



REPORT
of the
PUBLIC ACCOUNTS COMMITTEE-I
on
APPROPRIATION ACCOUNTS
of the
GOVERNMENT OF THE PUNJAB
And
REPORT
of the
AUDITOR-GENERAL OF PAKISTAN
2000-01

PROVINCIAL ASSEMBLY OF THE PUNJAB

CONTENTS

Preface.....	v
Introduction.....	1
Appropriation Accounts.....	7
Agriculture.....	21
Board of Revenue.....	127
Communications and Works.....	225
Education.....	361
Excise and Taxation.....	741
Finance.....	809
Forestry, Wildlife, Fisheries and Tourism.....	837
Food.....	923
Health.....	993
Home.....	1267
Housing, Urban Development and Public Health Engineering.....	1413
Industries.....	1529
Information, Culture and Youth Affairs.....	1561

Irrigation and Power.....	1591
Labour and Manpower.....	1653
Livestock and Dairy Development.....	1661
Local Government and Rural Development.....	1689
Planning and Development.....	1723
Provincial Assembly of the Punjab.....	1727
Services and General Administration.....	1731
Social Welfare.....	1745
Transport.....	1757

P R E F A C E

Under the Constitution of the Islamic Republic of Pakistan, the disbursement from the Provincial Consolidated Fund requires approval by the Provincial Assembly of the Punjab. While authorizing huge sums of the tax-payers' money, the Assembly has a right to reassure itself that the moneys so granted were steered to the intended purpose and were spent prudently and in accordance with the law and the rules. The Assembly oversees expenditure through its Public Accounts Committees (PACs) on the basis of Appropriation Accounts, Finance Accounts and Audit Reports prepared by the Auditor General. The said reports are laid in the Assembly by orders of the Governor.

As a rule, no money can be spent on any service over and above the money granted by the Assembly for the purpose. Excess expenditure, if any, is viewed seriously. PAC-I examined, with reference to the facts of each case, the circumstances leading to any excess expenditure, or immoderate savings and make appropriate recommendations.

The Appropriation Accounts, Finance Accounts and Audit Report of the Auditor-General of Pakistan for the year 2000-01 were laid in the Provincial Assembly of the Punjab during the previous tenure, i.e. on January 12, 2004. The Assembly had referred the same to the then PAC-I for consideration.

The previous Public Accounts Committee-I had been constituted on August 6, 2003, comprising Mr Muhammad Azeem Ghumman, Chairman, Sardar Hasnain Bahadur Dreshak, ex-officio Member, Pir Kashif Ali Chishti, Ch Faisal Farooq Cheema, Mian Atta Muhammad Khan Maneka, Sardar Muhammad Yousaf Khan Leghari, Mrs Irshad Safdar, Rai Ijaz Ahmad, Ch Abdul Ghafoor Khan, Mrs Saba Sadiq, Mr Aftab Ahmad Khan, Mr Ali Hassan Raza Qazi, Syed Nazim Hussain Shah and Ms Saghira Islam.

The above Committee considered the report in a series of meetings. On the expiry of the initial period of one year for submission of report of PAC-I to the Assembly, the period was extended from time to time finally up to November 24, 2007. During this period, the Committee held 138 meetings. The Committee also appointed nine Sub-Committees from time to time for detailed examination of certain paras of the Audit Report. However, before, the PAC-I could finalize its deliberations, the Provincial Assembly of the Punjab was dissolved on November 18, 2007.

The present Public Accounts Committee-I was constituted on February 25, 2009, comprising Ch Zahir-ud-Din Khan, Chairman, Mr Tanvir Ashraf Kaira, ex-officio Member, Mian Yawar Zaman, Mehr Ishtiaq Ahmad, Dr Malik Mukhtar Ahmed Bharath, Ch Muhammad Arshad, Miss Zaib Jaffar, Rana Ejaz Ahmad Noon, Major (Retd) Abdul Rehman Rana, Syed Nazim Hussain Shah, Syed Hassan Murtaza, Ch Muhammad Tariq Gujjar, Mr Muhammad Mohsin Khan Leghari and Mian Shafi Muhammad. Rana Ejaz Ahmad Noon, MPA (PP-204) resigned from the Committee on January 30, 2010 and was replaced by Mr Ahmed Khan Baloch, MPA (PP-211).

Through a motion in the House, the unfinished work of the previous Public Accounts Committee-I in respect of Audit Report 2000-01 was referred to the present PAC-I on November 28, 2008. The Committee was granted extensions in time from time to time for furnishing its report; finally up to November 27, 2012. During this period the

Committee held 10 meetings for examination of the Appropriation Accounts and Audit Report pertaining to the year 2000-01. The Committee also appointed two Sub-Committees, from time to time, for detailed examination of certain paras of the Audit Report.

It is recommended that the Departments and Organizations concerned should take note of the various directives and suggestions made in this Report. Appropriate action should be initiated for the improvement of financial discipline and for the enforcement of strict accountability. The monitoring wing of the Finance Department is expected to watch and report on the compliance of the directives.

Utmost care has been taken to ensure that this publication is brought out without any mistake. In spite of this, it is possible that some errors/omissions might have crept in. Needless to say, we would welcome any suggestion for further improvement of this treatise.

The drafting and preparation of this Report has been made possible due to the concerted efforts of officers/staff of the Public Accounts Committee-I of the Provincial Assembly Secretariat.

(MAQSOOD AHMAD MALIK)

Senior Secretary

Provincial Assembly of the Punjab, Lahore

Dated Lahore, the
26th March 2012

INTRODUCTION

In a democratic state, legislatures embody the will of the people to be governed under a democratic system. With the spread of democracy and the rise of multiparty political systems, these bodies are playing larger roles in Government. Legislature's oversight of the executive is an accepted principle of democratic norms. The importance of parliamentary oversight as a tool in monitoring the executive branch of Government is increasingly becoming important for ensuring Government transparency and accountability. Parliamentary oversight in a democratic set up is strengthened by the philosophy of checks and balances through which the elected representatives can keep a watch on what the Executive is doing.

The reports of Auditor General are laid before the Provincial Assembly and are considered in the Public Accounts Committee of the Assembly.

A Public Accounts Committee—

- (i) scrutinizes the Appropriation Accounts of the Provincial Government and the Report of the Auditor-General thereon and such other matters as may be referred to it;
- (ii) must satisfy itself that—
 - the moneys shown in the accounts as having been disbursed were legally available for, and applicable to, the services or purposes to which they have been applied or charged;
 - the expenditure conforms to the authority which governs it; and
 - that every re-appropriation had been made in accordance with the existing rules;
- (iii) examines the statements of accounts and the report of the Auditor-General thereon in respect of various corporations, trading and manufacturing schemes, concerns and projects, as well as autonomous and semi-autonomous bodies; and
- (iv) examines the reasons for excess expenditure, if any, and makes suitable recommendations.

Parliamentary control over public finance in Province is exercised in two stages; the 'proposals stage' and the 'results stage'. At the first stage, the Government comes forth with a Budget proposal for the approval of the Provincial Assembly. The Government must get the financial nod of the Public representatives to give effect to its policies and programmes. This is the stage where the PAC comes into picture when it examines the accounts of the Government compiled by the Auditor General. This process assigns responsibility to the public representatives to keep a check on public expenditure. For a detailed scrutiny, these reports are referred to the Public Accounts Committees.

The Rules of Procedure of Provincial Assembly of the Punjab 1997 provides for the constitution and functions of two Public Accounts Committees, popularly known as PAC-I and PAC-II. The report of the Public Accounts Committee-I on the Appropriation Accounts, Finance Accounts and Audit Report for the year 2000-01 is in your hands. A brief history of compilation of this report is given in the subsequent paragraphs.

Following the February 2008 general elections, the PAC-I was constituted by the House on February 25, 2009, it met for the first time for the election of its Chairman on October 21, 2009. The Committee was briefed by the Provincial Assembly Secretariat and the Audit Department about its functions. The PAC-I thereafter, took up the unfinished task of the previous PAC-I for examining of the Audit Report for the year 2000-01 w.e.f. November 12, 2009.

In order to create a productive atmosphere and for effective working, the PAC-I has institutionalized the following guiding principles:-

- The Principal Accounting Officers/Secretaries of the Departments attending the PAC meetings, are expected to be fair. They must not press on concealment of the irregularities.
- It is a joint responsibility of the elected public representatives and the Government functionaries to protect the national interest.
- The Principal Accounting officers must ensure their personal attendance in meetings of the Committee and PAC related communication must be given top priority.
- All functionaries of Ministries/Divisions appearing before PAC must come fully prepared in order to promptly respond to the queries of the Committees.

Many significant issues surfaced during the Committee deliberations on the Report. A brief and to the point replies by the Principal Accounts Officers and the directives issued by the PAC as a result of discussion on each audit para were issued for necessary action by the Principal Accounting Officers.

It was regularly observed that the response to the Ministries and Departments to the audit observations was not satisfactory. Even the routine matters which could easily have been sorted out between the audit and Departments concerned did not receive timely attention. The Committee did receive the required response from the Departments after the formal notices for its meetings were issued, however, it does not mean that all cases reported in Audit Reports are kept pending till the review by the PAC.

It was held at priority to ensure transparency while probing into the financial affairs of the Government and semi-Government departments and organisations, detecting unauthorised use of public money, misuse of official position, pin pointing the culprits and recommending penal action against them.

During its many sittings, the PAC-I minutely scrutinised the report of the Auditor General of Pakistan and probed itself into the accounts of various departments, detected frauds and many cases of unauthorised use of public funds holding senior officers responsible for it.

It was generally observed that some of the Principal Accounting Officers (PAOs)/Head of Departments/Autonomous Bodies either hesitated to appear before the PAC-I personally or when attended the meetings, they were found not fully prepared. During the meetings, they were often obliged to seek the assistance of their subordinates, sometimes at a very low level. This practice was always discouraged by the PAC-I.

The PAC-I time and again observed the reluctance of the Departments to produce the required record to the Audit, resulting unnecessary audit objections, which also consumed valuable time of the PAC-I. The Committee directed that the proper record be maintained and produced before the Audit as and when demanded.

The PAC-I also observed that the Financial Rules were not observed by the Officers/Officials of some Departments while spending public funds placed at their disposal. Every official or institution must abide by the Financial Rules while spending funds placed at their disposal. Every public servant should exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.

This report of the Public Accounts Committee-I on the Appropriation Accounts and Audit Report for the year 2000-01 comprises the deliberations and recommendations recorded in the minutes of the meetings of the Committee, and is presented to the Provincial Assembly of Punjab in terms of rule 178 read with rule 166(2)(C) of the Rules of Procedure of the Provincial Assembly of the Punjab 1997.

The Committee would like to express its sincere gratitude to the officers/officials of PAC-I and Punjab Assembly Secretariat for the assistance extended by them to the Public Accounts Committee-I in completing the examination of Audit Report for the year 2000-01 and for preparation of this report.

(CH ZAHIR-UD-DIN KHAN)

Chairman

Public Accounts Committee-I
Provincial Assembly of the Punjab

Dated Lahore, the
02 April 2012

APPROPRIATION ACCOUNTS

(2000-01)

Overview

Total No. of Grants	Settled	Conditionally Settled	Pended/Partially Settled
43	33	1	9

Abstract

Status	Number and Title of Grant	Details
Grants Finally Settled 26	1. Opium 2. Land Revenue 3. Provincial Excise 4. Stamp 5. Forests 6. Registration 7. Charges on Account of Motor Vehicles Acts 8. Other Taxes and Duties 9. Irrigation and Land Reclamation (NIL) 14. Museums 16. Health Services 18. Agriculture 19. Fisheries 20. Veterinary 21. Operation 22. Industries 24. Civil works 25. Communication 26. Housing & Physical Planning 27. Relief 28. Pensions 29. Stationary & Printing 30. Subsidies 32. Civil Defence 33. State Trading in Food Grain and Sugar 34. State Trading in Medical Stores & Coal 35. Loans to Government servant 37. Irrigation Works 38. Agriculture Improvement & Research 40. Town Development 41. Roads and Bridges 42. Government Buildings.	Pages 11-13
Grant Conditionally Settled 1	31. Miscellaneous.	Page 14

<p>Grants Partly Settled/Pending</p> <p>9</p>	<p>10. General Administration 11. Administration of Justice 12. Jail and Convict Settlement 13. Police 15. Education 17. Public Health 23. Miscellaneous Department 36. Development 43. Loans to Municipalities Bodies</p>	<p>Pages 15-19</p>
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GRANTS FINALLY SETTLED				
Grant No. & Title	Final Grant (Rs)	Actual Expenditure (Rs)	Excess/Saving (Rs)	Remarks
01-Opium	887,000	838,883	(-)48,117 (-5.42%)	Minutes dated 13.07.2005 Issued vide No. PAP/PAC-II/2000-01/06/1115 dated 1.09.2005
02-Land Revenue	531,721,000	492,584,463	(-)39,136,537 (-7.36%)	Minutes dated 4.2.2006 & 12.5.2005 Issued vide No. PAP/PAC-I/2000-01/06/6333 dated 5.04.2006
03-Provincial Excise	89,746,000	77,786,627	(-)11,959,373 (13.33%)	Minutes dated 13.7.2005 Issued vide No. PAP/PAC-I/2000-01/06/1115 dated 1.09.2005
04-Stamp	43,412,000	47,855,413	(+)4443413 (10.24%)	Minutes dated 12.5.2005 Issued vide No. PAP/PAC-I/2000-01/06/230 dated 9.07.2005
05-Forests	485,239,000	10,104,239	66,766 (0.66%)	Minutes dated 2.08.2005 Issued vide No. PAP/PAC-I/2000-01/06/1649 dated 23.09.2005
06-Registration	10,991,000	10,715,298	-275,702 (2.51%)	Minutes dated 12.5.2005 Issued vide No. PAP/PAC-I/2000-01/06/230 dated 9.07.2005
07-Charges on Account of Motor Vehicles Acts	23,916,000 Excise 35,504,000 Taxation	18,948,871 31,761,174	4,967,129 (-20.77%) -3,742,826 (10.54%)	Minutes dated 13.7.2005 Issued vide No. PAP/PAC-I/2000-01/06/1115 dated 1.09.2005 Minutes dated 4.4.2006 Issued vide letter dated 6.6.2005
08-Other Taxes and Duties	121,920,000	120,172,414	(-) 1,747,586 (1.43%)	Minutes dated 13.9.2007 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/2487 dated 27.10.2007
09-Irrigation and Land Reclamation	693,559,000	643,282,308	50,276,692 (-7.24%)	Minutes dated 3.5.2006 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/9088 dated 8.6.2006
Finance Department NIL	15,759,919,000	15,665,920,648	-93,998,352	Minutes dated 1.8.2005 Vide letter dated 7.9.2005
14-Museums	9,363,000	9,398,331	+35331 (0.38%)	Minutes dated 3.11.2006 Vide letter No.PAP/PAC-I/2000-01/06/3755 dated 8.12.2006

16-Health Services	7,589,915,000	6,603,518,121	887,206,879 (-11.69%)	Minutes dated 1.12.2005 Vide letter No.PAP/PAC-I/2000-01/06/4285 dated 13.1.2005
18-Agriculture	2,596,380,000	1,273,663,274	2,950,572 (-0.11%)	Minutes dated 2.5.2005 And 1.6.2007 vide letter No.PAP/PAC-I/2000-01/06/167 dated 8.7.2005 and 9619 dated 28.6.2007
19-Fisheries	113,491,000	104,512,678	2,389,322 (-2.10%)	Minutes dated 2.8.2005 Vide letter No.PAP/PAC-I/2000-01/06/1649 dated 23.9.2005
20-Veterinary	852,112,000	798,100,104	50,331,896 (-5.90%)	Minutes dated 3.1.2006 Vide letter No.PAP/PAC-I/2000-01/06/5175 dated 21.2.2006
21-Co-operation	3,394,000 182,929,000	3,240,130 175,465,759	-153,870 (4.53%) -7463,241 (4.08%)	Minutes dated 4.7.2005 Vide letter No.PAP/PAC-I/2000-01/06/1114 dated 1.9.2005
22-Industries	1,077,211,000 Surrendered Rs.1,521,000 1,075,691,000	906,340,086	-169,350,914 (-15.72%)	Minutes dated 15.2.2006 Vide letter No.PAP/PAC-I/2000-01/06/6334 dated 5.4.2006
24-Civil Works	1,013,765,000 8,043,000	983,343,480 7,735,815	30,422,520 (-3.0%) 307,185 (3.82%)	Minutes dated 1.6.2005 Vide letter No.PAP/PAC-I/200-01/06/243 dated 11.7.2005
25-Communication	1,977,011,000	1,825,402,362	151,609,638 (-7.66%)	Minutes dated 13.2.2006 Vide letter No.PAP/PAC-I/2000-01/06/2238 dated 15.10.2003
26-Housing & Physical Planning	122,124,000	120,712,113	6,472,887 (-5.30%)	Minutes dated 13.2.2006 Vide letter No.PAP/PAC-I/2000-01/06/5991 dated 22.3.2006
27-Relief	164,233,000	163,142,959	-1,090,041 (0.66%)	Minutes dated 12.5.2005 Vide letter No.PAP/PAC-I/2000-01/06/230 dated 9.7.2005
28-Pensions	7,899,621,000	8,479,441,471	+579,820,471 (7.34%)	Minutes dated 1.8.2005 Vide letter No.PAP/PAC-I/2000-01/06/1215 dated 7.9.2005
29-Stationary & Printing	71,723,000	58,027,776	-13,695,224 (19.09%)	Minutes dated 15.2.2006 And 12.5.2005 vide letter No.PAP/PAC-I/2000-01/06/6334 dated 5.4.2006
30-Subsidies	4,000,000,000	4,000,000,000	NIL	Minutes dated 12.9.2005 vide letter No.PAP/PAC-I/2000-01/06/2513 dated 26.10.2005

32-Civil Defence	37,337,000	36,728,853	608,147 (-1.62%)	Minutes dated 7.11.2005 vide letter No.PAP/PAC-I/2000-01/06/3814 dated 17.12.2005
33-State Trading in Food Grains and Sugar	28,697,660,000 1,219,610,000	24,779,202,216 942,137,920	4,958,797,784 (20.11%) 277,472,080 (-22.75%)	Minutes dated 12.9.2005 vide letter No.PAP/PAC-I/2000-01/06/2513 dated 26.10.2005
34-State Trading in Medical Stores & Coal	510,553,000	511,438,635	1,400,635 (+0.27)	Minutes dated 1.12.2005 Vide letter No.PAP/PAC-I/2000-01/06/4285 dated 13.1.2006
35-Loans to Government Servants	100,000,000	96,886,812	-3,113,188 (3.11%)	Minutes dated 1.8.2005 vide letter No.PAP/PAC-I/2000-01/06/1215 dated 7.9.2005
37-Irrigation Works	983,253,563	1,057,985,317	81,602,754+ (+8.29%)	Minutes dated 3.5.2005 and 12.4.2007 vide letter No.PAP/PAC-I/2000-01/06/9088 and 7176 dated 8.6.2006 & 30.5.2007
38-Agriculture Improvement & Research	526,369,000	16,083,970	510,286,030 (-96.94)	Minutes dated 1.6.2007 vide letter No.PAP/PAC-I/2000-01/06/4919 dated 28.6.2006
40-Town Development	90,100,000 S-55294000	23,670,639	11,135,361 (-47.4%)	Minutes dated 1.11.2006 vide letter No.PAP/PAC-I/2000-01/06/3755 dated 8.12.2006
41-Roads and Bridges	2,643,894,000	2,005,286,826	638,607,174 (-14.96%)	Minutes dated 1.6.2005 vide letter No.PAP/PAC-I/2000-01/06/243 dated 11.7.2005
42-Goverment Buildings	2,897,267,000	1,195,014,723	170,368,044 (-14.26%)	Minutes dated 1.6.2005, 3.2.06, 14.11.07 vide letter No.PAP/PAC-I/2000-01/06/243, 6333, 2992 dated 11.7.05, 5.4.06 and 18.11.2007

GRANTS CONDITIONALLY SETTLED

Grant No. & Title	Final Grant (Rs)	Actual Expenditure (Rs)	Excess/Saving (Rs)	Remarks
31-Miscellaneous	10,861,988,000	7,484,000 BOR (S) 540,000 Home 21,070,672 Zakat (S)	-7,234,466 (14.42%) 11,133,000 (+20.62%) -710,328	Minutes dated 12.5.2005, 13.9.2006 2.2.2006 and 13.4.2006 vide letter Nos.PAP/PAC-I/2000-01/06/2688 dated 20.10.2006.

GRANTS PARTLY SETTLED/PENDING

Grant No. & Title	Final Grant (Rs)	Actual Expenditure (Rs)	Excess/Saving (Rs)	Remarks
10-General Administration	3,934,671,000	1,382,980,857	(+)3,122,869,752 (79.36%)	<p>Minutes dated 2.5.2005 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/167 dated 8.7.2005</p> <p>Minutes dated 12.5.2005, 4.4.2006 & 15.4.2007 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/230 dated 9.2.2005 and 6333 dated 5.4.2006</p> <p>Minutes dated 4.7.2005 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/1114 dated 1.9.2005</p> <p>Minutes dated 12.1.2007 & 1.6.2005 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/243 dated 11.7.2005</p> <p>Minutes dated 4.7.2005 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/1114 dated 1.9.2005</p> <p>Minutes dated 13.7.2005 & 14.7.2005 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/1115 dated 1.9.2005</p> <p>Minutes dated 12.9.2005 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/2513 dated 26.11.2005</p> <p>Minutes dated 1.8.2005 and 13.11.2006 Issued vide No. PAP/PAC-I/2000-01/06/Vol-II/1215 dated 7.9.2005 and No.3762 dated 9.12.2006</p> <p>Minutes dated 1.12.2005 Issued vide No.</p>

				<p>PAP/PAC-I/2000-01/ 06/Vol-II/4285 dated 13.1.2006 Minutes dated 7.11.2005 and 14.5.2007 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/3814 and 7566 dated 21.06.2007 Minutes dated 1.11.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/3755 dated 8.1.2006 Minutes dated 15.2.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/6334 dated 25.4.2006 Minutes dated 3.5.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/9088 dated 8.6.2006 Minutes dated 15.4.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/9037 dated 6.6.2005 Minutes dated 4.12.2005 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/5116 dated 18.2.2006 Minutes dated 2.8.2005 and 3.1.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/1649 dated 23.9.2005 and No.5175 dated 21.2.2006 Minutes dated 13.4.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/9037 dated 6.6.2005 Minutes dated 4.7.2005 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/1114 dated 1.9.2005 Minutes dated 2.2.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/5914 dated</p>
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				18.3.2006 Minutes dated 14.12.2005 & 12.12.2005 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/5116 dated 18.2.2006 and No.5116 dated 18.2.2006 Minutes dated 13.4.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/9037 dated 6.6.2006 Minutes dated 2.2.2006 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/5914 dated 18.3.2006 Minutes dated 4.7.2005 Issued vide No. PAP/PAC-I/2000-01/ 06/Vol-II/1114 dated 1.09.2005
11-Administra- tion of Justice	628,307,000 222,260,000			Pended
12-Jails and Convict Settlements	734,718,000	709,347,469	-19,878,537 (2.80%) -0.59%	Minutes dated 7.11.2005 Vide letter No.PAP/PAC- I/2000-01/06/3814 dated 17.12.2005
13- Police	8,343,029,000	8,248,754,470	94,274,530 (1.13%)	Minutes dated 7.11.2005 and 14.5.2007 vide No.PAP/PAC-I/200- 01/06/3814 and 7566 dated 17.12.2005 and 21.6.2007
15-Education	30,100,210,000	24,358,353,721	5,741,857,279 (-19.8%)	Minutes dated 4.7.2005 vide letter No.PAP/PAC- I/2000-01/1114 dated 1.9.2005 Minutes dated 13.2.2007 vide No.PAP/PAC-I/2000- 01/6248 dated 7.4.2007
17-Public Health	524,055,000	360,148,683	6,732,317 (-1.28%)	Minutes dated 13.2.2006 Vide letter No.PAP/PAC- I/2000-01/06/5991 and 1764 dated 23.2.2006 and 6.3.2010
23- Miscellaneous Departments	393,056,000	117,317,271 (Labour) 87,170,159 (Forestry)	10,645,690 (2.70%) 7,927,839 (-2.8%)	Minutes dated 13.11.2006 Vide letter No.PAP/PAC- I/2000-01/06/3762 and 1449 dated 9.12.2006 and 23.9.2005
36-	11,886,736,000	6,803,964,502	618,278,355	Minutes dated 2.5.2005

Development			-8.62%	<p>vide letter No.PAP/PAC-I/2000-01/06/167 dated 8.7.2005</p> <p>Minutes dated 12.5.2005</p> <p>vide letter No.PAP/PAC-I/2000-01/06/230 dated 9.7.2005</p> <p>Minutes dated 5.7.2005</p> <p>vide letter No.PAP/PAC-I/2000-01/06/2838 dated 13.11.2005</p> <p>Minutes dated 1.12.2005</p> <p>vide letter No.PAP/PAC-I/2000-01/06/4285 dated 13.1.2006</p> <p>Minutes dated 13.2.2006 & 14.1.2010</p> <p>vide letter No.PAP/PAC-I/2000-01/06/5951 & Minutes dated 2.5.2006</p> <p>vide letter No.PAP/PAC-I/2000-01/06/9088 dated 8.6.2006</p> <p>Minutes dated 3.1.2006</p> <p>vide letter No.PAP/PAC-I/2000-01/06/5175 dated 21.2.2006</p> <p>Minutes dated 13.4.2006</p> <p>vide letter No.PAP/PAC-I/2000-01/06/9037 dated 6.6.2005</p> <p>Minutes dated 2.2.2006</p> <p>vide letter No.PAP/PAC-I/2000-01/06/5914 dated 18.3.2006</p> <p>Minutes dated 4.12.2005</p> <p>vide letter No.PAP/PAC-I/2000-01/06/5116 dated 18.2.2006</p> <p>Minutes dated 3.1.2006 & 2.8.2007</p> <p>vide letter No.PAP/PAC-I/2000-01/06/1649 and 2026 dated 23.9.2005 & 3.10.2007</p>
43-Loans to Municipalities/ Autonomous Bodies	1,655,124,000	1,270,504,000	406,235,000 (-31.97%)	<p>Minutes dated 13.2.2006, 14.11.07</p> <p>vide letter No.PAP/PAC-I/2000-01/06/5591 & 2992 dated 22.3.2006 & 18.11.2007</p>

AGRICULTURE

The Committee examined the Accounts of the Agriculture Department in its meetings held on 2.5.2005, 3.5.2005, 4.5.2005, 13.5.2005, 1.6.2006, 2.6.2006, 1.6.2007, 2.6.2007, 4.7.2007 and 14.11.2009 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. **Para No.1.1 Pages 9 & 10 of Audit Report for the Year 2000-01; Misappropriation of Watercourse Material Amounting to Rs.1,205,283/-.**
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W.M.C. B/Pur - Rs.106,986/-

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Watercourses and the surplus material was not received back and the same was misappropriated.

The Department explained that the material valuing Rs.48,431/- had been received back and accounted for in main store book and further consumed on watercourses. Efforts were being made to effect the balance recovery.

The Department was directed to expedite the balance recovery and para was kept pending.

2.6.2006 The Department explained that an amount of Rs.30,690/- had been recovered and deposited into Government Treasury.

The Department was directed to get the facts and figures verified by Audit and para was kept pending.

1.6.2007 The Department explained that out of balance recovery of Rs.58,555/- a sum of Rs.30,690/- had been recovered and deposited into Government Treasury which had been verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

2. **Para No.1.2**
W.M.C. M/Garh - Rs.260,780/-

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various watercourses. After completion of work, the surplus material was not received back and the same was misappropriated.

The Department explained that all the completion reports of water courses duly checked/ verified by the consultants were available and same were produced to Audit during verification on 23-4-2005.

The Department was directed to produce the requisite completion reports to Audit for verification and para was conditionally settled subject to verification of relevant record.

2.6.2006 The Department explained that the construction material issued on water courses had either been utilized or received back in main stock register which had been verified by Audit. Moreover, the para was settled by Special Departmental Accounts Committee in its meetings held on 23-06-2001 and 20-09-2002.

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

3. **Para No.1.3**
W.M.C S/Pura - Rs.95,985/-

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Water Courses and the surplus material was not received back and the same was misappropriated.

The Department explained that all material had been accounted for in the relevant registers during the years 1999-2000 and consumed on watercourses.

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

4. **Para No.1.4**
W.M.C M/Garh - Rs.105,306/-.

3.5.2005 Audit had observed that the construction material was issued in excess of the actual requirements to various watercourses. After completion of the work, the surplus material was not received back and the same was misappropriated.

The Department explained that recovery of Rs.73,656/- had been effected and verified by Audit.

The Department was directed to effect balance recovery of Rs.41,871/- and para was conditionally settled subject to verification of balance recovery.

2.6.2006 The Department explained that balance recovery had been effected and verified by Audit.

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

5. **Para No.1.5**
W.M.C. S/Pura (OECF) - Rs.60,000/-

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Water Courses and the surplus material was not received back and the same was misappropriated.

The Department explained that the completion report of the watercourse had been verified by the consultant.

The para was conditionally settled subject to verification of completion certificate/report by Audit.

2.6.2006 The Department explained that actually consumption of material was proved from the evidence that completion report of the watercourse was verified by the consultants and Audit.

Audit observed that the entry of bricks was made at the time of payment instead of at the time of actually receipt of material.

The Department was directed to fix the responsibility and para was kept pending.

1.6.2007 The Department explained that this para had already been settled by Special DAC in its meeting held on 28-03-2002. Since the Government had sustained no loss, it was requested that the para may kindly be settled.

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

6. **Para No.1.6**
W.M.C. B/Pur - Rs.25,777/-.

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Watercourses and the surplus material was not received back and the same was misappropriated.

The Department explained that consultants had deducted consumption of the cement from actual claim on nine watercourses on account of poor plaster and deterioration. Efforts were being made to effect the recovery.

The Department was directed to expedite the recovery and para was settled subject to verification of relevant record.

2.6.2006 The Department explained that recovery of Rs.25,777/- had been effected and verified by Audit.

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

7. **Para No.1.7**
W.M.C.B/Pur - Rs.150,928/-.

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Watercourses and the surplus material was not received back and the same was misappropriated.

The Department explained that recovery of Rs.150,928/- on sixteen watercourses due to reduction of volume of works by the consultants. Out of this, an amount of Rs.102,293/- had been pointed out against Mr. Fazal Din Fazli Ex-Water Management Specialist and Mr. Shahid Mehmood, Ex-Supervisor, Kahirpur Tamewali on equal basis. Both employees had been proceeded under E & D Rules, by the Administrative Department and their services had been terminated by the Government apart from affecting recovery to the tune of Rs.41,18,987/96 including Rs.102,293/-and a case with the police had been registered and recovery was being pursued as arrears of land revenue.

The Department was directed to expedite the recovery and para was kept pending.

2.6.2006 The Department explained that recovery of Rs.51,149/- had been effected and deposited into Government Treasury.

The Department was directed to effect the balance recovery at the earliest and para was kept pending.

1.6.2007 The Department explained that out of balance amount of Rs.102,293/-, a sum of Rs.51,149/- had been recovered and deposited into Agricultural Receipt head which had been verified by Audit.

The Department was directed to effect the balance recovery and **para was kept pending.**

8. **Para No.1.8**
W.M.C. R/Pindi - Rs.128,834/-

3.5.2005 The Audit had pointed out that construction material was issued in excess of the actual requirements to various watercourses. After completion of the work, the surplus material was not received back and the same was misappropriated.

The Department explained that the departmental inquiry had been entrusted to Mr Akhtar Ali, DO(OFWM) to fix the responsibility.

The Department was directed to complete the inquiry at the earliest and take appropriate action in the matter and para was kept pending.

2.6.2006 The Department explained that the consultant had verified the completion reports. Moreover, the part A, B&C of this para had already been settled by the SDAC in its meeting held on 28-3-2002. The case regarding part D of this para was, under investigation with the police authorities.

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

9. **Para No.1.9**
W.M.C. Chakwal (FTC) - Rs.36,197/-

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Watercourses and the surplus material was not received back and the same was misappropriated.

The Department explained that out of Rs.36,197/-, watercourse material valuing Rs.10,024/90 had been received back and accounted for in main store book and further consumed on watercourses. The cost of martial valuing 10,430/- had been recovered and deposited into Government treasury. Out of balance recovery of Rs.15,752/-, a sum of Rs.14,000/- had also been recovered while an amount of Rs.1,752/- was not recoverable.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification.

2.6.2006 The Department explained that balance recovery of Rs.14,000/- had been effected and verified by Audit. Whereas, an amount of Rs.1,752/- was not due.

On the statement of Director General Agriculture (Water Management) that there was no misappropriation, the **para was settled.**

10. **Para No.1.10**
W.M.C. Bahawalpur - Rs.196,806/-.

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Watercourses and the surplus material was not received back and the same was misappropriated.

The Department explained that the matter was inquired into by a committee, and inquiry report had not so far been approved by the competent authority.

The Department was directed to finalize the necessary action within 30 days and para was kept pending.

2.6.2006 The Department explained that the watercourse No.6-TL of Chak No.185-M and No.91950/R of Chak 16-FW had been constructed excess than 30% of the total length of the watercourse. The case for proceeding against responsables under the PRFS (Special Powers) (Amendment) Act, 2003 had been submitted to Government.

The Department was directed to move a case to competent Authority for the approval of 100% lining of the water courses and subject to that condition/action the **para was settled.**

11. **Para No.1.11**
W.M.C.Bahawal Nagar - Rs.16,591/-

12. **Para No.1.12**
W.M.C. Bahawal Nagar - Rs.17,438/-

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Watercourses and the surplus material was not received back and the same was misappropriated.

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

On the recommendation of Audit, the **paras were settled.**

13. **Para No.1.13**
W.M.C .D.G.Khan .-Rs.2,483/-.

3.5.2005 Audit had pointed out that the construction material was issued in excess of the work and the surplus material was not received back and the same was misappropriated.

The Department explained that out of recovery of Rs.34,196/-,construction material valuing Rs.31,713/- was received back and verified by Audit. Moreover, balance recovery of Rs.2,483/- had also been effected and verified by audit.

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

14. **Para No.1.14**
W.M.C Sargodha (P.P.S.G.D.P) - Rs.1,172/-.

3.5.2005 Audit had pointed out that the construction material was issued in excess of the actual requirements to various Watercourses and the surplus material was not received back and the same was misappropriated.

The Department explained that the material valuing Rs.16,103/- had been received back and accounted for and recovery of Rs.1,172/- had also been effected and deposited into Government Treasury.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of relevant record.

2.6.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

15. **Para No.2 Page 11 of Audit Report for the year 2000-01; Misappropriation of Wheat, Bhosa etc. Valuing Rs. 89,689/-.**

4.5.2005 Audit had pointed out that sale proceeds of the auctioned items had been misappropriated.

The Department explained that complete recovery had been effected and deposited into Government Treasury and recovery of Rs.56,433/- had already been verified by Audit.

The Department was directed to produce TC/CV in support of balance recovery and para was settled subject to verification of relevant record by audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

16. **Para No.3.1 Pages 11 & 12 of Audit Report for the Year 2000-01; Misappropriation of Rental Charges of Tractors Agricultural Machinery/ Amounting to Rs.4,226,847/-**

W.M.C. (FTC) Chakwal - Rs.36,100/-

3.5.2005 Audit had observed that Agricultural Machinery/Tractors were rented out by the field supervisors to farmers, but rental charges were not recovered.

The Department explained that actual recovery came to Rs.19,780/-, instead of Rs.36,100/-.Recovery of Rs.19780/- had been effected and deposited into Government Treasury.

Audit observed that department did not produce the authority in support of Rate of Rs.120/- per hour instead of Rs.150/- per hour.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

2.6.2006 The Department explained that the para was settled by the SDAC in its meeting held on 28-3-2002 on the ground that rates of hiring of Tractors with laser and without laser were different and the Tractor was issued without laser.

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

17. **Para No.3.2**
W.M.C Gujrat. - Rs.3,495,543/-
18. **Para No.3.3**
W.M.C. PPSGD Project Sargodha - Rs.35,775/-
19. **Para No.3.4**
W.M.C. D.G. Khan - Rs.127,200/-
20. **Para No.3.5**
W.M.C. Jhang (PP.SGDP). Rs.87,200/-
21. **Para No.3.7**
W.M.C F/Abad – Rs.51,400/-
22. **Para No.3.9**
W.M.C. Lahore - Rs.283,589/-

3.5.2005 Audit had observed that Agricultural Machinery/Tractors were rented out by the field supervisors to farmers but rental charges were not recovered.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

23. **Para No.3.6**
W.M.C. B/Pure - Rs.28,200/-.

3.5.2005 Audit had observed that Agricultural Machinery/Tractors were rented out by the field supervisors to farmers, but rental charges were not recovered.

The Department explained that amount was not recoverable as tractor was rented out for ploughing purpose @ Rs.75/- per hour without laser equipment. Accordingly, the actual rental charges were collected from the farmers and deposited into Government Treasury and matter was inquired into by a committee, who concluded that balance amount of Rs.28,200/- was not recoverable.

On the statement of the Director General Agriculture (Water Management) that no irregularity was involved, the **para was settled.**

24. **Para No.3.8**
W.M.C. Sahiwal - Rs.81,840/-

3.5.2005 Audit had observed that Agricultural Machinery/Tractors were rented out by the field supervisors to farmers, but rental charges were not recovered.

The Department explained that recovery of Rs.493,125/- inclusive of Rs.81,840/- had been effected and deposited into Government Treasury.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

2.6.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

25. **Para No.4 Pages 12 & 13 of Audit Report for the year 2000-01; Fraudulent Drawal of Rs.94,211/- on Account of Pay and Allowances on Bogus Transfer/Appointment Orders.**

4.5.2005 Audit had pointed out that amount had been drawn fraudulently on account of pay and allowances.

The Department explained that the case was registered with police station Mianwali for effecting recovery from culprits who fraudulently received payment as salary and the case was under trial in the court of senior civil judge Mianwali.

The Department was directed to pursue the case vigorously for early decision and para was kept pending.

2.6.2007 The Department explained that the case was being pursued vigorously in the court of law.

The **para was kept pending** being subjudice.

26. Para No.5 Page 13 of Audit Report for the year 2000-01; Theft of Tractor No. FDP 4916 With Cultivator Costing Rs.170,000/- (Approximately)

2.5.2005 Audit had pointed out that Tractor No. FDP 4916 with cultivator was stolen from the garage of vegetable farm.

The Department explained that Tractor No FDP. 4916 along with cultivator had been recovered by the police and it was taken in possession on 08-02-2001 on supurdari.

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

1.6.2006 The Department explained that the Government Tractor alongwith cultivator had been received by the Department and the case had been sent to the record room after completion as per decision of the authority.

The Department was directed to take necessary action against the responsible within 30 days and para was kept pending.

1.6.2007 The Department explained that the court exhausted all legal means before sending the case of the record room and to declare the accused absconder. As far as action by the Department against the person responsible was concerned, the competent authority constituted three members Inquiry Committee. The committee submitted its report on 03.07.2000 with the following finding that the Government Tractor was stolen by the Dacoits by assaulting the Chowkidars on gun Point, which got released by the help of the Mobile Police Force from the room/building where they were tied by the Dacoits. The arrest of the dacoits and recovery of the Tractor also proved that there was no fault of any person in the Department because it was an armed assault. Hence no action was required by the Department.

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

27. Para No.6 Page 14 of Audit Report for the Year 2000-01; Misappropriation of Machinery Items Valuing Rs.7,186,540/-(Approx).

3.5.2005 Audit pointed out that some machinery articles amounting to Rs.7,186,540/- issued from Water Management Coordinator, Gujranwala were not accounted for and entered in the stock registers of the respective field teams.

The Department explained that entries had been checked and there was nothing short.

The Department was directed to produce the relevant stock registers to Audit for verification and para was conditionally settled subject to verification of relevant record.

2.6.2006 The Department explained that stock entries had been cross examined and verified by Audit.

Audit observed that Department did not get the write off sanction of stolen type writer of Rs.15,000/-.

The Department was directed to pursue the write off case for early finalization and para was settled subject to verification of write off sanction.

1.6.2007 The Department explained that the competent authority had accorded write off sanction under clause 17 (ii) of the Punjab Delegation of Financial Powers Rules.

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

28. Para No.7 Pages 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Groundnut Diggers Valuing Rs. 88,000/-

4.5.2005 Audit had pointed out that eleven ground Nut diggers had been found short during the course of physical verification of stores.

The Department explained that since the eleven ground Nut diggers had been disposed off and a sum of Rs.41,055/- deposited into Government Treasury.

The explanation of the Department was accepted and para was settled subject to verification of relevant record.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

29. Para No.8 Page 15 of Audit Report for the year 2000-01; Misappropriation of Seeds and Pesticides Amounting to Rs. 67,170/-

4.5.2005 Audit had pointed out that acknowledgements of seeds and pesticides were neither shown nor found available in record and the same had been misappropriated.

The Department explained that the requisite record had been verified by Audit.

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

30. Para No.9 Page 16 of Audit Report for the year 2000-01; Misappropriation of Tenant Welfare Fund to the Tune of Rs.322,714/-

4.5.2005 Audit had pointed out that fertilizer had been purchased out of tenants welfare fund account.

The Department explained that recovery of embezzled amount had already been recovered and relevant record available for verification by Audit. Since the amount of TWF was the money of pattadars and amount utilized belong to them. Moreover, no financial loss was sustained by the Government.

The para was conditionally settled subject to verification of relevant record and tenant welfare fund rules by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

31. Para No.10 Pages 16 & 17 of Audit Report for the year 2000-01; Likely Misappropriation of Crops Valuing Rs.242,078/-

4.5.2005 Audit had pointed out that the scrutiny of crop register of EADA(Ext) Mianwali revealed that yields per acre of crop had been shown very low as compared with the surrounding areas and the quantities of the crop had been misappropriated.

The Department explained that the departmental contention had been verified by Audit from the supporting record.

The **para was settled.**

32. Para No.11.1 Page 18 of Audit Report for the Year 2000-01; Non Accountal of Stock Articles Valuing Rs. 72,012/-

AD (PP) Bhawal Nagar -Rs.39,758/-

**33. Para No.11.2
AD (PP) Rawalpindi - Rs.32,254/-.**

3.5.2005 Audit had observed that articles were neither taken into stock nor consumption thereof shown any where.

The Department explained that relevant stock registers and consumption account had been verified by Audit.

On the recommendation of Audit, the **paras were settled.**

34. Para No.12 Pages 18 & 19 of Audit Report for the year 2000-01; Doubtful Loss of Mong Crop Valuing Rs.191,354/-

4.5.2005 Audit had pointed out that a scrutiny of crop of EADA (Ext) Mianwali showed a loss of 90% crop of mong due to heavy rain and hailstorm but there was no loss of crop due to rain and hailstorm and 9112 Kg of mong valuing Rs.191,354/- had been misappropriated.

The Department explained that the fact for the occurrence of hail storm had not been concealed any where. Moreover, average yield was 1.43 Maund per acre against 0.66 maund reported by the audit and the data regarding occurrence of calamity was available in record.

The explanation of the Department was accepted and Para was settled subject to production of evidence of hailstorm and its verification by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

35. Para No. 13 Page 19 of Audit Report for the year 2000-01; Doubtful Payment of Rs. 2,165,330/- to Daily Paid Labour.

2.5.2005 Audit had pointed out that payments were made to the daily paid labour without preparation of Muster Rolls and Goshwaras of daily work done.

The Department explained that Muster Rolls and Goshwaras were available. Audit observed that Muster Rolls and Goshwaras were not maintained properly.

The Department was directed to hold an inquiry within 30 days and take appropriate action in the matter at the earliest. The para was kept pending.

2.6.2007 The Department explained that in the light of PAC-directions, the Secretary Agriculture constituted an Enquiry Committee. The Committee had concluded that the strength engaged on daily paid basis, at Bagh-e-Jinnah was highly justified and accordingly the payment to the same was based on actual requirement for maintenance of the garden.

The Committee observed that the inquiry conducted by the Department was not satisfactory and created further doubts and the Department was directed to recruit the employees on contract basis or regular basis instead of engaging laborer on daily wages and get the facts verified by the Audit within 60 days and **para was settled subject to verification** of relevant record.

36. Para No.14.1 Page 20 of Audit Report for the year 2000-01; Irregular Payment of Advance Increments Amounting to Rs.85,289/-

EADA (Ext.) R.Y. Khan – Rs.59,737/-

4.5.2005 Audit had pointed out that advance increments had been granted to Field Assistants on the basis of acquiring higher academic qualification which were not admissible to them.

The Department explained that the case was sub-judice in the Supreme Court of Pakistan.

The Department was directed to pursue the case in the Court of Law and para was kept pending.

2.6.2007 The Department explained that the case was still under process with the court of law.

The Department was directed to pursue the case with the court of law and **para was kept pending.**

37. Para No.14.2
EADA (Ext.) Jauharabad – Rs.25,552/-

4.5.2005 Audit had pointed out that advance increments had been granted to Field Assistants on the basis of acquiring higher academic qualification which were not admissible to them.

The Department explained that departmental contention had been verified by audit from the supporting record.

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

38. Para No.15.1 Page 21 of Audit Report for the Year 2000-01; Full Payment of Salary Despite Leave on half Pay-Overpayment of Rs.122,398/-

Director Agri. (E&M) Punjab Lahore - Rs.49,544/-.

3.5.2005 Audit had observed that Mr. Munir Ahmed Agricultural Officer was granted leave for 400 days on half pay but he drew full pay while he was not entitled to draw the same.

The Department explained that complete recovery had been effected and verified by Audit.

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

39.

Para No.15.2

Director Agri. (E&M) Punjab Lahore - Rs.72,854/-.

3.5.2005 Audit had observed that Mr. Muhammad Idrees Agricultural Officer was granted leave for 610 days on half average pay but he drew full pay while he was not entitled to draw the same.

The Department explained that the concerned officer had been absent from duty since 4-12-2001 and he had been dismissed from service.

The Department was directed to effect the recovery as arrears of land revenue and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

40. Para No.16.1 Pages 22 & 23 of Audit Report for the year 2000-01; Overpayment of Touring and Visit Allowance to the Field Assistants to the Tune of Rs.253,260/-.

EAD (Exten) P.D Khan – Rs.84,000/-

41.

Para No.16.2

Deputy Director Agri (Exten), Jhelum – Rs.15,050/-

42.

Para No.16.3

E.A.D.A (Exten) Chakwal – Rs.154,210/-

4.5.2005 Audit had pointed out that field assistants were paid touring and visit allowance @ Rs.70/- P.M. despite project had been closed and those officials were also allowed fixed T.A. @ Rs.100/- P.M.

The Department explained that touring and visit allowance and fixed TA had been sanctioned by the Finance Department under different schemes and paid out of allocated budget.

The Department was directed to get it clarified from Finance Department and paras were kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

43. Para No.17.1 Pages 23 & 24 of Audit Report for the year 2000-01; Recovery of Outstanding Amounts Against Various Formations and Tenants Amounting to Rs.373,394/-.

E.A.D.A 108-P Farms Rahim yar Khan – Rs.150,358/-

4.5.2005 Audit had pointed out that amounts were outstanding on account of Agriculture implements, rent of land and advances. No concrete steps had been taken to recover the said amount.

The Department explained that recovery of Rs.50,427/- had been effected and deposited into Government Treasury. Efforts were being made to recover balance amount from the defaulters.

The Department was directed to effect balance recovery and verification of relevant record of recovery already made and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

44. Para No.17.2
E.A.D.A 108-P Farms Rahim yar Khan – Rs.38,278/-

4.5.2005 Audit had pointed out that amounts were outstanding on account of Agriculture implements, rent of land and advances. No concrete steps had been taken to recover the said amount.

The Department explained that the departmental contention had been verified by Audit from the supporting record.

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

45. Para No.17.3
P.D Kaz Bahawalpur – Rs.135,170/-

2.5.2005 Audit had pointed out that amounts were outstanding on account of Agriculture implements (seeds, pesticides and fertilizers etc.) and rent of land and advances.

The Department explained that complete recovery had been effected and deposited into Government Treasury.

The para was settled subject to verification of relevant record by Audit.

1.6.2006 The Department explained that recovery of Rs.135,170/- had been effected and verified by Audit except two original challans of Rs.5,970/- each.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

1.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

46. Para No.17.4
Govt. Agriculture Seed Farm 101-P Rahim Yar Khan – Rs.49,588/-

4.5.2005 Audit had pointed out that amounts were outstanding on account of Agriculture implements, rent of land and advances. No concrete steps had been taken to recover the said amount.

The Department explained that the complete recovery had been effected and recovery of Rs.42,175/-had already been verified by Audit.

The para was settled subject to verification of balance recovery of Rs.7413/-

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

47. Para No.18 Page 24 of Audit Report for the year 2000-01; Mis-Use of Government Vehicles Recovery of Rs.59,382/-

2.5.2005 Audit had pointed out that vehicles were mis-used as neither the purposes of journeys were marked against the performed journeys, nor the entries were signed by the using officers.

The Department explained that the requisite logbooks showing the purpose of journey, signature of users and monthly Goshwara had been seen and verified by Audit.

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

48. Para No.19.1 Pages 25 & 26 of Audit Report for the year 2000-01; Non-Deduction/Non-Deposit of Income Tax and Sales Tax Amounting to Rs.569,904/-.

E.A.D.A Rakh Rajar Khushab – Rs.70,693/-

4.5.2005 Audit had pointed out that Income tax on supplies/auctions had not been deducted.

The Department explained that the inquiry officer concluded in his report that the income tax had not been paid by the successful bidders as per terms and conditions of auction and negligence was on the part of some, the then officers/ officials.

The Department was directed to effect the recovery and appropriate action be taken against the responsible and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

49. Para No.19.2
Govt. Agriculture Seed Farm 101-P Rahim Yar Khan –Rs.52,290/-

50. Para No.19.3
Govt. Agriculture Seed Farm 101- P Rahim Yar Khan –Rs.30,525/-

51. Para No.19.6
E.A.D.A (Farms) 108-P R.Y Khan –Rs.86,829/-

4.5.2005 Audit had pointed out that Income tax had not been deducted.

The Department explained that the inquiry officer concluded that government could not compete in the open market for sale of agriculture produce of Government Farm and the same commodities of the farmers were available to the broker without payment of income tax etc. The Central Board of Revenue had also omitted

Section 50(7A) of income Tax Ordinance 2001 and no collection of income tax had been required.

Audit observed that the contention of the Department was not tenable as the same was withdrawn w.e.f. 7/2001 and not from retrospectively, while these paras related to the prior to 7/2001.

The Department was directed to effect the recovery and appropriate action be taken against the responsible and paras were kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

52.

Para No.19.4

P.D OFWM Drainage Project Dera Ghazi Khan - Rs.10,404/-.

3.5.2005 Audit had pointed out that income tax/sales tax was not deposited into Government Treasury.

The Department explained that according to notification of Income Tax Department vide section 50(4), the income tax at sources was to be deducted on supply of goods up to Rs. 25,000/- in a year. Income tax was not recoverable as the amount of each transaction was within the exempted limit.

Audit observed that department could not justify non-deduction of sales tax with facts and figures.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of relevant record.

2.6.2006 The Department explained that the para was settled by the SDAC in its meeting held on 20-9-2002 on the ground that income tax was not recoverable as the amount of each transaction was within the exempted limit.

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

53.

Para No.19.5

WMC.Jhang (PPSGDP) - Rs.59,736/-.

3.5.2005 Audit had observed that sales tax had not been deducted.

The Department explained that the complete recovery had been effected and deposited into Government Treasury.

The Department was directed to produce sale tax invoices of the firms/suppliers to Audit for verification and para was conditionally settled subject to verification of relevant record by Audit.

2.6.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

54. **Para No.19.7**
Director (F) National Drainage Project. -Rs.96,377/-

55. **Para No.19.10**
W.M.C Gujrat (PPSGDP) - Rs.29,635/-

3.5.2005 Audit had pointed out that sales tax/income tax was not deposited into Government Treasury.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

56. **Para No.19.8**
Director Agriculture Information Punjab, Lahore – Rs.18,840/-

2.5.2005 The Audit had pointed out that sales tax as per Government instructions was not deducted.

The Department explained that sales tax amounting to Rs.18,840/- had been deposited by the supplier.

The Department was directed to intimate the particulars of the supplier to sales tax Department and the para was conditionally settled subject to verification of relevant record by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

57. **Para No.19.9**
Director Pest Warning and Quality Control Multan - Rs.27,876/-.

3.5.2005 Audit had observed that sale tax was paid to the suppliers without obtaining sale tax invoices from them.

The Department explained that sale tax had been deposited by the firms in monthly sales tax return and the same had also been verified by Audit.

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

58. Para No.19.11

Dy Director Agri (Ext) Rajan Pur – Rs.7,468/-

4.5.2005 Audit had pointed out that sales tax either not deducted and if deducted was paid to suppliers instead of depositing into Government Treasury.

The Department explained that balance recovery of Rs.7468.95 had been effected and deposited into Government Treasury.

Audit observed that recovery of Rs.1,469/- had been deposited in the receipt head of the department instead of sales tax head.

The Department was directed to deposit the balance amount of Rs.1,469/- in the relevant head of account of sales tax and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

59. Para No.19.12

Dy. Director Agri. (Ext.) Bhakkar – Rs.37,006/-

4.5.2005 Audit had pointed out that sales tax either not deducted and if deducted was paid to suppliers instead of depositing into Government Treasury.

The Department explained that on the levy of sales tax during the year, 1997-98 these instructions had not been known to every one, therefore, the sales tax was not charged by the supplying firm while submission of the invoice for payment and neither Department claimed the same from public exchequer and no loss was sustained by the Government and the instructions of the sales tax were being complied with in letter and spirit when these came into the notice of the DDO concerned.

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

60. Para No.19.13

Director (I.A.T.I) R.Y. Khan – Rs.12,995/-

4.5.2005 Audit had pointed out that Income tax had not been deducted.

The Department explained that complete recovery had been effected and verified by Audit.

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

61. **Para No.19.14**
Director Agri. (E&M) Punjab, Lahore - Rs.29,230/-

3.5.2005 Audit had observed that sales tax had not been deducted.

The Department explained that the complete recovery had been effected and deposited into Government Treasury.

The Department was directed to produce sale tax invoices of the firms/suppliers to Audit for verification and para was conditionally settled subject to verification of relevant record by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

62. **Para No.20.1 Pages 26, 27 & 28 of Audit Report for the year 2000-01; Loss of Rs.1,378,939/- Due to Non Occupation or, Unauthorised Occupation Of Designated Residences.**

EADA (Ext.) Jauharabad – Rs.76,629/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that the residence became surplus was utilized for office store of DOA (Ext) Khushab.

The Department was directed to obtain Ex-post facto sanction from competent authority and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

63. **Para No.20.2**
EADA (Ext.) P.D. Khan – Rs.660,125/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that as per new policy all residences under District Government had now been placed under pool and at present there was no designated residence in the District except for DCO, DPO, and Additional Session Judge.

The Department was directed to take up the case with I.G. Police for recovery of penal rent from the illegal occupants and get the residences vacated at the earliest and para was kept pending.

2.6.2007 The Department explained that the matter was taken up with Police Authorities. The AIG (F) had responded the issue stating that the residences were still incomplete and the same had not so far been handed over to Agriculture Department.

The consideration on the para was deferred till 2-7-2007.

4.7.2007 The Department explained that the Police Department was approached for recovery of penal rent and vacation of designated residence. The AIG in his letter No.9807 - A-III, dated 26.11.2005 had intimated that DSPs mentioned in memo by Agriculture Department from Sr.No.1 to 5 and Sr. No.24 did not reside in this residence. However, Mr. Tufail Hussain DSP first started residing in this house and thereafter upto Mr. Raja Amjad Mehmood DSP mentioned at Sr. No.23 resided in this house. He further informed that initially when that said house was occupied by the Police officer, it was incomplete and the contractor ran away. Thereafter, Police Officer had made it resideable. In the record of Building Department, it was still incomplete and never handed over to the Agriculture Department. The Police had admitted the fact that DSPs from Sr. No.6 to 23 as per list attached continued to reside there. Therefore, Police Department had again been requested for the recovery of House Rent from the Officers concerned and the case was under process.

The Police Department was directed to proceed under rules against the responsables who illegally occupied designated residences and get the case registered against them as well as effecting recovery within 15 days i.e. 20-7-2007 under intimation to the PAC Secretariat otherwise matter will be referred to the house of the Assembly and **para was kept pending.**

64. **Para No.20.3**
AD (PP) B/Pur - Rs.76,423/-

3.5.2005 Audit had observed that officers/officials had been occupied the residence situated in the office premises and were not entitled to conveyance allowance.

The Department explained that residential buildings were not situated within the boundary wall of the office and officer/officials were entitled to draw conveyance allowance. Moreover, the wife of Mr. Mr Muhammad Anwar Javaid Agricultural officer was not permanently living with him in Government residence,

because she was also Government employee and working at Yazman which was 40 KM away from Bahawalpur. Thus recovery of house rent from her salary did not arise.

The Department was directed to produce the supporting record to Audit for verification and para was conditionally settled subject to verification of relevant record.

1.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

65. **Para No.20.4**
AD (PP) B/Pur.-Rs.45,633/-

3.5.2005 Audit had pointed out that house rent deduction had not been made.

The Department explained that recovery of Rs.21,858/- had been effected from the official Mr Muhammad Tariq Supervisor and the official had been terminated from service and balance recovery was under way as arrears of land revenue.

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

1.6.2007 The Department explained that the official concerned had been terminated from service therefore, balance recovery of Rs.23,775/- could not be effected and case of recovery under Land Revenue Act, was under way.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

66. **Para No.20.5**
Dy. Dir. Agri (Ext) Rajanpur – Rs.17,569/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that recovery of Rs.5,092/- had been effected and deposited into Government Treasury. Efforts were being made to effect balance recovery.

The Department was directed to take up the case with I.G. Police for recovery of penal rent from the illegal occupants and get the residences vacated at the earliest and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

67. **Para No.20.6**
EADA, Bhalwal – Rs.121,720/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that office cum residence buildings were incomplete and not fit for residence as declared by the building Department and being sub-standard for the residence of Agricultural officer.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of record.

2.6.2007 The Department explained that the inquiry officer had concluded that the building had not so far been handed over to the Agriculture Department and also incomplete.

The para was transferred to C&W Department and **para was kept pending.**

68. **Para No.20.7**
Dir. Agri (Ext.) Rawalpindi – Rs.264,480/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that recovery of Rs.28,467/- had been effected and verified by Audit and balance recovery of house rent would be made from the officer concerned as soon as his leave case for the period 11.8.97 to 31.12.98 was decided by the competent authority.

The Department was directed to take appropriate action at the earliest and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

69. **Para No.20.8**
Dir. Agri (Ext.) Rawalpindi – Rs.9,960/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that residence remained under possession of Mian Abid Ali, Magistrate from 1.1.91 to onward and he did not claim house rent allowance and 5% deduction on account of house rent was being deducted from his salary.

The Department was directed to approach the Chief Secretary Punjab for vacation of designated residence from Mian Abid Ali, Magistrate and para was kept pending.

2.6.2007 The Department explained that the Chief Secretary advised the DCO Rawalpindi for vacation of said residence. The officer was also approached for vacation of the said residence. Mr Muhammad Abid Mian in reply produced a copy of Chief Minister's directive issued vide No.PS/PSCM/CMS/06/OT-46, dated, 15.3.2006, wherein the CM had desired that he may be allowed to retain the existing house till such time an alternate accommodation was not provided to him.

The para was kept pending.

70. Para No.20.9
Dir. Agri (Ext.) Rawalpindi – Rs.62,192/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that penal rent of Rs.198,110/- for the period from 23.05.2000 to 24.05.2004. was recoverable from Raja Lal Hussain, Admin officer (retired) and penal rent was being recovered from the pension of the retired officer.

The para was settled subject to verification of recovery of Rs.198,110/- by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

71. Para No.20.10
Dir. Agri (Ext.) Rawalpindi – Rs.44,208/-

4.5.2005 Audit had pointed out that designated residences were built but were not occupied by the concerned persons since long causing loss of rent to the government.

The Department explained that as per record 5% house rent was being deducted from Mr. Masood Ahmad Driver and no house rent allowance was being paid to him.

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

72. Para No.21 Pages 28 & 29 of Audit Report for the year 2000-01; Recovery of Installment of Combine Harvester NH-8 Rs. 661,200/-

2.5.2005 Audit had pointed out that amounts were outstanding on account of Agriculture implements (seeds, pesticides and fertilizers etc.) and rent of land and advances.

The Department explained that complete recovery had been effected and deposited into Government Treasury.

The para was settled subject to verification of relevant record by Audit.

1.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

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

73. Para No.22 Pages 29 & 30 of Audit Report for the year 2000-01; Less Deposit of Installment on Account of Cost of Harvester Amounting to Rs.151,200/

2.5.2005 Audit had pointed out that an amount of Rs.151,200/- was less deposited.

The Department explained that the case was subjudice in the court of law and the same had not yet been decided.

The Department was directed to pursue the case with the court of law and para was kept pending.

1.6.2006 The Department explained that recovery of Rs.91,000/- had been effected and verified by Audit. Moreover, the case for recovery of Rs.60,000/- under arrears of land revenue act had been sent to the EDO(Revenue) Sheikhpura.

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

1.6.2007 The Department explained that the case was still subjudice.

The para was kept pending being subjudice.

14.11.2009 The Department explained that the case filed by Mr Qurban Ali had been disposed off by the court due to non-pursuance by the plaintiff. Notices for effecting balance recovery of Rs.60,000/- were issued but the farmer did not deposited the amount. Later on the case was moved to District Revenue authorities Sheikhpura to affect recovery under Land Revenue Act. After that the Government declared Nankana Sahib as "District". Accordingly the case was referred to EDO (Rev) Nankana Sahib vide No.16033

dated 29.10.2009. The DCO Nankana Sahib vide No.16060 dated 30.10.2009 had also been requested to recover the amount.

The Committee directed the Department to expedite the recovery. The **para was kept pending** upto next meeting.

74. Para No.23 Page 30 of Audit Report for the Year 2000-01; Recovery on Account of Cost of Motor Cycle Amounting to Rs.258,428/-.

A.D (P.P) Bahawalpur – Rs.32,913/-

3.5.2005 Audit had observed that Mr Khalid Mehmood pest surveyor was absent from duty leaving a balance of Motor Cycle advance amounting to Rs.32,913/-.

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

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

75. Para No.24 Pages 30 & 31 of Audit Report for the year 2000-01; Less Realization Of Electricity Charges From the Colony Residents Amounting to Rs. 1,092,000/-

2.5.2005 Audit had observed that less electricity rate had been charged from the residents.

The Department explained that sub meters at each residence had been installed. The account of each consumer on the basis of consumption was being maintained and bills were being paid. The actual recovery had been effected from the residents at the rate of domestic rates.

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

76. Para No.25 Pages 31 & 32 of Audit Report for the year 2000-01; Non-Recovery of Utility Charges And Rent of Building From the National Bank of Pakistan Amounting To Rs. 90,000/-

2.5.2005 Audit had observed that a National Bank of Pakistan Branch was functioning in the premises of the AARI, Faisalabad and neither the utility charges were being realized from the Bank nor any rent of building was being recovered.

The Department explained that the building occupied by the National Bank had been got re-assessed from the Building Department @ Rs.1422/- P.M. instead of Rs.450/- P.M. which was being paid regularly by the Bank w.e.f. 8/2003 and the Bank was paying electricity charges as per meter reading regularly. No sui gas and water connection was provided at the Bank premises.

The Department was directed to hold an inquiry and take appropriate action in the matter, at the earliest. The para was kept pending.

1.6.2006 The Department explained that the matter had been inquired into under the Chairmanship of Deputy Director (A&B) PARB Lahore who concluded that AARI administration should recover the electricity charges for the period from January, 2002 to July, 2003 amounting to Rs.10,337/- from the bank immediately.

On the statement of Secretary Agriculture that recoverable amount would be effected and para was settled subject to verification of balance recovery.

1.6.2007 The Department explained that outstanding dues amounting to Rs.10,337/- had been recovered from the Nation Bank of Pakistan, AARI Branch, Faisalabad on account of Electricity Charges for the period from January 2002 to July 2003 and deposited in the Electricity Recovery Account No.103-2 maintained in National Bank of Pakistan.

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

77. Para No.26 Page 32 of Audit Report for the year 2000-01; Non-Return of the Official Motorcycles Valuing Rs.160,000/-

4.5.2005 Audit had pointed out that no petrol was claimed and no log book was maintained as both the motorcycles were purely in private use of officers concerned.

The Department explained that due to lack of budget regarding repair & POL, these Motorcycles were not used for Government duty and remained un-utilized with the officers.

On the statement of the Director Crop Reporting that both motorcycles were not used privately, the **para was settled.**

78. Para No.27 Pages 32 & 33 of Audit Report for the year 2000-01; Recovery of Overpayment Amounting to Rs.96,040/-

4.5.2005 Audit had pointed out that the field Assistants of Pakistan Central Cotton Committee, were terminated on account of abolition of P.C.C.C. scheme and they were appointed a fresh in Crop Reporting Service of Agriculture Department and regarding protection of pay, L.P.C/relevant record was not produced to audit in the absence of which the pay allowed to them at the stage they were drawing on 31.12.1975. in P.C.C.C. could not be admitted.

The Department explained that departmental contention had been verified by Audit from supporting record.

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

79. Para No.28 Pages 33 & 34 of Audit Report for the year 2000-01; Unjustified Expenditure on Account of Sui Gas Charges Amounting to Rs.2,291,473/-

2.5.2005 Audit had observed that less sui gas rate had been charged from the residents.

The Department explained that a separate Bulk Meter was installed for 325 residences at the Residence Colony of AARI, Faisalabad and the sui gas charges were recovered on the basis of individual sub meters installed at the each residence.

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

80. Para No.29 Page 34 of Audit Report for the Year 2000-01; Refund of Rs.69,463/- Lying In the Cash Book Due to Winding Up of the Project

3.5.2005 Audit had pointed out that unspent balance of Rs.69,463/- was still lying in cash book despite of project had been winded up.

The Department explained that recovery of unspent balance amounting to Rs.69,463/- had been effected and verified by Audit.

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

81. Para No.30 Page 35 of Audit Report for the Year 2000-01; Reimbursement of Rs.108,846,360/- Wrongly Charged to the Punjab Government.

3.5.2005 The Audit had pointed out that the whole expenditure was charged to the Government of the Punjab in contravention of the terms and conditions of the Loan Agreement whereby only 16% share was to be charged to the Government of the Punjab and the other 84% share of the expenditure valuing Rs.108,846,360/- was required to be reimbursed from the Donor Agency, which was not done.

The Department explained that an amount of Rs.291.300 million, including Rs.129.579 million was reimbursable from IDA. The reimbursement from the donor could not be made during first four years of the project due to non-initiation of institutional reforms under PIDA, which were beyond the domain of Agriculture department. The

World bank had reimbursed all the amounts in the current account of DGA(WM), Punjab on 21-04-2005. The same would be reimbursed to Government of the Punjab in due course of time.

The Department was directed to produce the relevant record to Audit for verification and para was conditionally settled subject to verification of relevant record.

2.6.2006 The Department explained that reimbursement of Rs.291,734,630/- had been received and deposited in the Punjab Government account.

The Department was directed to get the facts and figures verified by Audit and para was settled subject to verification of relevant record.

1.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

82. Para No.31 Page 36 of Audit Report for the year 2000-01; Loss of Rs.98,000/- Due to Wastage of 10000 Kilograms of Wheat Seed.

4.5.2005 Audit had pointed out that 10,000/- kilograms of wheat seed had been wasted due to rain humidity and the same could not be used for sowing purposes.

The Department explained that the issue was got investigated through Ch. Tajmal Hussain Chatta DOA (Ext) Sargodha and the enquiry officer concluded that 15,000 Kg wheat seed was lying in stores of the farm and 13000 Kg seed was distributed among the tenants and further remaining quantity of seed was auctioned on market rate. Wheat seed had not been found wasted.

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

83. Para No.32 Page 37 of Audit Report for the year 2000-01; Irregular Late Auction of Berseam Fodder, Likely Misappropriation Valuing Rs.662,890/-.

4.5.2005 Audit had pointed out that fodder had been auctioned very late and one or two expected cuttings were made locally and the berseem fodder valuing Rs.66,890/-had been likely misappropriated.

The Department explained that the inquiry officer concluded that the auction of Berseem Fodder had been conducted correctly and the auction was delayed on account of completing the codal formalities and berseem crop was auctioned from Rs.870/- per kanal to Rs.1,305/- per kanal which were higher than the previous rates, and no loss sustained to the Government.

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

84. Para No 33 Pages 37 & 38 of Audit Report for the Year 2000-01; Loss to Government Amounting to Rs.57,276/- Due to Improper Survey, Recovery thereof.

3.5.2005 Audit had observed that an amount had been expended on account of demolition of drain structure.

The Department explained that the farmers of Mouzas Bakht Jamal and Wadhra applied for construction of On Farm Drainage Scheme. The area was surveyed, scheme was proposed, consultant's approval was obtained and work was commissioned after observing the requisite formalities. Widening of the ongoing scheme and some alterations of existing structure were charged much less as compared to the cost of construction of two separate schemes.

The explanation of the department was accepted and **para was settled.**

85. Para No.34 Pages 38 & 39 of Audit Report for the year 2000-01; Irregular Appointment of Crop Reporter.

4.5.2005 Audit had pointed out that neither adhoc appointment was extended nor his services were terminated and was treated as regular employee according to entries made in service book.

The Department explained that Mr. Furrakh-uz-Zaman was appointed as Crop Reporter on adhoc basis. On the recommendation of Departmental Selection/Promotion Committee he had been allowed to continue as Crop Reporter and adhoc period had also been extended till further order and he was confirmed by the authority as Crop Reporter.

The para was settled with the direction to the Department to take action against the responsible officer who made illegal order.

1.6.2006 The para was discussed by the PAC in its meeting held on 02,03,& 04 May,2005 and the Department was directed to put forward the record and intimate the name of the concerned officer who made irregular appointment of Mr. Farrukh Zaman, Crop Reporter, he may be proceeded against the relevant E&D Rules and para was settled.

The Department explained that the enquiry proceeding were under way and final action would be taken against the defaulter in the light of findings of the enquiry.

The Department was directed to finalize the inquiry within 30 days and para was kept pending.

1.6.2007 The Department explained that the irregular appointment had been regularized by the Chief Minister which had been seen by the Audit.

On the recommendations of the Audit, the **para was settled.**

86. Para No.35 Page 39 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Telephone Charges Rs. 438,558/-

2.5.2005 Audit had observed that telephone calls registers were not maintained to ascertain trunk calls.

The Department explained that private calls charges had been recovered and verified by the Audit from supporting record.

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

87. Para No.36 Page 40 of Audit Report for the year 2000-01; Infructuous/Wasteful Expenditure on Account of Salaries of Idle Staff Rs.353,074/-.

4.5.2005 Audit had pointed out that neither any vehicle was available at the strength nor budget to meet the expenditure of P.O.L etc. was as ever provided to the said office.

The Department explained that as per report of fact finding inquiry, no irregularity was proved as the post of EADA (Trg.) alongwith staff had been abolished as a result of devolution plan and the staff became surplus was adjusted against vacant posts in Extension Wing in the office of EDOA, DOA & DDOA (Ext.) sanctioned under District Government and services of employees were being utilized properly in Agriculture (Extension Wing).

The explanation of the department was accepted and **para was settled.**

88. Para No.37 Pages 40 & 41 of Audit Report for the year 2000-01; Irregular and Doubtful Payment of Rent Amounting to Rs.270,000/-.

4.5.2005 Audit had observed that rent @ Rs.7500/- per month for the year, 1997-2000 had been paid to Mrs. Zakia Zaman owner of property No.69-A/IB, whereas assessment certificate of property No.92-A-I/RH was kept on record.

The Department explained that departmental contention had been verified by Audit from the supporting record.

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

89. Para No.38 Pages 41 & 42 of Audit Report for the year 2000-01; Unjustified and Wasteful Expenditure on Payment of Salary to the Staff of the Closed Schemes Amounting to Rs.287,095/-.

4.5.2005 Audit had pointed out that neither the Dairy Farm nor Poultry Farms were working at the (IATI), R.Y. Khan and the continuance of the services of stock Assistant & Butter man in said sections was un-justified and undue burden on Government exchequer.

The Department explained that-the project was winded up by the Agriculture Department but the employees working on regular basis could not be removed, and these posts were being abolished on retirement of the officials and the draft para of similarly nature had been dropped by the PAC in its meeting held on 21.5.2002.

The para was settled subject to verification of relevant record by Audit.

2.6.2007 The Department explained that the relevant record such as SNE, sanction of Finance Department for conversion of scheme to non-development side and provision of Budget regular under Grant No. 18-Agriculture had shown to Audit. Moreover, 57 vacancies on the retirement of incumbents under the scheme had been abolished uptill now and remaining would be abolished soon after the retirement of incumbents.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

90. Para No.39 Pages 42 & 43 of Audit Report for the year 2000-01; Irregular Charge of the Post of Cinema Van Operator Through Adjustment With a Jeep Driver – Regularization of Pay & Allowances Amounting to Rs.58,685/-.

4.5.2005 Audit had pointed out that neither cinema van was available with the office nor cinema van operator was there but the post of cinema van operator was being charged regularly.

The Department explained that two different posts namely Cinema van operator and video operator were sanctioned under PEAD Project Phase-I as per job description, video operator was responsible to play the video Camera to disseminate production technology at the door step of farmers.

The explanation of the department was accepted and **para was settled.**

91. Para No.40 Page 43 of Audit Report for the year 2000-01; Irregular Retention of Crop Reporter into Government Service – Recovery of Rs.205,438/-

4.5.2005 Audit had pointed out that Mr. Muhammad Fiaz was appointed as Crop Reporter against the leave vacancy of Mr. Muhammad Asif Rahi, on his return from leave, no action was taken by the Department to issue orders regarding termination of the Service of the official.

The Department explained that the services of Mr. Muhammad Fayyaz, Crop Reporter had been terminated.

The Department was directed to take appropriate action against the responsible and para was kept pending.

1.6.2006 The para was discussed by the PAC in its meeting held on 02, 03 & 04 May 2005 and the Department was directed to re-calculate the entire amount, fix responsibility against responsible officer and para was settled.

The Department explained that the enquiry proceeding were under way and final action would be taken against the defaulter in the light of findings of the enquiry.

The Department was directed to finalize the inquiry within 30 days and para was kept pending.

1.6.2007 The Department explained that the irregular appointment had been regularized by the Chief Minister which had been seen by the Audit.

On the recommendations of the Audit, the **para was settled.**

92. Para No.41 Pages 43 & 44 of Audit Report for the year 2000-01; Wastage of Millions of Rupees Due to Un-Necessary Purchase of Bulldozer and its Accessories – Loss of Rs.1,009,800/-.

2.6.2006 Audit had pointed out that a bulldozer was used free of cost for 1550 hours.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

93. Para No.42.1 Page 45 of Audit Report for the year 2000-01; Irregular Savings/Non Surrender of Amount Rs.1,215,647/-

A.D Agri (PP) Bhakkar - Rs.500,242/-

3.5.2005 Audit had observed that savings were not surrendered on due dates and left unspent.

The Department explained that a case for regularization had been sent to the competent authority.

The Department was directed to take action against the responsible/DDO and para was kept pending.

1.6.2007 The Department explained that appropriation accounts for the year of Audit para had already been settled by the PAC upto year 2001-2002. Moreover, DDO had been warned to remain careful in future.

The Department was directed to be careful in future and **para was settled.**

94. **Para No.42.2**
Deputy Director Agri. Bhakkar – Rs.715,405/-

4.5.2005 Audit had pointed out that saving had not been surrendered timely. The Department explained that the saving under each head of account was within the permissible limit.

The para was settled subject to verification of relevant record by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

95. **Para No.43 Pages 45 & 46 of Audit Report for the year 2000-01; Wasteful Expenditure on Operational Cost of Plant protection Staff in Extension Side in Presence of Independent Organization Amounting to Rs.8,056,245/-**

4.5.2005 Audit had pointed out that expenditure had been incurred on account of salaries and other contingent, which was wasteful and undue burden on Government exchequer.

The Department explained that departmental contention had been verified by Audit from supporting record.

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

96. **Para No.44.1 Pages 46 & 47 of Audit Report for the year 2000-01; Irregular Expenditure on Different Items of Stationery Stores, Construction Materials and Machineries Amounting to Rs.831,543/-.**

Dir. C.R.S. Punjab Lahore – Rs.317,028/-

4.5.2005 Audit had pointed out that purchase orders were split up avoiding necessity for obtaining the sanctions of higher authority.

The Department explained that the purchase had been made in most economical manner after completing all formalities required under the rules and the said expenditure incurred during three years and the relevant record had been verified by Audit.

The para was settled with the direction to inform the name of suppliers to the sales tax Department.

1.6.2006 The Department explained that the list of the concerned suppliers along with the amount of GST recoverable from each was intimated to the GST authorities for the collection of Government revenue.

The Department was directed to pursue the recovery process and para was settled subject to verification of compliance of recovery.

1.6.2007 The Department explained that in pursuance of PAC direction, the Sale Collector was informed about the amount outstanding on account of GST Rs.44,555/- recoverable from the concerned suppliers.

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

97. **Para No.44.2**
M.D. Kaz. Bahawalpur – Rs.150,790/-

2.5.2005 Audit had pointed out that different items of store, stationery and Machinery were procured without fulfilling the codal formalities.

The Department explained that expenditure of Rs.62,790/- and Rs.195,000/- had been regularized by the competent authority and same had also been verified by the Audit. However, a case for regularization of Rs.88,000/- was under process with the Finance Department.

The Committee discussed the para. After discussion, parts of para duly recommended by Audit for settlement were settled by the Committee

One portion of first part in which regularization from Finance Department was recommended by Audit was conditionally settled subject to regularization by Finance Department and verification by Audit.

1.6.2006 The Department explained that the case was under process as per advice of the Finance Department.

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

1.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

98. **Para No.44.3**
(M.D. Kaz Bahwalpur – Rs.195,000/-)

2.5.2005 Audit had pointed out that different items of store, stationery and Machinery were procured without fulfilling the codal formalities.

The Department explained that expenditure of Rs.62,790/- and Rs.195,000/- had been regularized by the competent authority and same had also been verified by the Audit. However, a case for regularization of Rs.88,000/- was under process with the Finance Department.

The Committee discussed the para. After discussion, parts of para duly recommended by Audit for settlement were settled by the Committee

One portion of first part in which regularization from Finance Department was recommended by Audit was conditionally **settled subject to regularization** by Finance Department and verification by Audit.

99. **Para No.44.4**
Dy. Dir. (TRG)D.G. Khan – Rs.114,400/-

4.5.2005 Audit had pointed out that amount had been expended on purchase of different items by the various Drawing and Disbursing Officers without fulfilling the codal formalities.

The Department explained that expenditure of Rs.114,400/- had been included the entire expenditure of last 7-years and sanctions had been accorded within the competency of the DDO under delegation of Financial Powers Rules 1990.

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

100. **Para No.44.5 Pages 46 & 47 of Audit Report for the year 2000-01; Irregular Expenditure on Different Items of Stationery Stores, Construction Materials and Machineries Amounting to Rs.831,543/-**

A.D.Aagri. P.P Multan. -Rs.18,923/-

101. **Para No.45.1 Pages 47 & 48 of Audit Report for the year 2000-01; Irregular/Doubtful Expenditure on Repair of Vehicle ETC Rs.280,996/-**

Dy. Dir.Aagri. P.P Multan.- Rs.36,345/-

102. **Para No.49.2 Pages 51 & 52 of Audit Report for the year 2000-01; Illegal and Irregular Appointments Amounting to Rs.1,451,189/-.**

Dy. Director Agriculture Plant Protection Multan.-Rs.214,476/-

103. Para No.50.2 Pages 52, 53 & 54 of Audit Report for the year 2000-01; Incurrence of Expenditure in Violation of Rules/Regulations Amounting to Rs. 11,395,327/-

Asstt. Dir. Agri. (Plant Protection) Jhang - Rs.393,220/-

104. Para No.57 Pages 58 & 59 of Audit Report for the year 2000-01; Irregular Expenditure to the Tune of Rs.180,000/- on Account of Office Rent.

3.5.2005 Audit had observed that amount was expended without fulfilling the codal formalities.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

105. Para No.44.6 Pages 46 & 47 of Audit Report for the year 2000-01; Irregular Expenditure on Different Items of Stationery Stores, Construction Materials and Machineries Amounting to Rs.831,543/-

A.D.(C.R.S) Sialkot – Rs.35,402/-

4.5.2005 Audit had pointed out that purchase orders were split up avoiding the necessity for obtaining the sanctions of higher authority.

The Department explained that departmental contention had been verified by Audit from the supporting record.

The **para was settled.**

106. Para No.45.2 Pages 47 & 48 of Audit Report for the year 2000-01; Irregular /Doubtful Expenditure on Repair of Vehicle etc. Rs.280,996/-

A.D.C.R.S, Sialkot-Rs.52,328/-

4.5.2005 Audit had pointed out that the repair and replacement of parts had been found irregular because inspection certificate from Government workshop was not found available.

The Department explained that departmental contention had been verified by Audit from the supporting record.

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

107. Para No.45.3
(Director Information Punjab, Lahore – Rs.57,323/-)

2.5.2005 Audit had pointed out that estimates for repair/replacement of parts of Government vehicles were not vetted by the Government workshop.

The Department explained that this para actually belonged to the office of the Director Agriculture (Adaptive Research), Punjab Lahore.

The Department was directed to submit working paper by the concerned formation and para was kept pending.

2.6.2007 The Department explained that the matter was got investigated by the DGA (Ext.). According to his finding, no charge as mentioned in the Audit para was proved.

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

108. Para No.45.4
Superintendent Bagh-e-Jinnah, Lahore - Rs.135,000/-

2.5.2005 Audit had pointed out that an expenditure was incurred on repair of vehicles without fulfilling the codal formalities.

The Department explained that repair work was done after obtaining quotations, NOC and completing all codal formalities.

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

109. Para No.46.1 Pages 48 & 49 Audit Report for the year 2000-01; Irregular Payments Amounting To Rs.1,195,824/- On Account Of Pay & Allowances To The Officials Due To Unauthorized Shifting Headquarter

Director Agriculture (A.R) Punjab, Lahore – Rs.113,805/-

4.5.2005 Audit had pointed out that in case, the services of a Government servant were required at a station other than his own beyond three months, the departmental authorities were required to approach the Finance Department with complete justification for creation of the post at the required station and its abolition from his original office.

The Department explained that no headquarters was shifted at all and the official was deputed temporarily for some time to work in Agriculture Secretariat. The relevant record of acquaintance roll, service book and attendance register had been verified by the Audit.

The explanation of the department was accepted and the **para was settled.**

110. Para No.46.2

Deputy Director Agriculture (Green Belt Seed Farm), Lahore – Rs.174,000/-

2.5.2005 Audit had pointed out that the services of some officials of Agriculture Department were shifted beyond three months from their headquarters.

The Department explained that Mr. Muhammad Nawaz, Naib Qasid was on the Pay roll of Deputy Director of Agriculture, Seed Farm Green Belt Project, Lahore.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the irregular expenditure regularized from the competent authority and para was kept pending.

2.6.2007 The Department explained that the Director Floriculture held an enquiry in this respect and got findings of the enquiry officer that the head quarter of Mr. M. Nawaz was not shifted. Only office was shifted and that was no irregularity.

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

111. Para No.46.3

Deputy Director Agriculture Mainwali –Rs.231,998/-

4.5.2005 Audit had pointed out that in case, the services of a Government servant were required at a station other than his own beyond three months, the departmental authorities were required to approach the Finance Department with complete justification for creation of the post at the required station and its abolition from his original office.

The Department explained that Mr. Muhammad Saeed Junior Clerk was deputed temporarily to work in the office of District Officer Agriculture (Extension) Mianwali to clear pending work and order of temporary duty issued by DDA (Ext.) was withdrawn and the official continued to work at his original place of posting.

The Department was directed to get the expenditure regularized by the competent authority and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

112. Para No.46.4

Director Agriculture Crop Reporting Services Punjab, Lahore –
Rs.154,039/-

4.5.2005 Audit had pointed out that in case, the services of a Government servant were required at a station other than his own beyond three months, the departmental authorities were required to approach the Finance Department with complete justification for creation of the post at the required station and its abolition from his original office.

The Department explained that the officials performed their duty in the directorate and facts can be verified from the attendance register.

On the statement of Director Crop Reporting that services of the officials were utilized in the directorate, the **para was settled**.

113. Para No.46.5
E.A.D.A. (Ext.) Mainwali – Rs.521,982/-

4.5.2005 Audit had pointed out that in case, the services of a Government servant were required at a station other than his own beyond three months, the departmental authorities were required to approach the Finance Department with complete justification for creation of the post at the required station and its abolition from his original office.

The Department explained that both officials had been retransferred to there original place of posting.

The Department was directed to get the expenditure regularized by the competent authority and para was kept pending.

2.6.2007 The Department explained that the case of regularization was under process with Finance Department.

The Department was directed to pursue the case and **para was kept pending**.

114. Para No.47.1 Pages 49 & 50 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.484,346/-on Account of Repair/Construction Works

(Agriculture Chemist Soils AARI, Faisalabad – Rs.57,417/-)

2.5.2005 Audit had pointed out that neither repair/construction work was done by building Department nor NOC was obtained.

The Department explained that departmental contention had been verified by the Audit from technical sanctions, rough cost estimate from building department.

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

115. Para No.47.2

Asstt. Director Floriculture, Murree - Rs.149,930/-

2.5.2005 Audit had pointed out that neither the work was done by Building Department nor N.O.C. was obtained.

The Department explained that the erection of compound did not involve any kind of construction, all items like iron pipe & GI wire netting were articles of other store items and Director Floriculture was competent to accord the sanction for the said purpose.

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

116. Para No.47.3

Asst. Dir. Floriculture, Murree - Rs.128,607/-

2.5.2005 Audit had pointed out that neither the work was done by Building Department nor N.O.C. was obtained.

The Department explained that the erection of compound did not involve any kind of construction, all items like iron pipe & GI wire netting were articles of other store items and Director Floriculture was competent to accord the sanction for the said purpose.

The Audit observed that Department had obtained rates of premium over and above the CSR- 1998 for providing and fixing of weaving G.I wire netting with Frame which clearly indicated that it was a constructional work, which was done without estimates.

The Department was directed to hold an inquiry and take appropriate action in the matter at the earliest. The para was kept pending.

2.6.2007 The Department explained that in the light of PAC direction, the Secretary Agriculture held an inquiry. The inquiry Committee had concluded that the store items were purchased as per requirement and in accordance with the specifications at prevailing market rates and expenditure was debited to head 34900-K.Works. Hence no irregularity was committed by any officer.

The Department was directed to be careful in future and **para was settled**.

117. Para No.47.4

Supdt.Bagh-e-Jinnah, Lahore - Rs.148,392/-

2.5.2005 Audit had pointed out that neither the work was done by Building Department nor N.O.C. was obtained.

The Department explained that a case of regularization had been sent to the competent authority and the same was under process.

The Department was directed to hold an inquiry and take appropriate action in the matter at the earliest. The para was kept pending.

2.6.2007 The Department explained that in the light PAC directions, the Secretary Agriculture constituted an Enquiry Committee. The Committee had concluded that rough cost estimate for construction of water fall at children Park Bagh-e-Jinnah, all other codal formalities and prevalent procedures for approving placing contract and executing work were fully observed. No room was found un-attended except technical sanction of Rs.148,392/- accorded by the Director Floriculture under serial 6 of the Special Powers to Agriculture Department. The Director Floriculture, who otherwise was category 1 officer, erroneously exercised the special power of the Director General Agriculture (the category 1 officer) in the instant case without any malafide intention. The construction work was carried out in the best interest of Government work and no other procedural lapse of ambiguity in the matter was observed.

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

118. Para No.48.1 Pages 50 & 51 of Audit Report for the year 2000-01; Expenditure Over and Above the Budget Allocation Amounting to Rs.1,645,711/-.

E.A.D.A (Ext.) Ferozewala – Rs.707,299/-

119. Para No.48.4

E.A.D.A (Ext.) Kamalia/T.T. Singh – Rs.48,196/-

120. Para No.48.5

Dy Dir Agri (Ext.) Bhakkar – Rs.101,589/-

121. Para No.50.3 Pages 52, 53 & 54 of Audit Report for the year 2000-01; Incurrence of Expenditure in Violation of Rules/Regulations Amounting to Rs.11,395,327/-.

E.A.D.A (Ext.) Jhang – Rs.466,057/-

122. Para No.50.13

E.A.D.A Agri.(Ext.) Shorkot Jhang - Rs.515,536/-

4.5.2005 Audit had pointed out that DDO had incurred expenditure over and above the budget allocation in violation of rules 2.10 and 17.15 of PFR Vol-I.

The Department explained that over all expenditure in each function remained within allocation and there was some saving. The appropriation accounts for the year, 1999-2000 under Grant No.18-Agriculture were settled by the PAC in its meeting held on 8.9.2003.

The paras were settled subject to verification of relevant record by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

123. Para No.48.2 Pages 50 & 51 of Audit Report for the year 2000-01; Expenditure Over and Above the Budget Allocation Amounting to Rs.1,645,711/-.

W.M.C.Lahore - Rs.666,232/-

3.5.2005 The Audit had pointed out that the Drawing and Disbursing Officers of Agriculture Department incurred expenditure over and above the budget allocation in violation of rules.

The Department explained that the expenditure incurred by sub-officers was complied at Directorate General Agriculture (WM), Punjab level which was Rs.28,775,520/- and the same was further reconciled with the government and overall expenditure under Pay and Allowances was only excess of Rs.25,520/- i.e. 0.08%-which was negligible.

The explanation of the department was accepted and **para was settled.**

124. Para No.48.3 Pages 50 & 51 of Audit Report for the year 2000-01; Expenditure Over and Above the Budget Allocation Amounting to Rs.1,645,711/-

Asstt. Director Agriculture Plant Protection Bhakkar - Rs.122,395/-

125. Para No.50.1 Pages 52, 53 & 54 of Audit Report for the year 2000-01; Incurrence of Expenditure in Violation of Rules/Regulations Amounting to Rs. 11,395,327/-

Asstt. Dir. Agri.(Plant Protection) Jhang - Rs.672,427/-

126. Para No.50.16
A.D (PP) F/Abad - Rs.998,711/-

3.5.2005 Audit had pointed out that amount was expended in excess of sanctioned grant/appropriation.

The Department explained that the excess expenditure was under pay an allowance and the excess expenditure had been adjusted at Directorate level as there was no excess. Moreover, a case for regularization of expenditure had been sent to the competent authority.

The Department was directed to pursue the cases of regularization and paras were conditionally settled subject to verification of relevant record by Audit.

1.6.2007 The Department explained that appropriation accounts for the year of Audit para had already been settled by the PAC upto year 2001-2002. Moreover, DDO had been warned to remain careful in future.

The Department was directed to be careful in future and **paras were settled.**

127. Para No.49.1 Pages 51 & 52 of Audit Report for the year 2000-01; Illegal and Irregular Appointments Amounting to Rs.1,451,189/-

E.A.D.A Khanpur – Rs.1,010,715/-

4.5.2005 Audit had pointed out that a large number of appointments were made in various formations without fulfilling the codal formalities.

The Department explained that Mr. Ahmad Bux S/O Wahid Bux beldar was appointed for a period of three months and the said beldar was instructed to continue his service on temporary/ acting charge basis till further orders. The said beldar was regularized by the EADA Khanpur.

The Department was directed to get the clarification from S&GAD at the earliest and para was kept pending.

2.6.2007 The Department explained that the S&GAD Department was approached for clarification regarding validity of the notification No.SOR-III-2-54/87 dated, 7.10.87. The SO (R-I) Regularization wing of S&GAD vide No. SOR-III (S&GAD) 2-53/2002, dated 2.1.2006 had clarified that regularization of the adhoc employees, made under said notification of this wing was valid.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

128. Para No.49.3
Dy. Director Agriculture Ext. D.G Khan – Rs.109,880/-

4.5.2005 Audit had pointed out that a large number of appointments were made in various formations without fulfilling the codal formalities.

The Department explained that Mr. Muhammad Ishaq was appointed as Junior Clerk on adhoc basic and his services were regularized by the D.P.C of the respective office after observing codal formalities.

The para was settled subject to verification of relevant record by Audit.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

129.

Para No.49.4

M.D Karkhana Allat-e-Zari Bahawapur – Rs.37,998/-

2.5.2005 Audit had pointed out that the appointments were made during ban without advertising the posts in the national press.

The Department explained that the incumbents were appointed on adhoc basis and a case was under process for seeking clarification of S&GAD regarding legality of regularization of their services.

The Department was directed to get it regularized from the competent authority and para was kept pending.

1.6.2006 The Department explained that the final decision from regulation wing of S&GAD Department was still awaited.

The Department was directed to hold an inquiry and para was kept pending.

1.6.2007 The Department explained that the enquiry committee had recommended to warn the persons responsible for appointment and regularize the services of the incumbents.

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

14.11.2009 The Department explained that in the light of directions of the PAC in its meeting held on 1 & 2 June 2006, the matter was got probed through a Committee comprising of EDO (Agri) Lahore and Agriculture Chemist (SF) Lahore. The Inquiry Committee pointed out 11 more employees were appointed on the same pattern. And the Committee recommended that all the personnel involved in this negligence should be warned to be careful in future.

In view of findings of Inquiry Report, Mr Abdul Majeed the then Project officer KAZ Bahawalpur one of the members of DPC had been warned to be careful and avoid recurrence of such situation in future whereas some officers had already been retired.

The Committee directed that the disciplinary action against the concerned appointing authority be taken under PEEDA Act and submit its report to PAC-I within 90 days.

The para was kept pending.

130. Para No.49.5
E.A.D.A (Ext.) Sheikhpura – Rs.78,320/-

4.5.2005 Audit had pointed out that a large number of appointments were made in various formations without fulfilling the codal formalities.

The Department explained that departmental contention had been verified by Audit from supporting record.

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

131. Para No.50.4 Pages 52, 53 & 54 of Audit Report for the year 2000-01; Incurrence of Expenditure in Violation of Rules/Regulations Amounting to Rs.11,395,327/-

Dir. Agri. (Ext.), Multan - Rs.411,727/-

4.5.2005 Audit had pointed out that the expenditure incurred was not in accordance with the Delegation of Powers Financial & Purchase Rules and cannons of Financial propriety.

The Department explained that the regional Directorate of Agriculture (Ext.) Multan had been abolished under devolution plan and the services of these incumbents were placed with the District Government for further utilization.

The para was settled subject to verification of relevant record by Audit.

2.6.2007 The Department explained that the internal Audit report and other allied record regarding working of Senior / Junior Auditor may be verified.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

132. Para No.50.5
Dir. Agri. (Ext.), Multan - Rs.252,000/-

4.5.2005 Audit had pointed out that the expenditure incurred was not in accordance with the Delegation of Powers Financial & Purchase Rules and cannons of Financial Propriety.

The Department explained that the purchase of lures was effected on the rates already decided by the Purchase Cell, Agriculture Department, in another case, during the month of May of the same year and the Director of Agriculture (Ext.) being category-I officer was fully competent to accord sanction under Serial No.3 (a) Financial Powers Rules,1990.

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

133. **Para No.50.6**
Dir. Agriculture (Ext.), Multan – Rs.19,639/-

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

134. **Para No.50.7**
Dir. Agri. (Ext.), Multan – Rs.93,213/-

1.6.2007 The Department explained that appropriation accounts for the year of Audit para had already been settled by the PAC upto year 2001-2002. Moreover, DDO had been warned to remain careful in future.

The Department was directed to be careful in future and **paras were settled**.

135. **Para No.50.8**
Dy. Dir. Agri. (Ext.) Multan -Rs.55,825/-

4.5.2005 Audit had pointed out that the expenditure incurred was not in accordance with the Delegation of Powers Financial & Purchase Rules and cannons of Financial propriety.

The Department explained that expenditure was charged under relevant code/head where budget was made available after completion of codal formalities and no mis-classification of expenditure was done.

Audit observed that departmental contention was not tenable.

The Department was directed to get the expenditure regularized from the competent authority and to take appropriate action against the DDO concerned and para was kept pending.

2.6.2007 The Department explained that in the light of inquiry report, case for regularization of Rs.13270/- was sent to Finance Department along with record and findings of inquiry officer. The Finance Department agreeing with the recommendation of inquiry officer and Administrative Department regularized the misclassified expenditure of Rs.13,270/- vide order No. SO(B&A) 5-8/2006, dated 4.7.2006. The concerned DDO had been warned to remain careful in future.

The Department was directed to get the facts verified by the Audit and **para was kept pending**.

136. **Para No.50.9**
Agri. Chemist (Soil and Water Testing Lab) Multan - Rs.54,635/-

2.5.2005 Audit had pointed out that the expenditure incurred was not in accordance with Delegation of Financial Powers & Purchase Rules and Cannons of Financial Propriety.

The Department explained that the expenditure of Rs.54,635/- had been regularized by the competent authority and the same had also been verified by Audit.

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

137. **Para No.50.10**
Director Agri. Engg. Faisalabad – Rs.3,721,564/-

2.5.2005 Audit had pointed out that the expenditure incurred was not in accordance with Delegation of Financial Powers & Purchase Rules and Cannons of Financial Propriety

The Department explained that the savings were less than permissible 5% limit in all the years except for the year 1994-95 and a case for regularization of Rs.542,031/- for year 1994-95 was under process.

The Department was directed to produce the relevant record to Audit for verification and para was conditionally settled subject to verification of the requisite record by Audit.

1.6.2006 The Department explained that Finance Department had regularized the saving of funds.

On the statement of Director General Agriculture (Field) that matter had already been regularized by the Finance Department, the **para was settled**.

138. **Para No.50.11**
E.A.D.A of Agri. (Ext.) R. Y. Khan - Rs.355,334/-

4.5.2005 Audit had pointed out that the expenditure incurred was not in accordance with the Delegation of Powers Financial & Purchase Rules and cannons of Financial propriety.

The Department explained that Ex-post facto sanction accorded by the Chief Minister Punjab had been seen and verified by Audit.

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

139. **Para No.50.12**
Director Agri. (Information) Punjab, Lahore – Rs.125,600/-

2.5.2005 Audit had pointed out that purchase of printing paper was charged under head “550-Printing”.

The Department explained that Additional Accountant General Punjab had admitted the point that the purchase of printing paper was an integral part of printing and publication process. Therefore the expenditure on the purchase of printing paper would be chargeable against the object “550-Printing & Publications”.

The Department was directed to hold an inquiry within 30 days and take appropriate action in the matter, at the earliest. The para was kept pending.

2.6.2007 The Department explained that Finance Department had issued ex-post facto sanction amounting to Rs.1,25,600/-.

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

140. **Para No.50.14**
EADA (Ext) Summandri Faisalabad – Rs.966,517/-

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

141. **Para No.50.15**
Dy. Dir. Agri. (Ext.), Sargodha - Rs.219,850/-

4.5.2005 Audit had pointed out that the expenditure incurred was not in accordance with the Delegation of Powers Financial & Purchase Rules and cannons of Financial propriety.

The Department explained that according to the delegation Financial Powers Rules 1990, the DOA(Ext.) Sargodha being category-IV Officer was competent to incur expenditure under Serial No.3 (a) and 3(b) being specifically shown in the budget provided under development scheme.

Audit observed that the Department did not obtain NOC from the Government Printing Press, before undertaking the work as was required under Rules.

The Department was directed to get the irregularity condoned with the sanction of competent authority and para was kept pending.

2.6.2007 The Department explained that the matter had been regularized with the approval of Finance Department.

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

142. Para No.50.17

Director Agri. (Information) Punjab, Lahore – Rs.1,664.466/-

2.5.2005 Audit had pointed out that purchase of printing paper was charged under head “550-Printing”.

The Department explained that departmental contention had been verified by Audit from the supporting record.

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

143. Para No.50.18

Director Agri. (Information) Punjab, Lahore – Rs.120,000/-

2.5.2005 Audit had pointed out that 750 banners were prepared and there was no indication of points in the record where banners were fixed.

The Department explained that 750 banners were displayed at the focal points and acknowledgement of 750 banners by D.G.A. (Ext) had been verified by the Audit.

Audit observed that distribution of banners were not produced for verification of accountal use.

The para was conditionally settled subject to verification of record by Audit.

2.6.2007 The Department explained that the distribution of 750 banners and the cross entry had been obtained from Director General Agriculture (Extension).

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

144. Para No.50.19
Supdt.Bagh-e-Jinnah, Lahore - Rs.289,006/-

2.5.2005 Audit had pointed out that an expenditure incurred was not in accordance with the Delegation of Financial Powers & Purchase Rules and Cannons of Financial Propriety.

The Department explained that the expenditure was sanctioned under rules 3(a) Part-1 Powers Common to all Departments, Delegation of Financial Powers 1990.

The Audit observed that the departmental contention was not tenable as the expenditure was required to be sanctioned vide Sr. No 7-B the DDO had exceeded his financial powers.

The Department was directed to get it regularized by the Finance Department and para was kept pending.

2.6.2007 The Department explained that the inquiry officer in its findings concluded that all the purchases / repair were made according to the official need and requirements & no embezzlement / loss sustained to public exchequer, so much so the DDOs, had since been retired from Government Service, however, directions had already been issued to all the DDOs, to ensure the financial discipline in future.

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

145. Para No.51 Page 54 of Audit Report for the year 2000-01; Irregular Utilization of Government Receipts to the Tune of Rs.94,917/-.

4.5.2005 Audit had observed that the scrutiny of account of EADA Farms 108/P Rahim Yar Khan indicated that Government receipts instead of remitting to Government treasury were utilized by the said office to meet the various office expenditure without quoting any authority.

The Department explained that amounts out of Government receipt were utilized by the then Extra Assistant Director of Agriculture (Farm), 108/P to meet the emergent requirement of Agriculture Farm for the purchase of pesticides to spray on standing crop for protection from pest diseases and repair of Government vehicle and the amount utilized from receipt side had been credited into receipt head after drawl of payment from Government Treasury.

The Department was directed to get it readjusted properly besides action to be taken against the responsible and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

146. Para No.52 Page 55 of Audit Report for the year 2000-01; Unjustified Retention in Government Service Due to Default of Court Case by Department – Loss of Rs.104,538/-.

4.5.2005 Audit had observed that Scrutiny of accounts of DDOA (Ext.) Kabirwala revealed that a Beldar was appointed during course of ban on appointment and later on his services were denotified but since then he as being paid salary regularly.

The Department explained that since the matter had been decided by the Supreme Court of Pakistan and the payment made to the official stood legal and in order.

The Department was directed to investigate the lapses on the part of the concerned officers in this case and para was kept pending.

2.6.2007 The Department explained that the DOA, (Extension) Khanewal was deputed to investigate the lapse on the part of the concerned officers. He accordingly investigated the matter and concluded that since the officers responsible for this negligence had since been died therefore, no further action can be taken at this stage.

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

147. Para No.53 Pages 55 & 56 of Audit Report for the year 2000-01; Misclassified, Irregular and Doubtful Expenditure on Repairs of Government Vehicles Amounting to Rs.206,163/-

2.5.2005 Audit had pointed out that the repairs were made out of the two heads of accounts viz 598-Spare Parts and 410-Repairs of transports, hence misclassified.

The Department explained that departmental contention had been verified by the Audit from the supporting record.

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

148. Para No.54 Pages 56 & 57 of Audit Report for the year 2000-01; Un-Necessary Printing of “Zarat Nama” Without Any Requirement Loss to Government Rs.90,114/-

2.5.2005 Audit had pointed out that the monthly Ziraat Nama was got printed in excess of the actual requirement.

The Department explained that departmental contention had been verified by Audit from the supporting record.

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

149. Para No.55 Page 57 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Rs.310,000/-

4.5.2005 Audit had pointed out that the re-appropriations were quite against the austerity/economy measures circulated by the Finance Department, Government of the Punjab during 1998-99 and 1999-2000.

The Department explained that no austerity measures were imposed on development schemes and funds were re-appropriated properly to implement the project effectively in the best interest of public sector.

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

150. Para No.56 Page 58 of Audit Report for the year 2000-01; Irregular Shifting of Headquarter of the Staff and Drawal of Salary to the Tune of Rs.1,403,046/-

4.5.2005 Audit had pointed out that some staff members belonging the Director of Agriculture (Ext.) Punjab, Lahore were attached to the office of Secretary Agriculture Government of the Punjab Lahore and remained posted there for a considerable period and the posting at the office of Secretary Agriculture without prior approval of Finance Department was irregular.

The Department explained that some staff was deputed purely on temporary basis to work in the Agriculture Department, in addition to their own duties, keeping in view the emergent requirement.

The Department was directed to get the irregularity condoned from the Finance Department and para was kept pending.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

151. Para No.58 Pages 59 & 60 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Irrelevant Pesticides to the Tune of Rs.62,894/-

4.5.2005 Audit had pointed out that irregular and wasteful had been incurred just to utilize the budgetary grant only.

The Department explained that according to the findings of the Inquiry Officer, the then EADA (Ext.) was over all in charge of both Farms and was also holding the charge of Farm and he was competent to effect purchases and transfer of pesticides from one Farm to another Farm according to actual requirement.

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

152. Para No.59 Page 60 of Audit Report for the Year 2000-01; Unnecessary Drawal of Government Money Rs.10,669,750/-

3.5.2005 The Audit had pointed out that the drawl of money without any immediate requirement was against the provisions of Rules.

The Department explained that 16% provincial share was demanded out of ADP as per phasing of PC-1 and remained unspent because of non-initiation civil works. The main reason in this regard was delay in finalization of by-laws for formation of distributary level Farmer's Organization and their registration under PIDA Act,1997, which was mandatory to undertake civil works.

The explanation of the department was accepted and para was conditionally settled subject to verification of relevant record by Audit

2.6.2006 The Department explained that the amount under observation was counter-part funds contributed by the Punjab Government as 16 percent provincial share for civil works. These funds were demanded out of ADP as per phasing of PC-I and remained unspent because of non-initiation of civil works. The main reason in this regard was delay in finalization of by-laws for formation of distributary level Farmer's Organization and their registration under PIDA Act, 1997, which was mandatory to undertake civil works. There was no fault on the part of the Agriculture Department (Water Management)

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

153. Para No.60 Page 61 of Audit Report for the Year 2000-01; Irregular Drawal and Expenditure of Rs.80,537/-

3.5.2005 Audit had pointed out that unspent balance of Rs.69,463/- was not deposited into Government Treasury despite of the project had been winded up.

The Department explained that the expenditure of Rs.80,537/-was incurred with active involvement of members of farmers organization. Each and every voucher was signed by them and recovery of unspent balance amounting to Rs.69,463/- had been effected and verified by Audit.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of relevant record.

2.6.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

154. Para No.61 Page 62 of Audit Report for the Year 2000-01; Irregular Drawal and Expenditure of Rs.55,000/- Charged to the Project

3.5.2005 The Audit had pointed out that the charging of expenditure of one project to another was irregular.

The Department explained that offices of the Water Management Coordinator, Lahore and Water Management Specialist, Field Team, Lahore were housed in the same building by sharing the portions. The Water Management Coordinator, Lahore who was supervising the activities of National Drainage Program, being stationed in the same building paid rent from the budget of National Drainage Program. No irregularity was committed in this regard as the building was retained by the department for the assets of the ceased office.

The Department was directed to produce the relevant record to Audit and para was conditionally settled subject to verification of relevant record.

2.6.2006 The Department explained that the rent was paid due to the fact that the equipment etc was lying in the office. Moreover, no irregularity was, committed in this regard as the building was retained by the Department for the assets of the defunct office.

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

155. Para No.62 Pages 62 & 63 of Audit Report for the Year 2000-01; Irregular Expenditure on Construction of Office/Farmers Training Centre at Rawalpindi Rs.5,105,000/-.

3.5.2005 The Audit had pointed out that an expenditure was incurred for the construction of office /Farmers Training Centre at Rawalpindi, whereas according to the revised PC-1, the same was to be constructed at Chakwal.

The Department explained that the FTC was proposed to be established at Chakwal but its construction could not be started in first five years of the project because off non-availability of Government land at Chakwal. The place/venue of FTC center was accordingly, changed from Chakwal to Rawalpindi with the approval of the Government and consent of the donor.

The Department was directed to produce revised PC-1 to Audit for verification and para was settled subject to verification.

2.6.2006 The Department explained that the FTC was proposed to be established at Chakwal but its construction could not be started in first five years of the project because of non-availability of Government land at Chakwal. The place /venue of FTC center was, accordingly, changed from Chakwal to Rawalpindi with the approval of Government and consent of donor.

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

156. Para No.63 Page 63 of Audit Report for the year 2000-01; Irregular Payment of TA/DA Amounting to Rs.175,876/-.

4.5.2005 Audit had pointed out that an amount had been paid to the officers/officials on account of TA/DA from Development Grant 36-instead of grant 18 where from they were drawing their pay and allowances.

The Department explained that departmental contention had been verified by Audit from supporting record.

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

157. Para No.64 Pages 63 & 64 of Audit Report for the Year 2000-01; Irregular Expenditure on Printing Amounting to Rs.434,699/-

3.5.2005 The Audit had pointed out that the expenditure was held irregular due to avoidance of printing from Government Press.

The Department explained that departmental contention had been verified by Audit from the supporting record.

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

158. Para No.65.1 Pages 64 & 65 of Audit Report for the Year 2000-01; Irregular Engagement of Contingent Paid Staff: Regularization of Rs.499,485/-.

Assistant Director (Agri) P.P. Multan - Rs.25,200/-

159. Para No.65.2
Dir. P.W.& QC Pesticides Multan -Rs.20,760/-

3.5.2005 Audit had observed that an expenditure was incurred in respect of contingent paid staff in contravention of the austerity measures announced by the Government.

The Department explained that no post of sweeper was provided by the Government and sweeper was engaged as part time basis at the rate prescribed by the then commissioner Multan. Moreover, a case for regularization of expenditure had been sent to the competent authority.

On the statement of concerned officer that services of sweeper were required essentially to clean the office building, the **paras were settled**.

160. **Para No.65.3**
Assistant Dir. CRS M/Garh - Rs.34,750/-

4.5.2005 Audit had pointed out that payment of contingent paid staff was made without the prior approval of Finance Department.

The Department explained that the amount paid to the contingent staff as part time sweeper during two financial years 1992-1993 and 1993-1994 for three offices on very nominal/economical rates as compared with the market.

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

161. **Para No.65.4**
(Dy. Dir. Agri Training R.Y. Khan – Rs.10,500/-)

4.5.2005 Audit had pointed out that an expenditure was incurred in respect of contingent paid staff and the said engagement was in contravention of the austerity measures announced by the Finance Department.

The Department explained that no post of sweeper was provided by the Government in the sanctioned strength and a part time sweeper was engaged for cleanliness of offices of DDA (Trg.) and EADA (T) R.Y.Khan as there was no alternative arrangements in this regard. The nominal service charges were paid to the part-time sweeper and the matter was of essential nature. Hiring the services of part-time sweeper was un-avoidable and no contingent staff was appointed except to borrow the services of part time sweeper.

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

162. **Para No.65.5**
Asst. Dir. Floriculture, Murree - Rs.408,275/-

2.5.2005 The Audit had pointed out that an expenditure was incurred in respect of contingent paid staff and the said engagement was in contravention of the austerity measures announced by the Government.

The Department explained that an allocation of Rs5.00 lac was sanctioned for the daily paid labour. Moreover, an additional funds were also sanctioned by the government for the scheme "Beautification plan Murree" to clear pending liabilities of the scheme for the year 1997-98 and development projects were exempted to follow austerity measures .

The Department was directed to produce the relevant record to Audit for verification and **para was conditionally settled subject to verification** of record by Audit.

163. Para No.66 Pages 65 & 66 of Audit Report for the Year 2000-01; Irregular Expenditure on Account of Advertisement Rs.64,800/-

3.5.2005 The Audit had pointed out that advertisements were made in disregard of the Government instructions.

The Department explained that the expenditure was incurred in the public interest and to timely meet the objectives of the project.

On the statement of the Director General (OFWM) that amount was incurred on the publications after obtaining NOC from Government Printing Press, **the para was settled.**

164. Para No.67.1 Pages 66 & 67 of Audit Report for the year 2000-01; Payment of Rs. 6,855,893/- Through Cash Instead Of Cheques

Supdt.Bagh-e-Jinnah, Lahore - Rs.4,549,050/-

165. Para No.67.2

Dir. Floriculture, Punjab, Lahore - Rs.1,136,990/-

166. Para No.67.3

Assistant Dir. Floriculture, Murree - Rs.1,169,853/-

2.5.2005 Audit had pointed out that amounts were paid in cash instead of cheques in contravention of rule 4.49 of S.T.R. Punjab.

The Department explained that A.G. Punjab was not ready to issue cheques in favour of the firms due to some computerization technicalities.

The Department was directed to hold an inquiry and take appropriate action in the matter, at the earliest. The paras were kept pending.

2.6.2007 The Department explained that on the direction of the PAC the AD got investigated the matter through a Committee. The Committee was of the view that this element involved a great risk on the part of DDO and his authorized agent, which might cause huge loss to the public exchequer as well as human lives. It would, therefore, be more feasible if the SBP be approached at higher level to issue pay orders and open at least 4 to 5 counters for the purpose of NBP nearest to encash the cheques and prepare pay order, bank draft for safe / secure transitions and to avoid any monetary and human loss.

The Department was directed to be careful in future and **paras were settled.**

167. Para No.68.1 Pages 68 & 69 of Audit Report for the Year 2000-01; Wasteful Expenditure of Rs.1,454,976/- on Account of Pay & Allowances to Drivers Without Performing Duty.

Assistant Director (Agri) P.P Bhakkar .-Rs.246,271/-

168. Para No.68.5
Assistant Director Agriculture (PP) Mianwali - Rs.189,134/-

3.5.2005 Audit had observed that pay of driver was drawn and paid without performing any duty.

The Department explained that officials were permanent Government employees and their pay could not be withheld. However, they had been transferred and posted under another officer. Moreover, a case for regularization of expenditure had been sent to the competent authority which was still under process.

The explanation of the department was accepted and **paras were settled.**

169. Para No.68.4
Water Management Coordinator Gujrat - Rs.70,226/-

3.5.2005 Audit had pointed out that the pay of the officials was being drawn without their performing of duties.

The Department explained that complete recovery had been effected.

The para was settled subject to verification of relevant record by Audit.

2.6.2006 The Department explained that recovery of Rs.70,226/- had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

1.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

170. **Para No.68.6**
EADA. Murree-RS.216,000/-

4.5.2005 Audit had pointed out that the pay of the driver was being drawn without performing any duty as either there was no official vehicle under their use or the vehicle remained unused for a long period.

The Department explained that as per findings of inquiry officer, two posts of drivers were sanctioned in the office of EADA(Ext.) Murree. M/s. Karim Dad and Maqsood Ahmad were appointed as Driver on regular basis and both incumbents were performing their duty accordingly. The vehicle No. RIE-6920 was auctioned and no vehicle was provided under replacement or by transfer and the services of the both drivers were utilized on existing vehicle of the office of EADA,(Ext.) Murree. Moreover, the services of the drivers cannot be dispensed with or shifted elsewhere being regular employees of the office of EADA,(Ext.) Mr. Karim Dad Driver had now been retired from Government Service and the services of both drivers were utilized properly and salary was paid out of authorized budget allocation for the post, provided by the Finance Department during each year.

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

171. **Para No.69.1 Page 70 of Audit Report for the Year 2000-01; Non-Production of Completion Reports of Water Courses Alongwith Consumption Record of Water Course Construction Material Rs.7,929,153/-**

W.M.C (PPSGDP) Gujrat - Rs.1,873,715/-

172. **Para No.69.2**
W.M.C. Sheikhupura - Rs.3,082,098/-

173. **Para No.69.5**
W.M.C. Jhang (PPSGDP).-Rs.1,273,157/-.

174. **Para No.69.6**
W.M.C. T.T.Singh.(WMS Kamalia) - Rs.305,931/-.

175. **Para No.69.7**
W.M.C. Bahawalpur - Rs.1,129,540/-

3.5.2005 Audit had pointed out that the completion reports duly verified by the NESPAK were not produced to Audit.

The Department explained that the requisite completion reports duly verified by the consultants had been seen by Audit.

On the recommendation of Audit, the **paras were settled.**

176. **Para No.69.3**
W.M.C.T.T.Singh - Rs.131,787/-

3.5.2005 Audit had pointed out that completion reports duly verified by the NESPAK were not produce to Audit.

The Department explained that the completion report of said watercourse had also been verified by the Assistant Director (Technical of Directorate General Agricultural (WM) Punjab, Lahore as well as consultants.

The Department was directed to produce the requisite completion reports to Audit for verification and para was settled subject to verification of relevant record.

2.6.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

177. **Para No.69.4**
W.M.C D.G. Khan .Rs.132,925/-.

3.5.2005 Audit had pointed out that the completion reports duly verified by the NESPAK were not produced to Audit.

The Department explained that actual amount was Rs.101,125/-instead of Rs.132,925/-,out of which the material valuing Rs.40,945/- had been consumed on watercourse. The completion reports duly verified by the consultant were available and an amount of Rs.11,500/- had been recovered and deposited into Government Treasury. Moreover, as per inquiry report, balance recovery was due from M/S Munir Ahmed Khan and Mujahid Hussin Shah amounting to Rs.23,850/- and Rs.24,830/- respectively and E&D proceedings were also under way.

The Department was directed to effect balance recovery and para was conditionally settled subject to verification of relevant record by Audit.

2.6.2006 The Department explained that recovery of Rs.60,180/- and completion reports worth Rs.40,945/- had been verified by Audit.

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

178. Para No.70.1 Page 71 of Audit Report for the Year 2000-01; Non-Production of Vouched Account of Rs.2,004,291/

A.D (Agri.) PP Rawalpindi.- Rs.63,418/-

3.5.2005 Audit had observed that relevant record had not been produced to Audit and in the absence of the requisite record, expenditure could not be admitted as genuine.

The Department explained that the requisite record had been verified by Audit and no irregularity had been found.

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

179. Para No.70.2
EADA (Exten.) Sheikhpura - Rs.154,989/-

4.5.2005 Audit had pointed out that expenditure had been incurred by the formations but the vouched account thereof had not been produced for audit scrutiny.

The Department explained that the requisite vouched account worth Rs.154,989/- had been verified by Audit.

On the recommendation of audit, the **para was settled**.

180. Para No.70.3
W.M.C. Sahiwal - Rs.115,159/-.

3.5.2005 Audit had pointed out that the vouched account was not produced for audit scrutiny.

The Department explained that vouched account of Rs.115,159/- had been verified by Audit.

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

181. Para No.70.4
A.D. (Agri) PP Rawalpindi.- Rs.1,670,725/-

3.5.2005 Audit had observed that relevant record had not been produced to Audit and in the absence of the requisite record, expenditure could not be admitted as genuine.

The Department explained that as per inquiry report, the relevant record had not been destroyed.

The Department was directed to produce the relevant record to Audit for verification and para was conditionally settled subject to verification of relevant record by Audit within 30 days.

1.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

University of Arid Agriculture, Rawalpindi

182. Para No.1 Page 31 of Audit Report for the year 2000-01; Costly Equipment/Machinery Neither Issued Nor Existed in Store as Per Stock Register Likely Misappropriation of Rs.456,105/-.

2.6.2006 Audit had pointed out that equipment were found neither issue nor record was produced to Audit in support of the items, which were shown as issued.

The Department explained that a committee was constituted by the competent authority to investigate the subject matter and intimate the inventory position. Accordingly the Committee confirmed the receipt of store items amounting to Rs.406,221/-. The remaining/ missing items were under process of inventory reconciliation.

On the statement of Vice Chancellor that there was no misappropriation, the **para was settled**.

183. Para No.2 Pages 31 & 32 of Audit Report for the year 2000-01; Permanent Items Shown Transferred to Women College, Murree Road Without any Authority and Non-Accountal Thereof Rs.348,976/-

2.6.2006 Audit had pointed out that items had been issued / transferred to Women College without approval of the competent authority.

The Department explained that the committee was constituted by the competent authority to investigate the subject matter and intimate the inventory position. Accordingly the committee submitted its findings and the same was intimated to Audit by the then Treasurer.

On the statement of Vice Chancellor that there was no misappropriation, the **para was settled**.

184. Para No.3 Page 33 of Audit Report for the year 2000-01; Penalty of Rs.782,862/- Due to Non-Completion of Staff Colony for BPS-1 to BPS-10 Vice Chancellor Residences Within the Residences Within the Due Time Limit.

2.6.2006 Audit had pointed out that works were not completed within the stipulated time as per approved tender / agreement.

The Department explained that the contractor had filed a writ petition in Lahore High Court against UAAR.

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

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

185. Para No.4 Page 34 of Audit Report for the year 2000-01; Irregular Payment of Orderly Allowances to BS-20 and Above Amounting to Rs.324,000/-.

2.6.2006 Audit had pointed out that the university employees in BS-20 and above were drawing orderly allowance, which was not admissible under Government of 'the Punjab letter No.F.D.P.C-2-5-5/78, dated 2.5.86 read with letter No. SO(AB-I) 3.9/89 dated 5.4.1989.

The Department explained that the matter was under consideration of the honorable Governor/ Chancellor and the decision was still awaited.

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

2.6.2007 The Department explained that as the matter was under consideration of honourable Governor/ Chancellor and the decision was still awaited. The UAAR had been maintained the status-quo and the orders of the Governor/ Chancellor would be implemented accordingly.

The Department was directed to get the matter resolved at the earliest and **para was kept pending.**

186. Para No.5 Pages 34 & 35 of Audit Report for the year 2000-01; Recovery of Rs.104,259/- on Account of Canteen and Conveyance Allowance.

2.6.2006 Audit had pointed out that rent of canteen and photo state shop was being received at the rate of Rs.2500/- and Rs.1000/- per month, respectively, which was quite low.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

187. Para No.6 Page 35 of Audit Report for the year 2000-01; Recoverable Amount of Rs.139,144/- on Account of Non-Deduction of House Rent.

2.6.2006 Audit had pointed out that Dr Safdar Ali Anwar proceeded on Ex-Pakistan leave w.e.f. 18-11-1996 to 19-12-1999. He was required to pay normal house rent deduction @ 5% of his pay plus 45% house rent of BS-19.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

2.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

188. Para No.7 Pages 35 & 36 of Audit Report for the year 2000-01; Non-Recovery of Water Charges from Employees Residing in University Residences Amounting to Rs.124,791/-.

2.6.2006 Audit had pointed out that water charges were not recovered from the occupants.

The Department explained that complete recovery had been effected and verified by Audit.

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

189. Para No.9 Pages 36 & 37 of Audit Report for the year 2000-01; Non Recovery of Cost of Library Books Not Returned Amounting to Rs.41,290/-

2.6.2006 Audit had pointed out that some books were found short during physical verification.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

190. Para No.10 Page 38 of Audit Report for the year 2000-01; Irregular Payment of Honoraria Amounting to Rs.121,500/-.

2.6.2006 Audit had pointed out that no expenditure could be incurred on the grant of Honoraria without prior approval of the Chief Minister.

The Department explained that the payment was sanctioned by the competent authority and released in public interest.

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

University of Agriculture, Faisalabad

191. Para No.1 Page 8 of Audit Report for the year 2000-01; Non-Recovery of Rs.412,211/- on Account of Electricity Charges from Shops Keepers.

13.5.2005 Audit had pointed out that electricity bills were issued to the shops canteen but no payment was made by the concerned shopkeepers so far.

The Department explained that complete recovery had been effected.

Audit observed that recovery of Rs.158,197/- had been verified but Department could not verify the balance recovery of Rs.254,014/-.

The Department was directed to hold an inquiry and to take appropriate action for non verification of balance recovery and para was kept pending.

2.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

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

192. Para No.2 Pages 8 & 9 of Audit Report for the year 2000-01; Non-Recovery of Rs.330,000/- (Approximately) on Account of Auction Money of Nurseries Plant in the Residential Area.

13.5.2005 Audit had pointed out that the extra land with residences was leased out by the residents to the private nursery growers. The extra land was the property of the University but income thereof was received by the occupants of residences.

The Department explained that an identical para no.10 of Audit report for the year 1998-99, was settled by the PAC-I in its meeting held on 3-9-2003. Rana Aftab Ahmad Khan, MPA stated that according to his personal information and personal visit to the area he had found that extra land with residences was leased out by the residents to the private nursery growers and the extra land was the property of the University but the income was not deposited into the university account. After detailed discussion, the Vice Chancellor of the University admitted the fact.

The Committee directed to hold an inquiry why this amount had not been deposited into the University Account and to take action against the persons who had not deposited this amount into the University account. The Committee further directed that recovery should be made within 90 days and para was kept pending.

2.6.2006 The Department explained that the inquiry committee had recommended recoveries. The same would be affected after finalization of the matter.

The Department was directed to expedite the matter and para was settled subject to verification of inquiry report and recovery.

1.6.2007 The Department explained that as per inquiry report the amount of recovery came to Rs.112,392/- instead of Rs.330,000/-. Out of recovery of Rs.112,392/-, recovery of Rs.22,406/- had been effected and verified by Audit. However, the balance amount was being recovered in installments from the concerned employees as decided by the Vice Chancellor.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

193. Para No.3 Page 9 of Audit Report for the year 2000-01; Non-Deduction of Sales Tax Rs.209,733/- Payment Made Without Tax Invoices.

13.5.2005 Audit had pointed out that the sales tax could not be deducted from the bills of the concerned firms from whom the purchases had been made.

The Department explained that the addresses of the firms alongwith amount of sales tax had been informed to the Assistant Collectors (Sales Tax) Lahore, Faisalabad , D.G. Khan and Multan for the collection of sales tax from these firms.

The Department was directed to pursue the cases for effecting recovery of sales tax and para was kept pending.

2.6.2006 The Department explained that recovery of Rs.148,252/- had been effected and verified by Audit.

The Department was directed to effect balance recovery within 90 days and para was settled subject to verification of balance recovery.

1.6.2007 The Department explained that out of balance of Rs.39,243/-, receipt of Rs.39,039/- vide cheque No.853236 dated 04-08-2006 by the Collectorate of Sales Tax Multan had been verified by Audit.

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

194. Para No.4 Pages 9 & 10 of Audit Report for the year 2000-01; Irregular Payment of Rs.306,433/- on Account of Honorarium out of Development Fund.

13.5.2005 Audit had pointed out that an amount of Rs.306,433/-was paid to the officers of the University administration on account of honorarium which was termed as project allowance and the payment was made out of development fund whereas the recipients were drawing pay from non-development budget.

The Department explained that payments were made on account of project allowance rather than honorarium, to the University staff who had worked directly or indirectly for the Project and had assisted the Planning & Development Section at the implementation stage of the Development Project. During discussion, Additional Secretary, Agriculture Department admitted that in PC-I there was no provision for payment of honorarium and the act of paying honorarium by the University was violation of the financial rules.

The Committee kept the para pending with the direction to the Department to hold an inquiry and fix the responsibility. The Committee also directed that in the meantime the Department should send the case to Chancellor for regularization.

2.6.2006 The Department explained that since funds were provided to the University by the Higher Education Commission, Government of Pakistan, the regularization from the Chancellor was not necessary in this case, as the competent authority of the Federal Government i.e. CDWP had already accorded ex-post-facto approval for the payment of Project Allowance to the University employees.

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

195. Para No.5 Pages 10 & 11 of Audit Report for the year 2000-01; Irregular Payment of Rs.169,241/- on Account of Advance Increments to Adhoc Employees.

13.5.2005 Audit had pointed out that advance increments on acquiring higher educational qualification cannot be granted to adhoc employees but lecturers were appointed at Agriculture College D.G. Khan on adhoc basis and advance increments were granted to them which resulted irregular payment.

The Department explained that as per decision of the Syndicate, advance increments were allowed to the professional categories of the University employees working on adhoc / temporary basis.

The Department was directed to show authority of Syndicate to Audit for verification and issue would be examined by a committee comprising members of the Agriculture Department, University of Agriculture Faisalabad and Finance Department under intimation to the Chairman PAC within 60 days and para was kept pending.

2.6.2006 The Department explained that advance increments were allowed to the professional categories of the University employees working on adhoc/ temporary basis as per direction of syndicate. Moreover, necessary record for the assistance of inquiry Committee was sent to the Section Officer (Audit), Government of the Punjab, Agriculture Department, Lahore. This fact was also evident from this office letter No.Tr/A.O (C)/DP-5/AP-5555/1999-2000/1916 dated 2-12-2005.

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

196. Para No.6 Page 11 of Audit Report for the year 2000-01; Less Recovery of Rs.146,500/- on Account of Auction Money of Fruit Garden.

13.5.2005 Audit had pointed out that out of the 293,000/- an amount of Rs.146,500/- was realized and balance amount was not recovered from the contractor so far which resulted in loss to the University.

The Department explained that the contractor refused to pay the 2nd installment of Rs.1,46,500/- and a FIR was lodged against him. The remaining fruits were auctioned for Rs.44,000/- and deposit of Rs.44,000/- had been verified by Audit.

The Department was directed to pursue the FIR for effecting balance recovery and para was kept pending.

2.6.2006 The Department explained that no recovery had so far been made.

The Department was directed to move a case of writing off to the syndicate and para was kept pending.

1.6.2007 The Department explained that the Syndicate on the directive of the Public Accounts Committee given in its meeting held on 02-06-2006, considered the subject draft para and in exercise of the powers vested in him under section 25(2) (b) of the University of Agriculture, Faisalabad Act, 1973 wrote off the loss of Rs.103,000/- regarding less

recovery of the auction money of Fruit Garden, Institute of Horticultural Sciences. The Syndicate noted that an F.I.R. had been lodged in addition to filing a case in the Court of Law against the defaulter.

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

197. Para No.7 Pages 11 & 12 of Audit Report for the year 2000-01; Non-Recovery of Rs.640,793/- on Account of Penal Rent from the Unauthorized Occupants of Residences.

13.5.2005 Audit had pointed out that University residences were retained unauthorizedly beyond prescribed period and the penal rent @60% of the pay was not recovered from such persons.

The Department explained that according to the directive of the PAC, the case was submitted to the Syndicate for its consideration. The Syndicate decided that due to the University's own financial constraints in the years of the last decade retiring employees residing on the campus had not been paid their pensionary dues in time and recovery from their meager pensions would be an additional financial burden on the retired personnel. The Syndicate, being a competent authority, decided to review its earlier decision taken at its meeting held on 6-1-2001 and regularized their overstay beyond the prescribed limit of six months of the employees indicated in DP.No.3 for the year 1999-2000. The Syndicate further decided to restore the 1/3rd pension of the employees withheld as penal rent recovery and reimbursed the recovery already made by the University.

Audit observed that departmental contention was not tenable.

The Department was directed to recover the penal rent and para was kept pending.

2.6.2006 The Department explained that recovery of Rs.114,075/- had been effected.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of recovery.

1.6.2007 The Department explained that out of balance recovery of Rs.526,718/-, recovery of Rs.1,35,688/- had been effected.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification of balance recovery.**

198. Para No.8 Pages 12 & 13 of Audit Report for the year 2000-01; Non-Recovery of Rs.801,960/- on Account of Departmental Charges out of Funds of Research Schemes.

13.5.2005 Audit had pointed out that research works on different subjects in Agriculture Section/ Projects Sections were financed by the outside agencies. The research work on these schemes was carried out by engaging University Staff, Laboratory, equipment and using utility services and in lieu of services provided by the University, the departmental charges estimated @ Rs.20% of expenditure incurred during 1999-2000 worked out to Rs.801,960/- which was not recovered out of funds of the schemes.

The Department explained that according to the decision of the Syndicate, the Vice Chancellor was empowered to exempt the payment of indirect Cost @10% by the University.

Audit observed that departmental contention was not tenable as no rule in support of this view was provided during verification.

The Department was directed to get it regularized from the competent authority and para was kept pending.

2.6.2006 The Department explained that the Vice Chancellor had accorded the ex-post-facto approval for exemption of the indirect charge vide Notification No.Acs/5096-9 dated 20-12-2003.

Audit observed that the contention of the Department was not tenable.

The Department was directed to move a case to the syndicate for decision and para was settled subject to regularization by the competent forum.

1.6.2007 The Department explained that under the University of Agriculture, Faisalabad Act, 1973 the Syndicate being competent authority was fully empowered to hold control and administer the property and fund of the university. In accordance with the decision of the Syndicate, the Vice Chancellor had been made empowered to accord his decision on case to case basis in respect of payment of indirect cost @ 10%. In pursuance of the provisions, the worthy Vice Chancellor had accorded the ex-postfacto approval for exemption of the indirect charges.

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

199. Para No.9 Page 13 of Audit Report for the year 2000-01; Loss of Rs.290,574/- Due to Unnecessary Overdraft.

13.5.2005 Audit had pointed out that University authorities had taken overdraft from National Bank of Pakistan, University Branch, and paid interest of Rs.290,574/- up to 31.12.99. The approval of the Syndicate was obtained in meeting held on 12.9.98 showing financial constraint but there were no financial constraints as sufficient amounts were lying in different bank accounts of the University.

The Department explained that all temporary loans were adjusted on receipt of grant from the Government except two cases as the University was continuously pressing the Government to arrange release of grant timely enabling the University to make payment of salary to the staff in time and to avoid interest to Banks but grant was not received in time and the University had to make alternative arrangements for the payments of salary to the staff.

The Department was directed to hold an inquiry and fix responsibility within two month and para was kept pending.

2.6.2006 The Department explained that according to the findings of the inquiry committee no one was responsible for this action, as the over drawl was done after obtaining approval from the necessary Statutory Bodies of the university in the light of the then grave financial constraints faced by the University.

The Department was directed to be careful in future and **para was settled.**

200. Para No.10 Pages 14 & 15 of Audit Report for the year 2000-01; Less Recovery of Rs.2,043,862/- on Account of Electricity Charges from the Residents.

13.5.2005 Audit had pointed out that electricity was supplied to the residents in the University from main meters. The rate per unit paid to WAPDA was about Rs.6/- per unit whereas recovery was made @ Rs .3/- per unit and the electricity was being supplied at very low rate than the rate of purchase which resulted into loss of Rs.2,043,862/-.

The Department explained that an identical para no.5.2 of the Audit Report for 1996-97 was settled by the ad hoc PAC in its meeting held on 19-20 February 2002.

The Department was directed to take appropriate action for the installation of separate meters for each residence and para was kept pending.

2.6.2006 The Department explained that necessary separate meters were being installed for each residences. The installation of these meters would be started in phases due to heavy financial impact of the work.

The Department was directed to take appropriate action for the installation of separate meters for each residence within 30 days and Para was kept pending.

1.6.2007 The Department explained that in newly constructed Colony Rajawala separate meters for each residence had been installed, the Account Nos. of the meters installed were appended for necessary verification. As regards the rest of the colonies in the campus, University authorities were pressing hard to M/S FESCO (WAPDA) to install separate meters for which amount of demand notices of each colony would be paid, but WAPDA was reluctant to install separate meters where they had already provided the Electricity on bulk supply basis.

The Department was directed to hold a meeting with a Finance Department for resolving the issue within 30 days and **para was kept pending.**

201. Para No.11 Page 16 of Audit Report for the year 2000-01; Irregular/Uneconomical Expenditure of Rs.2,099,350/- on Account of Purchase of Computers.

13.5.2005 Audit had pointed out that heavy expenditure of Rs.2,099,350/- was made on account of purchase of computers and photocopier. The funds were provided by the Japan Government but computers and photocopiers, fax machines were purchased for general administration section, contrary to the provisions of PC-I.

The Department explained that a sum of Rs.172.68 lacs had been provided for office equipment and instruments etc under Japanese Grant-in-Aid Programme and the purchase of Computers, Photocopiers, Fax Machines costing Rs.2,099,350/- out of saving of JICA Project was in order and there was no financial irregularity.

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

202. Para No.12 Pages 16 & 17 of Audit Report for the year 2000-01; Irregular/Uneconomical Expenditure of Rs.1,928,277/- on Account of Purchase of Medicines.

13.5.2005 Audit had pointed out that medicines for Rs.1,928,277/- were purchased by the Senior Medical Officer without open competition, from the firms of his own choice.

The Department explained that all medicines were purchased direct from the manufacturers of the medicines, being their proprietary items.

The Department was directed to produce the relevant record to Audit for verification and para was settled conditionally subject to verification of relevant record.

2.6.2006 The Department explained that all medicines were purchased direct from the manufacturers of the medicines, being their propriety items.

On the statement of treasurer that medicines were purchased from manufacturers at hospital rates and there was no misappropriation, **the para was settled.**

203. Para No.13 Page 17 of Audit Report for the year 2000-01; Irregular Issue of Medicines for Rs.315,940/- to Non-Gazetted Employees.

13.5.2005 Audit had pointed out that besides medical allowance and indoor medical facilities, medicines for Rs.315,940/- were also provided from out door of University dispensary which was irregular.

The Department explained that the medicines to retired non gazetted employees of the University were issued through an executive order of the Vice Chancellor who was competent for all such affairs of the employees in BS-I to BS-15 and retired employees were not paid any medical allowance and medicines were not issued to in-service employees.

Audit observed that an executive order of the Vice Chancellor was subject to approval by the chancellor.

The Department was directed to get it regularized by the competent authority and para was conditionally settled subject to verification of relevant record by Audit.

2.6.2006 The Department explained that the case for regularization had been referred to Administrative Secretary for approval by the worthy Chancellor.

On the statement of Registrar that medicines were provided as first-aid treatment, the **para was settled**.

204. Para No.14 Pages 18 & 19 of Audit Report for the year 2000-01; Loss of Rs.964,000/- Due to Lease of Cafeteria at Lower Rate.

13.5.2005 Audit had pointed out that the open auction of Cafeteria was never made and leased out every year to Mr. Zulifqar Ali at very low rate of Rs.3,000/- per month.

The Department explained that an identical para No.14 for the year 1998-99 was settled by the PAC in its meeting held on 3-9-2003, as the canteens/cafeteria in the University Campus were not meant for general public but were meant for the students only and were being run under the supervision of a Committee, headed by the Director Students Affairs. The said Committee after exhaustive scrutiny had approved the grant of contract to suitable contractor and fixed reasonable rates.

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

205. Para No.15 Page 19 of Audit Report for the year 2000-01; Loss of Rs.357,918/- on Account of Purchase on Exorbitant Rates – Recovery Thereof.

13.5.2005 Audit had pointed out that the purchases were made on exorbitant rates as compared with the rates of College of Veterinary Sciences Lahore where same articles were purchased at comparatively low rate.

The Department explained that chokes and bulbs used in the university were of Philips brand of Holland and Belgium respectively and all the purchases had been made after following the prescribed procedures either inviting quotations through advertisement

in the National Press in case the purchases were beyond Rs.1.00 lac but in case of purchase was below the above amount then publicity was made through Campus News.

The Department was directed to produce the relevant record to Audit for verification and para was conditionally settled subject to verification of relevant record.

2.6.2006 The Department explained that necessary record had been kept ready for verification by the Audit.

Audit observed that the requisite record was not produced on the date of verification.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

1.6.2007 The Department explained that Inquiry Committee was of the view that the Purchases at University of Agriculture, Faislabad had been made in line with the University purchase Rules. Moreover all purchases were made as per price list published by the M/S Philips Company.

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

Audit Paras (Commercial) for the year 2000-01

206. Para No.1 Page 11 of Audit Report for the year 2000-01; Non-Compilation of Accounts

207. Para No.3 Page 13 of Audit Report for the year 2000-01; Non-Compilation of Accounts

4.5.2005 Audit had pointed out that the accounts for 2000-01 were due on February 15, but were not provided up to target date.

The Department explained that the proforma Account for the year 2000-01 had been compiled and got certified by the Audit.

The Department was directed to ensure timely submission of accounts in future and **paras were settled as recommended by Audit.**

208. Para No.2 Page 12 of Audit Report for the year 2000-01; Non Recovery Of Rs.1.133 Million on Account of Time Lost Due to Non Providing of After Sale Service -.

4.5.2005 Audit had pointed out that the machine remained non operative for 6224 hours resulting in a loss of Rs.1.133 million to the Government. Audit in its final

comments recommended the para for settlement as this para was got printed due to some misunderstanding.

The **para was settled as recommended by Audit.**

**209. Para No.4 Pages 14 & 15 of Audit Report for the year 2000-01;
Working Results.**

4.5.2005 Audit had pointed out that the working results of Agricultural Engineer D.G. Khan had been decreased during 1998-99 and 1999-2000.

The Department explained that Division had further improved its working results with better management and after making concrete efforts to put the machinery in operation and resultantly the progress of the Division increased considerably.

The Committee **settled the para with the direction** that working result may be improved.

**210. Para No.5 Pages 15 & 16 of Audit Report for the year 2000-01;
Working Results**

4.5.2005 Audit had pointed out that a sum of Rs.48,174/- was recoverable from Government Department and Rs.525,078/- was recoverable from M/S Ghulam Rasool and Ghulam Rabbani on account of mis-appropriation/shortage prior to year, 1986-87, but the same could not be recovered till date.

The Department explained that withdrawal/remittances had been reconciled with the concerned Districts Accounts Officers/Treasury Officers and verified by Audit. Moreover, Rs.37,645/- and Rs.10,308/- had been written off by the competent authority and balance recovery of Rs.220.75 had been recovered and verified by Audit. M/S Ghulam Rasool store Munshi and Ghulam Rabbani, Foreman were charged sheeted for the shortage of POL/Spare parts and proceeded under E & D Rules.

The stores of Rs.1.037 million and Rs.1.273 million received from other divisions during 1998-99 and 1999-2000 had properly been accounted for in the ledger/registers and these transactions had been reconciled with the offices from whom these were received.

The Department was directed to finalize the necessary action regarding E&D proceedings and item (ii) was kept pending and items (i) and (iii) were settled as recommended by Audit.

1.6.2006 The Department explained that case regarding recovery of Rs.525078/- was pending in the High Court and date of hearing was awaited.

The Department was directed to pursue the case and item was kept pending.

1.6.2007 The Department explained that the case was decided by the special Judge, Anti Corruption D.G. Khan on 11.3.2000. Whereby Mr. Ghulam Rabbani, Ex-Foreman was acquitted and Mr. Gulam Rasool Virk Munshi was held responsible. An appeal against the order of special Judge, Anti-Corruption had been filed by the Department in the Honourable High Court vide appeal No.245/2000.

The Department was directed to pursue the court case vigorously and **para was kept pending.**

211. Para No.6 Pages 17 & 18 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that working results of Agricultural Engineer, Faisalabad Division Faisalabad had been decreased during the year 2000-01.

The Department explained that performance efficiency had been achieved through better management and economical use of available resources and efforts were being made to make idle bulldozers functional through ADP funding.

The explanation of the Department was accepted and the **Para was settled.**

212. Para No.7 Page 18 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had observed that harvesters were transferred to other Divisions in 1999-2000 but neither any income was shown to be earned by the Department during five years nor acknowledgments from the recipient divisions were obtained.

The Department explained that harvesters were kept in operation, income was earned and deposited into Government Treasury. However, two combine harvester were put to open sale/auction through National Press by Provincial Disposal Committee at least 04 times but none of these could be sold due to low bids or non-receipt of bids.

The Department was directed to make these harvesters operational or be auctioned at the earliest and para was kept pending.

1.6.2006 The Department explained that the meeting of Provincial Disposal Committee was held on 01.10.2005 but the final approval of the decision by Chief Minister was still awaited. Further action would be taken in the light of approval by the Chief Minister.

The Department was directed to finalize the case and para was kept pending.

1.6.2007 The Department explained that the meeting of Provincial Disposal Committee was held on 01.10.2005, but the final approval of the decision by the Competent Authority was still awaited.

The Department was directed to finalize the case at the earliest and **para was kept pending.**

213. Para No.8 Page 18 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that no concrete efforts had been made to recover the long outstanding dues from debtors.

The Department explained that withdrawal of Rs.23.436 million had been reconciled with the concerned Districts Accounts Officers/Treasury Officers and verified by Audit. An amount of Rs.182,358/- recoverable from Zamindars on account of tractor higher charges in flood affected areas had been written off by the competent authority and verified by Audit. Moreover, efforts were being made to recover outstanding bulldozer higher charges from District Council Jhang.

The Department was directed to effect the recovery at the earliest and para was kept pending.

1.6.2006 The Department explained that efforts were being made to effect long outstanding dues from district council Jhang.

The Department was directed to get the amount deducted at source by the Finance Department or to get it write off by the competent authority and para was kept pending.

1.6.2007 The Department explained that out of total recoverable amount of Rs.209,147/- a sum of Rs.182,355.80 had been written off by the competent Authority. A sum of Rs.115.20 was deposited by the Zamindar concerned and for remaining recoverable amount of Rs.26,676/- pertaining to District Council Jhang. A case for deducting the same amount at source was under process.

The Department was directed to finalize the case at the earliest and **para was kept pending.**

214. Para No.9 Page 19 of Audit Report for the year 2000-01; Non Compilation of Accounts.

4.5.2005 Audit had pointed out that the accounts for the year 2000-01 were due on 15 February 2002 but were not provided up to target date.

The Department explained that the Accounts upto the year 2002-2003 had been compiled and got certified by the Audit.

The Department was directed to ensure timely submission of accounts in future and **para was settled.**

215. Para No.10 Pages 20 & 21 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that Agricultural Engineering Gujranwala Division sustained losses during 1995-96 to 1996-97.

The Department explained that the bulldozers were very old and as a result of fitting of spare parts, the progress had been increased and there was no loss to the Government during the year, 1998-99 as these machines were rented out on lease and earned Rs.5.827 million. The provincial Disposal Committee made all out efforts to sell these machines but could not succeed as the offered prices were either too low or no offer was received even after advertising the sale tenders for 4 times.

On the statement of the Director General Agriculture (field) that a new project was approved by the competent authority for the procurement of bulldozers, **para was settled.**

216. Para No.11 Page 21 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that four combine harvesters had been transferred to other offices/divisions but its acknowledgments from the respective offices/divisions had not been shown to Audit.

The Department explained that complete reconciliation of remittance into Government treasury had been provided and verified by Audit. Moreover, acknowledgments in respect of combine harvesters were also provided and verified by Audit.

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

217. Para No.12 Page 22 of Audit Report for the year 2000-01; Loss of Rs.107,553/- Due to Non Recovery of Government Dues, POL and Spare Parts Items Misappropriated By the Ex-Employees.

4.5.2005 Audit had pointed out that POL and spare parts had been mis-appropriated by the ex-employees of the workshop.

The Department explained that recovery of Rs.3050/- had been effected and verified by Audit. Moreover, M/S Muhammad Aslam and Allah Dad Operators retired from Government service and recovery under pension rules had been initiated. Mr. Muhammad Afzal was removed from service and efforts were being made to effect the recovery as arrears of Land Revenue.

The Department was directed to pursue the cases vigorously and para was kept pending.

1.6.2006 The Department explained that two employees had retired from service and District Accounts Officer Gujrat was requested to effect the recovery from their pension. Whereas, Mr. Muhammad Afzal was removed from service on 27.10.1999. The recovery case had already been referred to the EDO(Revenue) Gujranwala for effecting the recovery of Rs.41,970/- from the defaulter.

The Department was directed to effect the recovery at the earliest and para was kept pending.

1.6.2007 The Department explained that respective District Accounts Officers had been requested for recovery from the pension of the ex-employees.

The Department was directed to effect the recovery at the earliest and **para was kept pending.**

218. Para No.13 Page 23 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that Division sustained losses during the years 1994-2001 except a nominal profit of Rs.1.250 Million in 1999-2000.

The Department explained that existing fleet of bulldozers was very old. Moreover, machines had completed their economical useful life and even after completion of their normal economical life, the machines were being kept for rehabilitation and reconditioning, through ADP funding for meeting the demand of farming community.

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

219. Para No.14 Page 24 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had observed that less cash income had been deposited into treasury.

The Department explained that the income deposited into Government treasury was Rs.8.573 million and the same had been verified by concerned District Accounts officer.

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

220. Para No.15 Page 24 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that no efforts had been made to recover the outstanding amounts.

The Department explained that out of total advance of Rs.543,718/- from Zamindars, work had been executed for Rs.424,762/- and Rs.50,596/- had been refunded to the Zamindars concerned.

Audit observed that the Department was required to explain the reasons for delay in execution of work and refund of advance and outstanding recovery against the District Administration Okara.

The Department was directed to take necessary action against the responsible for delay in execution of work and to effect balance recovery as arrears of land revenue and para was kept pending.

1.6.2006 The Department explained that the late execution of work was done as per desire of the farmers. Moreover, regarding recovery from D.C.O. Okara amounting to Rs.1,21,807/- D.C.O. Lahore amounting to Rs.59,594/- and D.C.O. Sheikhpura amounting to Rs.2,17,849/-, several requests were made but no amount could be recovered.

The Department was directed to get the amount deducted at source by the Finance Department and para was kept pending.

1.6.2007 The Department explained that case in respect of recovery from the D.C.O, Okara Rs.121,807/-, D.C.O, Lahore Rs.59,594/- and D.C.O Sheikhpura Rs.217,849/- had been sent to the Finance Department for deduction at source.

The Department was directed to pursue the case and **para was kept pending.**

221. Para No.16 Pages 25 & 26 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that remittance into Government Treasury amounting to Rs.23.037 million remained unconfirmed because no consolidated statement was provided to Audit.

The Department explained that the income earned Rs.23.037 million had been got verified from District Accounts Officers/Treasury Officers. Efforts were being made to effect balance recovery from Government Departments.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

1.6.2006 The Department explained that recovery of Rs.136,982/- had been effected and Rs.22,953/- had been written off and the same were verified by Audit. Moreover, the bills amounting to Rs.936,478/- were sent to Irrigation Department on account of work done by bulldozers during flood emergency/ desilting campaign but amount was still recoverable. Moreover, the Departmental contention regarding item No.(iv,v, vii,viii) had been verified by Audit from supporting record.

The Department was directed to effect the balance recovery/adjustment and items No.i,ii,iii,vi, were kept pending and items No.(iv,v, vii,viii) were settled.

1.6.2007 The Department explained that out of total recoverable amount of Rs.1,820/-million, a sum of Rs.136,982/- had been recovered and Rs.22,953/- had been written off. Efforts were being made to recover the outstanding balance.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

222. Para No.17 Page 26 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that stores, workshop material and POL had been transferred to other Divisions but acknowledgments from the respective Division had not been shown to Audit.

The Department explained that confirmation / acknowledgments on account of stores, workshop material and POL were provided and verified. by Audit.

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

223. Para No.18 Page 27 of Audit Report for the year 2000-01; Mis-Appropriation Of Spare Parts Worth Rs.221,132/- by an Ex-Unit Supervisor At Khanewal

4.5.2005 Audit had pointed out that amount was expended on the replacement of spare parts and most of its expensive parts were missing.

The Department explained that the machine No. NKD-37 was repaired in the field by Workshop Machanic of Multan, Mr. Muhammad Ashraf Khan the then Agriculture Engineer, Bahwalpur was deputed as inquiry officer to probe the matter, who

concluded that recovery of spare parts and disciplinary actions be taken against Mr. Mazhar Hussain and loss of Rs.109,908/- had been recovered and verified by Audit. The said official was awarded punishment of reduction of pay by two stages in the scale.

Audit observed that recovery of Government loss had been recovered and responsible official had also been penalized.

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

224. Para No.19 Pages 27 & 28 of Audit Report for the year 2000-01; Non Recovery of Commuted Value of Pension Rs.161,382/- on Re-Instatement After Compulsory Retirement

4.5.2005 Audit had observed that Mr Ahmad Hassan electrician had compulsory retired for acts of misconduct and received benefits of retirement. Letter on, the official had reinstated and amount had not been recovered so far.

The Department explained that Mr Ahmad Hassan Ghazi electrician was reinstated and recovery of gratuity already paid to the official was being effected at the rate of 1/3rd of his pay.

The Department was directed to take appropriate action for effecting recovery and para was kept pending.

1.6.2006 The Department explained that a sum of Rs.16,980/- had been recovered up to 12/2005. The concerned Electrician had filed a case in the Court and the Court had issued stay order dated 17-01-2006, The next date of hearing was fixed for 14-06-2006.

The para was kept pending being subjudice.

1.6.2007 The Department explained that the Electrician had filed a case in the court of authority under the payment of wages act, Multan and the said Court had issued stay order dated 17-01-2006.

The Department was directed to pursue the case and **para was kept pending.**

225. Para No.20 Pages 28 & 29 of Audit Report for the year 2000-01; Non-Recovery of Rs. 102,688/- on Account of Cost of Mis-Appropriated POL.

4.5.2005 Audit had pointed out that an amount of Rs.102,688/- was recoverable on account of POL shortage against the workshop employees, who had retired from Government Service during the period 1990-95/-.

The Department vide letter No.7761/14-340/2000-2001/Audit DGA (Field) Dated 17/5/2005 explained that the complete recovery had been effected and verified by Audit vide Director General Commercial Audit & Evaluation letter No.7005/PAC-Agriculture/2000-01 dated 14-05-2005.

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

226. Para No.21 Page 30 of Audit Report for the year 2000-01; Non-Compilation of Accounts.

4.5.2005 Audit had pointed out that the accounts for 2000-2001 were due on February 15, but were not provided up to target date.

The Department explained that the Accounts upto the year 2003-2004 had been certified by the Audit.

The Department was directed to ensure timely submission of accounts in future and **para was settled.**

227. Para No.22 Pages 31 & 32 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that spare parts and workshop material consumed on the repair of bulldozers amounting to Rs.8.546 million in 1998-99 and Rs.9.423 million in 1999-2000 which was more than the total income of Rs.7.127 million in 1998-99 and Rs.9.396 million in 1999 to 2000 from these bulldozers.

The Department explained that cash income and subsidy income came to Rs.42.395 million during 1998-99 and Rs.51.368 million during 1999-2000 against the total expenditure of Rs.36.751 million & Rs.40.893 million respectively and Agricultural Engineering Workshop, Rawalpindi was in profit for Rs.5.635 million and Rs.10.533 million.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of relevant record.

1.6.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

228. Para No.23 Page 32 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that a complete reconciliation of all the inter departmental receipts and transfers had not been provided.

The Department explained that complete reconciliation of all the inter departmental receipt and transfers had been provided and verified by Audit.

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

229. Para No.24 Page 32 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that reconciliation statement of Attock and Jhelum were not provided and the assets register of bulldozers and tractors was incomplete.

The Department explained that the reconciliation regarding withdrawal of Rs.31.512 million and Rs.31.528 million with the concerned District Accounts Officers and assets register had been verified by Audit.

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

230. Para No.25 Page 33 of Audit Report for the year 2000-01; Non-recovery of Rs.118,275/- from a Lessee of Combine Harvester.

4.5.2005 Audit had pointed out that hiring charges of 42 hours was recoverable from the lessee.

The Department explained that combine harvester was leased out to Mr. Muhammad Nawaz Zamindar. Efforts were being made to recover loss as arrears of land revenue but the zamindar had filed a civil suit against the Department in the court of civil judge Chakwal.

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

1.6.2006 The Department explained that the EDO(Revenue), Chakwal had been requested to effect recovery but no progress had so far been shown.

The Department was directed to effect the recovery within 30 days under intimation to PAC and para was kept pending.

1.6.2007 The Department explained that the Zamindar had filed a fresh civil suit in the court of Civil Judge, Chakwal. The next date of hearing was 11.06.2007.

The Department was directed to pursue the case and **para was kept pending.**

231. Para No.26 Page 34 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had observed that machines should be repaired at the earliest so that working of division could be improved.

The Department explained that efforts were being made to renovate the bulldozers through ADP funding and out of seven machines under repair, two machines had been repaired and put in operation.

The Department was directed to take appropriate action in the matter and para was kept pending.

1.6.2006 The Department explained that Federal Government as well as Punjab Government was in process of procuring new bulldozers. Hence on receipt of new fleet of bulldozers, the old bulldozers which had covered their economic lives would be disposed off.

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

232. Para No.27 Page 35 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that no acknowledgments had been obtained from the recipient Divisions.

The Department explained that air cleaner oil consumption was being charged properly according to yardstick fixed by the authorized representative of the manufacturer and acknowledgement of 5210 liters of diesel oil, from respective office had been verified by the Audit.

The Department was directed to effect necessary rectification in accounts and para was settled subject to verification of relevant record by Audit.

1.6.2006 The Department explained that rectification of 5210 liters Diesel Oil would be done in the proforma accounts for the year, 2005-06.

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

233. Para No.28 Page 36 of Audit Report for the year 2000-01; Non-recovery of Rs.602,000/- from Various Lessees on Account of Combine Hiring Charges.

4.5.2005 Audit had pointed out that out of five combine harvesters only two had been recovered, while the remaining three were still in the possession of leasees. No efforts were made by the management to recover the Government machinery.

The Department explained that the remaining three harvesters had been sold to farmers as per Government Policy.

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

234. Para No.29 Pages 36 & 37 of Audit Report for the year 2000-01; Wasteful Expenditure of Rs.251,950/- Incurred on Major Overhauling Machine.

4.5.2005 Audit had pointed out that after repair the machine was put into operation in May, 2000 but the same was parked permanently after running 132 hours only in four months due to its unsatisfactory performance and the expenditure of Rs.143,817 incurred on its overhauling was wasted.

The Department explained that as per findings of the enquiry, actually the store valuing Rs.143,427/- was consumed for repair of clutch of machine No.C-426. After operation of 132 hours, the machine C-426 developed another defect and the machine was parked.

The clutch system so repaired was removed from the machine and fitted to machine No.C-424 of Mianwali unit which was standing idle for defective clutch. The income of Rs.11,63,200/- had been fetched to the Government against an expenditure of Rs.143,817/-

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

235. Para No.30 Pages 37 & 38 of Audit Report for the year 2000-01; Irregular Purchase of Spare Parts Valuing Rs.169,466/- Without Budgetary Provision.

4.5.2005 Audit had pointed out that a sum of Rs.169,466/- had been over spent on account of spare parts during the year 1998-99.

The Department explained that matter was got investigated by deputing Assistant Agricultural Engineer, (W.D), Sargodha. According to findings of the enquiry officer, parts were purchased during the financial year, 1998-99 properly under the allocated budget and the same had been verified by the Audit.

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

236. Para No.31 Page 38 of Audit Report for the year 2000-01; Loss of Rs.135,072/- Due to Premature Failure of machines.

4.5.2005 Audit had pointed out that machines did not complete their prescribed life of 11000 hours each and failed prematurely.

The Department explained that as per enquiry report heavy repair was involved, genuine parts / funds were also not available with the Department due to which reasons and technical faults these machines could not be succeeded to achieve their prescribed lives. Efforts were also being made with full zeal and enthusiasm to repair the remaining machine.

On the statement of the Director General Agriculture (field) that a new project for the procurement of bulldozers was approved by the competent authority, **para was settled.**

237. Para No.32 Pages 39 & 40 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that abnormal increase of consumption of spare and workshop material had not been justified.

The Department explained that there was a decrease of 55217 liters in consumption of HSD. The increase in value was only due to escalation of prices of HSD during the year and was fully justified. Moreover, increase in the consumption of spare parts were caused due to replacement of major components.

The Department was directed to explain reduction in the number of bulldozers despite repair and para was kept pending.

1.6.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

238. Para No.33 Page 40 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that the reconciliation statement duly verified by the treasury officer was not provided and stores were transferred to other divisions but acknowledgements from the respective divisions were not shown.

The Department explained that reconciliation duly verified by the treasury officers concerned and the requisite acknowledgements of stores had been verified by Audit.

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

239. Para No.34 Page 41 of Audit Report for the year 2000-01; Loss of Rs.743,473/- Due to Non Recovery of Loader Hire Charges.

4.5.2005 Audit had pointed out that loader charges from the farmers/ beneficiaries had not been recovered.

The Department explained that higher charges had been effected except balance recovery of Rs.14,326/- and efforts were being made to effect balance recovery.

The Department was directed to effect the balance recovery and para was settled subject to verification of relevant record by Audit.

1.6.2006 The Department explained that after refusal of Agriculture Department to waive off the rental charges, the DCO had again been requested to arrange payment of outstanding dues.

The Department was directed to effect the recovery at the earliest and para was kept pending.

1.6.2007 The Department explained that Rs.14,326/- recoverable from PAF had been written off. The write off sanction had been verified by Audit.

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

240. Para No.35 Pages 41 & 42 of Audit Report for the year 2000-01; Loss of Rs.2.104 Million on Account of Purchase of Substandard Lubricants.

4.5.2005 Audit had pointed out that neither the management had lodged claim for Rs.2.104 million with the parties for the replacement of substandard oil nor 20% Rs.75,325 penalty of consumed oil was recovered.

The Department explained that during utilization of these oil, it was observed that the lubricants were of substandard nature and the matter was reported to Director (Supplies) Karachi, who deputed his representative for joint inspection of these

lubricants. Two representatives of Director General Agriculture (Field), Punjab Lahore and one of Directorate of Supplies, Karachi inspected all lubricants throughout the Province and it was established that both the firms had supplied substandard oils. Both the firms M/S Haleem Sons Oils (Pvt.) Limited, Karachi and S.N.T.A. were black listed and both firms were directed to replace the balance quantity with the consignee and 20% penalty was imposed on the lubricants used by the consignee. The oils were utilized in the best public interest to save the Department from further financial loss and all oils stood utilized.

The Department was directed to take appropriate action against officers /officials who inspected the lubricant before accepting the delivery and para was settled subject to verification of record by Audit.

1.6.2006 The Department explained that no officer/ official of field wing was responsible for not carrying out inspection before delivery.

The Department was directed to hold an inquiry against responsible and fix responsibility and para was kept pending.

1.6.2007 The Department explained that an inquiry committee had been constituted vide letter dated 23.01.2007 for enquiry regarding purchase of Sub-Standard lubricants. The enquiry had not yet been finalized.

The Department was directed to finalize the inquiry and **para was kept pending.**

241. Para No.36 Page 43 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that losses had been increased.

The Department explained that PAD & SC (Defunct) had been wounded on 11.4.1998. Skelton staff was retained to dispose off remaining unsold stock and pursue the court cases, audit observation and other legal matters. Moreover, all the saleable stocks of fertilizer had been sold out except fake stock which was laying as case-property due to court cases and sale of expired pesticides had been disallowed by the Government. These left over expired pesticides were not destroyed through incineration due to environmental hazards and a case had been taken up with Government for its destruction / write off.

The Department was directed to take effective steps for early destruction of expired pesticides and all the trading loss be got written off from Finance Department and para was settled subject to verification of relevant record by Audit.

1.6.2006 The Department explained that the Chief Minster Punjab had very kindly accorded approval to regularize the loss and destruction of the expired pesticides. The same had been verified by Audit.

The Department was directed to be careful in future at preliminary stage and on the recommendation of Audit, the **para was settled.**

242. Para No.37 Pages 43 & 44 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that recovery of outstanding amount had been stressed upon the management.

The Department explained that recovery from M/s. Cytozyme (Pak) Limited was held up due to legal case in Lahore High Court, Lahore. Moreover, no recovery from M/s. NLS had been effected so far.

The Department was directed to pursue the cases for early finalization and para was kept pending.

1.6.2006 The Department explained that files of the all defaulter loanees had been transferred to respective EDO(Revenue) for effecting recovery as arrears of land revenue. The cases regarding item No.(ii) M/S Cytozyme (Pak) Limited Amounting to Rs.1.059 Million and item No.(iv) Government Treasury Amounting to Rs.1.552 Million were under trial in the courts. Moreover, the Departmental contention regarding item No.(iii) National Logistic Cell amounting to Rs.1.123 Million and item No.(v) Imprest account amounting to Rs.682/- had been verified by Audit from supporting record.

The Department was directed to effect the recovery regarding item No.(i) and pursue the court cases pertaining to items No.(ii) and (iv) and items (i), (ii) and (iv) were kept pending. On the recommendation of Audit, items No.(iii) and (v) were settled.

1.6.2007 The Department explained that the files of all defaulter loanees had been transferred to respective executive officers (Revenue) to recover the amount as arrears of land revenue. The recovery position had not been informed by the concerned E.O. (R) so far despite repeated requests. The matter was in Lahore High Court Lahore and date of hearing was yet to be fixed.

The **para was kept pending** being subjudice.

243. Para No.38 Page 44 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that fertilizer valuing Rs.362,752/- had been mis-appropriated.

The Department explained that a criminal case had been registered against Mr. Sultan Mehmood ex-supervisor. PAD & SC had also filed recovery suits against the ex-official in civil court.

The Department was directed to pursue the case for early decision and para was kept pending being sub-judice.

1.6.2006 The Department explained that both the civil and criminal cases were being pursued vigorously. Next date of hearing of Criminal case at Alipur was fixed for 24.7.2006, whereas next date of recovery suit against the ex-official at Lahore was fixed for 12.7.2006.

The Department was directed to pursue the cases and para was kept pending.

1.6.2007 The Department explained that the cases were still in courts.

The Department was directed to pursue the cases and **para was kept pending.**

244. Para No.39 Page 45 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that retention of an additional Government vehicle was not regular.

The Department explained that a car Nissan Sunny was taken over by Assistant Commissioner (Traffic) Lahore for official duty and said car was handed over to special judge Anti-Terrorists Court Lahore for official use. Efforts were being made to arrange immediate return of the vehicle.

The Department was directed to take appropriate action for the early return of the vehicle and para was kept pending.

1.6.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

245. Para No.40 Page 46 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that there was a continuous decrease in the profit of organization.

The Department explained that in fact, it was the highest operating profit earned during the year 2000-2001 by the cooperation, ever since, its setup.

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

246. Para No.41 Pages 46 & 47 of Audit Report for the year 2000-01; Working Results.

4.5.2005 Audit had pointed out that the corporation had sustained processing losses during the process of seeds by these processing losses were not valued and depicted in the accounts.

The Department explained that accounts and other relevant record were maintained as laid down in section-20 of the PSC Act and as per International Accounting Standards, Commercial Cost Accounting procedure was being done crop wise, center wise & process wise.

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

247. Para No.42 Page 48 of Audit Report for the year 2000-01; Irregular Purchase of Toyota Car Valuing Rs.649,000/-

4.5.2005 Audit had pointed out that 1200 CC car had been purchased in violation of Federal Government's ban on purchase of vehicles.

The Department explained that car was purchased in Dec-98 for a new Project approved by the PAC Board of Directors for installation and establishment of new Seed Processing Plant at Piplan from its own resources. No any instructions of Cabinet Division dated 01-06-1998 had been received from Federal Government or through Government of the Punjab indicating imposition of ban on purchase of new vehicles. The said vehicle was purchased under the impression that there was no embargo on purchases of new vehicle for new Project approved by a competent body represented by the Secretary Finance etc. Government of the Punjab.

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

248. Para No.43 Pages 48 & 49 of Audit Report for the year 2000-01; Loss of Rs.146,858/- Due to Wrong Supply of Treated Cotton Seed to a Company.

4.5.2005 Audit had pointed out that loss had occurred due to non supply of agreed quality and quantity of seed.

The Department explained that an agreement was made with M/s Agrevo Pak Limited for the sale of treated cotton seed of different varieties including variety CIM-443 on advance booking basis and advance booking was made by PSC with M/s agrevo Pak Limited and an amount of Rs.27.66 million was received as advance. M/s Agrevo Pak limited submitted the claim and requested for the refund of amount of difference of the quantity booked and quantity actually supplied and an amount of Rs.146,858/- of the quantity less supplied was refunded to the party with the approval of the competent

authority. No loss was caused to PSC as the amount refunded had already been received in advance at the time of advance booking of CIM-443.

On the statement of Managing Director that no loss was caused to Government, the **para was settled.**

SPECIAL DIRECTION

2.6.2006 The Public Accounts Committee –I has decided to make the following directions/ recommendations to be communicated to all administrative Departments for compliance:

- (i) All the Departments should take prompt & effective measures for recovery of the public money/Government dues. The Department should hold an impartial and transparent inquiry into the causes of non-recovery/delay and to fix responsibility for the same before referring the case to the Revenue authorities for raising a claim of recovery as arrears of land revenue.
- (ii) The primary responsibility of recovery of Government dues vest with the Department concerned even after referring the case to the Revenue authority. Therefore, they should continue to follow up the case with the Revenue authorities. Declaring it as an arrear under the Land Revenue Act by the revenue authorities cannot absolve the Department concerned from its responsibility.

BOARD OF REVENUE

The Committee examined the Accounts of the Board of Revenue, Punjab in its meetings held on 14.5.2005, 4.2.2006, 14.2.2006, 15.4.2006, 2.5.2006, 13.5.2006, 13.12.2006, 14.12.2006, 15.12.2006, 4.01.2007, 15.01.2007, 14.9.2007, 15.9.2007 & 14.11.2009 and made the following recommendations:-

AUDIT PARAS (CIVIL) FOR THE YEAR 2000-01

1. **Para No.1.1 Page 8 of Audit Report for the year 2000-01; Recovery of Rs.443,599/- on Account of Non-Deposit of Fine.**

Deputy Commissioner, Rawalpindi – Rs.253,999/-.
2. **Para No.1.3**
Deputy Commissioner, Kasur – Rs.118,200/-.
3. **Para No.5.8 Pages 11 & 12 of Audit Report for the year 2000-01; Misappropriation of Rs.2,434,726/- on Account of P.O.L.**

Deputy Commissioner, Hafizabad – Rs.98,150/-.
4. **Para No.6.1 Pages 12 & 13 of Audit Report for the year 2000-01; Misappropriation of Rs.3,210,086/- on Account of Hiring Charges of Vehicles Engaged During Housing & Population Census/Muharram Due to Non-Submitting Proper Account.**

Deputy Commissioner, T.T. Singh – Rs.3,090,086/-.
5. **Para No.6.2**
Deputy Commissioner, Pakpattan – Rs.120,000/-.
6. **Para No.7.4 Pages 13 & 14 of Audit Report for the year 2000-01; Misappropriation of Rs.33,916,822/- Due to Non-Production of Relevant Record with Consumption Account.**

Deputy Commissioner, Lahore – Rs.252,003/-.
7. **Para No.10 Page 16 of Audit Report for the year 2000-01; Misappropriation of Rs.212,171/- on Account of Purchases of Consumable Stores & Repair of Typewriters.**

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8. **Para No.11.3 Pages 17 & 18 of Audit Report for the year 2000-01; Recovery of Rs.130,224/- due to Overpayment of Pay & Allowances.**

Deputy Commissioner, Muzaffargarh – Rs.25,340/-.

9. **Para No.11.5**

Deputy Commissioner, Attock – Rs.18,900/-.

10. **Para No.16.5 Pages 21, 22 & 23 of Audit Report for the year 2000-01; Recovery of Rs.2,298,782/- on Account of Excess Calls on Residential Telephones.**

Deputy Commissioner, Okara – Rs.109,599/-.

11. **Para No.17.10 Pages 23 & 24 of Audit Report for the year 2000-01; Non-Recovery of Rs.11,336,056/- on Account of Lease Money of Katchery Compound.**

Deputy Commissioner, Sargodha – Rs.45,000/-.

12. **Para No.22.4 Pages 27, 28 & 29 of Audit Report for the year 2000-01; Recovery of Rs.483,815/- Due to Non-Deduction of Income Tax.**

Deputy Commissioner, Gujrat – Rs.49,124/-.

13. **Para No.22.5**

Deputy Commissioner, Layyah – Rs.46,031/-.

14. **Para No.22.10**

Deputy Commissioner, Dera Ghazi Khan – Rs.12,305/-.

15. **Para No.23.2 Pages 29 & 30 of Audit Report for the year 2000-01; Non-Refund of Application Fee Amounting to Rs.2,298,000/- to the Applicants of Tractor Subsidy Scheme 1999-2000.**

Deputy Commissioner, Okara – Rs.622,500/-.

16. **Para No.23.4**

Assistant Commissioner, Mankera – Rs.158,000/-.

17. **Para No.24.5 Pages 30 & 31 of Audit Report for the year 2000-01; Non/Less Recovery of Rs.2,016,993/- on Account of Contract Money of Katchery Compound.**
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Deputy Commissioner, Layyah – Rs.72,100/-.

18. **Para No.24.9**
Deputy Commissioner, Bahawalnagar – Rs.14,700/-.

19. **Para No.24.10**
Deputy Commissioner, Rahim Yar Khan – Rs.52,750/-.

20. **Para No.25.2 Pages 31 & 32 of Audit Report for the year 2000-01; Recovery of Rs.749,262/- on Account of Sales Tax Not Deposited.**
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Commissioner, Bahawalpur – Rs.49,156/-.

21. **Para No.25.3**
Commissioner, Dera Ghazi Khan – Rs.30,295/-.

22. **Para No.25.4**
Deputy Commissioner, Toba Tek Singh – Rs.163,615/-.

23. **Para No.25.9**
Commissioner, Vehari – Rs.19,043/-.

24. **Para No.28.1 Page 35 of Audit Report for the year 2000-01; Non-Verification of Deposits of Rs.2,354,439/- by the District Accounts Office.**
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Deputy Commissioner, Gujranwala – Rs.876,922/-.

25. **Para No.29 Page 36 of Audit Report for the year 2000-01; Likely Embezzlement of Rs.13,728,618/- Due to Non-Reconciliation of Balance of PLA Between D.A.O & Cash Book.**
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26. **Para No.30.1 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,971,154/- on Account of Telephone/Electricity Charges.**
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Deputy Commissioner, Vehari – Rs.1,483,049/-.

27. **Para No.30.4**
Deputy Commissioner, Hafizabad – Rs.1,656,080/-.

28. **Para No.30.6**
Deputy Commissioner, Layyah – Rs.561,719/-.
29. **Para No.32.2 Pages 39 & 40 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Government Vehicles Amounting to Rs.1,051,746/-**

Deputy Commissioner, Sialkot – Rs.65,520/-.
30. **Para No.32.3**
Deputy Commissioner, Hafizabad – Rs.84,400/-.
31. **Para No.32.7**
Deputy Commissioner, Pakpattan – Rs.87,832/-.
32. **Para No.32.8**
Deputy Commissioner, Sahiwal – Rs.73,015/-.
33. **Para No.32.9**
Deputy Commissioner, Lahore – Rs.253,391/-.
34. **Para No.33 Pages 40 & 41 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.78,204/- Beyond Competency.**

35. **Para No.34.2 Page 41 of Audit Report for the year 2000-01; Expenditure Incurred Beyond Competency Worth Rs.2,453,876/-.**

Deputy Commissioner, Hafizabad – Rs.999,584/-.
36. **Para No.34.3**
Deputy Commissioner, Muzaffargarh – Rs.123,961/-.
37. **Para No.35.2 Page 42 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Machinery & Equipment Amounting to Rs.126,958/-.**

Commissioner, Lahore Division, Lahore – Rs.74,994/-.
38. **Para No.38.3 Pages 44 & 45 of Audit Report for the year 2000-01; Irregular & Unjustified Appointments of Patwaries/Other Officials Irregular Expenditure of Rs.6,368,005/-.**

Deputy Commissioner, Hafizabad – Rs.90,000/-.

39. **Para No.42.2 Page 48 of Audit Report for the year 2000-01; Expenditure Incurred Worth Rs.1,391,060/- In excess of Budget Provisions.**
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Deputy Commissioner, Dera Ghazi Khan – Rs.466,841/-.

40. **Para No.43 Pages 48 & 49 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Funds Amounting to Rs.725,300/-.**
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41. **Para No.44.4 Pages 49, 50 & 51 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.2,122,822/- on Account of Purchase of Stationery.**
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Deputy Commissioner, Lahore – Rs.208,848/-.

42. **Para No.46 Pages 51 & 52 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.192,900/- on Account of Purchases & Up-Gradation of Computer and Non-Recovery of Income Tax Rs.7,036/-.**
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43. **Para No.47.1 Page 53 of Audit Report for the year 2000-01; Loss of Rs.523,525/- Due to Non-Auction of Canteen/Shops of Printed Forms of Katchery Compound.**
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Deputy Commissioner, Sheikhupura – Rs.135,000/-.

44. **Para No.47.3**
Deputy Commissioner, Sahiwal – Rs.85,525/-.

45. **Para No.47.4**
Deputy Commissioner, Okara – Rs.187,000/-.

46. **Para No.48.1 Page 54 of Audit Report for the year 2000-01; Loss to Government Rs.3,247,998/- Due to Non-Accountal of Balance in the Cash Books.**
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Commissioner, Bahawalpur – Rs.1,321,146/-.

47. **Para No.48.2**
Commissioner, Bahawalpur – Rs.1,926,852/-.

48. Para No.49 Page 55 of Audit Report for the year 2000-01; Expenditure Incurred on Hiring of Transport and P.O.L Amounting__to Rs.4,040,720/-

4.2.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

49. Para No.1.2 Page 8 of Audit Report for the year 2000-01; Recovery of Rs.443,599/- on Account of Non-Deposit of Fine.

Deputy Commissioner, Faisalabad – Rs.71,400/-.

4.2.2006 Audit had pointed out that fine received from accused persons had not been deposited into Government Treasury.

The Department explained that recovery was imposed upon two officials. One official had deposited the amount of Rs.12,000/- while the 2nd had been exonerated by the authority on appeal.

The Department was directed to get the facts verified by Audit at the earliest and para was kept pending.

15.4.2006 Audit had pointed out that fine received from accused persons had not been deposited into Government Treasury.

The Department explained that a Departmental enquiry was conducted against Mr. Ijaz Ahmad, Junior Clerk and Mr. Muhammad Ashraf, Naib Qasid, resulting in imposing a penalty of deposit of 1/3rd of the lost amount on both the accused officials. Mr.Ijaz Ahmad, Junior Clerk deposited an amount of Rs.12,000/- as his share in the Government Treasury but Mr.Muhammad Ashraf filed an appeal against this order. He was exonerated by the appellate authority.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

13.12.2006 The Department explained that as a result of Departmental enquiry Mr. Ijaz Ahmad, Junior Clerk and Mr Muhammad Ashraf, Naib Qasid , was imposed penalty to deposit 1/3rd of the lost amount. Mr. Ijaz Ahmad, Junior Clerk deposited an amount of Rs.11,900/- as his share but Mr. Muhammad Ashraf filed an appeal before the Executive District Officer (Revenue) against this order and he was exonerated.

The Department was directed to effect the recovery and disciplinary action should be taken against the responsible and para was kept pending.

15.9.2007 The Department explained that as a result of Departmental enquiry Mr. Ijaz Ahmad, Junior Clerk and Mr. Muhammad Ashraf, Naib Qasid, was imposed penalty to deposit 1/3rd of the lost amount. Mr. Ijaz Ahmad, Junior Clerk deposited an amount of Rs.11,900/- as his share but Mr. Muhammad Ashraf filed an appeal before the Executive District Officer (Revenue) against this order. He was exonerated which could be verified. Under these circumstances, no amount was pending for recovery.

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

50. Para No.2 Page 9 of Audit Report for the year 2000-01; Misappropriation of Rs.135,082/- on Accounts of Pay & Funds.

4.2.2006 Audit had pointed out that Union Fund was reported as stolen. Neither any Departmental inquiry was conducted in this regard nor was any F.I.R lodged with Police Authorities.

The Department explained that as reported by the Enquiry Officer that the salaries had been stolen due to the negligence of Mr. Muhammad Zaman Office Kanungo. He had recommended major penalty to him. The enquiry was pending with the Authority for final decision.

The Department was directed to take appropriate action under rules and para was kept pending.

15.4.2006 Audit had pointed out that neither any Departmental inquiry was conducted in this regard nor any F.I.R. was lodged with Police Authorities.

The Department explained that as reported by the enquiry officer that the salaries money had been stolen due to the negligence of Mr. Muhammad Zaman Thesile Office Kanungo.

The Department was directed to hold an inquiry and para was kept pending.

13.12.2006 The Department explained that as reported by the Enquiry Officer that the salaries had been stolen due to the negligence of Mr. Muhammad Zaman Office Kanungo. He had recommended major penalty to him. In the light of that inquiry competent authority DO(R), Khushab on 7.1.2002 awarded major penalty of compulsory retirement to the accused Mr. Muhammad Zaman Kanungo who was responsible / custodian for the said salary and also ordered for the recovery of the said amount. The accused Kanungo appealed against the said order. The appeal was accepted by the EDO (R), Khushab vide order dated 30.11.2005. Allegation of embezzlement /misappropriation was not proved.

The Department was directed to hold denovo inquiry and effect the recovery and para was kept pending.

15.9.2007 The Department explained that in the light of inquiry, Competent Authority DO(R), Khushab on 7.1.2002 awarded major penalty of compulsory retirement to the accused Mr. Muhammad Zaman Kanungo who was responsible/ custodian for the said salary and also ordered for the recovery of the said amount. The accused Kanungo appealed against the said order. The appeal was accepted by the EDO (R), Khushab vide order dated 30-11-2005. Allegation of embezzlement/ misappropriation was not proved. Against these facts, which were matter of record, it was un-justifiably mentioned in the said para that no FIR was lodged and no Departmental enquiry held.

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

51. Para No.3.1 Pages 9 & 10 of Audit Report for the year 2000-01; Misappropriation of Rs.850,000/- on Account of Moharram Grant.

Deputy Commissioner, Bhakkar – Rs.400,000/-.

4.2.2006 Audit had pointed out that the vouched account was not shown to Audit.

The Department explained that the efforts were being made to trace out the vouched account from the defunct offices.

The Department was directed to trace out the vouched account at the earliest and para was kept pending.

15.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

52. Para No.3.2
Deputy Commissioner, Muzaffargarh – Rs.325,000/-.

4.2.2006 Audit had pointed out that the vouched account was not shown to Audit.

The Department explained that vouched accounts of all the Tehsils had been received from the concerned A.Cs/ DDOs (R).

The Department was directed to produce the record to Audit for verification and para was kept pending.

15.4.2006 Audit had pointed out that the vouched account was not shown to Audit.

The Department explained that the requisite record was available for verification.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

13.12.2006 The Department explained that all relevant record/ Log Books were available for verification by Audit.

The Department was direct to produce the requisite logbooks / record to Audit for verification and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that all the relevant vouched accounts / record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit on 20-22 September, 2007 and **para was settled subject to verification** of relevant record.

53. **Para No.3.3**
Deputy Commissioner, Rajanpur – Rs.125,000/-.

4.2.2006 Audit had pointed out that the vouched account was not shown to Audit.

The Department explained that the DO (R) Rajanpur had reported that vouched account of the amount of Rs.94,365/- utilized on account of Moharram expenses during 1999-2000. As for the balance amount, the same was available in the Ex-Deputy Commissioner Rajanpur.

The Department was directed to produce the record to Audit for verification and to refund the balance amount to Government Treasury within 30 days the para was kept pending.

15.4.2006 Audit had pointed out that the vouched account was not shown to Audit.

The Department explained that vouched account of the amount of Rs.94,365/- utilized on account of Moharram expenses during 1999-2000 was available for verifications. As for the balance amount, the same was available in the Ex-Deputy Commissioner, Rajanpur account.

The Department was directed to get the requisite record verified by Audit and refund the balance amount into Government treasury and para was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

14.9.2007 The Department explained that vouched account of Rs.94,365/- utilized on account of Muharram expense during 1999-2000, out of which total allocation of Rs.125,000/- was available. The balance amount of Rs.39,635/- was refunded to the Home Secretary, Government of the Punjab, Home Department, Lahore by the DCO, Rajanpur through cross cheques No.175332 dated 3.3.2006.

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

54. Para No.4 Page 10 of Audit Report for the year 2000-01; Misappropriation of Rs.4,067,293/- on Account of Medicines Due to Non-Production of Utilizations Record.

14.2.2006 Audit had pointed out that in the absence of consumption account, the expenditure seemed to be misappropriated.

The Department explained that the accounts of Sugar Cess had since been transferred to the Executive District Officer (Works) and the record was under the control District Officer (F&P) Gujranwala.

The Secretary Food briefed that the factual position would be intimated in due course of time after consulting Sugar Cess Commissioner.

The para was kept pending.

15.4.2006 Audit had pointed out that no vouched account was shown to Audit.

The Department explained that the accounts of Sugar Cess had since been transferred to the Executive District Officer (Works) and the record was under the control of District Officer (F&P), Gujranwala.

On the request of Department, the **para was transferred to** Executive District Officer Works and Services, Gujranwala.

55. Para No.5.1 Pages 11 & 12 of Audit Report for the year 2000-01; Misappropriation of Rs.2,434,726/- on Account of P.O.L.

Commissioner, Gujranwala – Rs.130,703/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that logbooks of the vehicles numbers GA-7572 and GAF-40 were available for verification by Audit.

The Department was direct to produce the requisite logbooks to Audit for verification and para was settled subject to verification of relevant record.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that Log Books of vehicles No.GA7572 and GAF-40 were available for verification by Audit.

The Department was directed to get the requisite log books verified by Audit and para was kept pending.

13.12.2006 The Department explained that all relevant record/ Log Books were available for verification by Audit.

The Department was direct to produce the requisite logbooks / record to Audit for verification and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that the requisite record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

56. Para No.5.2
Commissioner, Lahore Division, Lahore – Rs.55,639/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that logbooks of the vehicles numbers GA-7572 and GAF-40 were available for verification by Audit.

The Department was direct to produce the requisite logbooks to Audit for verification and para was settled subject to verification of relevant record.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that Departmental contention had been verified by Audit from supporting record.

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

57. Para No.5.3
Deputy Commissioner, Gujranwala – Rs.118,265/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that the District Officer (Revenue) concerned had been directed to initiate inquiry into the loss of Log books and fix responsibility thereof and also directed that Log Books should be made available for Audit verification.

The Department was directed to expedite the inquiry and para was kept pending.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that the District Officer (Revenue), Gujranwala had been directed to initiate inquiry into the loss of Log Books and fix responsibility thereof.

The Department was directed to produce the requisite log books to Audit for verification and para was kept pending.

13.12.2006 The Department explained that the District Officer (Revenue), Gujranwala had been directed to initiate inquiry into the loss of Log books and fix responsibility thereof and also directed that log books should be made available for Audit verification.

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

15.9.2007 The Department explained that the District Officer (Revenue), Gujranwala had been directed to initiate inquiry into the loss of Log Books and fix responsibility thereof and also directed that Log Books should be made available for Audit verification.

The para was kept pending.

58. Para No.5.4
Deputy Commissioner, Sheikhpura – Rs.572,334/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that the District Officer (Revenue) concerned had been directed to initiate inquiry into the loss of Log books and fix responsibility thereof and also directed that Log Books should be made available for Audit verification.

The Department was directed to expedite the inquiry and para was kept pending.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that DO(R) Sheikhpura had been directed to initiate an enquiry and fix responsibility for not producing the Log Book to Audit for verification.

The Department was directed to finalize the inquiry and para was kept pending.

13.12.2006 The Department explained that an enquiry was being conducted by the Deputy District Officer (Revenue) Sheikhpura for fixing the responsibility for non-production of log books.

The Department was directed to take action against the inquiry officer for not completing inquiry and para was kept pending.

14.9.2007 The Department explained that the District Officer (Revenue), Sheikhpura was entrusted enquiry to fix responsibility for not producing the log books to Audit for verification.

The **para was kept pending.**

59. **Para No.5.5**
Deputy Commissioner, Kasur – Rs.194,024/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that logbooks were available for verification by Audit.

The Department was directed to produce the requisite logbooks to Audit for verification and para was kept pending.

15.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

60. **Para No.5.6**
Deputy Commissioner, Bahawalpur – Rs.281,600/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that the District Officer (Revenue) concerned had been directed to initiate inquiry into the loss of Log books and fix responsibility thereof and also directed that Log Books should be made available for Audit verification.

The Department was directed to expedite the inquiry and para was kept pending.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that DO(R), Bahawalpur had been directed to initiate an enquiry and fix responsibility for not producing the Log Book to Audit for verification. Moreover, log books were produced to Audit for verification.

Audit observed that log books were not prepared in accordance with Serial No.49, appendix 14 of PFR Vol.II.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

13.12.2006 The Department explained that the log books had been prepared in accordance with Serial No.49. Appendix 14 of PFR Vol-II, as directed by Audit for verification.

The Department was direct to produce the requisite logbooks to Audit for verification and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that the requisite record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

61. **Para No.5.7**
Deputy Commissioner, Narowal – Rs.231,700/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that the District Officer (Revenue) concerned had been directed to initiate inquiry into the loss of Log books and fix responsibility thereof and also directed that Log Books should be made available for Audit verification.

The Department was directed to expedite the inquiry and para was kept pending.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that the concerned officers had been approached through Services and General Administration Department Lahore for production of Log Books.

The Department was directed to produce the requisite log books to Audit for verification and para was kept pending.

13.12.2006 The Department explained that the District Officer (Revenue), Narowal had justified the maintenance of Log Books of Vehicles Nos. NL-100, LOG-678. For remaining Log Books, the concerned officers had been approached through S&GAD. On Receipt of the same, Log Books would be produced to Audit for verification.

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

15.9.2007 The Department explained that the requisite record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

62. **Para No.5.9**
Deputy Commissioner, Muzaffargarh – Rs.89,159/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that logbooks were available for verification by Audit.

The Department was directed to produce the requisite logbooks to Audit for verification and para was kept pending.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that efforts were being made for collection of rest of log books from the concerned drivers/ dealing officials.

The Department was directed to get the requisite log books verified by Audit and para was kept pending.

13.12.2006 The Department explained that all relevant record/ Log Books were available for verification by Audit.

The Department was direct to produce the requisite logbooks / record to Audit for verification and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that the requisite record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

63. **Para No.5.10**
Deputy Commissioner, Multan – Rs.430,912/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that log books were available for verification by Audit.

The Department was directed to produce the requisite log books to Audit for verification and para was kept pending.

15.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

64. **Para No.5.11**
Deputy Commissioner, Rawalpindi – Rs.52,794/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that log books were available for verification by Audit.

The Department was directed to produce the requisite log books to Audit for verification and para was kept pending.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that log books were verified by Audit.

Audit observed that log books were not maintained in accordance with the instructions contained in Appendix 14 of PFR Vol.II.

The Department was directed to get the matter regularized with sanction of the competent authority and para was settled subject to verification of relevant record.

13.12.2006 The Department explained that all relevant record/ Log Books were available for verification by Audit.

The Department was directed to produce the requisite logbooks / record to Audit for verification and para was settled subject to verification of relevant record.

14.9.2007 The Department explained that a case had been moved for regularization on 25.06.2007.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

65. **Para No.5.12**
Assistant Commissioner, Mianwali – Rs.179,446/-.

4.2.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained & shown to Audit.

The Department explained that the District Officer (Revenue) concerned had been directed to initiate inquiry into the loss of Log books and fix responsibility thereof and also directed that Log Books should be made available for Audit verification.

The Department was directed to expedite the inquiry and para was kept pending.

15.4.2006 Audit had pointed out that neither the log books of the vehicles nor the consumption account of POL was maintained.

The Department explained that the amount of Rs.41,132/- was not drawn from treasury. Log books for the balance amount had been verified by Audit.

The Department was directed to produce a certificate for non drawal of amount from Government treasury and para was settled subject to verification of relevant record.

13.12.2006 The Department explained that the requisite record had already been verified by Audit. Moreover, an amount of Rs.41,132/- was not drawn from the Treasury Officer, Mianwali. The matter was referred to the District Accounts Officer Mianwali, after checking Contingent Register / Broad Sheet, issued a certificate for non drawal of amount of Rs.41,132/-.

On the statement of the Senior Member Board of Revenue that no amount was drawn from the treasury office Mianwali, the para was settled.

15.9.2007 The Department explained that the District Accounts Officer, Mianawali, after checking Contingent Register/ Broad Sheet issued a certificate for non drawal of amount of Rs.41,132/-. However, record was again available for Audit verification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

66. Para No.7.1 Pages 13 & 14 of Audit Report for the year 2000-01; Misappropriation of Rs.33,916,822/- Due to Non-Production of Relevant Record with Consumption Account.

Deputy Commissioner, Jhang – Rs.17,418,234/-.

4.2.2006 Audit had pointed out that no expense accounts were shown/ produced to Audit.

The Department explained that Mr Muhammad Safdar Iqbal remained posted as District Nazir in the office of DC Jhang for the period from 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been got registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. The said Mr. Muhammad Safdar Iqbal had been dismissed form service. He was absconder and the police failed to arrest him and recover the official record as well as Government money.

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

15.4.2006 Audit had pointed out that no relevant record had been produced to Audit for verification.

The Department explained that Mr. Muhammad Safdar Iqbal, remained posted as District Nazir Office of the DC, Jhang for the period 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been registered against him for the recovery of official record and the Government money in the Anti-Corruption

Establishment as well as with the local police. He was absconder and the police was still failed to arrest him.

The Department was directed to advise the DPO concerned and SP Investigation concerned to attend the meeting of PAC-I to be held on 2nd may 2006 and para was kept pending.

2.5.2006 Audit had pointed out that no relevant record had been produced to Audit for verification.

The Department explained that Mr. Muhammad Safdar Iqbal, remained posted as District Nazir Office of the DC, Jhang for the period 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. Mr. Muhammad Safdar Iqbal had been dismissed from service. He was absconder and the police had failed to arrest him and recover the official record as well as Government money.

The DPO Jhang and SP Investigation Jhang reported that the accused was untraceable.

The Committee again directed that the accused Mr. Safdar Iqbal Nazir, may be arrested and official record and embezzled money, may be recovered from him, and progress may also be reported to the Committee in its next meeting by the said DPO and SP(Investigation) on 13.05.2006 and para was kept pending.

13.5.2006 Audit had pointed out that no relevant record had been produced to Audit for verification.

The Department explained that Mr. Muhammad Safdar Iqbal, remained posted as District Nazir Office of the DC, Jhang for the period 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. Mr. Muhammad Safdar Iqbal had been dismissed from service. He was absconder and the police had failed to arrest him and recover the official record as well as Government money.

The SP Investigation Jhang reported that the accused was arrested by Anticorruptin Establishment.

The Department was directed to recover official record and embezzled money from Mr. Safdar Iqbal Nazir and para was kept pending.

14.12.2006 The Department explained that Mr Muhammad Safdar Iqbal remained posted as District Nazir in the office of DC Jhang for the period from 1993 to 2001. After

his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been got registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. The said Mr. Muhammad Safdar Iqbal had been dismissed from service. Muhammad Safdar Iqbal had been arrested. The accused Safdar Iqbal remained on physical remand with the Circle Officer Jhang for about fourteen days but the Investigation Officer (Circle Officer, ACE Jhang) did not recover any official record or Government money from the accused. The accused Safdar Iqbal was now in the Judicial Lock up.

The Committee observed that the presence of the Regional Police Officer, DPO and SP Investigation concerned was necessary for further process. The Inspector General of Police Punjab Lahore was advised to ensure the presence of the said officers in the PAC meeting to be held on 4-1-2007 and para was kept pending.

4.1.2007 The discussion on the above noted paras were deferred till 13.1.2007 as Regional Police Officer, DPO concerned and SP (Investigation) did not attend the meeting. The Committee expressed its displeasure over non-appearance of Police Officers concerned and directed that all the concerned should be present in the PAC meeting on 13.1.2007 with the latest position.

15.1.2007 The Department explained that the record was in the custody of Mr. Muhammad Safdar Iqbal, the then District Nazir, who did not hand over the same to his successor on his transfer. Cases had been registered against him for the recovery for Government money as well as official record. Moreover, the amounts were related to the contingencies as well as pay and allowances of the officials, therefore, the whole amount cannot be termed as misappropriation.

The Committee constituted the following Sub-Committee to determine actual amount of misappropriation within 30 days and para was kept pending.

- | | | |
|----|---|----------|
| 1. | Mr. Faqire Muhammad Javeed Secretary BOR | Convener |
| 2. | Additional Director, Anti-Corruption,
Faisalabad Division and Investigation officer
Anti-Corruption, Jhang. | Member |
| 3. | A representative from Audit Department | Member |

14.9.2007 The Department explained that in compliance with direction of PAC-I meeting held on 15.01.2007, a meeting under the Chairmanship of the Secretary (Sett & Cons) Board of Revenue, Punjab Lahore was held to find out the exact embezzled amount as well salary. After conducting another meetings, the latest position would be brought to the notice of the PAC-I.

The para was kept pending.

67. **Para No.7.2**

Deputy Commissioner, Layyah – Rs.781,250/-.

4.2.2006 Audit had pointed out that no expense accounts were shown to Audit.

The Department explained that vouched accounts amounting to Rs.2,52,750/- in respect of Tractor Subsidy Schemes were available for the verification.

The Department was directed to get the vouched account verified by Audit and para was kept pending.

15.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

68. Para No.7.3

Deputy Commissioner, Jhang – Rs.14,350,514/-.

4.2.2006 Audit had pointed out that no expense accounts were shown/ produced to Audit.

The Department explained that Mr Muhammad Safdar Iqbal remained posted as District Nazir in the office of DC Jhang for the period from 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been got registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. The said Mr. Muhammad Safdar Iqbal had been dismissed from service. He was absconder and the police failed to arrest him and recover the official record as well as Government money.

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

14.12.2006 The Department explained that Mr Muhammad Safdar Iqbal remained posted as District Nazir in the office of DC Jhang for the period from 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been got registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. The said Mr. Muhammad Safdar Iqbal had been dismissed from service. Muhammad Safdar Iqbal had been arrested. The accused Safdar Iqbal remained on physical remand with the Circle Officer Jhang for about fourteen days but the Investigation Officer (Circle Officer, ACE Jhang) did not recover any official record or Government money from the accused. The accused Safdar Iqbal was now in the Judicial Lock up.

The Committee observed that the presence of the Regional Police Officer, DPO and SP Investigation concerned was necessary for further process. The Inspector

General of Police Punjab Lahore was advised to ensure the presence of the said officers in the PAC meeting to be held on 4-1-2007 and para was kept pending.

4.1.2007 The discussion on the above noted paras were deferred till 13.1.2007 as Regional Police Officer, DPO concerned and SP (Investigation) did not attend the meeting. The Committee expressed its displeasure over non-appearance of Police Officers concerned and directed that all the concerned should be present in the PAC meeting on 13.1.2007 with the latest position.

15.1.2007 The Department explained that the record was in the custody of Mr. Muhammad Safdar Iqbal, the then District Nazir, who did not hand over the same to his successor on his transfer. Cases had been registered against him for the recovery for Government money as well as official record. Moreover, the amounts were related to the contingencies as well as pay and allowances of the officials, therefore, the whole amount cannot be termed as misappropriation.

The Committee constituted the following Sub-Committee to determine actual amount of misappropriation within 30 days and para was kept pending.

- | | | |
|----|---|----------|
| 1. | Mr. Faqire Muhammad Javeed Secretary BOR | Convener |
| 2. | Additional Director, Anti-Corruption,
Faisalabad Division and Investigation officer
Anti-Corruption, Jhang. | Member |
| 3. | A representative from Audit Department | Member |

14.9.2007 The Department explained that in compliance with direction of PAC-I meeting held on 15.01.2007, a meeting under the Chairmanship of the Secretary (Sett & Cons) Board of Revenue, Punjab Lahore was held to find out the exact embezzled amount as well salary. After conducting another meetings, the latest position would be brought to the notice of the PAC-I.

The para was kept pending.

69. **Para No.7.5**
Deputy Commissioner, Rajanpur – Rs.1,114,821/-.

4.2.2006 Audit had pointed out that the vouched account was not shown to Audit.

The Department explained that all the relevant vouched accounts were available for verification.

The Department was directed to produce the record to Audit for verification and para was kept pending.

14.12.2006 The Department explained that all the relevant record / vouched accounts were available for verification.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that all the relevant record/ vouched account was available, which could be verified.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

70. Para No.8 Pages 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Rs.463,801/- Due to Non-Payment/Not Obtaining Acknowledgement.

71. Para No.9.1 Pages 15 & 16 of Audit Report for the year 2000-01; Misappropriation of Rs.1,422,939/- on Account of Non-Production of Vouched Account.

Assistant Commissioner, Gojra – Rs.206,753/-.

72. Para No.9.2
Deputy Commissioner, Mianwali – Rs.55,046/-.

4.2.2006 Audit had pointed out that the vouched account was not shown to Audit.

The Department explained that all the relevant vouched accounts were available for verification.

The Department was directed to produce the record to Audit for verification and paras were kept pending.

15.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

73. Para No.9.3
Deputy Commissioner, Rajanpur – Rs.1,161,140/-.

14.12.2006 The Department explained that all the relevant record / vouched accounts were available for verification.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.9.2007 The Department explained that all the relevant vouched account was available.

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

74. Para No.11.1 Pages 17 & 18 of Audit Report for the year 2000-01; Recovery of Rs.130,224/- Due to Overpayment of Pay & Allowances.

Commissioner, Lahore Division, Lahore – Rs.39,984/-.

14.12.2006 Audit had pointed out that the above stated amount was over paid to officers/ officials on account of pay and allowances.

The Department explained that recovery in respect of Mr. Muhammad Younas Butt, J.C had been effected in monthly installments @ Rs.300/- per month.

The Department was directed to effect the recovery and para was kept pending.

15.9.2007 The Department explained that recovery in respect of Mr. Muhammad Younas Butt J.C. had been effected in monthly installments @ Rs.300/- per month.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of balance recovery.

75. Para No.11.2
Commissioner, Gujranwala – Rs.24,800/-.

14.12.2006 Audit had pointed out that the above stated amount was over paid to officers/ officials on account of pay and allowances.

The Department explained that recovery of Rs.10,000/- had been effected.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

15.9.2007 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

76. **Para No.11.4**
Deputy Commissioner, Multan – Rs.21,200/-.

14.12.2006 Audit had pointed out that the above stated amount was over paid to officers/ officials on account of pay and allowances.

The Department explained that complete recovery had been effected and verified by Audit.

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

77. **Para No.12 Page 19 of Audit Report for the year 2000-01; Unauthorized Occupation of Government Accommodation Loss to Government Rs.415,056/-**

14.12.2006 Audit had pointed out that Government accommodations were unauthorized occupied by the private / retired persons since long.

The Department explained that recovery of Rs.93,636/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery within six months and para was settled subject to verification of balance recovery.

15.9.2007 The Department explained that recovery of Rs.80,640/- out of Rs.83,160/- had been effected. The court cases for Rs.238,260/- were still under process.

The Department was directed to effect the balance recovery and **para was kept pending.**

78. **Para No.13.1 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Outstanding Dues from Agriculture Land Owner Rs.697,690/-.**

Assistant Commissioner, Isakhel – Rs.489,741/-.

14.12.2006 Audit had pointed out that Taqqavi Loans, water charges and Agriculture Income Tax were recoverable from cultivators.

The Department explained that complete recovery had been effected.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of recovery.

15.9.2007 The Department explained that the outstanding amount of Rs.489,741/- on account of Taccavi Loans, water charges and Agricultural Income Tax had been recovered from the defaulters which may be verified.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

79. Para No.13.2

Deputy Commissioner, R.Y Khan – Rs.207,949/-.

14.12.2006 Audit had pointed out that Taqqavi Loans, water charges and Agriculture Income Tax were recoverable from cultivators.

The Department explained that recovery of Rs.47,571/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery within six months and para was settled subject to verification of balance recovery.

14.9.2007 The Department explained that efforts were being made to recover the remaining amount of Rs.111,256/- of Taccavi loan by the Tehsildar. Warrants of arrest against the defaulters had been issued.

The Department was directed to expedite the balance recovery and **para was kept pending**.

80. Para No.14 Page 20 of Audit Report for the year 2000-01; Recovery of Rs.240,000/- on Account of Rent of Land Used by Urban Transport.

14.12.2006 Audit had pointed out that the land of Quarter No. C-I & C-II were being used by the Urban Transport for Wagon Stand and Petrol Pump. All the income was being deposited into Welfare Fund of Commissioner Office irregularly instead of Government treasury.

The Department explained that the record of Rs.910,000/- and Rs.8,12,500/- recovered @ Rs.250/- P.M. per marla from 1.3.1994 to 31.12.2002. had been verified by Audit.

Audit observed that the Department instead of recovery of rent @ Rs.600/- PM per marla as assessed by the Rent Assessment Committee made recovery @ Rs.250/- P.M. per marla.

On the statement of Senior Member Board of Revenue that rent was assessed by the competent authority according to rules and regulations, the **para was settled**.

81. Para No.15 Page 21 of Audit Report for the year 2000-01; Outstanding Dues on Account of Electricity Charges Rs.1,973,989/-.

14.12.2006 Audit had pointed out that amounts to the stated extent were recoverable.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

82. Para No.16.1 Pages 21, 22 & 23 of Audit Report for the year 2000-01; Recovery of Rs.2,298,782/- on Account of Excess Calls on Residential Telephones.

Deputy Commissioner, Rajanpur – Rs.892,541/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

15.9.2007 The Department explained that the field formation had been requested to submit a case for regularization of expenditure as per Finance Department's circular.

The Department was directed to get the matter regularized from the Finance Department and **para was kept pending.**

83. Para No.16.2
Deputy Commissioner, Bhakkar – Rs.129,408/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that during floods, Muharram-ul-Harram, Elections and other law and order assignments, residential telephone was invariably used to promptly discharge the duties in public interest.

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

84. **Para No.16.3**
Deputy Commissioner, DG Khan – Rs.120,745/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

15.9.2007 The Department explained that in the cases of Deputy Commissioner/ Additional Deputy Commissioner (General) Dera Ghazi Khan matter was referred to Finance Department. In the cases of Extra Assistant Commissioners, the District Officer (Revenue), Dera Ghazi Khan had already been requested to recover the outstanding amount on account of excess calls on residential telephone.

The Department was directed to expedite the regularization case/ balance recovery and **para was settled subject to verification** of balance recovery/ regularization.

85. **Para No.16.4**
Deputy Commissioner, Gujranwala – Rs.116,397/-.

14.12.2006 Audit had pointed out that amount was out of Government fund on account of calls charged in excess of the prescribed limits which resulted loss to Government.

The Department explained that the case of regularization was still under process.

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

14.9.2007 The Department explained that case had been referred to the Finance Department for regularization expenditure of Rs.131,836/-

The Department was directed to get matter regularized by the Finance Department and **para was settled subject to regularization.**

86. **Para No.16.6 Pages 21, 22 & 23 of Audit Report for the year 2000-01; Recovery of Rs.2,298,782/- on Account of Excess Calls on Residential Telephones.**

Deputy Commissioner, Jhang – Rs.78,461/-

87. Para No.25.1 Pages 31 & 32 of Audit Report for the year 2000-01; Recovery of Rs.749,262/- on Account of Sales Tax not Deposited.

Commissioner, Jhang – Rs.120,566/-.

88. Para No.25.5

Deputy Commissioner, Jhang – Rs.54,198/-.

14.12.2006 The Department explained that Mr Muhammad Safdar Iqbal remained posted as District Nazir in the office of DC Jhang for the period from 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been got registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. The said Mr. Muhammad Safdar Iqbal had been dismissed from service. Muhammad Safdar Iqbal had been arrested. The accused Safdar Iqbal remained on physical remand with the Circle Officer Jhang for about fourteen days but the Investigation Officer (Circle Officer, ACE Jhang) did not recover any official record or Government money from the accused. The accused Safdar Iqbal was now in the Judicial Lock up.

The Committee observed that the presence of the Regional Police Officer, DPO and SP Investigation concerned was necessary for further process. The Inspector General of Police Punjab Lahore was advised to ensure the presence of the said officers in the PAC meeting to be held on 4-1-2007 and paras were kept pending.

4.1.2007 The discussion on the above noted paras were deferred till 13.1.2007 as Regional Police Officer, DPO concerned and SP (Investigation) did not attend the meeting. The Committee expressed its displeasure over non-appearance of Police Officers concerned and directed that all the concerned should be present in the PAC meeting on 13.1.2007 with the latest position.

15.1.2007 The Department explained that the record was in the custody of Mr. Muhammad Safdar Iqbal, the then District Nazir, who did not hand over the same to his successor on his transfer. Cases had been registered against him for the recovery for Government money as well as official record. Moreover, the amounts were related to the contingencies as well as pay and allowances of the officials, therefore, the whole amount cannot be termed as misappropriation.

The Committee constituted the following Sub-Committee to determine actual amount of misappropriation within 30 days and paras were kept pending.

- | | | |
|----|---|----------|
| 1. | Mr. Faqire Muhammad Javeed Secretary BOR | Convener |
| 2. | Additional Director, Anti-Corruption,
Faisalabad Division and Investigation officer
Anti-Corruption, Jhang. | Member |
| 3. | A representative from Audit Department | Member |

14.9.2007 The Department explained that in compliance with direction of PAC-I meeting held on 15.01.2007, a meeting under the Chairmanship of the Secretary (Sett & Cons) Board of Revenue, Punjab Lahore was held to find out the exact embezzled amount as well salary. After conducting another meetings, the latest position would be brought to the notice of the PAC-I.

The paras were kept pending.

89. Para No.16.7 Pages 21, 22 & 23 of Audit Report for the year 2000-01; Recovery of Rs.2,298,782/- on Account of Excess Calls on Residential Telephones.

Deputy Commissioner, M/Garh – Rs.52,276/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that matter was referred to the Finance Department for regularization of the expenditure involved already incurred on residential telephone.

The Department was directed to get matter regularized by the Finance Department and **para was settled subject to regularization.**

90. Para No.16.8
Deputy Commissioner, Sheikhpura – Rs.61,095/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that as a matter of policy, the case for regularization of excess expenditure on residential telephones of Deputy commissioner/ ADC(G) only were forwarded to Finance Department. All other officers in this case were required to deposit the excess amount incurred by them. Field formation had been advised accordingly to recover the amount.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

91. Para No.16.9
Deputy Commissioner, Layyah – Rs.55,037/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that matter had already been referred to Finance Department for regularization of excess calls on Residential Telephone. Advice was awaited.

The Department was directed to get matter regularized by the Finance Department and **para was settled subject to regularization.**

92. Para No.16.10
Deputy Commissioner, Gujrat – Rs.44,832/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that matter had already been referred to the Finance Department for regularization of expenditure of Rs.44,832/-.

The Department was directed to get matter regularized by the Finance Department and **para was settled subject to regularization.**

93. Para No.16.11
Assistant Commissioner, Mianwali – Rs.92,073/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that the Department had taken up the matter with the officers and the S&GAD for recovery on account of excess calls on residential telephones from the concerned officers.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

94. Para No.16.12

Assistant Commissioner, Summandri Faisalabad – Rs.64,655/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that the officer had been advised to recover the amount involved from the concerned officers.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

95. Para No.16.13

Commissioner, Gujranwala – Rs.98,665/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that all the concerned officers relating to this para had been requested to deposit the amount into Government Treasury immediately on account of excess use of telephone beyond the prescribed limit.

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

96. Para No.16.14

Assistant Commissioner (House Deputy Commissioner), Multan – Rs.151,816/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that telephone No.542580 was the office telephone of ADC (G), Multan. There was no upper ceiling for an office telephone.

The Department was directed to get matter regularized by the Finance Department and **para was settled subject to regularization.**

97. Para No.16.15
Deputy Commissioner, Sahiwal – Rs.231,182/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that amount due against Colony Assistant, Sahiwal, the District Officer (revenue) had been requested to recover the amount of Rs.161,024/- on account of excess calls on residential telephone from the Officer concerned.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

98. Para No.17.1 Pages 23 & 24 of Audit Report for the year 2000-01; Non-Recovery of Rs.11,336,056/- on Account of Lease Money of Katchery Compound.

Deputy Commissioner, Muzaffargarh – Rs.1,223,877/-.

99. Para No.17.3
Deputy Commissioner, Rawalpindi – Rs.6,870,000/-.

100. Para No.17.4

Deputy Commissioner, Rajanpur – Rs.379,395/-.

101. **Para No.17.5**
Deputy Commissioner, Mianwali – Rs.614,000/-.
102. **Para No.17.6**
Deputy Commissioner, Gujrat – Rs.312,000/-.
103. **Para No.17.7**
Deputy Commissioner, Sheikhpura – Rs.312,000/-.
104. **Para No.17.8**
Deputy Commissioner, Lahore – Rs.180,000/-.
105. **Para No.17.9**
Assistant Commissioner, Isa Khel – Rs.127,400/-.
106. **Para No.17.11**
Deputy Commissioner, Multan – Rs.38,280/-.
107. **Para No.17.12**
Deputy Commissioner, Jhelum – Rs.36,000/-.
108. **Para No.17.13**
Deputy Commissioner, Bahawalpur – Rs.27,264/-.
109. **Para No.17.14**
Deputy Commissioner, Rahim Yar Khan – Rs.26,280/-.
110. **Para No.17.15**
Deputy Commissioner, Lodhran – Rs.19,776/-.

14.12.2006 The Department explained that efforts were being made to recover outstanding dues on account of Katchery Compound from the defaulting advocates/ Lawyers.

The Department was directed to move a summary to the CM for writing off the outstanding dues and paras were kept pending.

14.9.2007 The Department explained that DO (R) had submitted that total amount of lease money of Katchery Compound Rs.1,287,325/- upto the year 1999-2000. Out of this amount Rs.345,100/- was recovered during the year 1999-2000. The balance amount left at the time of Audit was Rs.942,225/- as outstanding dues on account of Katchery Compound. From this outstanding amount, Rs.464,750/- had been recovered uptill now from the contractors and deposited into the Government Treasury, and the balance left Rs.477,475/- which could be verified. Moreover, advocates were reluctant to pay the rent

of their Chambers located in Katchery Compound on the plea that they were assisting the Court; they should be provided free accommodation. Matter was also discussed in the PAC-I & II meeting and it was decided that similar nature of paras may be kept pending till appropriate decision was taken at Punjab level.

The **paras were kept pending.**

111. Para No.17.2 Pages 23 & 24 of Audit Report for the year 2000-01; Non-Recovery of Rs.11,336,056/- on Account of Lease Money of Katchery Compound.

Deputy Commissioner, Gujranwala – Rs.1,124,784/-.

14.12.2006 The Department explained that efforts were being made to recover outstanding dues on account of Katchery Compound from the defaulting advocates/Lawyers.

The Department was directed to move a summary to the CM for writing off the outstanding dues and para was kept pending.

15.9.2007 The Department explained that a summary to the Chief Minister for writing off the outstanding dues had been moved.

The **para was kept pending.**

112. Para No.18 Page 25 of Audit Report for the year 2000-01; Non-Recovery of Room Rent from Pak Army Rs.495,500/-.

14.12.2006 Audit had pointed out that no recovery on account of rent of rooms was made from Pak Army since the date of occupation.

The Department explained that matter was referred to the Finance Department for regularization of expenditure already incurred on utilities bills by the Army Monitoring Team during their stay in Circuit House Gujranwala.

The Finance Department stated that expenditures were incurred in public interest. The **para was settled.**

113. Para No.19.1 Pages 25 & 26 of Audit Report for the year 2000-01; Non-Recovery/Deposit of Remaining Installments Rs.3,090,000/-.

Deputy Commissioner, Bhakkar – Rs.2,380,000/-.

14.12.2006 The Department explained that recovery of Rs.800,600/- and 129,000/-had been effected.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

14.9.2007 The Department explained that the DO(R), Bhakkar had reported that position of quarter constructed under Special Development Programme Scheme for shelter less was that recovery of Rs.1,410,600/- out of Rs.1,639,400/- had been effected.

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

114. Para No.19.2
Deputy Commissioner, Rajanpur – Rs.710,000/-.

14.12.2006 The Department explained that recovery of Rs.800,600/- and 129,000/-had been effected.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

15.9.2007 The Department explained that the DO(R), Rajanpur had reported that out of Rs.600,000/-, Rs.129,000/-had been recovered and deposited into relevant account which may be verified. The concerned allottees had been issued several notices but it had been pleaded that their financial position was very poor and were not in position to pay outstanding dues. They had also taken plea that the houses were delivered to them free of cost on the direction contained in Prime Minister Junego's Housing Programme for the shelter-less, Guidelines and procedures for Mustahqeen through Zakat Funds 1987-88 issued by National Housing Authority, Islamabad. They had also contended that they being Mustahqeen Zakat be exempted.

The Department was directed to get the amount waived off by the competent authority and **para was kept pending.**

115. Para No.20 Pages 26 & 27 of Audit Report for the year 2000-01; Un-Justified Payment of Contractor Recovery of Rs.140,000/-.

14.12.2006 Audit had pointed out that neither any F.I.R. was lodged with police nor any effective steps were taken to recover the loss.

The Department explained that the DO(R), Bhakkar had reported that DDO(R), Mankera had been directed to recover Rs.140,000/- from Mr. Mushtaq Ahmad contractor as arrears of land revenue.

The Department was directed to effect the recovery and to take action against the official who had issued a bogus certificate regarding completion of construction and para was kept pending.

14.9.2007 The Department explained that DDO (R), Mankera had reported that defaulting contractor Mr. Mushtaq Ahmad had died.

The Department was directed to get the amount written off by the Competent Authority and **para was settled.**

116. Para No.21 Page 27 of Audit Report for the year 2000-01; Excess Drawal of POL Beyond Prescribed Limits Recovery of Rs.121,971/-.

14.12.2006 Audit had pointed out that the P.O.L. to the stated extent was drawn beyond prescribed limit fixed by the Government.

The Department explained that there was no excess of POL in view of Government instructions contained in letter No. MTO (S&GAD) DN(G) 1-57/90-S&GAD, dated 03-07-1991 as the entitlement was 350 liters per month.

The Department was directed to get the facts verified by Audit and para was kept pending.

15.9.2007 The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

117. Para No.22.1 Pages 27, 28 & 29 of Audit Report for the year 2000-01; Recovery of Rs.483,815/- Due to Non-Deduction of Income Tax.

Deputy Commissioner, Gujranwala – Rs.50,132/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that complete recovery had been effected.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that out of Rs.50,132/- a sum of Rs.11,930/- had been deposited with income Tax Department which may be verified.

The Department was directed to pursue the case for effecting balance recovery and **para was kept pending.**

118. Para No.22.2
Deputy Commissioner, Faisalabad – Rs.71,050/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that recovery of Rs.21,900/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

15.9.2007 The Department explained that the total balance amount Rs.49,150/- was being recovered as arrear of Land Revenue.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

119. Para No.22.3

Deputy Commissioner, Rajanpur – Rs.58,492/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that Rs.7,483/- out of Rs.58,492/- had been recovered. Moreover, efforts were being made to effect the balance recovery.

The Department was directed to expedite the balance recovery and para was kept pending.

14.9.2007 The Department explained that out of Rs.58,492/-, Rs.7,483/- had been recovered. District Officer (Revenue) had been directed to effect recovery within 90 days.

The Department was directed to effect the recovery at the earliest and **para was kept pending**.

120. Para No.22.6

Deputy Commissioner, Multan – Rs.30,532/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that recovery of Rs.10,820/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

14.9.2007 The Department explained that the concerned parties were contacted to provide receipts of payment of Income Tax. Firms had given their invoices amounting to Rs.13,498.02.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

121. **Para No.22.7**
Deputy Commissioner, Sheikhpura – Rs.18,581/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that District Officer (Revenue) Sheikhpura was asked to recover the amount involved from the concerned within three months.

The Department was directed to expedite the recovery and para was kept pending.

14.9.2007 The Department explained that District Officer (Revenue) Sheikhpura was asked to recover the amount involved from the concerned within three months.

The Department was directed to effect the recovery at the earliest and **para was kept pending**.

122. **Para No.22.8**
Deputy Commissioner, Pakpattan – Rs.15,253/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that notices had been issued to the firms to deposit the amount within 15 days.

The Department was directed to expedite the recovery and para was kept pending.

14.9.2007 The Department explained that recovery of Rs.8703/- had been effected and verified by Audit. The outstanding Income Tax would be recovered very soon.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

123. **Para No.22.9**
Deputy Commissioner, Bahawalpur – Rs.13,523/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

124. Para No.22.11 Pages 27, 28 & 29 of Audit Report for the year 2000-01; Recovery of Rs.483,815/- Due to Non-Deduction of Income Tax.

Assistant Commissioner (City), Faisalabad – Rs.15,687/-.

125. Para No.23.1 Pages 29 & 30 of Audit Report for the year 2000-01; Non-Refund of Application Fee Amounting to Rs.2,298,000/- to the Applicants of Tractor Subsidy Scheme 1999-2000.

Deputy Commissioner, R.Y. Khan – Rs.1,152,500/-.

126. Para No.24.12 Pages 30 & 31 of Audit Report for the year 2000-01; Non/Less Recovery of Rs.2,016,993/- on Account of Contract Money of Katchery Compound.

Deputy Commissioner, Faisalabad – Rs.137,892/-.

127. Para No.30.2 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,971,154/- on Account of Telephone/ electricity Charges.

Deputy Commissioner, Narowal – Rs.1,516,971/-.

128. Para No.32.1 Pages 39 & 40 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Government Vehicles Amounting to Rs.1,051,746/-.

Deputy Commissioner, Multan – Rs.270,433/-.

129. Para No.52 Page 58 of Audit Report for the year 2000-01; Irregular Payment of Pay & Allowances Amounting to Rs.250,595/-

15.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

130. Para No.22.12 Pages 27, 28 & 29 of Audit Report for the year 2000-01; Recovery of Rs.483,815/- Due to Non-Deduction of Income Tax.

Assistant Commissioner, Shorkot Jhgn – Rs.44,168/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that recovery of Rs.16,203/-had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

15.9.2007 The Department explained that the Tehsildar, Shorkot had issued arrest warrants of the defaulters for effecting remaining recovery of Rs.20,010/-.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

131. Para No.22.13
Deputy Commissioner, Khanewal – Rs.13,920/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that deposit of Rs.9,370/- had already been verified by Audit. Moreover, Income Tax Rs.4,550/- was outstanding against Mr. Nazir Ahmad who had died.

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

132. Para No.22.14
Commissioner, Multan – Rs.45,017/-.

14.12.2006 Audit had pointed out that Income Tax was not deducted to the above extent while making payments to the firms/ suppliers.

The Department explained that recovery of Rs.17,530/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

15.9.2007 The Department explained that the concerned parties had been served notices to pay the outstanding amount of Income Tax.

The Department was directed to effect the balance recovery and **para was kept pending.**

133. Para No.23.3 Pages 29 & 30 of Audit Report for the year 2000-01; Non-Refund of Application Fee Amounting to Rs.2,298,000/- to the Applicants of Tractor Subsidy Scheme 1999-2000.

Deputy Commissioner, Mianwali – Rs.365,000/-.

14.12.2006 Audit had pointed out that the tractor subsidy scheme 1999-2000 was not implemented.

The Department explained that recovery of Rs.334,804/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

15.9.2007 The Department explained that the Vouched Account of the remaining amount had already been provided to the office of DG-Audit, Punjab.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

134. Para No.24.1 Pages 30 & 31 of Audit Report for the year 2000-01; Non/Less Recovery of Rs.2,016,993/- on Account of Contract Money of Katchery Compound.

Deputy Commissioner, Multan – Rs.780,350/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

14.9.2007 The Department explained that the concerned contractors had obtained stay order from the Civil Court, Multan. The remaining amount would be recovered after the stay was vacated.

The Department was directed to pursue the Court cases under intimation to PAC-I Secretariat on 2-10-2007 and **para was kept pending**.

135. **Para No.24.2**
Deputy Commissioner, Shorkot Jhang – Rs.640,925/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

14.9.2007 The Department explained that for remaining recovery Tehsildar Shorkot had issued arrest warrant of the defaulters. Efforts were being made to recover the balance amount from the defaulters.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

136. **Para No.24.3**
Deputy Commissioner, Jaranwala – Rs.87,400/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

14.9.2007 The Department explained that out of total recoverable amount of Rs.87,400/- an amount of Rs.67,495/- had been effected. Efforts were being made to recover the balance amount from the defaulters.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

137. Para No.24.4

Assistant Commissioner, Samundari Faisalabad – Rs.72,115/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

14.9.2007 The Department explained that the DDO (C), Samundri had reported that contractors had got a stay order from the Civil Court, while one of them, i.e. Mr. Shabbir, Hussain shah was died. As the deceased had no legal heir, hence the amount against deceased person could not be recovered.

The Department was directed to get the amount written off by the Competent Authority and **para was kept pending**.

138. Para No.24.6

Deputy Commissioner, Sheikhpura – Rs.65,750/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

14.9.2007 The Department explained that remaining amount from Mr. Karamat Ali. Rs.18,000/- had been recovered which could be verified.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

139. Para No.24.7

Deputy Commissioner, Pakpattan – Rs.27,000/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

14.9.2007 The Department explained that the DO (R), Pakpattan Sharif had reported that Tehsildar Pakpattan Sharif had been directed to recover the outstanding amount within two months.

The **para was kept pending**.

140. Para No.24.8
Deputy Commissioner, Lodhran – Rs.16,000/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

14.9.2007 The Department explained that matter was sub-judice in the court of Senior Civil Judge, Lodhran. Recovery would be effected after decision of the court.

The **para was kept pending** being subjudice.

141. Para No.24.11
Deputy Commissioner, Bahawalpur – Rs.50,011/-.

14.12.2006 The Department explained that notices had been issued to the defaulters for early recovery. Moreover, all possible efforts were being made to recover the balance amount from the defaulter.

The Department was directed to move a summary to the CM for writing off the outstanding dues against defaulting advocates/ Lawyers and to effect recovery from the defaulting contractors and para was kept pending.

15.9.2007 The Department explained that recovery of Rs.30,011/- had been made from different contractors.

The **para was kept pending** for effecting balance recovery.

142. Para No.25.6 Pages 31 & 32 of Audit Report for the year 2000-01; Recovery of Rs.749,262/- on Account of Sales Tax not Deposited.

Deputy Commissioner, Bahawalpur – Rs.66,346/-.

14.12.2006 Audit had pointed out that neither the invoices of Sales Tax were found recorded on the bills nor copies of invoices attached with the bills.

The Department explained that recovery of Rs.55,850/- had been effected.

The Department was directed to effect the balance recovery and para was settled subject to verification of recovery.

15.9.2007 The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

143. Para No.25.7

Deputy Commissioner, Dera Ghazi Khan – Rs.34,701/-.

14.12.2006 Audit had pointed out that neither the invoices of Sales Tax were found recorded on the bills nor copies of invoices attached with the bills.

The Department explained that the para was discussed in the DAC meeting dated 24.5.2004 and the committee directed to obtain necessary funds from the Government for payment of Sales Tax.

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

14.9.2007 The Department explained that the para was discussed in the DAC meeting dated 24.5.2004. The Committee directed to obtain necessary funds from the Government for payment of Sales Tax. Para was kept pending. Moreover, the field formation had already been directed to submit a case for regularization.

The Department was directed to get the matter regularized by the Finance Department and **para was kept pending.**

144. Para No.25.8

Deputy Commissioner, Multan – Rs.20,554/-.

14.12.2006 Audit had pointed out that neither the invoices of Sales Tax were found recorded on the bills nor copies of invoices attached with the bills.

The Department explained that the DO (R) Multan had been directed to effect recovery of G.S.T. within 60 days.

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

14.9.2007 The Department explained that the DO (R), Multan had been directed to effect recovery of G.S.T. Rs.20,554/- within 60 days.

The **para was kept pending.**

145. **Para No.25.10**
Commissioner, Multan – Rs.190,788/-.

14.12.2006 Audit had pointed out that neither the invoices of Sales Tax were found recorded on the bills nor copies of invoices attached with the bills.

The Department explained that out of total of Rs.190,788/- of General Sales Tax, invoices for Rs.27,861/- had been received.

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

15.9.2007 The Department explained that concerned firms had been asked to provide the sales tax invoices or to pay the sales Tax.

The Department was directed to get the facts verified by the Audit and **para was settled subject verification** of relevant record.

146. **Para No.26.1 Page 33 of Audit Report for the year 2000-01; Un-Authorised Payment of Telephone & Electricity Charges for Camp Offices Recovery of Rs.2,241,543/-.**

Commissioner, Multan Division, Multan – Rs.1,115,219/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that the Camp Office was spread over 64 Kanals of land with 3 Guard Rooms, PA Office, Room for telephone operator, besides the main building. Also two tube-bells function alongwith other electrical installations etc. The lightning arrangements alongwith AC was provided for Mosque in Camp Office premises for the convenience of visitors in the Camp Office to Office prayers.

The Department was directed to get the matter regularized by the Finance Department and **para was kept pending.**

147. **Para No.26.2**
Commissioner, Gujranwala Division, Gujranwala – Rs.236,867/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that no reference was made to Government on this subject with the presumption that Commissioner was entitled to Camp Office at his residence as per practice in the other Divisions of the Provinces.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

148. **Para No.26.3**
Deputy Commissioner, Chakwal – Rs.358,448/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and para was settled subject to regularization.

14.9.2007 The Department explained that the Board of Revenue, Punjab had already granted sanction for establishing the Camp Office to all Deputy Commissioners in the Punjab vide No. 561/253-201/429/Dir:R&G, dated 24.3.2001. The effect of above circular was not retrospective; hence the field formation had been advised to submit a case for regularization of the expenditure with full justification.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

149. **Para No.26.4**
Deputy Commissioner, Sheikhpura – Rs.321,302/-.

150. **Para No.26.5**

Deputy Commissioner, Mianwali – Rs.209,707/-.

14.12.2006 The Department explained that Ex-Deputy Commissioner's being the administrative officer had to be in touch with Government at all level concerning law & order situation during Muharram, Flood, Election, around the clock. Amounts of all the calls being officially were paid.

The Department was directed to get the matter regularized from the Finance Department and paras were settled subject to regularization.

14.9.2007 The Department explained that the DO (R), Sheikhpura had been directed to bifurcate the amount of Camp Office meter (separately shown) which would be submitted to the Finance Department for regularization. The amount relating to Residence would however, be recovered from the officers.

The Department was directed to get the matter regularized by the Finance Department and **paras were kept pending.**

151. Para No.27 Page 34 of Audit Report for the year 2000-01; Recovery of Rs.1,336,034/- on Account of Agriculture Income Tax.

14.12.2006 Audit had pointed out that the agriculture Income Tax amounting to Rs.1,336,034/- was recoverable from various Agriculture Land Owners/ Cultivated Areas.

The Department explained that an amount of Rs.1,230,840/- had been recovered and Rs.151,194/- was under stay, issued by Lahore High Court, Lahore.

The para was kept pending being subjudice.

15.9.2007 The Department explained that the DDO(R), Mankera had reported that an amount of Rs.1,230,840/- had been recovered which may be verified by Audit and Rs.151,194/- was under stay, issued by Lahore High Court, Lahore. Efforts were being made for vacation of the status quo and the remaining amount would be recovered, as soon as the status quo would be vacated.

The Department was directed to get the matter referred to Revenue receipts side para instead of Civil Audit and **para was kept pending.**

152. Para No.28.2 Page 35 of Audit Report for the year 2000-01; Non-Verification of Deposits of Rs.2,354,439/- by the District Accounts Office.

Deputy Commissioner, Sheikhpura – Rs.1,377,862/-.

153. Para No.28.3

Commissioner, Gujranwala – Rs.99,655/-.

154. Para No.36.3 Pages 42 & 43 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Printing Charges Amounting to Rs.389,420/-.

Deputy Commissioner, Pakpattan – Rs.51,008/-.

155. Para No.42.4 Page 48 of Audit Report for the year 2000-01; Expenditure Incurred Worth Rs.1,391,060/- in Excess of Budget Provisions.

Deputy Commissioner, Layyah – Rs.225,329/-.

156. Para No.45 Page 51 of Audit Report for the year 2000-01; Drawal of Advance of Rs.120,000/- on Account of Electricity.

15.12.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, **the paras were settled.**

157. Para No.30.3 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,971,154/- on Account of Telephone/ Electricity Charges.

Deputy Commissioner, Bhakkar – Rs.400,000/-.

15.12.2006 Audit had pointed out that the record regarding payment of arrears of telephone & electricity charges were not produced.

The Department explained that a copy of certificate about non payment of the surcharge as well as double drawl, issued by the A.O.T.R, Bhakkar was available.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that a copy of certificate about non payment of the surcharge as well as double drawl issued by the A.O.T.R, Bhakkar was available.

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

158. **Para No.30.5**
Commissioner, Multan Division, Multan – Rs.2,446,481/-.

15.12.2006 Audit had pointed out that the record regarding payment of arrears of telephone & electricity charges were not produced.

The Department explained that the payments/ entries in cash book tally with the Telephone Bills issued by the T&T Department.

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

159. **Para No.30.7**
Deputy Commissioner, Gujranwala – Rs.541,480/-.

15.12.2006 Audit had pointed out that the record regarding payment of arrears of telephone & electricity charges were not produced.

The Department explained that the case had been sent to the Board of Revenue for obtaining regularization from Finance Department and the same was still under process.

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

14.9.2007 The Department explained that there was no upper ceiling for the use of office telephones.

Audit observed that Departmental contention was not tenable.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

160. **Para No.30.8**
Deputy Commissioner, Bahawalpur – Rs.213,731/-.

15.12.2006 Audit had pointed out that the record regarding payment of arrears of telephone & electricity charges were not produced.

The Department explained that the payment of telephone bills had not been made by the office of the then D.C, Bahawalpur. The relevant record i.e. Contingent Registers were available for verification by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

161. Para No.30.9

Deputy Commissioner, Sargodha – Rs.151,643/-.

15.12.2006 Audit had pointed out that the record regarding payment of arrears of telephone & electricity charges were not produced.

The Department explained that in Sub Division (Defunct A.C. Office), Sahiwal only one Telephone was installed for the official use which was being used by the then A.C. Sahiwal. Resident Magistrate, Sahiwal, Tehsildar, Naib Tehsildar etc. to perform multifarious functions, official duties in the public interest which require immediate attention during the day and night. He had to keep liaison with the field staff for the maintenance of law and order, unforeseen events such as Earth Quakes, fire, flood, Muharram, other calamities protocol and other officials matters. Moreover, the telephone was purely used in Government and public interest.

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

162. Para No.31.1 Page 38 of Audit Report for the year 2000-01; Recovery of Rs.705,525/- on Account of Appointment Against Leave Vacancy and Payment Made Without Regular Appointment Orders.

Deputy Commissioner, R.Y. Khan – Rs.345,525/-.

15.12.2006 Audit had pointed out that neither any extension was not granted nor they were appointed on regular basis.

The Department explained that the entry in service book revealed that the said Patwari was adjusted against regular post. Moreover, in the year, a register of “Patwari Candidates” used to be maintained by the A.C. and senior Candidates appointed against the vacant posts. In case of Ghulam Muhammad Patwari, the observation of Audit regarding advertisement, merit list and selection through Recruitment Committee were un-justified. The order of his adjustment by the Collector, prima facie were legal and need no condonation of irregularity by the S&GAD.

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

163. Para No.31.2

Commissioner, Lahore Division, Lahore – Rs.360,000/-.

15.12.2006 Audit had pointed out that neither any extension was granted nor they were appointed on regular basis.

The Department explained that Mr. Shah Hussain Naib Qasid was posted against a leave vacancy. On the expiry of leave period he was appointed against a regular vacancy.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

14.9.2007 The Department explained that Mr. Shah Hussain (Naib Qasid) was posted against a leave vacancy. On the expiry of leave period, he was appointed against a regular vacancy.

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

164. Para No.32.4 Pages 39 & 40 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Government Vehicles Amounting to Rs.1,051,746/-.

Deputy Commissioner, Narowal – Rs.54,615/-.

15.12.2006 Audit had pointed out that neither the N.O.C. nor fitness certificate of Government Workshop was obtained.

The Department explained that the case of regularization was still under process with the Finance Department.

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

15.9.2007 The Department explained that matter was referred to the Finance Department for regularization.

The Department was directed to pursue the case vigorously and **para was settled subject to regularization.**

165. Para No.32.5
Deputy Commissioner, Gunjralwala – Rs.105,000/-.

15.12.2006 Audit had pointed out that neither the N.O.C. nor fitness certificate of Government Workshop was obtained.

The Department explained that payments of bills had been made during the year 1999-2000 by Deputy District Officer/ District Magistrate/ Authorized Officer after scrutiny of the estimates.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

14.9.2007 The Department explained that the District Officer (Revenue), Gujranwala had reported that his office wrote a letter for vetting of estimates of repair of vehicles to Assistant Agriculture Engineer, Government Workshop, Gujranwala who had replied that the payments of bills mentioned in the letter had been made during the year 1999-2000 by Deputy District Officer / District Magistrate / Authorized Officer after scrutiny of the estimates. Therefore, there was no need of vetting of estimates at this stage.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

166. **Para No.32.6**
Deputy Commissioner, Chakwal– Rs.57,540/-.

15.12.2006 Audit had pointed out that neither the N.O.C. nor fitness certificate of Government Workshop was obtained.

The Department explained that the District Officer (Revenue), Chakwal had reported that quotations were collected and lowest quotation was approved by the Deputy District Officer. The vehicle was got repaired after completion of all codal formalities i.e. N.O.C. obtained from the Assistant Agricultural Engineer. (F.O.) Chakwal.

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

167. **Para No.34.1 Page 41 of Audit Report for the year 2000-01; Expenditure Incurred Beyond Competency Worth Rs.2,453,876/-.**

Deputy Commissioner, Vehari – Rs.1,333,331/-.

15.12.2006 Audit had pointed out that record was not produced to Audit for verification.

The Department explained that expenditure was made within competency of the D.C. as per serial No. 3 (a) of the Delegation of Financial Powers rules, 1990 having the powers Category-II officer can exercise the Powers upto Rs,150,000/- in each case on dietary charges.

The Department was directed to get facts verified by the Audit and para was kept pending.

14.9.2007 The Department explained that expenditure was made within competency of the D.C as per serial No.3(a) of the Delegation of Financial Powers Rules, 1990 having the powers of Category-II officer could exercise the Powers upto Rs.1,50,000/- in each case on dietary charges.

Audit observed that the matter had not been got regularized so far.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

168. Para No.35.1 Page 42 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Machinery & Equipment Amounting to Rs.126,958/-

Deputy Commissioner, Multan – Rs.51,964/-.

15.12.2006 Audit had pointed out that no codal formalities were observed in violation of rules 15.2 (c) & (d) of PFR Vol-I.

The Department explained that the concerned Firms had been asked for supply of their Income Tax return for said period.

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

14.9.2007 The Department explained that the concerned firms had been asked for supply of their Income Tax return for said period / year. As soon as the same was received, it would be supplied to Audit for verification.

The Department was directed to submit a report to PAC-I Secretariat on 2-10-2007 and **para was kept pending.**

169. Para No.36.1 Pages 42 & 43 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Printing Charges Amounting to Rs.389,420/-.

Deputy Commissioner, Sargodha – Rs.60,700/-.

15.12.2006 Audit had pointed out that codal formalities had not been observed. Expenditure was incurred beyond competency in violation of Rules, at S.No. 3(b) (xiii) of Delegation of Financial Powers Rules, 1990.

The Department explained that printing work was done on different dates on emergent basis in the best interest of Government. However, it was pointed out that indent of different articles were regularly sent to the Government Printing Press Bahawalpur to avoid printing work from the private printing press but the indented articles were not supplied promptly by the Government Press and they refused to issue NOC in this regard.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

14.9.2007 The Department explained that expenditure of Rs.60,700/- had been regularized by the Finance Department.

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

170. **Para No.36.2**
Deputy Commissioner, Multan – Rs.48,062/-.

15.12.2006 Audit had pointed out that codal formalities had not been found observed. Expenditure was incurred beyond competency in violation of Rules, at S.No. 3(b) (xiii) of Delegation of Financial Powers Rules, 1990.

The Department explained that all the articles got printed were below the sanctioned power of Rs.1,000/- but the bills were presented in consolidated form.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

14.9.2007 The Department explained that all the articles got printed were below the sanctioned power of Rs.1,000/- but the bills were presented in consolidated form. The quotations were collected by hand because the printing work was below the sanction prescribed limit of Rs.1,000/-

Audit observed that Department was required to expedite the regularization.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

171. **Para No.36.4**
Commissioner, Multan – Rs.229,650/-.

15.12.2006 Audit had pointed out that codal formalities had not been found observed. Expenditure was incurred beyond competency in violation of Rules, at S.No. 3(b) (xiii) of Delegation of Financial Powers Rules, 1990.

The Department explained that the concerned firms/ suppliers had been directed to deposit the amount of Income Tax.

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

15.9.2007 The Department explained that no GST was imposed on Printing Charges.

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

172. Para No.37 Pages 43 & 44 of Audit Report for the year 2000-01; Recovery of Rs.1,212,036/- Due to Improper Maintenance of Log Books and Vehicles Misused.

15.12.2006 Audit had pointed out that vehicles had been misused.

The Department explained that Member Board of Revenue, was entitled to 350 liters of Petrol for station duty (local) inclusive of 150 liters petrol for private use. Moreover, vehicles which were earmarked for general duties, had no limit of consumption of fuel. Further, for fuel used by the officers/ officials, entries had duly been made in every log Book and duly signed by the concerned officer/ officials.

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

173. Para No.38.1 Pages 44 & 45 of Audit Report for the year 2000-01; Irregular & Unjustified Appointments of Patwaries/Other Officials Irregular Expenditure of Rs.6,368,005/-.

Assistant Commissioner, Mankera – Rs.4,648,005/-.

15.12.2006 Audit had pointed out that the appointments were made against the recruitment Policy of Punjab Government.

The Department explained that a case of regularization had been submitted to the high ups which were still under process.

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

14.9.2007 The Department explained that 19 Patwaris were recruited after proper advertisement through Tehsildar Mankera & Project Manager, Mankera. One Ghulam Muhammad S/O Allah Bakhsh also appeared before the selection Committee but later on appointed on the direction of Minister for Revenue in relaxation of rules/ ban. The remaining Patwaris were appointed after observing necessary formalities on the recommendations of the Selection Committee/ Minister for Revenue/ concerned MNAs / MPAs except advertisement through press.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

174. Para No.38.2

Assistant Deputy Commissioner (Cons), Mianwali – Rs.1,630,000/-.

15.12.2006 Audit had pointed out that the appointments were made against the recruitment Policy of Punjab Government.

The Department explained that in response to Finance Department's query, the Deputy District Officer (Consolidation), Mianwali had been directed to fix responsibility.

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

15.9.2007 The Department explained that matter had already been referred to the Finance Department for regularization.

The Department was directed to pursue the case vigorously and **para was settled subject to regularization** by the Finance Department.

175. Para No.39 Pages 45 & 46 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.480,000/- Payment of Rent to Un-Authorised Firm.

15.12.2006 Audit had pointed out that sanctions were accorded by the Additional Commissioner City beyond competency.

The Department explained that this para was already settled in the Departmental Accounts Committee meeting dated 27/28.01.1999.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

15.9.2007 The Department explained that the payment was made to Mr. Zain-ul-Abideen who was the legal holder of Power of attorney from the owner of the property i.e. Mst. Ferzana Habib which may be verified. Moreover, registered power of Attorney had been verified by Audit.

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

176. Para No.40 Page 46 of Audit Report for the year 2000-01; Irregular Promotion of Naib Qasids as Drivers/Irregular Payment of Pay & Allowances Amounting to Rs.321,934/-.

15.12.2006 Audit had pointed out that M./S Abdul Aziz & Muhammad Naib Qasids were promoted as drivers irregularly and without obtaining the relaxation of rules of the Competent Authority.

The Department explained that in response to Finance Department's advice the matter had been referred to the S&GAD for regularization of promotion as per S&GAD's notification No. SOR-III-1-3/98, dated 02.03.2002.

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

15.9.2007 The Department explained that matter had already been referred to the Finance Department for regularization.

The Department was directed to pursue the case vigorously and **para was settled subject to regularization** by the Finance Department.

177. Para No.41 Page 47 of Audit Report for the year 2000-01; Irregular Advance Drawal of Rs.873,729/- Double Payment of Electricity Charges for the Month of November & December 1998 Rs.67,037/-.

15.12.2006 Audit had pointed out that an amount to the extent was un-necessarily drawn in advance for advance payment to WAPDA & PTCL to avoid the lapse of the budgetary grant.

The Department explained that no double payment amounting to Rs.167,863/- was made to the WAPDA and same had been verified by Audit. Moreover, a sum of Rs.55,000/- was paid to Sui Gas Department on 29.6.1999 against outstanding bill of Circuit House for 8/98 to 5/99. Similarly Rs.200,000/- was paid to Sui Gas Department on 27.6.2000 against outstanding Sui Gas bills of commissioner's office, Camp Office and Circuit House for the months of 1/2000 to 4/2000.

Audit observed that Department did not produce original Electricity and Sui Gas bills for verification.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.9.2007 The Department explained that Government allocated an amount of Rs.500,000/- under sub head 533- Electricity charges through supplementary grant for the year 1999-2000. Sum of Rs.50866/- was paid to WAPDA on 29-6-2000 against outstanding electricity bills from March to May, 2000 in respect of Commissioner's Camp Office, Commissioner's Office and Circuit House. However, the details of outstanding bills had been obtained from WAPDA which may be seen. Similarly Rs.2,00,000/- was paid to Sui Gas Department on 27.6.2000 and 29.6.2000 against outstanding Sui Gas Bills of Commissioner's Office, Camp Office and Circuit House for the months of 1/2000 to 4/2000. This office obtained the details of outstanding bills from Sui Gas Department which may be seen.

The Department was directed to get the facts verified by the Audit and **para was kept pending**.

**178. Para No.42.1 Page 48 of Audit Report for the year 2000-01;
Expenditure Incurred Worth Rs.1,391,060/- in Excess of Budget
Provisions.**

Deputy Commissioner, Sargodha – Rs.664,743/-.

15.12.2006 Audit had pointed out that an amount to the sated extent had been incurred in excess of budge allocation in violation of Rules.17.15 of PFR Vol-I.

The Department explained that the DO(R), Sargodha had reported that expenditure was incurred due to the fact that Government sanctioned 25 % daily allowance in code No.2935 during 1999-2000. In addition to this, an allowance of Rs.100/- for each Government servant was sanctioned w.e.f. 1.1.2000 since both the allowances were sanctioned after submission of budget for 1999-2000, the demands of these allowances were asked for in the 2nd statement of excesses & surrenders but allocation was not made to the office of DC, Sargodha.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.9.2007 The Department explained that the DO(R), Sargodha had reported that expenditure was incurred due to the fact that Government sanctioned 25% daily Allowance in code No.2935 during 1999-2000. In addition to this, an allowance of Rs.100/- for each Government servant was sanctioned w.e.f. 1.1.2000 since both the allowances were sanctioned after submission of budget for 1999-2000, the demands of these allowances were asked for in the 2nd statement of excesses & surrenders but allocation was not made to the office of DC, Sargodha since the Allowances were sanctioned by promulgating Government Notification its payment was necessary.

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

**179. Para No.42.3 Page 48 of Audit Report for the year 2000-01;
Expenditure Incurred Worth Rs.1,391,060/- in Excess of Budget
Provisions.**

Deputy Commissioner, Jhang – Rs.34,147/-.

**180. Para No.44.3 Pages 49, 50 & 51 of Audit Report for the year 2000-01;
Irregular Expenditure of Rs.2,122,822/- on Account of Purchase of
Stationery.**

Deputy Commissioner, Jhang – Rs.301,100/-.

**181. Para No.50.2 Pages 55 & 56 of Audit Report for the year 2000-01; Non-
Production of Record Which Consists of Serious Financial Irregularity.**

Deputy Commissioner, Jhang – S No.1 to 10.

15.12.2006 The Department explained that Mr Muhammad Safdar Iqbal remained posted as District Nazir in the office of DC Jhang for the period from 1993 to 2001. After his transfer from the post of District Nazir, he did not hand over the record to his successor. Departmental action as well as criminal cases had been got registered against him for the recovery of official record and the Government money in the Anti-Corruption Establishment as well as with the local police. The said Mr. Muhammad Safdar Iqbal had been dismissed from service. Muhammad Safdar Iqbal had been arrested. The accused Safdar Iqbal remained on physical remand with the Circle Officer Jhang for about fourteen days but the Investigation Officer (Circle Officer, ACE Jhang) did not recover any official record or Government money from the accused. The accused Safdar Iqbal was now in the Judicial Lock up.

The Committee observed that the presence of the Regional Police Officer, DPO and SP Investigation concerned was necessary for further process. The Inspector General of Police Punjab Lahore was advised to ensure the presence of the said officers in the PAC meeting to be held on 4-1-2007 and paras were kept pending.

4.1.2007 The discussion on the above noted paras were deferred till 13.1.2007 as Regional Police Officer, DPO concerned and SP (Investigation) did not attend the meeting. The Committee expressed its displeasure over non-appearance of Police Officers concerned and directed that all the concerned should be present in the PAC meeting on 13.1.2007 with the latest position.

15.1.2007 The Department explained that the record was in the custody of Mr. Muhammad Safdar Iqbal, the then District Nazir, who did not hand over the same to his successor on his transfer. Cases had been registered against him for the recovery for Government money as well as official record. Moreover, the amounts were related to the contingencies as well as pay and allowances of the officials, therefore, the whole amount cannot be termed as misappropriation.

The Committee constituted the following Sub-Committee to determine actual amount of misappropriation within 30 days and paras were kept pending.

- | | | |
|----|---|----------|
| 1. | Mr. Faqire Muhammad Javeed Secretary BOR | Convener |
| 2. | Additional Director, Anti-Corruption,
Faisalabad Division and Investigation officer
Anti-Corruption, Jhang. | Member |
| 3. | A representative from Audit Department | Member |

14.9.2007 The Department explained that in compliance with direction of PAC-I meeting held on 15.01.2007, a meeting under the Chairmanship of the Secretary (Sett & Cons) Board of Revenue, Punjab Lahore was held to find out the exact embezzled

amount as well salary. After conducting another meetings, the latest position would be brought to the notice of the PAC-I.

The paras were kept pending.

182. Para No.44.1 Pages 49, 50 & 51 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.2,122,822/- on Account of Purchase of Stationery.

Deputy Commissioner, Sargodha – Rs.501,522/-.

15.12.2006 Audit had pointed out that the purchase procedure was not observed in violation of Rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that the DO(R) Sargodha had reported that purchase of stationery was made on different dates within the limit. Moreover, similar nature of para had already been settled by the special DAC meeting dated 25.11.2000.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was settled subject to regularization.

15.9.2007 The Department explained that the DO (R), Sargodha had reported that purchase of stationery was made on different dates within the limit and comprises of 684 bills / vouchers and no one purchase exceeded from the local purchase limit. Moreover, no purchase was made beyond Rs.150,000/- at one time and the same was purchased in economical manner.

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

183. Para No.44.2
Deputy Commissioner, Bahawalpur – Rs.350,463/-.

15.12.2006 Audit had pointed out that the purchase procedure was not observed in violation of rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that since the stationery was purchased on different dates and occasions, the question of open tenders did not arise.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

14.9.2007 The Department explained that the stationery was purchased on different dates and occasions; hence the question of splitting up did not arise.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

184. **Para No.44.5**
Deputy Commissioner, Multan – Rs.219,608/-.

15.12.2006 Audit had pointed out that the purchase procedure was not observed in violation of Rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that the stationery articles were purchased below the prescribed limit of Rs.5,000/- on different occasions but amount were drawn from the Treasury in consolidated form on 14.2.2000, 18.2.2000 and 22.11.1999 as such there was no irregular local purchase of stationery.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

15.9.2007 The Department explained that matter had already been referred to the Finance Department for regularization.

The Department was directed to pursue the case vigorously and **para was settled subject to regularization** by the Finance Department.

185. **Para No.44.6**
Deputy Commissioner, Chakwal – Rs.182,498/-.

15.12.2006 Audit had pointed out that the purchase procedure was not observed in violation of rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that the District Officer (Revenue), Chakwal had reported that stationery items were purchased within the competency of the Deputy Commissioner on different dates.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

14.9.2007 The Department explained that the District Officer (Revenue), Chakwal had reported that stationery items were purchased within the competency of the Deputy Commissioner on different dates.

Audit observed that Department was required to expedite the regularization.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization**.

186. **Para No.44.7**
Assistant Commissioner, Sahiwal – Rs.76,965/-.

15.12.2006 Audit had pointed out that the purchase procedure was not observed in violation of Rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that the matter had already been referred to the Finance Department for regularization.

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

14.9.2007 The Department explained that the matter had already been referred to the Finance Department for regularization.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

187. **Para No.44.8**
Assistant Commissioner, Jhang – Rs.62,270/-.

15.12.2006 Audit had pointed out that the purchase procedure was not observed in violation of Rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that all the amounts drawn in this regard were within competency. As the purchase of stationery items did not exceed Rs.5,000/-, it was not necessary to float tender through press.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

15.9.2007 The Department explained that all the amounts drawn in this regard were within competency. As the purchase of stationery items did not exceed Rs.5,000/- it was not necessary to float tender through press.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

188. **Para No.44.9**
Commissioner, Multan Division, Multan – Rs.219,548/-.

15.12.2006 Audit had pointed out that the purchase procedure was not observed in violation of Rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that concerned firms/ suppliers had been directed for the deposit of income Tax.

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

15.9.2007 The Department explained that stationery items were purchased from non-GST registered firms/ suppliers, therefore, GST was not charged. Concerned firms/ suppliers had been directed for the deposit of amount of Income Tax.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

189. Para No.47.2 Page 53 of Audit Report for the year 2000-01; Loss of Rs.523,525/- Due to Non-Auction of Canteen/Shops of Printed Forms of Kutchery Compound.

Assistant Commissioner, Summandri – Rs.116,000/-.

15.12.2006 Audit had pointed out that the Government sustained the loss to the stated extent due to non-auction/ cancellation of auction/non-vacation & un-authorized demolishing of canteen of Kutchery Compound

The Department explained that the DDO(R) Samundri had reported that auction was made but the bid was not approved by the then Deputy Commissioner. Afterwards, efforts were made time and again but no person participated. Therefore, canteen and other contracts could not be auctioned.

The Department was directed to get the facts verified by Audit and para was kept pending.

15.9.2007 The Department explained that the DDO (R), Samundri had reported that auction was made but the bid was not approved the then Deputy Commissioner. Afterwards, efforts were made time and again but no person participated. Therefore, Canteen and other contracts could not be auctioned.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

190. Para No.50.1 Pages 55 & 56 of Audit Report for the year 2000-01; Non-Production of Record Which Consists of Serious Financial Irregularity.

Commissioner, Gujranwala – Record of remittance.

15.12.2006 Audit had pointed out that record had not been produced to Audit.

The Department explained that the District Accounts Officer, Gujranwala vide this Edost. No. DAO/GRW/DA-II/HM/448, dated 07.03.2006 returned the original letter with the verification that under head of account 521- Postage Rs.29,600/- had been made by book transfer. Moreover, no expenditure was incurred under head of account 595-F&E and 595-Publicity.

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

191. Para No.50.3

Deputy Commissioner, Sheikhpura – Receipts Record

15.12.2006 Audit had pointed out that relevant record had not been produced to Audit.

The Department explained that the then Summary Clerk Mr. Sultan Ahmad Gujjar, Junior Clerk had been directed to produce the relevant record as and when required, for verification by Audit.

The Department was directed to get facts verified by the Audit and para was kept pending.

15.9.2007 The Department explained that the then Summary Clerk Mr. Sultan Ahmad Gujjar, Junior Clerk had been directed to produce the relevant record as and when required, for verification by audit.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

192. Para No.51.1 Pages 56 & 57 of Audit Report for the year 2000-01; Non Production of Record Amounting to Rs.171,487,843/- Pertaining to P.L.A.

XEN Highway Division, Pak Pattan – Rs.57,053,343/-.

193. Para No.51.2

XEN Highway Division, Vehari – Rs.25,376,000/-.

194. Para No.51.3

XEN Sahiwal – Rs.14,579,050/-.

195. Para No.51.4

XEN Highway Division District Khanewal – Rs.50,158,000/-.

196. Para No.51.5

Deputy Commissioner ADLG – Rs.24,321,450/-.

15.4.2006 The Department explained that the paras were actually related to Director Development Multan and same had wrongly been included in the Audit report of BOR.

On the recommendation of Audit, the **paras were transferred to Planning and Development Department.**

197. Para No.53 Pages 58 & 59 of Audit Report for the year 2000-01; Un-Justified & Irregular Payment of Electricity Charges Rs.1,506,578/-.

15.12.2006 Audit had pointed out that neither the reasons nor the un-paid bills were shown to Audit.

The Department explained that bills were paid on the receipt of funds. Moreover, no double payment was involved.

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

198. Para No.54 Page 59 of Audit Report for the year 2000-01; Loss to Government Rs.156,832/- due to Non-Occupation of Government Accommodation Since 1996.

15.12.2006 Audit had pointed out that class-IV Government accommodations under the jurisdiction of A.C. Mankera, were lying vacant since 1996.

The Department explained that no Government accommodation was allotted.

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

Audit Paras (Revenue Receipts) for the year 2000-01

199. Para No.2.1 Pages 35 & 36 of Audit Report for the year 2000-01; Non/short-realization of stamp duty due to under-valuation Rs.3,941,712/-.

14.5.2005 Audit had pointed out that the value of land was not calculated according to valuation table notified by the District Collector in respect of the land situated in that area or locality concerned and contrary to these provisions of law, the value of various properties/ land for purpose of Stamp Duty was taken less than that notified by the District Collector and this resulted in short realization of stamp duty.

The Department explained as under:-

(1) PDP Nos.6525 & 6526 Sub-Registrar, Sarai Alamgir-Rs.222,712/-.

14.5.2005 The Department explained that the recovery notices had been issued to the parties for the recovery of deficient amounts.

The Department was directed to effect recovery at the earliest and the item was kept pending.

13.12.2006 The Department explained that the recovery notices had been issued to the parties for the recovery of deficient amounts.

The Department was directed to effect recovery at the earliest and the items were settled subject to verification of relevant record.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **items were settled subject to verification** of relevant record.

(2) PDP No.6684 Sub-Registrar, Hasilpur-Rs.179,058/-.

14.5.2005 The Department explained that all objections had been rebutted because residential property was considered as commercial property and non rating area was considered as rating area by the audit.

A Committee was formed consisting of the following with the instruction to visit whether it was residential or commercial; and in case it was residential then the matter would be settled otherwise the recovery should be effected within 90 days under report to PAC-I.

1. Mr Razzaq Ahmad , Audit Officer
2. Mirza Muhammad Yaqoob Baig, Chief Inspector of Stamp (BOR)
3. A representative from the Finance Department

The item was kept pending.

13.12.2006 The Department explained that committee constituted by PAC had visited Hasilpur to reconcile the matter and found that an amount of Rs.70,285/- was not due.

The Department was directed to effect balance recovery at the earliest and the item was settled subject to verification of relevant record.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

(3) PDP No.6687 Sub-Registrar, Faqirwali-Rs.99,005/-.

14.5.2005 The Department explained that notices had been issued to the parties for the recovery of the deficient amount.

On the statement of Secretary BOR that the recovery would be effected within 90 days, the item was conditionally settled subject to verification of recovery by Audit.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, **the item was settled.**

(4) PDP No.6685 Sub-Registrar, Hasilpur-Rs.59,000/-.

14.5.2005 The Department explained that deficiency of Rs.59,000/- was pointed out by the audit which was incorrect because documents had been properly stamped as per Valuations Table.

The item was kept pending for reconciliation.

13.12.2006 The Department explained that efforts were being made to effect the recovery in the light of the report of the inquiry committee.

The Department was directed to effect the recovery within 90 days and the item was kept pending.

15.9.2007 The Department explained that recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, **the item was settled.**

(5) PDP Nos.6690 & 6691 Sub-Registrar, Haroonabad-Rs.120,755/-.

14.5.2005 The Department explained that out of Rs.80,609/-, Rs.12,000/- had been recovered pertaining to D.P. No. 6690 and regarding D.P. No. 6691, out of Rs.40,146/-, Rs.26,000/- had been recovered and deposited into Government Treasury.

The Committee directed the department to get verified the amount already recovered by Audit and effect balance recovery within 90 days.

The items were kept pending.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, **the items were settled.**

(6) PDP No.6688 Sub-Registrar, Faqirwali-Rs.35,250/-.

14.5.2005 The Department explained that notices had been issued to the parties for the recovery of the deficient amount.

The Committee directed the department to get verified the amount already recovered by Audit and effect balance recovery within 90 days.

The item was kept pending.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(7) PDP Nos.6522 & 6523 Sub-Registrar, Pindi Gheb-Rs.102,066/-.

14.5.2005 The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of relevant record.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(8) PDP No.6447 Sub-Registrar, Chenabnagar-Rs.13,272/-.

14.5.2005 The Department explained that the valuation table issued by the District Collector dated 6.11.1997 was received in the office of the Sub-Registrar on 13.11.1997 but document pointed out by the Audit related to the period up to 11.11.1997, Moreover, notices had been issued to the parties for effecting recovery.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(9) PDP No. 6517 Sub-Registrar, Taxila-Rs.214,751/-

i) **PDP No. 6515 Sub-Registrar, Taxila-Rs.71,300/-**

14.5.2005 The Department explained that departmental contention had been verified by Audit.

On the recommendation of Audit, **the items were settled.**

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

ii) **PDP No. 6530 Sub-Registrar, Taxila-Rs.77,500/-**

14.5.2005 The Department explained that the required Stamp duty of Rs.46,500/- had already been charged as the property in question was residential instead of commercial.

The explanation of the department was accepted and **item was settled.**

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(10) **PDP No.6514 Sub-Registrar, Gujjar Khan-Rs.50,400/-.**

14.5.2005 The Department explained that the land was situated in Ward No.12 as clearly mentioned in document and the document had been properly stamped whereas the Audit Officer had considered the land in Ward No.14 wrongly.

The Department was directed to get it reconciled and item was kept pending.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(11) **PDP Nos.6681 & 6682 Sub-Registrar, Khanpur-Rs.64,046/-.**

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14.5.2005 The Department explained that notices had been issued to the parties and efforts were being made to effect the recovery regarding deficiencies.

The Department was directed to effect balance recovery within 90 days and items were kept pending.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(12) PDP No.6592 Sub-Registrar, Duniapur-Rs.229,589/-.

14.5.2005 The Department explained that notices had been issued to the parties to recover the deficiency of Rs.29,842/- but the deficiency pointed out against deeds No.23,36 and 190 was incorrect due to the non rating area.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

13.12.2006 The Department explained that notices had been issued to the parties to the extent of deeds No.15 124, 107, 117, 184, 42 and 198 to recover the deficiency of Rs.29,842/-. However the deficiency pointed out against deeds No. 23, 36, and 190 was incorrect. As all these documents related to the non rating area. In case of deed No. 13 dated 17.1.99 the property situated in duniapur Gharbi and not in Duniapur Sharqi as wrongly observed by the Audit Officer. Para may kindly be dropped.

The Department was directed to effect balance recovery and item was settled subject to verification of balance recovery.

15.9.2007 The Department explained that recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(13) PDP No.6596 Sub-Registrar, Shujabad-Rs.246,909/-.

14.5.2005 The Department explained that notices had been issued to the parties to recover deficiency of Rs.122,059/- and the remaining deficiency was rebutted because these had been properly stamped as per valuation table.

The Department was directed to get it verified by Audit and item was kept pending.

13.12.2006 The Department explained that notices had been issued to the parties to the extent of deficiency of Rs.122,059/- which related to the deeds No.554, 227, 228,910, and 701. The remaining deficiency was rebutted because these had been properly stamped as per valuation table.

The Department was directed to effect the balance recovery within 90 days and item was kept pending.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **items were settled subject to verification** of relevant record.

(14) PDP No.6595 Sub-Registrar, Karoor Pacca-Rs.385,549/-.

14.5.2005 The Department explained that recovery of Rs.8595/- had been verified by Audit and notices had been issued to the parties for effecting the remaining deficiency.

The Department was directed to effect balance recovery and item was kept pending.

13.12.2006 The Department explained that recovery of Rs.8595/- had been verified by Audit and notices had been issued to the parties for effecting the remaining deficiency.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

(15) PDP No.6693 Sub-Registrar, Bahawalnagar -Rs.59,920/-.

14.5.2005 The Department explained that documents were properly stamped and no deficiency was found.

The Department was directed to get it reconciled and item was kept pending.

13.12.2006 The Department explained that documents regarding deed No.893 was properly stamped. Whereas, the documents pertaining deed No.777 and 778 were gift deed in favour of other than legal heirs.

The Department was directed to get the facts verified by Audit and item was kept pending.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

(16) PDP No.6794 Sub-Registrar, Sharagpur-Rs.86,465/-.

14.5.2005 The Department explained that the deficiency of Rs.86,465/- was rebutted because valuation table was notified in the official Gazette on 22.7.1998 whereas, the documents were executed and registered prior to the publication of the Valuation Table in the official gazette.

Audit observed that the valuation table was issued on 25.3.1998, but the department failed to apply the same.

The item was settled with the direction that in future the Gazette Notification should be published well in time.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(17) PDP No.6966 Sub-Registrar, Jauharabad-Rs.1,278,000/-.

14.5.2005 The Department explained that notice had been issued to the party for the recovery of deficient amount against which a civil suit had been filed.

The Department was directed to pursue the case in the Court of Law and the item was kept pending.

13.12.2006 The Department explained that notice for the recovery of the deficient amount was issued to the party against which a civil suit had been filed and the next date of hearing is 22-3-2007.

The Department was directed to pursue the case in the Court of Law and the item was kept pending being subjudice.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

(18) PDP No.6921 Sub-Registrar, Jalalpur Pirwala-Rs.61,540/-.

14.5.2005 The Department explained that departmental contention regarding document no.50 had been accepted by the Audit.

Audit observed that view of the department regarding deed no.558 was not tenable.

The Department was directed to effect balance recovery and item was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(19) PDP No.6917 Sub-Registrar, Khairpur, Tamewali-Rs.23,425/-.

14.5.2005 The Department explained that the documents executed during the month of April, 1998 were subject to the old valuation table and proper stamp duty had been paid in these cases and the deficiency of Rs.5000/- in respect of deed No.23 had been deposited into the Government Treasury.

The Department was directed to get it reconciled and item was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(20) PDP No.6914 Sub-Registrar, Uch Sharif-Rs.23,800/-.

14.5.2005 The Department explained that documents were properly stamped as the properties were situated in non rating area and no valuation table was notified by the Collector.

On the recommendation of Audit, the **item was settled.**

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(21) PDP No.6872 Sub-Registrar, Garh Maharaja-Rs.237,320/-.

14.5.2005 The Department explained that deficiency had been admitted and recovery notices had also been issued.

The Department was directed to recover the amount of deficiency and item was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

200. Para No.2.2 Page 37 of Audit Report for the year 2000-01; Short-realization of stamp duty and registration fee on account of premium paid in advance-Rs.823,252/-.

14.5.2005 Audit had observed that the registration fee charged at lower rate than the prescribed rate and this resulted in short-realization of stamp duty.

PDP No.7032 Sub-Registrar, Kharian-Rs.823,252/-.

14.5.2005 The Department explained that recovery of Rs.453,374/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and para was kept pending.

13.12.2006 The Department explained that recovery of Rs.765,168/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 60 days and para was kept pending.

15.9.2007 The Department explained that complete recovery had been effected and verified by Audit.

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

201. Para No.2.3 Pages 37 & 38 of Audit Report for the year 2000-01; Short-realization of registration fee due to application of incorrect rate-Rs.524,793/-.

14.5.2005 The Audit had observed that registration fee on documents of lease of immovable property was chargeable @5/8th of the value of stamps duty payable on the lease. Contrary to this, the Sub-Registrar Kharian charged/ recovered registration fee @ 1% of the amount of the premium paid and this caused short realization of Rs.524,793/-.

PDP No.7030 Sub-Registrar, Kharian-Rs.524,793/-.

14.5.2005 The Department explained that recovery of Rs.195,413/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and para was kept pending.

13.12.2006 The Department explained that recovery of Rs.484,293/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 60 days and para was kept pending.

15.9.2007 The Department explained that complete recovery had been effected and verified by Audit.

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

202. Para No.2.4 Page 38 of Audit Report for the year 2000-01; Non/Short-realization of stamp duty and registration fee amounting to Rs.425,597/-.

14.5.2005 The Audit had observed that certain Sub Registrars either did not recover the Stamp duty and Registration Fee or recovered at lower rate than the applicable rate and this caused short realization of Government revenue of Rs.425,597/-

(1) PDP No.7081 Sub-Registrar, Mailsi-Rs.407,862/-.

14.5.2005 The Department explained that gift deeds executed in favour of legal heirs in rural areas were exempted from the payment of stamp duty as well as registration fee.

On the recommendation of Audit, the **item was settled.**

13.12.2006 The Department explained that the item had **already been settled** by the PAC-I in its meeting held on 14-5-2005.

(2) PDP No.6444 Sub-Registrar, Chiniot-Rs.17,735/-.

14.5.2005 The Department explained that efforts were being made to recover deficient amount as arrears of land revenue.

The Department was directed to effect the recovery at the earliest and item was kept pending.

13.12.2006 The Department explained that recovery of Rs.5,000/- effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 30 days and item was kept pending.

15.9.2007 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

203. Para No.2.5 Pages 39 & 40 of Audit Report for the year 2000-01; Short-realization of stamp duty due to application of incorrect rate-Rs.419,707/-.

14.5.2005 Audit had observed that documents were registered by certain Sub-Registrars by applying lower rates of stamps duty and the omission resulted in short realization of stamp duty of Rs.419,707/-

(1) PDP No.6770 Sub-Registrar, Safdarabad-Rs.145,378/-.

14.5.2005 The Department explained that notices had been issued to the parties for the recovery of the deficient amount.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

13.12.2006 The Department explained that recovery of Rs.1,400/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

(2) PDP No.6915 Sub-Registrar, Uch Sharif-Rs.21,040/-.

14.5.2005 The Department explained that Uch Sharif was non rating area and the deeds were properly stamped.

Audit observed that departmental contention was not tenable.

The Department was directed to get it reconciled and item was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(3) PDP No.6793 Sub-Registrar, Sharaqpur-Rs.17,780/-.

14.5.2005 The Department explained that deficiency of Rs.17,780/- was rebutted because all these documents related to rural area and the stamp duty @ 5% and registration fee @ 1% was also charged correctly.

Audit observed that departmental contention was not tenable.

The Department was directed to get it reconciled and item was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(4) PDP No.6882 Sub-Registrar, Garh Marahaja-Rs.26,943/-.

14.5.2005 The Department explained that deficiency of Rs.19,350/-out of Rs.26,943/-, had been admitted for which notices for the recovery had been issued to the parties and remaining deficiencies were rebutted as gift deeds were properly stamped.

The item was settled subject to verification of record by Audit.

13.12.2006 The Department explained that recovery of Rs.755/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 60 days and item was kept pending.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

(5) PDP No.6965 Sub-Registrar, Layyah-Rs.13,604/-.

(6) **PDP No.7015 Sub-Registrar, Jatoi-Rs.25,957/-.**

(7) **PDP No.7031 Sub-Registrar, Kharian-Rs.28,950/-.**

14.5.2005 The Department explained that the complete recovery had already been effected and deposited into Government Treasury.

The items were settled subject to verification of relevant record by Audit.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(8) **PDP No.6766 Sub-Registrar, Sangla Hill-Rs.64,305/-.**

14.5.2005 The Department explained that notices had been issued to the parties for the recovery of the deficient amount

The Department was directed to effect balance recovery within 90 days and items were kept pending.

13.12.2006 The Department explained that recovery of Rs.42,275/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 60 days and item was kept pending.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

(9) **PDP No.6594 Sub-Registrar, Shujaabad-Rs.75,750/-.**

14.5.2005 The Department explained that notices had been issued to the parties for the recovery of the deficient amount

The Department was directed to effect balance recovery within 90 days and item was kept pending.

13.12.2006 The Department explained that notice had been issued to the party for the recovery of the deficiency amount.

The Department was directed to effect balance recovery within 60 days and item was kept pending.

15.9.2007 The Department explained that notices for the recovery of remaining amount had been issued to the parties.

The Department was directed to effect balance recovery and **item was settled subject to verification** of relevant record.

204. Para No.2.6 Page 40 of Audit Report for the year 2000-01; Short-realization of registration fee-Rs.236,860/-.

14.5.2005 Audit had observed that certain Sub- Registrars charged the registration fee at lower rate than the prescribed rate and this omission caused short-realization of Government Dues.

The Department explained as under:-

(1) PDP No.6528 Sub-Registrar, Sarai Alamgir-Rs.36,710/-.

14.5.2005 The Department explained that notices had been issued to the parties for the recovery of the deficient amount.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(2) PDP No.7014 Sub-Registrar, Jatoi-Rs.173,600/-.

14.5.2005 The Department explained that an amount of Rs.10,000/- had been recovered from the defaulters and deposited into Government Treasury and regarding remaining amount of Rs.1,63,600/-, a Civil Suit had been filed in the Court of the Senior Civil Judge Muzaffargarh.

The Department was directed to pursue the case in the court of Law and item was kept pending.

13.12.2006 The Department explained that recovery of Rs.10,000/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

15.9.2007 The Department explained that Rs.15,957/- had been recovered. As far as the remaining deficient amount a Civil Suit had been filed in the Court of the Senior Civil Judge Muzaffargarh, and action would be taken in the matter in the light of the decision of the court.

The Department was directed to get the facts verified by the Audit and **item was settled subject to verification** of relevant record.

(3) PDP No.6772 Sub-Registrar, Safdarabad-Rs.26,550/-.

14.5.2005 The Department explained that as per advice of Law Department, redemption deeds of mortgage were exempted from the payment of registration fee.

The Department was directed to produce the relevant record to Audit for verification and item was kept pending.

13.12.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

205. Para No.2.7 Page 41 of Audit Report for the year 2000-01; Short-realization of stamp duty and registration fee due to misclassification of the document – Rs.167,775/-

14.5.2005 Audit had pointed out that registration fee was charged at lower rate than the applicable rate and this caused short realization of Government dues of Rs.167,775/-.

i) PDP No.7051, sub-Registrar Malikwal-Rs.167,775/-

14.5.2005 The Department explained that an amount of Rs.60,690/- had been recovered from defaulters and notices had been issued to the parties for effecting remaining deficiency.

The Department was directed to effect the balance recovery and para was kept pending.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

206. Para No.2.8 Pages 41 & 42 of Audit Report for the year 2000-01; Short-realization of stamp duty in respect of mortgage deeds due to application of incorrect rate – Rs. 128,750/-

14.5.2005 Audit had observed that the Sub Registrar Kot Momin charged stamp duty @ 2% instead of @ 3% of amount of the deed and this resulted in short realization of Government revenue amounting to Rs.128,750/-

i) D.P.No. 6894, Sub-Registrar Kot Momen-Rs.128,750/-

The Department explained that deficiency of Rs.10,500/- noticed on documents at S.No. 39, 40, 41 and 42 related to the period prior to 1.7.1995 and the deficiency on these document had been rebutted as the stamp duty on mortgage was enhanced from 2% to 3% on 1.7.95 and regarding remaining amount of Rs.98,250/-, notices had been issued to the parties.

The Department was directed to effect the recovery and para was kept pending.

13.12.2006 The Department explained that Rs.30,500/- was not due and Audit had already verified. For the remaining amount of Rs.98,250/-, notices had been issued to the parties.

The Department was directed to effect balance recovery within 90 days and para was kept pending.

15.9.2007 The Department explained that Rs.30,500/- was not due and Audit had already verified. For the remaining amount of Rs.98,250/-, notices had been issued to the parties.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

207. Para No.2.9 Page 42 of Audit Report for the year 2000-01; Short-realization of stamp duty due to application of incorrect rate – Rs.85,455/-

14.5.2005 Audit had pointed out that certain Sub- Registrars recovered stamp duty on various conveyance deed at lower than the rates actually applicable on the dates of their execution and this caused short realization of stamp duty amounting to Rs.85,455/- in 21 cases during 1996-2000.

(1) PDP No.7096 Sub-Registrar, Khan Bela-Rs.13,000/-.

14.5.2005 The Department explained that as per record, three non-judicial stamps of 5000/- denomination's valuing Rs.15,000/- and Rs.3000/- were properly affixed .

The explanation of the department was accepted and **item was settled.**

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

(2) PDP No.7036 Sub-Registrar, Kharian-Rs.30,600/-.

14.5.2005 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

(3) PDP No.7028 Sub-Registrar, Kahuta-Rs.14,200/-.

14.5.2005 The Department explained that recovery of Rs.11,800/- had been effected and verified by Audit and efforts were being made to recover balance amount of Rs.2,400/.

The Department was directed to effect balance recovery and its verification by Audit and the item was kept pending.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

(4) PDP No.7049 Sub-Registrar, Malkwal-Rs.27,955/-.

14.5.2005 The Department explained that complete recovery had been effected.

The Department was directed to get the recovered amount verified from Audit and item was settled.

13.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

208. Para No.2.10 Pages 43 & 44 of Audit Report for the year 2000-01; Non-Recovery of Arrears of Water Charges (Abiana) Rs.126,351,187/-

15.12.2006 Audit had pointed out that abiana for supply of canal water was recoverable from the defaulting persons as arrears of land revenue.

The Department explained as under:-

(1) **PDP No.6437 Tehsildar, Chak Jhumra = Rs.799,427/-.**

15.12.2006 The Department explained that the entire amount had been recovered.

The Department was directed to get the facts verified by Audit and item was settled subject to verification of relevant record.

15.9.2007 The Department explained that the entire amount had been recovered and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(2) **PDP No.6440 Tehsildar, Chiniot = Rs.27,127,343/-.**

(3) **PDP No.6448 Tehsildar, Kamalia = Rs.10,321,507/-.**

(4) **PDP No.6457 Tehsildar, Jhang = Rs.30,314,480/-.**

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery within 90 days and items were settled subject to verification of recovery.

15.9.2007 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery within 90 days and **items were kept pending.**

(5) **PDP No.6460 Tehsildar, Shorkot = Rs.8,416,515/-.**

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery and item was reduced upto the extent of recovery verified by Audit and item was kept pending.

15.9.2007 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery within 90 days and **item was kept pending.**

- (6) **PDP No.6634 Tehsildar, Phalia = Rs.3,277,833/-.**
- (7) **PDP No.6694 Tehsildar, Liaqatpur = Rs.6,247,255/-.**
- (8) **PDP No.6512 Tehsildar, Taxila = Rs.330,323/-.**
- (9) **PDP No.6893 Tehsildar, Kallor Kot = Rs.4,916,591/-.**
- (10) **PDP No.6922 Tehsildar, Kabirwala = Rs.5,133,933/-.**
- (11) **PDP No.7017 Tehsildar, Jampur = Rs.854,666/-.**
- (12) **PDP No.7023 Tehsildar, Jatoi = Rs.20,231,639/-.**
- (13) **PDP No.7055 Tehsildar, Malkwal = Rs.1,890,842/-.**

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery and items were reduced upto the extent of recovery verified by Audit and items were kept pending.

15.9.2007 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery upto 31-December 2007 otherwise action would be taken against the responsible who did not effect the recovery and **items were kept pending.**

- (14) **PDP No.7038 Tehsildar, Kharian = Rs.102,816/-.**

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery and items were reduced upto the extent of recovery verified by Audit and item was kept pending.

15.9.2007 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the balance recovery and **item was settled subject verification** of relevant record.

(15) PDP No.7072 Tehsildar, Chishtian = Rs.6,386,017/-.

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery and items were reduced upto the extent of recovery verified by Audit and item was kept pending.

15.9.2007 The Department explained that complete recovery had been effected.

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

Para No.2.10

14.11.2009 The Department explained item-wise position and added that delay in the recovery of arrears of water charges was due to reason that some cases pertaining to water charges were subjudice in the court. The PIDA and farmers organizations also created hindrance in recovery of water charges. The department further contented that there were procedural difficulties in the matter as were because the assessment of water charges was made by the I&P Department and recovery was to be effected by the Board of Revenue.

The Committee directed the Department to expedite the process for balance recovery as per rules and the **para was kept pending.**

209. Para No.2.11 Pages 44 & 45 of Audit Report for the year 2000-01; Non-Realization of Abiana due to Omission in Carrying Forward of Outstanding Balances – Rs.25,961,144/-.

15.12.2006 Audit had pointed out that any amount outstanding at the end of a year was brought forward to the subsequent year / crop demand register. Disregarding this certain authorities under the Board of Revenue, failed to recover the demand of abiana in full in 400 cases and the outstanding amount was also not brought forwarded to the subsequent year / crop demand register for effecting recovery alongwith the current crop demand. Resultantly, an amount of Rs.25,961,144/- remained un-accounted for and un-recovered.

(1) PDP No.6701 Tehsildar, Hasilpur = Rs.1,334,194/-.

(2) PDP No.6923 Tehsildar, Kabirwala = Rs.3,854,262/-.

(3) PDP No.6927 Tehsildar, Khanpur = Rs.4,973,539/-.

(4) PDP No.6932 Tehsildar, Minchenabad = Rs.7,664,484/-.

(5) **PDP No.6695 Tehsildar, Liaqatpur = Rs.3,821,070/-.**

(6) **PDP No.6697 Tehsildar, Yazman = Rs.3,919,814/-.**

(7) **PDP No.7054 Tehsildar, Malikwal = Rs.298,676/-.**

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the balance recovery and paras were kept pending.

15.9.2007 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the recovery upto 31-December 2007 otherwise action would be taken against the responsible who did not effect the recovery and also take action against the responsible, if outstanding amounts at the end of year was not brought forwarded to the subsequent years crops demand register and **items were kept pending.**

(8) **PDP No.6511 Tehsildar, Taxila = Rs.95,105/-**

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the balance recovery and para was kept pending.

15.9.2007 The Department explained that revenue staff had reported that during these years no water was supplied, hence these figures by Water Rate (Abiana) were without any base and may be written off. The concerned authorities of Irrigation Department had been moved for writing off these amounts.

The Department was directed to get the amount waived off by the competent authority and **item was kept pending.**

210. Para No.2.12 Pages 45 & 46 of Audit Report for the year 2000-01; Non-Realization of 10 Percent Surcharge for Late Payment of Abiana – Rs.6,957,881/-.

15.12.2006 Audit had pointed out that certain Tehsildar under the Board of Revenue failed to recover the 10 percent surcharge on delayed payment of Abiana.

- (1) PDP No.6459 Tehsildar, Jhang = Rs.104,687/-.
- (2) PDP No.6781 Tehsildar, Nowshera Virkan = Rs.82,672/-.
- (3) PDP No.6507 Tehsildar, Talagang = Rs.66,833/-.

15.12.2006 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of recovery.

15.9.2007 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of recovery.

- (4) PDP No.6439 Tehsildar, Chak Jhumra = Rs.123,802/-.
- (5) PDP No.6461 Tehsildar, Shorkot = Rs.198,386/-.
- (6) PDP No.6586 Tehsildar (Rural), Multan = Rs.190,338/-.
- (7) PDP No.6591 Tehsildar, Lodhran = Rs.243,236/-.
- (8) PDP No.6600 Tehsildar, Duniya Pur = Rs.102,236/-.
- (9) PDP No.6635 Tehsildar, Phalia = Rs.227,009/-.
- (10) PDP No.6696 Tehsildar, Liaquatpur = Rs.422,561/-.
- (11) PDP No.6699 Tehsildar, Yazman = Rs.190,640/-.
- (12) PDP No.6702 Tehsildar, Hasilpur = Rs.200,204/-.
- (13) PDP No.6774 Tehsildar, Safdarabad = Rs.568,765/-.
- (14) PDP No.6777 Tehsildar, Nankana = Rs.168,410/-.
- (15) PDP No.6791 Tehsildar, Sheikhpura = Rs.445,942/-.
- (16) PDP No.6802 Tehsildar, Ferozewala = Rs.761,866/-.
- (17) PDP No.6807 Tehsildar, Lahore Cantt. = Rs.211,245/-.
- (18) PDP No.6859 Tehsildar, Kalorkot = Rs.359,197/-.

- (19) PDP No.6926 Tehsildar, Kabirwala = Rs.198,085/-.
- (20) PDP No.6930 Tehsildar, Khairpur Tamawali = Rs.164,040/-.
- (21) PDP No.6934 Tehsildar, Minchanabad = Rs.126,492/-.
- (22) PDP No.6706 Tehsildar, Fort Abbas = Rs.46,044/-.
- (23) PDP No.6763 Tehsildar, Vehari = Rs.166,485/-.
- (24) PDP No.6958 Tehsildar, Esa Khel = Rs.64,019/-.
- (25) PDP No.7076 Tehsildar, Mailsi = Rs.122,600/-.
- (26) PDP No.6442 Tehsildar, Chiniot = Rs.21,797/-.
- (27) PDP No.7022 Tehsildar, Jatoi = Rs.191,062/-.
- (28) PDP No.7074 Tehsildar, Chishtian = Rs.763,022/-.
- (29) PDP No.7098 Tehsildar, Pasroor = Rs.116,480/-.
- (30) PDP No.6580 Tehsildar, Bahawalpur = Rs.165,515/-.
- (31) PDP No.6585 Tehsildar, Shuja Abad = Rs.93,288/-.
- (32) PDP No.6587 Tehsildar, Kehrora Pacca = Rs.50,923/-.

15.12.2006 The Department explained that efforts were being made to recover the remaining amount.

The Department was directed to effect the balance recovery at the earliest and items were kept pending.

15.9.2007 The Department explained that surcharge had been imposed without any justification. However, efforts were being made to recover the said amount after correction / reconciliation.

The Department was directed to effect the recovery upto 31-December 2007 otherwise action would be taken against the responsible who did not effect the recovery and items were kept pending.

211. Para No.5.1 Pages 55 & 77 of Audit Report for the year 2000-01; Delay in Disposing of Inspection Reports.

14.11.2009 The Department explained that there were some MEFDAC paras pertaining to BOR Punjab with regards to Audit and inspection reports. The reports of MEFDAC paras had been forwarded to the concerned field formations. Some meetings of DAC had already been conducted in which these MEFDAC paras were discussed and an Audit cell had been created in the BOR, Punjab for early disposal of the paras and the matter was being pursued vigorously with concerned Audit formations and progress in the matter would be reported within next few months.

The Committee directed the Department to expedite the process and take necessary action in the matter and thereafter submit report to the Public Accounts Committee-I within 90 days. **The para was kept pending.**

COMMUNICATIONS AND WORKS

The Committee examined the Accounts of the Communication & Works Department in its meeting held on 3.2.2005, 1.6.2005, 2.6.2005, 3.6.2005, 1.9.2005, 2.9.2005, 3.9.2005, 3.2.2006, 12.1.2007, 13.1.2007, 15.1.2007, 3.5.2007, 4.5.2007, 5.5.2007, 11.8.2007, 13.8.2007, 15.8.2007 and 14.11.2009 and made the following recommendations:-

Audit Paras (Works) for the year 2000-01

(Buildings)

1. Para No.1 Page 9 of Audit Report for the year 2000-01; Misappropriation of Government Grant of Rs.9.301 Million.

3.6.2005 Audit had pointed out that incurrence of expenditure in excess of deposits had resulted in misappropriation of Rs.9.0301 Million.

The Department explained that as a result of verification of record, para had been reduced to Rs.790,591/- by Audit.

The Department was directed to effect the reimbursement claim/recovery from the donor agency and para was kept pending.

15.8.2007 The Department explained that the case had been referred to the Finance Department, Government of the Punjab for the reimbursement of Rs.790,591/-.

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

2. Para No.2 Page 10 of Audit Report for the year 2000-01; Over Payment of Rs.0.414 Million.

1.6.2005 Audit had pointed out that incorrect calculation / measurement had resulted in an over payment of Rs.0.414 million to the contractor

The Department explained that the departmental contention had been verified by Audit from the supporting record.

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

3. Para No.3 Pages 10 & 11 of Audit Report for the year 2000-01; Over payment of Rs.0.364 Million.

2.6.2005 Audit had pointed out that manipulation of rates had resulted in an overpayment of Rs.0.364 Million to the contractor.

The Department explained that the contractor did not quote the rate of individual non-schedule items but overall premium as per D.N.I.T was approved and question did not arise of manipulation in the D.N.I.T by the contractor after tendering.

Audit observed that departmental contention was not tenable.

The Department was directed to hold an inquiry and also take action against the responsible persons within 30 days and para was kept pending.

13.8.2007 The Department explained that the competent authority had ordered for initiation of disciplinary proceedings against the accused officers under the Punjab Employees Efficiency Discipline and Accountability Act 2006, and appointed the Chief Engineer, Punjab District Supports and Monitoring Department, Lahore as Inquiry Officer.

The Department was directed to finalize the inquiry within 30 days and **para was kept pending.**

4. Para No.4 Pages 11 & 12 of Audit Report for the year 2000-01; Overpayment of Rs.0.671 Million.

3.6.2005 Audit had pointed out that excessive measurements had resulted in an overpayment of Rs.0.671 Million to the Contractor.

The Department explained that the non-schedule rates had been approved by the competent authority and running payment had also been made to the contractor.

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

5. Para No.5 Page 12 of Audit Report for the year 2000-01; Irregular Award of Contract of Rs.0.426 Million.

3.6.2005 Audit had pointed that manipulation in quoted rates had resulted in irregular award of contract of Rs.0.426 Million.

The Department explained that as per directions of the DAC meeting held in October 2001, Secretary C&W had appointed SE Provincial Highways Circle, Faisalabad as Inquiry Officer but the findings of the Inquiry Officer were awaited.

The Department was directed to finalize the necessary action at the earliest and para was kept pending.

15.8.2007 The Department explained that the Secretary C&W Department Mr. Ahmad Yar Khan competent authority was of the opinion that the charges of misconduct and corruption did not stand proved against Mr. Muhammad Saleem Akhtar, E.D.O (W&S) Gujrat and hereby exonerate him of the charges leveled against him.

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

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| 6. | <u>Para No.6 Page 13 of Audit Report for the year 2000-01; Doubtful Payment of Rs.0.401 Million.</u> |
| 7. | <u>Para No.42 Page 37 of Audit Report for the year 2000-01; Overpayment of Rs. 0.150 Million.</u> |
| 8. | <u>Para No.44 Pages 38 & 39 of Audit Report for the year 2000-01; Overpayment of Rs. 0.072 Million.</u> |
| 9. | <u>Para No.61 Page 50 of Audit Report for the year 2000-01; Overpayment of Rs.0.144 Million.</u> |
| 10. | <u>Para No.63 Pages 51 & 52 of Audit Report for the year 2000-01; Overpayment of Rs. 0.068 Million.</u> |
| 11. | <u>Para No.88 Page 69 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1.384 Million.</u> |
| 12. | <u>Para No.96 Page 74 of Audit Report for the year 2000-01; Less Deduction of Security Deposits of Rs.0.255 Million.</u> |

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted paras was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and paras were kept pending.

12.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

13. Para No.7 Pages 13 & 14 of Audit Report for the year 2000-01; Overpayment of Rs.0.450 Million.

3.6.2005 Audit had pointed out that excessive measurement had resulted in an overpayment of Rs.0.450 Million to the contractor.

The Department explained that the variations in item No. 1 & 3, which had been executed beyond the provision of revised TS was met out of unspent contingency diverted.

Audit observed that expenditure of Rs.19.700 Million was made against Rs.19.567 Million as provided in revised estimate which was against the codal rules.

The Department was directed to get the advice from the Finance Department and para was kept pending.

15.8.2007 The Department explained that the relevant advice was still awaited from the Finance Department.

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

14. Para No.8 Pages 14 & 15 of Audit Report for the year 2000-01; Over payment of Rs.0.117 Million.

2.6.2005 Audit had pointed out that excessive measurements had resulted in an overpayment of Rs.0.117 million to the contractor.

The Department explained that measurement of cement plaster in 1:6 ratio 1/2", thick had been measured above the height of the marble skirting.

The Department was directed to produce the relevant record to Audit for verification and para was kept pending.

15.8.2007 The Department explained that the relevant record including M.B's was produced to Audit on 23.05.2005. During verification the Audit asked for additional record such as drawing etc. The Additional record was also produced to Audit on 19-04-2007.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

15. Para No.9 Page 15 of Audit Report for the year 2000-01; Overpayment of Rs.0.114 Million.

3.6.2005 Audit had pointed out that allowing the in-admissible item with higher rates had been resulted in over payment of Rs.0.114 million to contractor.

The Department explained that the item of weather shield paint had been approved by the competent authority and the detailed technically sanctioned estimate along with approved analysis of non-schedule item could not be traced out.

The Department was directed to finalize the necessary action within 90 days and para was kept pending.

15.8.2007 The Department explained that the estimate of the work had technically been sanctioned.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

16. Para No.10 Page 16 of Audit report for the year 2000-01; Overpayment of Rs.0.472 Million.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

17. Para No.11 Pages 16 & 17 of Audit Report for the year 2000-01; Over payment of Rs.0.164 Million.

2.6.2005 Audit had pointed out that non-utilization of available earth had resulted in an overpayment of Rs.0.164 Million to the contractor.

The Department explained that the building was located in a build up area and the excavated earth from foundation had to be disposed off 300 ft. outside the build up area and was carted back for refilling. The lead of 300 ft. had been paid for refilling the earth.

The Department was directed to probe into the matter and take appropriate action and para was kept pending.

15.8.2007 The Department explained that in compliance with the PAC directive, probe had been conducted by the Superintending Engineer, Provincial Buildings Circle Rawalpindi with the conclusion that no irregularity was committed by the field staff because all the quantities of earth work, paid to the contractor were well covered in the revised detailed estimate.

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

18. Para No.12 Page 17 of Audit Report for the year 2000-01; Over payment of Rs.0.131 Million.

2.6.2005 Audit had pointed out that payment at excessive rate had resulted in an overpayment of Rs.0.131 Million to the contractor.

The Department explained that the item of work had been approved and paid as item rate and as per previous practice and it did not require any further approval/process. Moreover, no irregularity was involved.

The Department was directed to produce the relevant record to Audit for verification and para was kept pending.

15.8.2007 The Department explained that the record was produced to Audit by Executive Engineer, Provincial Buildings Division, Rawalpindi on 19-02-2007 Audit vide letter No.291, dated 24.03.2007 asked for production of original record. As original record was with D.O Buildings Division, Rawalpindi. As soon as the original record was made available, it would be produced to Audit for verification.

The Department was directed to get the requisite record verified by Audit within 30 days otherwise the disciplinary action be taken against responsible and **para was kept pending.**

19. Para No.13 Page 18 of Audit Report for the year 2000-01; Overpayment of Rs.0.105 Million.

3.6.2005 Audit had pointed out that payment of excessive quantities of item against the provision in the DNIT and without technically sanctioned estimate had resulted in an overpayment of Rs.0.105 Million.

The Department explained that the quantity had been paid to the contractor for item of RCC and fabrication of mild steel reinforcement was as per detailed estimate and no overpayment was involved.

The Department was directed to produce the relevant record to Audit for verification and para was kept pending.

15.8.2007 The Department explained that the estimate of work had technically been sanctioned by the competent authority.

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

20. Para No.14 Pages 18 & 19 of Audit Report for the year 2000-01; Over Payment of Rs.0.095 Million.

1.6.2005 Audit had pointed out that application of extra coat had resulted in an overpayment of Rs.0.095 Million to the contractor.

The Department explained that balance recovery of Rs.5,435/- had been effected and verified by Audit.

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

2.6.2005 Audit had pointed out that application of extra coat had been resulted in an overpayment of Rs.0.095 Million to the contractor.

The Department explained that balance recovery of Rs.5,435/- had been effected and verified by Audit.

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

21. Para No.15 Page 19 of Audit Report for the year 2000-01; Overpayment of Rs.0.395 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

3.2.2006 Audit had pointed out that violation of the approved design / estimate / drawing resulted in an overpayment of Rs.0.395 million to the contractor.

The Department explained that increase in quantities of Brick work in Ground Floor was due to peculiar site condition i.e. the site was in low lying area whereas at first floor abnormal increase in quantities of Brick Masonry Work and RCC was the result of inclusion of an inappropriate Working Drawing in the Technical Sanctioned Estimate. Moreover, six class rooms at first floor with verandah were not included while calculating Brickwork and RCC quantities etc.

The Department was directed to take appropriate action under the rules and para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

22. Para No.16 Page 20 of Audit Report for the year 2000-01; Over Payment of Rs.0.143 Million.

1.6.2005 Audit had pointed out that excessive measurement had resulted in an over payment of Rs.0.143 Million to the contractor.

The Department explained that as a result of verification, excessive height had been verified from the revised estimate.

The Department was directed to produce the final bill for further verification by Audit and para was settled subject to verification of relevant record.

13.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

23. Para No.17 Pages 20 & 21 of Audit Report for the year 2000-01; Overpayment of Rs.0.112 Million.

3.6.2005 Audit had pointed out that non-deduction of price variation had resulted in an overpayment of Rs.0.12 Million to the contractor.

The Department explained that actual recovery of Rs.102,911/- had been effected and verified by Audit.

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

24. Para No.18 Page 21 of Audit Report for the year 2000-01; Overpayment of Rs.0.102 Million.

3.6.2005 Audit had pointed out that non-compliance of provision of estimate had resulted in an overpayment of Rs.0.102 Million to the contractor.

The Department explained that the departmental contention had been verified by the Audit from supporting record.

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

25. Para No.19 Page 22 of Audit Report for the year 2000-01; Over Payment of Rs.0.055 Million.

1.6.2005 Audit had pointed out that excessive measurements of thickness of roof slab had resulted in an overpayment of Rs.0.055 Million to the contractor.

The Department explained that as a result of verification, excessive thickness of RCC roof slab had been verified from the revised estimate.

The Department was directed to produce the final bill for further verification by Audit and para was settled subject to verification of relevant record.

13.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

26. Para No.20 Pages 22 & 23 of Audit Report for the year 2000-01; Overpayment of Rs. 0.123 Million.

3.6.2005 Audit had pointed out that excessive measurement had resulted in an overpayment of Rs.0.123 Million to the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

27. Para No.21 Page 23 of Audit Report for the year 2000-01; Overpayment of Rs. 0.106 Million.

3.6.2005 Audit had pointed out that excessive measurement had resulted in an overpayment Rs.0.106 Million to the contractor.

The Department explained that the revised quantities had been verified from the revised estimate and accepted by Audit.

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

28. Para No.22 Pages 23 & 24 of Audit Report for the year 2000-01; Overpayment of Rs.0.198 Million.

3.6.2005 Audit had pointed out that payment of excessive quantity had resulted in overpayment of Rs.0.198 Million to the contractor.

The Department explained that the quantity of grill had been paid for 14738 Sft against the permissible quantity of 14748 Sft in revised technical sanctioned estimate which was accorded by the competent authority.

Audit observed that an amount of Rs.5.769 Million had been incurred against the revised estimate of Rs.5.559 Million i.e. 0.210 Million beyond the revised estimate whereas no excess beyond the revised estimate was admissible.

The Department was directed to get regularization from the Finance Department and para was kept pending.

13.8.2007 The Department explained that the revised estimate of the scheme was sanctioned technically for Rs.5.726 Million on the notified premium by the Finance Department and the expenditure incurred on the scheme was within the limit of permissible excess.

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

29. Para No.23 Pages 24 & 25 of Audit Report for the year 2000-01; Over payment of Rs.5.396 Million.

2.6.2005 Audit had observed that excessive quantities of work had been measured and paid for Rs.13.342 Million against the provision of Rs.7.946 Million in the revised technically sanctioned estimate and this had resulted in excess payment of 5.396 Million.

The department explained that departmental contention had been verified by Audit from supporting record.

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

30. Para No.24 Page 25 of Audit Report for the year 2000-01; Overpayment of Rs.0.101 Million.

3.6.2005 Audit had pointed out that non-recovery of Government dues had resulted in and over payment Rs.0.101 Million to the contractor.

The Department explained that balance recovery of Rs.9,800/- had been effected.

The Department was directed to produce the relevant record to Audit for verification and para was conditionally settled subject to verification of record.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

31. Para No.25 Page 26 of Audit Report for the year 2000-01; Overpayment of Rs.0.088 Million.

3.6.2005 Audit had pointed out that less deduction of premium had resulted in an overpayment of Rs.0.088 Million to the contractor.

The Department explained that recovery of Rs.43,296/- had been effected through transfer entry and concerned 7th Provincial Building Division Lahore had since been merged with 2nd Provincial Building Division, Lahore and relevant record could not be traced out due to short time. Moreover, balance recovery of Rs.45,140/- had also been made good by the successor division through transfer entry.

The Department was directed to hold an inquiry and proceed according to rules and para was kept pending.

15.8.2007 The Department explained that recovery of Rs.0.088 Million had since been made vide Transfer Entry No.1 dated 27/02/2001 and transfer Entry No.1, dated 26/04/2006.

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

32. Para No.26 Pages 26 & 27 of Audit Report for the year 2000-1; Over Payment of Rs.2.967 Million.

1.6.2005 Audit had pointed out that non compliance of codal rules had been resulted in an overpayment of Rs.2.967 Million to the contractors.

The Department explained that the enhancement of the agreements regarding Advance Para No.1711 and No.1713 had been accorded by the Chief Engineer and SE Provincial Works respectively which had been verified by Audit.

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

33. Para No.27 Page 27 of Audit Report for the year 2000-01; Over Payment of Rs.0.146 Million.

1.6.2005 Audit had pointed out that payment of incorrect rates for execution of items had been resulted in an overpayment of Rs.0.146 Million to the contractor.

The Department explained that contention of the Audit was not correct as the rate of Rs.43/- per sq. ft. had been paid to the Contractor for the schedule item and no excess payment was involved. Moreover, for the safety/security of girls students of the hostel and specification of window with fixed panel with grill instead of without grill had also been provided in the revised technical sanctioned estimate.

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

34. Para No.28 Pages 27 & 28 of Audit Report for the year 2000-01; Over Payment of Rs.0.078 Million.

1.6.2005 Audit had pointed out that excessive measurements had been resulted in an overpayment of Rs.0.078 Million to the contractor.

The Department explained that the payment had been allowed strictly as per provision of ratio and rates in the TS estimate and revision of Administrative Approval was not required because excess payment of Rs.9,706/- had been recovered.

The explanation of the Department was accepted and the para was settled subject to verification of relevant record.

13.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

35. Para No.29 Page 28 of Audit Report for the year 2000-01; Over Payment of Rs.0.071 Million.

1.6.2005 Audit had pointed out that payment of higher rate and excess measurements had resulted in an overpayment.

The Department explained that according to clause 41 of the contract agreement, the requisite item had been executed at site and the same had also been provided in the revised estimate. Moreover, the additional/allied item of prime coat had been executed as per specification and revised TS estimate and the same was paid accordingly.

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

36. Para No.30 Page 29 of Audit Report for the year 2000-01; Over Payment of Rs.0.065 Million.

1.6.2005 Audit had pointed out that non-compliance of contractual provisions had resulted in an overpayment of Rs.0.065 Million to the contractor.

The department explained that actual recovery of Rs.14,214/- had been effected and verified by Audit.

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

37. Para No.31 Pages 29 & 30 of Audit Report for the year 2000-01; Over Payment of Rs.0.590 Million.

1.6.2005 Audit had pointed out that excessive measurement had resulted in an overpayment of Rs.0.590 Million to the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

38. Para No.32 Page 30 of Audit Report for the year 2000-01; Over payment of Rs.1.020 Million.

2.6.2005 Audit had pointed out that excessive measurements had resulted in an overpayment of Rs.1.020 Million to the contractors.

The Department explained that the estimates had been technically sanctioned by the Competent Authority.

The Department was directed to produce Administrative Approval by Competent Authority and the requisite record to Audit for verification and para was kept pending.

13.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

39. Para No.33 Page 31 of Audit Report for the year 2000-01; Overpayment of Rs. 0.075 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that building Division Sheikhpura overpaid amount of Rs.75,045/- by allowing higher rates for non schedule items.

The Department explained that the non schedule items under para were included in the D.N.I.T. and was approved by the competent authority.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

15.8.2007 The Department explained that the non schedule items under para were included in the D.N.I.T. and was approved by the competent authority.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

40. Para No.34 Pages 31 & 32 of Audit Report for the year 2000-01; Overpayment of Rs.0.459 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

3.2.2006 Audit had pointed out that payment of excessive lead resulted in an overpayment of Rs.0.459 Million to the contractors.

The Department explained that recovery of Rs.50,776/- relating to AP No.1680 had been effected and verified by Audit. Moreover, the Departmental contention pertaining to AP No.1663 had been verified by Audit from supporting record. Draft Para No. 2.23 for the years 1997-98 Rs.118,500/- for the same work titled “Establishment of Boys Degree College Hujra Shah Muqem had already been settled by the PAC in its meeting held on 15-4-2002. The paid lead viz 3 mile had been sanctioned by the competent authority in the revised estimate.

The explanation of the Department was accepted as a special case on compensate grounds and **para was settled.**

41. Para No.35 Page 32 of Audit Report for the year 2000-01; Overpayment of Rs.0.242 Million.

3.6.2005 Audit had pointed out that non-compliance of contractual provisions had resulted in an overpayment of Rs.0.242 Million to the contractors.

The Department explained that recovery of Rs.188,692/- had been verified by Audit.

The Department was directed to effect balance recovery of Rs.53,488/- within 30 days and para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

42. Para No.36 Page 33 of Audit Report for the year 2000-01; Overpayment of Rs.0.196 Million.

3.6.2005 Audit had pointed out that consumption of excess steel had resulted in an over payment of Rs.0.196 Million to the contractor.

The Department explained that the departmental contention had been verified by Audit from the supporting record.

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

43. Para No.37 Pages 33 & 34 of Audit Report for the year 2000-01; Overpayment of Rs.0.125 Million.

3.6.2005 Audit had pointed out that payment of excessive quantities of item had resulted in an over payment of Rs.0.125 Millions to the contractor.

The Department explained that all the involved items were within the revised sanctioned estimate and no difference had occurred.

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

44. Para No.38 Pages 34 & 35 of Audit Report for the year 2000-01; Overpayment of Rs.0.068 Million.

3.6.2005 Audit had pointed out that payment at higher rates had resulted in an over payment of Rs.0.068 Million to the contractor.

The Department explained that the payment had been made as per approved NS rate and no overpayment was involved.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of record.

15.8.2007 The Department explained that the payment had been made as per approved N.S rate hence no over payment was involved.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

45. Para No.39 Page 35 of Audit Report for the year 2000-01; Overpayment of Rs.0.059 Million.

3.6.2005 Audit had pointed out that excessive measurement of quantities had resulted in an over payment of Rs.0.059 Million to the contractor.

The Department explained that the departmental contention had been verified by Audit from the supporting record.

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

46. Para No.40 Page 36 of Audit Report for the year 2000-01; Overpayment of Rs.0.059 Million.

3.6.2005 Audit had observed that application of incorrect base rates for the price variation had resulted in overpayment of Rs.0.059 Million to the Contractor.

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

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

47. Para No.41 Pages 36 & 37 of Audit Report for the year 2000-01; Overpayment of Rs.0.135 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

3.2.2006 Audit had pointed out that payment of excess quantities resulted in an overpayment of Rs.0.135 Million to the contractors.

The Department explained that the payment had been made to the contractor within the T.S, estimates as well as agreement, some items had been increased/decreased from the T.S. quantities as per site requirement.

The Department was directed to take appropriate action under the rules and para was kept pending.

15.8.2007 The Department explained that the payment had been made to the contractor within the T.S. estimates as well as agreement, some items had been increased / decreased from the T.S. quantities as per site requirement. So variation statements had been approved by the competent authority. Hence no over payment was involved in this case.

The Department was directed to get the facts verified by the Audit and **para was kept pending**.

48. Para No.43 Pages 37 & 38 of Audit report for the year 2000-01; Overpayment of Rs.0.121 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that payment of extra rate resulted in an overpayment of Rs.0.121 Million to the contractor.

The Department explained that the work involves ornamental nature of concrete. This cannot be paid under C.S.R. items. As such provision for this item was made in the T.S Estimate and exhibited in the DNIT. The quoted rate for this item was accepted by the competent authority and paid to the contractor.

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

49. Para No.45 Page 39 of Audit report for the year 2000-01; Overpayment of Rs.0.071 Million.

15.8.2007 The Department explained that the item of work providing / applying weather shield paint was got executed at site on the instructions of higher authorities and item incorporated in the revised estimate which was under process.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

50. Para No.46 Pages 39 & 40 of Audit Report for the year 2000-01; Over payment of Rs.0.286 Million.

2.6.2005 Audit had pointed out that excessive measurements had been resulted in overpayment of Rs.0.286 Million to the contractor.

The Department explained that the revised estimate was under process, however, as per statement of the Chief Engineer, Punjab Building Department, South Zone, Lahore that the estimate can not be revised at this stage.

The Department was directed to effect recovery and to hold an inquiry under RSO 2000 and take appropriate action accordingly under intimation to Chairman, PAC and para was kept pending.

15.8.2007 The Department explained that the recovery as pointed out by Audit stood effected vide GR No.17088 dated 30.4.2007 and accounted for in the monthly account for May 2007.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

51. Para No.47 Pages 40 & 41 of Audit Report for the year 2000-01; Over payment of Rs.0.101 Million.

2.6.2005 Audit had pointed out that non-utilization of available earth had resulted in an overpayment of Rs.0.101 Million to the contractor.

The Department explained that recoverable amount of Rs.39,470/- had been recovered.

The Department was directed to produce the relevant record to Audit for verification and para was conditionally settled subject to verification of relevant record.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

52. Para No.48 Page 41 of Audit Report for the year 2000-01; Over payment of Rs.0.095 Million.

2.6.2005 Audit had pointed out that separate payment of prime coat had resulted in an overpayment of Rs.0.095 Million to the contractor.

The Department explained that as a result of verification of record, para had been reduced from Rs.95,033/- to Rs.29,404/-.

The Department was directed to effect the balance recovery and para was conditionally settled subject to verification of relevant record.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

53. Para No.49 Page 42 of Audit Report for the year 2000-01; Overpayment of Rs.0.092 Million.

2.6.2005 Audit had pointed out that payment of incorrect rate had been resulted in an overpayment of Rs.0.092 Million to the contractor.

The Department explained that the departmental contention regarding item 3/8" dia hold fast had been verified and accepted by Audit and no doubt that the open height of MS square bars was 1½ but the remaining 9" was embedded in the cement concrete as per approved drawing. Moreover, the pillar had been designed with a size of 13½" x 18" as was evident from the estimate and the contents of 18" were correct. The item of making grill has been analysed on market rate as non-schedule item and provision of the component of erection cost in the analysis was necessary and fully justified.

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

54. Para No.50 Pages 42 & 43 of Audit Report for the year 2000-01; Overpayment of Rs.0.088 Million.

2.6.2005 Audit had pointed out that payment of non schedule higher rate had resulted in an overpayment of Rs.0.088 Million to the contractor.

The Department explained that the rate worked out by audit was not correct as the cushion of 4.5% taken against one item only was not justified because the cushion of 4.5% was applicable on whole of the project cost technically sanctioned and not on the individual item. The item of earth work had been provided in the technical sanctioned estimate based on the composite schedule of rate like other items of work.

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

55. Para No.51 Pages 43 & 44 of Audit Report for the year 2000-01; Overpayment of Rs. 0.136 Million.

3.6.2005 Audit had pointed out that payment of item as non-schedule rate was included and part of the complete schedule item had been resulted in an over payment to the contractors.

The Department explained that the ornamental and sophisticated architectural type of work involved in these model buildings had involved extra labour and

approval of rate for extra labour and shuttering had also been accorded by the competent authority.

Audit observed that departmental contention was not tenable.

The Department was directed to get the advice from the Finance Department and para was kept pending.

15.8.2007 The Department explained that the case had been submitted for advice from the Finance Department.

The **para was kept pending**.

56. Para No.52 Pages 44 & 45 of Audit Report for the year 2000-01; Overpayment of Rs.0.082 Million.

3.6.2005 Audit had pointed out that payment of excessive quantity of non-schedule item had resulted in an overpayment of Rs.0.082 Million to the contractor.

The Department explained that the ex-post facto sanction from the Finance Department was only warranted if the Administrative Approval had expired its validation or the expenditure over and above the permissible limit had been incurred. Neither the Administrative Approval had expired nor the expenditure beyond the permissible limit had been incurred and the revised technical sanction had been accorded by the competent authority as empowered under financial rules and no excess payment or expenditure beyond permissible limit was involved and the contention of the Audit regarding seeking of ex-post facto sanction was not justified.

Audit observed that departmental contention was not tenable.

The Finance Department clarify that the Administrative Approval/revised Administrative Approval and technical sanction/revised technical sanction, accorded in the prescribed manner, would be sufficient to regularize the expenditure on the development schemes.

On the recommendation of the Finance Department, the **para was settled**.

57. Para No.53 Page 45 of Audit Report for the year 2000-01; Overpayment of Rs.0.248 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

3.2.2006 Audit had pointed out that excessive measurement, resulted in an overpayment of Rs.0.248 (M) to the contractors.

The Department explained that excessive quantities had been accepted in the revised estimate which had also been technically sanctioned by the competent authority.

Audit observed that condonation was required from Finance Department. Whereas, the representative of the Finance Department stated that there was no need for the regularization from Finance Department.

On the recommendation of Finance Department, the **para was settled.**

58. Para No.54 Pages 45 & 46 of Audit Report for the year 2000-01; Overpayment of Rs.0.092 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

3.2.2006 Audit had pointed out that non-compliance of contractual provisions resulted into an overpayment of Rs.0.082 (M) to the contractor.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

59. Para No.55 Page 46 of Audit Report for the year 2000-01; Over payment of Rs.0.198 Million.

2.6.2005 Audit had pointed out that payment beyond revised estimate had resulted in an overpayment of Rs.0.198 Million.

The Department explained that due to certain changes in the scope of work, the amended estimate had been sanctioned by the competent authority.

Audit observed that departmental contention was not tenable as 4.5% payment was fixed for acceptance of tenders but not towards expenditure beyond agreement.

The Department was directed to effect recovery and para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

60. Para No.56 Page 47 of Audit Report for the year 2000-01; Over payment of Rs.0.056 Million.

2.6.2005 Audit had pointed out that excessive measurements and higher rates had resulted in an overpayment of Rs.0.056 Million to the contractor.

The Department explained that payments had been made as per rate of the items in accordance with the TS estimate and quantities of fabrication of Mild Steel paid were within the quantities sanctioned in the estimate whereas the quantities of RCC paid were within the permissible limit.

The Department was directed to produce the relevant record to Audit for verification and the para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

61. Para No.57 Page 47 of Audit report for the year 2000-01; Overpayment of Rs.0.290 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that payment for the excessive quantities of items resulted in excess payment of Rs.0.290 million to the contractor.

The Department explained that the expenditure had been incurred within the amount of T.S. Estimate. Therefore non excess payment was involved.

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

62. Para No.58 Page 48 of Audit report for the year 2000-01; Overpayment of Rs.0.443 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that excess quantities of items resulted in overpayment of Rs.0.443 million to the contractors.

The Department explained that sanction of variation statement/ technical sanction of estimate and enhancement was under process.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

15.8.2007 The Department explained that para comprised of the following two parts.

Part-I:-

A.P.No.522 Rs.1,94,917/-

The case for Ex-post-facto sanction from the competent authority was under process.

This **part was kept pending.**

Part-II:-

A.P.No.527 Rs.2,48,073/-

The contention of the Department had been verified by Audit.

On the recommendation of Audit, this part of the **para was settled.**

63. Para No.59 Page 49 of Audit report for the year 2000-01; Overpayment of Rs.0.403 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.403 million to the contractor.

The Department explained that the rough cost estimate was prepared on plinth area rate basis. The revised detailed estimate was within permissible limit of excess over Administrative Approval. Therefore, revised Administrative Approval was not required.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

15.8.2007 The Department explained that para comprised of the following four parts:-

- Part (i). AP:1922.**
- Part (ii) AP:1929 Rs.159,625/-**
- Part (iii) AP: 1932 Rs.14,681/-**

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **three parts were settled.**

Part (iv): AP: 1935

The recovery of over payment amounting to Rs.3,215/- had been made from the contractor through GR: No. 452458 dated 06-04-07 for Rs.2,415/- and transfer entry No. 1 for the month 04/2007 for Rs.800/-.

The Department was directed to hold an inquiry as the previous PAC decision was not indicated in the relevant column of the working paper and fix responsibility within 15 days and **para was kept pending.**

**64. Para No.60 Pages 49 & 50 of Audit report for the year 2000-01;
Unauthorized Payment of Rs.0.184 Million.**

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that excessive measurements resulted in unauthorized payment of Rs.0.184 million.

The Department explained that the site of the work was situated in depression of five feet depth from the adjacent road level; therefore, to avoid accumulation of rain water, the earth was filled around the buildings according to the provision existing in the estimate technically sanctioned by competent authority. Moreover, the justification of quantity of 171090 Cft. earth work with 3-miles lead in conformity with the provision made in technically sanctioned estimate by the superintending Engineer, Provincial Buildings Circle, DG. Khan was yet awaited.

The Department was directed to be careful in future and **para was settled.**

**65. Para No.62 Page 51 of Audit report for the year 2000-01; Overpayment
of Rs.0.138 Million.**

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that payment of higher rates resulted in an over payment of Rs.0.138 million to the contractors.

The Department explained that the Departmental contention had been verified by Audit from supporting record for the different works except establishment of new middle school for boys under PMSP Waseemabad.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

15.8.2007 The Department explained that the lead of one mile was not provided in DNIT / agreement. Agreement rate was payable as per Note-I, below Rule-7.28 of DFR.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

66. Para No.64 Page 52 of Audit report for the year 2000-01; Overpayment of Rs.0.099 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that violation of Government instruction resulted in an overpayment of Rs.0.099 Million to the contractor.

The Department explained that no technical sanctioned estimate was available at the time of calling of tender on 17-11-1993. However, before acceptance of tender detailed estimate was Technically Sanctioned for the part of work, which was allotted to the contractor.

The Department was directed to hold an inquiry and take action against the responsible and para was kept pending.

15.8.2007 The Department explained that probe officer had concluded that price variation paid in last running bill was not irregular because final bill for “Nil” payment was paid whereas payment in final bill was due as per instruction of Finance Department.

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

67. Para No.65.1 Pages 53 & 123 of Audit report for the year 2000-01; Non-Recovery of Rs.12.380 Million.

7th P.B. Division, Lahore – Rs.5.386 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

13.8.2007 The Department explained that necessary exemption of custom duties relating to Procurement of bed lifts for Eye Ward during 1987 was not arranged by the Mayo Hospital Authorities. An allocation of Rs.70,77,600/- was received by the Executive Engineer 7th, Provincial Buildings Division, Lahore and the funds were transferred to liaison officer (Clearance) Services & General Administration Department, Lahore by Sub Divisional Officer, 2nd Office, Provincial Building Sub Division, Lahore through cheques for payment of custom duties and sale tax for the clearance of materials of Bed Lifts for Mayo Hospital which were installed after receipt of material. Moreover, nothing was due relating to work “construction of roads in the premises of Director General, Social Welfare, Lahore from Lahore Development Authority”. PW Misc. Advance could not be cleared due to late receipt of vouched account from the executing agency, (LDA). The scheme construction of first floor at newly constructed Director General, Social Welfare Office at 41-Empress Road, Lahore was administratively approved by Director General, Social Welfare Department for Rs.661,000/- and was subsequently revised for Rs.979,600/- against which revised estimate was technically sanctioned for Rs.979,600/-. Funds of Rs.661,000/- were received. Additional funds were demanded continuously and after the commitment of funds by the Social Welfare Department, the work was completed, finalized and properly handed over to the Department. Due to non provision of funds inspite of commitment, PW Misc. Advance could not be cleared.

The Department was directed to move a case to the Finance Department for regularization within 30 days and **para was kept pending**.

68. **Para No.65.2**
1st P.B Division, Multan – Rs.4.217 Million

2.6.2005 Audit had pointed out that non realization of outstanding dues had been resulted in non-recovery of Rs.12.380 Million.

The Department explained that P.W Miscellaneous Advances were very old and outstanding since 1949 and record was not traced out and the where about of officers/officials involved, against whom amount was placed were not known to the concerned office.

The Department was directed to take appropriate action for effecting recovery or writing off in case of irrecoverable amount within 90 days and para was kept pending.

15.8.2007 The Department explained that recovery / adjustment of Rs.185,547/- had been verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending**.

69. **Para No.65.3**
P.B. division, T.T. Singh – Rs.0.058 Million

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that non realization of outstanding dues resulted in non-recovery of Rs.12.380 Million.

The Department explained that the recovery of Rs.25,467/- had been verified by Audit.

The Department was directed to get the facts verified by Audit and para was kept pending.

15.8.2007 The Department explained that as a result of verification of record, recovery of Rs.25,467/- had been verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

70. **Para No.65.4**
Q.M.C Div. Bahwalpur – Rs.1.716 Million

2.6.2005 Audit had pointed out that non-realization of outstanding dues had resulted in non-recovery of Rs.12.380 Million.

The Department explained that as a result of verification of recovery amounting to Rs.3,524/-, the para had been reduced to Rs.1,712,280/-.

The Department was directed to effect balance recovery and para was kept pending.

15.8.2007 The Department explained that Provincial Buildings Circle, Bahawalpur had approached for the allotment of funds to clear the outstanding amount or for arranging the sanction of write off loss.

The para was kept pending.

71. Para No.66 Pages 53 & 54 of Audit Report for the year 2000-01; Non-Recovery of Rs.4.294 Million.

2.6.2005 Audit had observed that 1st Provincial Building Division, Rawalpindi did not recover the score advance granted to the contractor in June & August 1997 even after 4 years, which was against the rules.

The Department explained that secured advance had been paid to the contractor against the material brought at site meant for utilization during execution of work and item of work could not be executed because of non installation of HVAC system. Moreover, after completion of the HVAC system, the Medical Superintendent H.F.H had also asked for the fixing of false ceiling.

The Audit was of the view that advance payment made was not admissible and directed to hold an inquiry into the matter and take action accordingly by the Administrative Secretary and para was kept pending.

15.8.2007 The Department explained that the inquiry was still under process.

The Department was directed to finalize the inquiry and **para was kept pending.**

72. Para No.67 Pages 54 & 55 of Audit Report for the year 2000-01; Non-Recovery of Rs.1.896 Million.

2.6.2005 Audit had pointed out that non-realization of outstanding dues had resulted in non-recovery of Rs.1.896 Million.

The Department explained that efforts were being made to effect balance recovery.

Audit in its latest comments stated that amount of DP is reduced to Rs.537,764/- after verification of waive off sanction in AP 2043 and recovery of Rs.62,480/- in AP 2037.

The Committee kept the para pending with the direction that recovery be made from the responsible.

15.8.2007 The Department explained that further recovery of Rs.22,000/- had been effected and verified by Audit. Amount of para was further reduced from Rs.5,37,764/- to Rs.5,15,764/-

The para was transferred to Fatima Jinnah Women University Rawalpindi / Education Department Government of the Punjab and **para was kept pending.**

73. Para No.68.1 Pages 55 & 123 of Audit Report for the year 2000-01; Non- Recovery of Income Tax of Rs.1.471 Million.

8th P.B. Division, Lahore – Rs.0.298 Million.

2.6.2005 Audit in its initial comments had pointed out that non realization of income tax had resulted in non recovery of Rs.1.471 million from the contractor.

The Department explained that the final bill of the contractor had been paid and finalized on 17.6.1996 before the Govt. orders dated 5 October 1998 regarding deduction of income tax @ 6% on contracts. Moreover, as per clarification issued by the Ministry of Finance that 6% tax was imposed on payments released on and after 1.7.1998, therefore, income tax deduction @ 6% was not applicable in this case.

Audit in its latest comments accepted the contention of the department and also recommended to reduce the amount of para to Rs.0.491 Million.

The Committee reduced the amount of para upto level of recovery and settled subject to balance recovery and its verification by Audit.

13.8.2007 The Department explained that actual recovery came to Rs.93,729/- instead of Rs.0.298 (M) relating to 3rd P.B. Division, Lahore which had been verified by Audit.

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

74. Para No.68.2
6th P.B. Division, Lahore – Rs.0.639 Million.

2.6.2005 Audit had pointed out that non-realization of income tax had resulted in non-recovery of Rs.1.471 Million from the contractors.

The Department explained that recoveries had been effected in the running bills of the contractors and as a result of verification of record, para was reduced from 1.471 Million to 0.491 Million.

The Department was directed to effect balance recovery and para was kept pending.

13.8.2007 The Department explained that this para pertained to 6 D.P's of various divisions amounting to Rs.1.471 (M). Out of which D.P. No. 68(7) based on 2 Nos. AP (AP No. 79 amounting to Rs.541,504/- related to 4th P.B division Lahore and AP No.84 amounting to Rs.96,851/- related to 6th P.B division Lahore). Moreover, recovery of Rs.82,535/- involved in this case against pointed out amount of Rs.5,42,000/- verified and accepted by Audit.

On the recommendation of Audit, this part of **para was settled.**

13.8.2007 The Department explained that this part of para related to Advance Para No.84 Rs.96,851/-. As per SRO of Finance Department, the rate of tax to be deducted from a payment shall be (a) in the case of contract, with value exceeding thirty million rupees, 6% of gross amount payable, or (b) in any other case, 5% of the gross amount payable. As per actual work done, agreement amount was reduced to Rs.25,600,000/-.

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

75. **Para No.68.4**
Ist P.B Division, Rawalpindi – Rs.0.226 Million.

2.6.2005 Audit had pointed out that non-realization of income tax had resulted in non-recovery of Rs.1.471 Million from the contractors.

The Department explained that recoveries had been effected in the running bills of the contractors and as a result of verification of record, para was reduced from 1.471 Million to 0.491 Million.

The Department was directed to effect balance recovery and para was kept pending.

15.8.2007 The Department explained that recovery of Rs.1,80,000/- pertained to 1st PB Divn: Rawalpindi had been verified by Audit.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

76. **Para No.68.5**
Ist P.B. Division, Multan – Rs.0.050 Million.

2.6.2005 Audit had pointed out that non-realization of income tax had resulted in non-recovery of Rs.1.471 Million from the contractors.

The Department explained that the recovery of income tax had been made from the contractors and there was no loss to Government. Audit in its comments stated that as a result of verification of record, the portion of Provincial Building Division Multan

has been reduced from Rs.50,000/- to Rs.20,000/- and draft para is reduced to Rs.1.441 Million.

The Department was directed to effect balance recovery and para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

77. Para No.68.6
Ist P.B. Division, Lahore – Rs.0.065 Million.

2.6.2005 Audit in its initial comments had pointed out that non realization of income tax had resulted in non recovery of Rs.1.471 million from the contractor.

The Department explained that the final bill of the contractor had been paid and finalized on 17.6.1996 before the Govt. orders dated 5 October 1998 regarding deduction of income tax @ 6% on contracts. Moreover, as per clarification issued by the Ministry of Finance that 6% tax was imposed on payments released on and after 1.7.1998, therefore, income tax deduction @ 6% was not applicable in this case.

Audit in its latest comments accepted the contention of the department and also recommended to reduce the amount of para to Rs.0.491 Million.

The Committee reduced the amount of para upto level of recovery and settled subject to balance recovery and its verification by Audit.

13.8.2007 The Department explained that the recovery of Rs.93,729/- against the pointed out recovery of Rs.0.298 Million. On account of less deduction of income tax relating to 3rd P.B. Division Lahore had been verified by Audit.

The **part of para pertaining to 3rd P.B. Division, Lahore was settled and the remaining parts were settled subject to verification of relevant record.**

78. Para No.69 Pages 55 & 56 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.827 Million.

DP No.105 District Office Buildings, Layyah – Rs.0.362 Million

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that non realization of risk and cost charges resulted in non recovery of Rs.0.827(M).

The Department explained that full amount of Rs.79,257/- instead of Rs.0.362(M) as difference of premium of Risk & Cost had been recovered from the security deposit of original contractor.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

15.8.2007 The Department explained that in compliance with the PAC directions, the contractor was persuaded and he deposited the required amount of Rs.24,000/-.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

79. **Para No.69**
DP No.79 Rs.0.123 Million

3.6.2005 Audit had pointed out that non-realization of risk and cost charges had resulted in non recovery of Rs.0.827 Million.

The Department explained that recovery of Rs.122,975/- had been effected and verified by Audit and para had also been reduced from 0.827 Million to Rs.0.604 Million.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

12.1.2007 Audit had pointed out that non realization of risk and cost charges resulted in non recovery of Rs.0.827 Million.

The Department explained that recovery of Rs.122,975/-had been verified by Audit.

The Department was directed to effect the balance recovery and para was reduced to Rs.0.604 (M) and **para was kept pending**.

80. **Para No.69**
DP No.1 Rs.0.124 Million

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 The Department explained that balance work at the risk and cost of the original contractor was allotted to other contractor. On completion of work by the 2nd contractor, the accounts of both the contractors were finalized and amount of difference of rate/ cost recovered from the original contractor. After recovery of difference of rates the Government had no loss for getting the work completed from another contractor.

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

81. Para No.70 Pages 56 & 57 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.313 Million.

2.6.2005 Audit had pointed out that non-adjustment of risk & cost charges had been resulted in non-recovery of Rs.0.313 Million.

The Department explained that recovery of Rs.281,000/- had been effected.

The Department was directed to effect balance recovery and para was settled subject to verification of relevant record.

15.8.2007 The Department explained that recovery of Rs.36,450/- had been made from the security deposit of contractor working in another Division.

The Department was directed to effect balance recovery and **para was settled subject to verification** of relevant record.

82. Para No.71 Page 57 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.285 Million on Account of Price Variation of Cement

D.P. No.28 – Rs.0.170 Million (Multan).

2.6.2005 Audit had pointed out that non-realization of price variation had been resulted in non-recovery of Rs.0.285 Million.

The Department explained that as a result of verification of record, recovery of Rs.0.100 Million had been verified and the para had also been reduced to Rs.114,917/- by Audit.

The Department was directed to effect balance recovery and para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

D.P. No.93 – Rs.0.115 Million (Muzaffargarh).

15.8.2007 The Department explained that an amount of Rs.24,066/- out of Rs.114,826/- stood recovered.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

83. Para No.72 Page 58 of Audit Report for the year 2000-01; Non-recovery of Rs.0.246 Million.

3.6.2005 Audit had pointed out that non-realization adjustment of secured advance for excess quantity had resulted in non-recovery of Rs.0.246 Million.

The Department explained that efforts were being made to effect the recovery as arrears of land revenue.

The Department was directed to effect recovery at the earliest and to take disciplinary action against the responsible and para was kept pending.

15.8.2007 The Department explained that Mr. Abrar Sultan Superintending Engineer, Provincial Highway Circle, Rawalpindi, had been nominated as Enquiry / probing officer in this case. The case for effecting recovery from the defaulter contractor as “Arrear of Land Revenue” had also been taken with the Deputy Commissioner Islamabad.

The Department was directed to effect recovery at earliest and to take disciplinary action against the responsible and the **para was kept pending.**

84. Para No.73 Pages 58 & 59 of Audit Report for the year 2000-01; Non-Recovery of Professional Tax of Rs.0.122 Million.

3.6.2005 Audit had pointed out that non-realization of professional tax had resulted in non-recovery of Rs.0.122 Million.

The Department explained that recovery of Rs.20,000/- had been effected.

The Department was directed to produce the requisite record for verification of Audit and to effect balance recovery and para was kept pending.

15.8.2007 The Department explained that out of balance recovery of Rs.102,000/-, a sum of Rs.94,000/- had been effected from the security.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

85. Para No.74 Page 59 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.055 Million.

1.6.2005 Audit had observed that 3rd Provincial Building Division; Lahore did not recover the stamp duty from the contractors.

The Department explained that the stamp duty from the contractors had been recovered and the same had also been incorporated in the monthly account for the month of 10/2001 and remaining amount of the stamp duty had also been received in the shape of stamp papers provided in the agreement.

The Department was directed to produce the complete record to Audit for verification and para was settled subject to verification of relevant record.

13.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

86. Para No.75 Pages 59 & 60 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.101 Million.

1.6.2005 Audit had pointed out that non realization of Sales Tax had resulted in non-recovery of Rs.0.101 Million from the contractors.

The Department explained that the requisite sales tax invoices had been verified and accepted by Audit.

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

87. Para No.76 Page 60 of Audit Report for the year 2000-01; Non-Recovery of Renewal Fee of Rs.0.117 Million.

3.6.2005 Audit had pointed out that non-realization of renewal fee had resulted in non-recovery of Rs.0.117 Million.

The Department explained that recovery of Rs.0.123 Million had been effected.

The Department was directed to produce the relevant record to Audit for verification and para was conditionally settled subject to verification of record.

15.8.2007 The Department explained that recovery of Rs.123,000/- was affected vide transfer entry No.4 dated 26-04-2005.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

88. Para No.77 Pages 60 & 61 of Audit report for the year 2000-01; Non-Recovery of Rs.0.067 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that non compliance of estimated provisions resulted in non recovery of Rs.0.067 Million.

The Department explained that the recovery of actual dismantled material amounting to Rs.109,072/-had been recovered from the contractor as per actual dismantling of old material as per site and as per revised T.S. estimate.

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

89. Para No.78 Pages 61 & 62 of Audit Report for the year 2000-01; Likely Loss of Rs.1.162 Million.

2.6.2005 Audit had pointed out that non handling / taking over the furniture & fixture and allied utilities through proper documentation had resulted in a suspected loss of items.

The Department explained that the departmental contention had been verified by Audit from the supporting record.

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

90. Para No.79 Page 62 of Audit report for the year 2000-01; Loss of Rs.0.081 Million.

13.8.2007 The Department explained that the recovery amounting to Rs.80,926/- had been made from the security of the contractor vide T.E. No.4 dated 08-03-2002 and accounted for in the monthly account for the month of 02/2002.

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

91. Para No.80 Page 63 of Audit Report for the year 2000-01; Wastage of Expenditure Rs.6.617 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

3.2.2006 Audit had pointed out that provincial buildings Division, Khanewal could not complete the work due to negligence/ ill-planning despite the availability of funds. So the expenditure incurred on incomplete work was simply wasted.

The Department explained that work had been completed and the college building handed over to the college Administration and functioning since 6-11-2001. Moreover, no loss was caused to the Government.

On the statement of the Administrative Secretary that building had been handed over to the concerned authorities, the **para was settled.**

92. Para No.81 Pages 63 & 64 of Audit Report for the year 2000-01; Non-Incurring of Funds Rs.0.605 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

3.2.2006 Audit had pointed out that violence of financial rules resulted in misappropriation of funds 0.605 Million.

The Department explained that construction of road for Police Station Sadder, Main Channu had been completed.

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

93. Para No.82 Page 64 of Audit Report for the year 2000-01; Non-Adjustment of Rs.4.248 Million.

2.6.2005 Audit had pointed out that blockade of Government money had resulted in non-adjustment of Rs.4.248 Million.

The Department explained that complete recovery of Rs.4.248 Million had been effected and verified by Audit.

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

94. Para No.83 Page 65 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.434 Million Due to Execution of Work Below Specification.

2.6.2005 Audit had pointed out that execution of work below specification had resulted in non-justified payment of Rs.0.434 Million.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

95. Para No.84 Page 66 of Audit Report for the year 2000-01; Excess/ Over allotment of Rs.9.747 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

15.8.2007 The Department explained that major penalty imposed by the C&W Department vide NO. SOE-III(C&W) 12-41/95 dated 16.05.98 was set aside by the Punjab

Service Tribunals vide its judgment made on appeal No.1405/98. Moreover, Appropriation Accounts for the concerned year had already been settled by the PAC.

On the statement of the Secretary that no financial mis-appropriation was involved, the **para was settled.**

96. Para No.85 Page 67 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.29.922 Million.

D.P. No.102 – Rs.0.300 Million.

D.P. No.117 – Rs.29.622 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted paras was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and paras were kept pending.

12.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

15.8.2007 The Department explained that the payment was made as per work done at site after observing all the codal formalities. No irregularity was involved.

The explanation of the Department was accepted and **paras were settled.**

97. Para No.86 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.4.508 Million to the Government.

1.6.2005 Audit had pointed out that acceptance of tenders at higher rates had resulted in loss of Rs.4.508 Million to Government.

The Department explained that the work was of typical nature and no contractor was ready to decrease his rates inspite of prolong negotiations and the lowest competitive rates were accepted in the wider interest of the Government due to urgency for execution and completion of Hospital Staff residences.

The Department was directed to get the matter regularized from the Finance Department and **para was kept pending.**

98. Para No.87 Pages 68 & 69 of Audit Report for the year 2000-01; Non-Credit of Rs.1.713 Million to Government Revenue

D.P. No.126 – Rs.0.3000 Million

2.6.2005 Audit had pointed out that non-compliance of financial rules had resulted in non-credit of Rs.1.713 Million to the head of account.

The Department explained that as a result of verification of recovery amounting to Rs.0.011 Million, the para had been reduced to Rs.1.702 Million.

The Department was directed to effect balance recovery within 90 days and para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

A.P. No.1534 – Rs.171,528/-

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

99. Para No.89 Page 69 of Audit report for the year 2000-01; Irregular Expenditure of Rs.0.086 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that splitting of main work resulted in irregular payment of Rs.0.086 Million.

The Department explained that the works were got done according to the P.W.D specifications and to the entire specifications of the Buildings Department as well as Client Department.

The Department was directed to be careful in future and **para was settled.**

**100. Para No.90 Pages 70 & 71 of Audit Report for the year 2000-01;
Unauthorized Release of Securities of Rs.22.236 Million.**

2.6.2005 Audit had pointed out that violation of contractual provisions had resulted in immature release of securities of Rs.22.236 Million.

The Department explained that the departmental contention had been verified by Audit from the supporting record.

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

**101. Para No.91 Page 71 of Audit Report for the year 2000-01;
Unauthorized Utilization of Saving of Rs.8.050 Million.**

1.6.2005 Audit had pointed out that violation of financial rules had resulted in unauthorized utilization of saving of Rs.8.050 Million.

The Department explained that the overall expenditure of this scheme was within the permissible excess as per financial rules.

The Department was directed to produce the relevant record to Audit for verification and para was kept pending.

2.6.2005 Audit had pointed out that violation of financial rules had resulted in unauthorized utilization of saving of Rs.8.050 Million.

The Department explained that the overall expenditure of this scheme was within the permissible excess as per financial rules. Moreover, a sum of Rs.257,744/- had been recovered and verified by Audit.

The Department was directed to effect balance recovery and **para was conditionally settled subject to verification** of relevant record.

**102. Para No.92 Pages 71 & 72 of Audit Report for the year 2000-01; Non-
Refund of Deposits of Rs.4.287 Million.**

2.6.2005 Audit had pointed out that non-refund of deposits of the other agencies had resulted in un-necessary blockade of Government money of Rs.4.287 Million.

The Department explained that an amount of Rs.4,287,467/- was neither required to be refunded to the concerned department nor required to be credited to Government revenue as pointed out by Audit.

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

103. Para No.93 Page 72 of Audit Report for the year 2000-01; Non-Forfeiture of Security Deposit of Rs.0.420 Million.

2.6.2005 Audit had pointed out that non-forfeiture of security deposit had been resulted in loss of Rs.0.420 Million to the Government.

The Department explained that complete recovery of Rs.0.420 Million had been effected.

Audit observed that profit earned after declaring defaulter the contractor on the security was also required to be forfeited.

The Department was directed to effect recovery within 30 days and para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

104. Para No.94 Page 73 of Audit Report for the year 2000-01; Irregular Award of Work of Rs.1.525 Million.

3.6.2005 Audit had pointed out that acceptance of single tender beyond the competency had been resulted in irregular award of work of Rs.1.525 Million.

The Department explained that the Superintending Engineer, Education Buildings Punjab, Lahore was fully empowered to accept single tender being the highest technical authority.

The Department was directed to produce the relevant record to Audit for verification and para was kept pending.

15.8.2007 The Department explained that SE Education Buildings was fully empower to accept single tender being higher technical authority.

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

105. Para No.95 Pages 73 & 74 of Audit Report for the year 2000-01; Unauthorized Expenditure of Rs.0.061 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that excessive expenditure against the allotment resulted in unauthorized expenditure of Rs.0.061 Million.

The Department explained that the case for regularization of excessive expenditure Rs.45,961/- from Finance Department was under process.

The Department was directed to get the matter regularized within 30 days and para was kept pending.

15.8.2007 The Department explained that the case for regularization of excessive expenditure Rs.45,961/- from Finance Department was under process.

The Department was directed to hold an inquiry as the previous PAC decision was not indicated in the relevant column of the working paper and fix responsibility within 15 days and **para was kept pending.**

106. Para No.97 Pages 74 & 75 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.0.163 Million.

2.6.2005 Audit had pointed out that violation of specifications had resulted in irregular expenditure of Rs.0.163 Million.

The Department explained that the departmental contention had been verified by Audit from the supporting record.

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

107. Para No.98 Pages 75 & 76 of Audit report for the year 2000-01; Overpayment of Rs.0.061 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that violation of financial rules resulted in an over payment of Rs.0.0691 Million to the contractor.

The Department explained that the Secretary to the Government of the Punjab Communication & Works Department was competent to accord Ex-post facto sanction for Rs.61,479/-. The case had been resubmitted to the Chief Engineer DS&M vide EDO W&S Department Rahim Yar Khan letter No.EDO/2261/WS dated 9.10.2006. The concerned Sub-Divisional Officer had passed away. Other person i.e. Sub Engineer had not yet submitted his reply for which reminders had been issued.

The Department was directed to issue a notice to the concerned and **para was settled.**

108. Para No.99 Pages 76 & 77 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure of Rs.2.280 Million.

3.6.2005 Audit had pointed out that unauthorized execution of item of work had resulted in irregular expenditure of Rs.2.280 Million.

The Department explained that the item of “Strip foundation” had been provided in the technically sanctioned estimate and the D.N.I.T. of the work was also approved by the competent authority in which the said item was also provided. Moreover, the Geo Technical Report had also been obtained from Directorate of Design Evaluation and applied Research, Punjab P&D Department, C&W Department, Lahore in which strip foundation was recommended.

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

109. Para No.99
Ist P.B. Division, Rawalpindi – Rs.0.451 Million

3.6.2005 Audit had pointed out that unauthorized execution of item of work had resulted in unauthorized irregular expenditure of Rs.2.280 Million.

The Department explained that no strip foundation had been laid in the foundation of the building and individual RCC columns footing were laid and accordingly technically sanctioned by the competent authority and no irregular payment was involved.

The Departmental contention had been accepted and supported by the Finance Department.

On the recommendation of Finance Department, the **para was settled.**

110. Para No.100 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular Payment of Rs.1.381 Million.

3.6.2005 Audit had pointed out that payment for items of works without inviting tenders had resulted in irregular payment of Rs.1.381 Million.

The Department explained that the work on the Pindi Cricket Stadium had been taken in hand on war footing basis and the same had been completed in a minimum time by resorting to all out efforts and through day and night shifts. During the execution of work, the Chairman World Cup Committee and other members of Management and the District Administration visited the stadium and desired for the execution of certain works which were not included in the original D.N.I.T for the additional work separate approval was accorded.

The Department was directed to hold an inquiry into the matter within 90 days and para was kept pending.

15.8.2007 The Department explained that Mr. Abrar Sultan Superintending Engineer, Provincial Highway Circle, Rawalpindi, had been nominated as Enquiry/probing officer in this case.

The Department was directed to take action against the responsables for not complying with the pervious direction of the PAC-I dated 3-6-2005.

111. Para No.101 Page 78 Audit Report for the year 2000-01; Unauthorized Expenditure of Rs.0.437 Million.

3.6.2005 Audit had pointed out that booking of excess expenditure against the total value of work done had resulted in unauthorized expenditure of Rs.0.437 Million.

The Department explained that against an agreement amount of Rs.1.5 Million for construction of Approach Road at RGH Rawalpindi, actually an expenditure of Rs.0.988 Million including payment of contingency, was booked. Moreover, the work was executed as widening of lift wall, construction of machine room in RGH, Rawalpindi and provision of exhaust duct and civil works for generator set in Holy Family Hospital, Rawalpindi.

The Department was directed to hold an inquiry and produce the relevant record to Audit for verification and para was kept pending.

15.8.2007 The Department explained that inquiry was under process and would be reported in due course of time.

The para was kept pending.

112. Para No.102 Pages 78 & 79 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.076 Million.

1.6.2005 Audit had pointed out that in the absence of pipe fitting for Sui Gas the payment for the purchase of Sui Gas heaters had resulted in unjustified payment of Rs.0.76 million in June 1996.

The Department explained that the Sui Gas pipelines had been laid in accordance with the provision of technically sanctioned estimate and the heaters installed were functioning properly and certificate regarding proper functioning of Sui Gas heaters had been issued by the District & Sessions Judge, Gujranwala.

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

113. Para No.103 Pages 79 & 80 of Audit report for the year 2000-01; Unjustified Payment of Rs.0.114 Million.

15.8.2007 The Department explained that the payment had been made in accordance with T.S. estimate and according to agreement of the contractor, no irregularity was involved.

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

114. Para No.104 Page 80 of Audit Report for the year 2000-01; Unauthorized payment of Rs.0.345 Million.

2.6.2005 Audit had pointed out that some items of work which were neither sanctioned in the technically sanctioned estimate nor depicted in the D.N.I.T.

The department explained that items of works had been incorporated in the revised estimate.

Audit observed that items were not included in the original estimate.

The Department was directed to produce approval of the Authority who accorded administrative approval to Audit for verification and para was kept pending.

13.8.2007 The Department explained that para comprised of the following two parts:-

Part-I: advance para No.99(Rs.235,173).

Adjustment involved AP No.99 (Rs.235,173) had been verified and accepted by Audit. The amount of Draft para was reduced from Rs.345,313/- to Rs.110,140/- (Rs.345,313 – Rs.235,173).

This **part of the para was kept pending.**

Part-II: advance para No.94(Rs.110,140).

The revised T.S for Rs.5,709,000/- was accorded by the Superintending Engineer Provincial Buildings Circle No. 2 Lahore.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

115. Para No.105 Page 81 of Audit report for the year 2000-01; Fictitious Expenditure of Rs.0.090 Million.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred.

The Department was directed to submit complete working papers with the comments of the Audit during next meeting of the Department and para was kept pending.

12.1.2007 Audit had pointed out that payment for deleted items resulted in fictitious expenditure of Rs.0.090(M).

The Department explained that the competent authority, Superintending Engineer, Provincial Buildings Circle, D.G. Khan had accorded amended technical sanction.

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

116. Para No.106 Pages 81 & 82 of Audit Report for the year 2000-01; Non-Adjustment of Advance Payment of Rs.3.941 Million.

(D.P. No.38 – Rs.1.388 Million.)

2.6.2005 Audit had pointed out that non receipt of vouched account had resulted in non-adjustment of advance payment of Rs.3.941 Million.

The Department explained that vouched account amounting to Rs.2,553,000/- had been verified by Audit and para was reduced from Rs.3.941 Million to Rs.1.388 Million.

The Department was directed to produce vouched account amounting to Rs.1.388 Million and para was conditionally settled subject to verification of relevant record.

13.8.2007 The Department explained that the vouched account amounting to Rs.13,80,427/- had been verified by Audit.

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

117. Para No.107 Pages 82 & 83 of Audit Report for the year 2000-01; Unauthorized Payment of Rs.0.595 Million.

1.6.2005 Audit had pointed out that non-accountal of ceiling fans had resulted in an unauthorized payment of Rs.0.595 Million.

The Department explained that the requisite record had been verified by Audit.

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

118. Para No.108 Page 83 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.0.177 Million.

3.6.2005 Audit had pointed out that incorrect revision of estimate had resulted in irregular expenditure of Rs.0.177 Million.

The Department explained that during the execution of work, the scope of work was enhanced and revised estimate was accorded by the competent authority.

Audit observed that no excess beyond the revised estimate was admissible.

The Department was directed to get regularization from the Finance Department and para was kept pending.

13.8.2007 The Department explained that the revised estimate of the scheme was sanctioned technically for Rs.5.726 (M) on the notified premium by the Finance Department and the expenditure incurred on the scheme was within the limit of permissible excess.

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

(Highways)

119. Para No.1 Page 9 of Audit Report for the year 2000-01; Misappropriation of Rs.0.797 Million.

3.9.2005 Audit had pointed out that non realization of cost of bitumen had resulted in non-recovery of Rs.0.797 Million.

The Department explained that an inquiry had been conducted by the inquiry officer which was still under process.

The Department was directed to take appropriate action and **para was kept pending.**

120. Para No.2 Pages 9 & 10 of Audit Report for the year 2000-01; Loss of Rs.0.141 Million.

1.9.2005 Audit had pointed out that theft of cash had resulted in loss of Rs.0.141 Million to Government.

The Department explained that complete recovery had been effected and verified by Audit.

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

121. Para No.3 Page 10 of Audit Report for the year 2000-01; Loss of Rs.0.107 Million to Government.

5.5.2007 The Department explained that as a result of verification of record, the amount of Para-reduced from Rs.107,352/- to Rs.98,352/-. The balance amount would be affected in the light of the latest decision on the appeal of Sub Engineer submitted to the Chief Engineer Punjab (S) Highway Department Lahore.

The Department was directed to finalize the case within 30 days and **para was kept pending.**

122. Para No.4 Page 11 of Audit Report for the year 2000-01; Non-Accountal of Material of Rs.5.218 Million.

1.9.2005 Audit had pointed out that neither the material had been received nor the cheque was received back.

The Department explained that all the relevant record i.e. consumption of Bitumen and Spare Parts had been verified by Audit from the original CA/DA register and resultantly para was settled by the D.A.C. in its meeting held on 22-23 July 1999.

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

123. Para No.5 Pages 11 & 12 of Audit report for the year 2000-01; Misappropriation of Bitumen of Rs.0.546 Million.

D.P No.123 – Rs.0.460 Million.

15.8.2007 The Department explained that as a result of verification of record, contention of the Department for Rs.0.460 Million had been verified by Audit.

The Department was directed to effect the balance recovery within 90 days and **para was settled subject to verification** of balance recovery.

124. Para No.5
D.P No.383 – Rs.0.086 Million.

14.11.2009 The Department explained that the verification for 46 M. Ton bitumen had been made and para reduced from Rs.0.456 Million to Rs.0.086 Million regarding consumption of 18 M. Ton bitumen issued to M/S Arshad Javed & Company. The actual quantity of bitumen issued was 10 M.Ton and not 18 M. Ton as cleared from the contractor ledger against resurfacing of Gujranwala Hafizabad Pindi Bhattian Road.

The Committee directed that the recovery of outstanding amount should be made and be got verified by Audit and submit report within 60 days.

The **para was kept pending**.

125. Para No.6 Page 12 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.4.705 Million.

1.9.2005 Audit had pointed out that material had been mis-appropriated.

The Department explained that accountal of the material costing Rs.4.480 Million had been verified by Audit.

The Department was directed to get the balance accountal verified and para was settled subject to verification of relevant record by Audit.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

126. Para No.7 Page 13 of Audit Report for the year 2000-01; Loss of Rs.0.126 Million to Government.

1.9.2005 Audit had pointed out that two Number Boats of unifloats had been stolen.

The Department explained that 2 Number Unifloats had been stolen and F.I.R dated 31.08.2000 had been lodged with the Police Department. The case was being perused with Police Department vigorously. Moreover, the custodian Sub Engineer Mr. Naseer Ahmed had since expired on 03.08.2004.

The Department was directed to get the loss written off by the competent authority and para was settled.

11.8.2007 The Department explained that the case had been submitted to the higher authorities for getting the sanction of write off from the competent authority.

The Department was directed to get the loss written off by the competent authority and **para was settled subject to verification** of relevant record.

127. Para No.8 Pages 13 & 14 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.0.128 Million.

5.5.2007 Audit had pointed out that consumption of material without approval resulted in misappropriation of material of Rs.0.128 million.

The Department explained that the material was consumed vide M.B. No.435/1994 and also entered in R.M.R of the road. The Karry was laid at site directly and hence it was not entered in the R.M.R. The record may be verified.

The Department was directed to get the requisite record verified by the Audit within 30 days and **para was kept pending**.

128. Para No.9 Page 14 of Audit Report for the year 2000-01; Misappropriation of Rs.1.345 Million.

Highways Division, Khushab – Rs.1.345 Million

14.11.2009 The Department explained that the reserved price for the collection of toll tax for an amount of Rs.55,471,297/- for a period of 36 months was approved by the competent authority. Therefore, monthly installment was Rs.1,540,869/-. When the Department started toll tax collection in July 2000, the axle load control was strictly imposed and the traffic beyond controlled axle load was not allowed, Moreover, due to seasonal variation, the traffic volume was also on lower side during the relevant period. Even then the monthly collection of toll tax was more than that amount approved in the reserved price.

The Department was directed to produce the requisite record to Audit for verification and submit a probe report within one month and the **para was kept pending**.

129. Para No.10 Pages 14 & 15 of Audit report for the year 2000-01; Loss of Rs.7.390 Million to Government.

15.1.2007 Audit had pointed out that shortage of material resulted in loss of Rs.7.39 Million to the Government.

The Department explained that the counting of the material was re-exercised and as a result of that the shortage reduced to Rs.8700/- as was reported by the Executive Engineer, Highway Division, Faisalabad.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

130. Para No.11 Pages 15 & 16 of Audit Report for the year 2000-01; Embezzlement of Rs.3.858 Million.

1.9.2005 Audit had pointed out that less collection of toll tax had resulted in embezzlement of Rs.3.858 Million.

The Department explained that bids had been invited time and again after wide publicity in the press and quoted bid was rejected being less from the reserved price of Rs.1,21,07,650/- fixed by the competent authority. Lastly the highest bid of Rs.84,07,786/- was received on 12-8-1999 and the same was recommended to the Finance Department for approval which was tuned down with the direction to re-invite the tenders. Whereas tenders were again invited on 23-10-1999 but no one participated in the auction on this date. Moreover, the department had made all efforts to award to the contract after fulfilling all usual formalities but remained fruitless due to the reason that Reserved Price fixed by the department was not realistic.

The Department was directed to inquire into the matter and para was kept pending.

3.5.2007 The Department explained that inquiry proceedings as directed by PAC had been started, Secretary C&W Department Government of the Punjab had directed Superintending Engineer Provincial Highway Circle Faisalabad to probe into the matter. Moreover, the Department had made all efforts to award to the contract after fulfilling all usual formalities but remained fruitless due to the reason that reserved price fixed by the Department was not realistic.

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

131. Para No.12 Page 16 of Audit Report for the year 2000-01; Loss of Material Rs.0.109 Million.

3.9.2005 Audit had pointed out that shortage of material had resulted in a loss of Rs.0.109 Million to Government.

The Department explained that recovery of Rs.25,000/- had been effected.

Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery within 90 days and **para was kept pending.**

132. Para No.13 Pages 16 & 17 of Audit Report for the year 2000-01; Embezzlement of Rs.0.928 Million.

3.9.2005 Audit had pointed out that less collection of toll tax had resulted in embezzlement of Rs.0.928 Million.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

133. Para No.14 Pages 17 & 18 of Audit Report for the year 2000-01; Misappropriation of Bitumen of Rs.0.059 Million.

3.9.2005 Audit had pointed out that non-accountal of 23 drums bitumen had resulted in miss-appropriation of Rs.0.059 Million.

The Department explained that efforts were being made to effect recovery.

The Department was directed to effect recovery at the earliest and **para was kept pending.**

134. Para No.15.1 Pages 18 & 169 of Audit Report for the year 2000-01; Overpayment of Rs.3.019 Million.

PDP No.219 Highways Division, Lahore- Rs.0.890 Million.

2.9.2005 Audit had pointed out that non-utilization of dismantled material resulted in an overpayment of Rs.3.019 Million to the contractor.

The Department explained that recovery of Rs.0.890 Million had been effected and verified by Audit and para was reduced to Rs.2.129 Million.

The Department was directed to effect the recovery at the earliest and **para was kept pending.**

**135. Para No.15.2
Highways Division, Kasur – Rs.0.858 Million**

5.5.2007 Audit had pointed out that non utilization of dismantled material resulted in an overpayment of Rs.3.019 million to the contractor.

The Department explained that as regards Draft Para No. 15(209) regarding Highway Division Kasur, the dismantled material of existing brick pavement had been fully re-used in accordance with the provision of Technical Sanctioned Estimate. This had been verified by audit. The amount of draft para was further reduced to Rs.0.666(M).

The Department was directed to effect the balance recovery and **para was settled subject to verification** of relevant record.

136. **Para No.15.3**
Highways Division, Sheikhpura – Rs.0.269 Million

14.11.2009 The Department explained that the item of work i.e. dismantling of brick edging was not incorporated in the rough cost as well as detailed estimate. Accordingly the payment was not made to the contractor against the said item. Hence the recovery as pointed out by audit could not be effected from the contractor. The detailed estimate was technically sanctioned by the Chief Engineer (North) Punjab Highway Department Lahore vide letter No.1276/S dated 20.8.2002.

The **para was kept pending** for verification of record by Audit and report be submitted to the Public Accounts committee-I within one month.

137. **Para No.15.4**
PDP No.184 Highways Division, Okara – Rs.0.223 Million

3.9.2005 Audit had pointed out that non-realization of dismantled material had resulted in an overpayment of Rs.3.019 Million to the contractors.

The Department explained that recovery of Rs.1.816 Million had been verified by Audit and para was reduced to Rs.1.203 Million.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending**

138. **Para No.15.5**
PDP No.210 Highways Division, Okara – Rs.0.497 Million

3.9.2005 Audit had pointed out that non-realization of dismantled material had resulted in an overpayment of Rs.3.019 Million to the contractors.

The Department explained that recovery of Rs.1.816 Million had been verified by Audit and para was reduced to Rs.1.203 Million.

The Department was directed to effect the balance recovery at the earliest and para was kept pending

14.11.2009 The Department explained that out of Rs.0.319 Million a sum of Rs.0.242 Million had been recovered and thereafter the amount of para was reduced to Rs.0.077548 Million which was outstanding against M/S Iqbal Khan & Co. and efforts were being made to recover the outstanding dues.

The Department was directed to recover balance amount and got it verified by Audit within two months under intimation to the Public Accounts Committee-I and the **para was settled subject to balance recovery** and verification of requisite record by Audit.

The Committee further directed that in those cases where the recoveries were being delayed, recovery should be taken with mark up and action against responsables be taken.

139. Para No.15

1.9.2005 Audit had pointed out that non utilization of dismantled material had resulted in an overpayment of Rs.3.019 Million to the contractors.

The Department explained that recovery of Rs.19,164/- had been effected from the security deposit of the contractor. Moreover, the Audit had taken only 11,000 Sft existing soling and worked out its difference with the crushed stone, sub-base rates, which was incorrect whereas 68,000 Sft brick soling was accounted for in the final bill.

The Department was directed to get the facts verified by Audit and para was kept pending.

Highways Division, Multan – Rs.0.172 Million

3.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

140. Para No.15.8

PDP No.162 Highways Division, D.G. Khan – Rs.0.110 Million.

3.9.2005 Audit had pointed out that no utilization of dismantled material had resulted in an over payment of Rs.3.019 Million to the contractors.

The Department explained that recovery of Rs.1.816 Million had been verified by Audit and para was reduced to Rs.1.203 Million.

The Department was directed to effect recovery at the earliest and **para was kept pending.**

141. Para No.16.1 Page 19 of Audit report for the year 2000-01; Overpayment of Rs.1.266 Million.

(PDP No.91 Highways Division, Sialkot – Rs.0.232 Million)

15.1.2007 Audit had pointed out that double measurements resulted in and overpayment of Rs.1.266 Million to the contractors.

The Department explained that the printed draft Para No.16 for the year 2000-01 worth recovery of Rs.1.260 Million was a combined Draft Para which relates to Highway Division, Sialkot Gujranwala & Jhung. Out of Rs.1.266 Million overpayment of Rs.0.232 Million as pointed out by Audit relates to Highway Division, Sialkot. Moreover, the over payment of Rs.0.232 Million as pointed out by Audit in Audit Para No.34, due to double measurement of item of Base Course, had been adjusted/ recovered in CC 28th and Final Bill entered in MB No.1196/103 at page No.74 to 81, where in the paid quantity of Base Course was within quantity as provided in the acceptance letter.

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

142. Para No.16.2
PDP No.132 Highways Division, Gujranwala – Rs.0.171 Million.

2.9.2005 Audit had pointed out that double measurements resulted in an overpayment of Rs.1.266 Million to the contractors.

The Department explained that recovery of Rs.0.171 million had been verified by Audit and para was reduced to Rs.1.095 Million.

The Department was directed to effect balance recovery at the earliest and **para was kept pending.**

143. Para No.16.3 to 5
Highways Division, Jhang – Rs.0.863 Million

5.5.2007 The Department explained that recovery of overpayment Rs.52,731/- regarding Highway Division Jhang had been adjusted through overall measurements in respect of AP No.30 and verified leaving balance for Rs.73,099/- pertaining of AP No.29.

The explanation of Department regarding Highway Division Jhang was accepted and part of this para was settled while remaining parts of the **para were kept pending.**

144. Para No.17.1 Pages 19 & 170 of Audit Report for the year 2000-01; Overpayment of Rs.0.602 Million.

Highways Division, Jhang – Rs.0.056 Million

14.11.2009 The Department explained that para related to widening/improvement of Khushab Muzaffargarh road regarding regular excavation for laying sub-base in widened portion and a para of the same nature for the year 1999-2000 had already been settled by the last PAC. The Department further explained that payment was made in accordance with the requirements at site and existed in technically sanctioned estimate approved by the Superintending Engineer.

The **para was conditionally settled subject to verification** of requisite record by Audit.

145. Para No.17.2
Highways Division, Khanewal – Rs.0.069 Million

11.8.2007 The Department explained that recovery of Rs.0.069 (M) had since been verified by Audit.

The Department was directed to get facts verified by Audit and **para was settled subject to verification** of relevant record.

146. Para No.17.3
Highways Division Lodhran Rs.0.195 Million

1.9.2005 Audit had pointed out that violation of specifications and instructions had resulted in an overpayment of Rs.0.602 Million to the contractors.

The Department explained that in view of the standing rates committee decision, the payment made was in order and also within the provision of the T.S. Estimate and this Para was based on Advance Para No.7 for the Year 2000-2001 which was discussed in DAC meeting held on 15.02.2005 and was settled.

Audit observed that recovery of Rs.0.153 Million out of Rs.0.195 Million had been verified and para was reduced to Rs.0.042 Million.

The Department was directed to effect balance recovery and para was kept pending.

3.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

5.5.2007 The Department explained that after verification of the record, total recovery of the draft para had been effected and verified by Audit.

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

147. **Para No.17.4**
Highways Division Multan Rs.0.089 Million

1.9.2005 Audit had pointed out that violation of specifications and instructions had resulted in an overpayment of Rs.0.602 Million to the contractors.

The Department explained that total excavation paid in the final bill was 223,475 Cft. whereas deduction had been made only for the quantity of 220,542 Cft leaving behind 2,933 Cft. un-accounted for. Therefore an amount of Rs.587/- had been recovered from the security deposit of the contractor.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

3.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

148. **Para No.17.5**
DP No.36 Highways Division, Bahawalpur – Rs.0.057 Million

13.1.2007 Audit had pointed out that violation of specifications and instructions resulted in an overpayment of Rs.0.602 Million to the contractor.

The Department explained that 2nd revised estimate was sanctioned on 14.4.2001 after getting 2nd revised approval from DDC Bahawalpur. Where as account of the contractor was finalized on 23.6.2001. As such approval from Finance Department was not required.

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

149. **Para No.17.6**
Highways Division R.Y. Khan Rs.0.136 Million

1.9.2005 Audit had pointed out that violation of specification and instructions had resulted an overpayment of Rs.0.602 Million to the contractor.

The Department explained that Audit comments were not depicted in the working paper as same were awaited from Audit.

The para was kept pending.

15.1.2007 Audit had pointed out that violation of instructions resulted in overpayment of Rs.0.136 (M).

The Department explained that the recovery of Rs.0.098 Million had been verified by Audit. Moreover, the item of regular excavation was provided in the estimate for making room to lay Sub base course. Without execution of regular excavation, the laying of Sub base course was not possible. The item of regular excavation had been provided in T.S estimate by Chief Engineer. Therefore the payment was in order and recovery of Rs.0.136 Million as pointed out by Audit was not justified.

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

3.5.2007 The Department explained that as regards D.P No.17 (38) of Rs.0.136 Million relating to Highway Division, R.Y.Khan which consists of 2 No. A.P. i.e AP No.35 & AP No.36. As regarding of A.P 35 for Rs.0.079 (M), recovery had already been verified and amount of this A.P was reduced to Rs."Nil".

The part of this **para was settled subject to verification** of relevant record.

150. Para No.18 Pages 20 & 21 of Audit Report for the year 2000-01; Overpayment of Rs.0.984 Million.

1.9.2005 Audit had pointed out that filling on stone into gabion 50% hammer dressed and 50% un-dressed without provision of estimate/agreement and this had resulted in overpayment.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

151. Para No.19 Page 21 of Audit Report for the year 2000-01; Overpayment of Rs.0.464 Million.

1.9.2005 Audit had pointed out that excessive measurements had resulted in an overpayment of Rs.0.464 Million to the contractors.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

2.9.2005 Audit had pointed out that excessive measurements resulted in an over payment of Rs.0.464 Million to the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

152. Para No.20 Pages 21 & 22 of Audit Report for the year 2000-01; Overpayment of Rs.0.063 Million.

2.9.2005 Audit had pointed out that excessive measurements and non-deduction of road crust resulted in an overpayment of Rs.0.063 million to the contractors.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

153. Para No.21 Pages 22 & 23 of Audit Report for the year 2000-01; Overpayment of Rs.5.687 Million.

1.9.2005 Audit had pointed out that paying of composite rate instead of labour rate had been resulted in overpayment of Rs.5.687 Million.

The Department explained that in view of the report of Road Research and Material Testing Institute and the revised administrative approval by the PDWP as well as provisions made in the original/revised Technically Sanctioned estimates and DNIT/ acceptance letter, it was obvious that the material obtained from the excavation was not suitable for use as road construction material. The material was suitable for embankment formation and accordingly appropriate credit of Rs.31,350/- had been made in the item of work "Making Embankment" through adjustment from the security deposit of the contractor vide T.E No.3 of 06/2004 final.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

154. Para No.22 Page 23 of Audit Report for the year 2000-01; Overpayment of Rs.0.793 Million.

2.9.2005 Audit had pointed out that excessive measurement resulted in excess payment of Rs.0.793 Million to the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

155. Para No.23 Pages 23 & 24 of Audit Report for the year 2000-01; Overpayment of Rs.0.395 Million.

156. Para No.34 Pages 30 & 31 of Audit Report for the year 2000-01; Overpayment of Rs.0.373 Million.

2.9.2005 Audit had pointed out that excessive measurements resulted in an overpayment to the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

157. Para No.24 Page 24 of Audit Report for the year 2000-01; Overpayment of Rs.0.165 Million.

2.9.2005 The Department explained that Audit comments were not depicted in the working paper as same were awaited from audit.

The para was kept pending.

4.5.2007 The Department explained that the Departmental contention had been verified by audit from supporting record.

On the recommendation of audit, the **para was settled.**

158. Para No.25 Page 25 of Audit Report for the year 2000-01; Overpayment of Rs.0.098 Million.

2.9.2005 Audit had pointed out that incorrect application of rate resulted in an overpayment of Rs.0.098 Million to the contractor.

The Department explained that complete recovery had effected and verified by Audit.

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

**159. Para No.26 Pages 25 & 26 of Audit Report for the year 2000-01;
Overpayment of Rs.0.180 Million.**

2.9.2005 Audit had pointed out that violation of sanctioned provision had resulted in an over payment of Rs.0.187 Million to the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

**160. Para No.27 Page 26 of Audit Report for the year 2000-01;
Overpayment of Rs.0.085 Million.**

2.9.2005 Audit had pointed out that separate payment of cement concrete had resulted in an overpayment of Rs.0.085 Million to the contractor.

The Department explained that the payment for the item P.C.C.(1:6:12) was meant for the foundation which was available in the estimate and accordingly payment had been made to the contractor.

The Department was directed that to get the record verified by Audit and **para was settled subject to verification** of relevant record.

**161. Para No.28 Page 27 of Audit report for the year 2000-01; Overpayment
of Rs.0.422 Million.**

15.1.2007 Audit had pointed out that unjustified measurements of base course and brick edging resulted in an overpayment of Rs.0.422 Million to the contractor.

The Department explained that the item of Sub Base Course was executed in the said reaches. The same was accordingly measured/ entered in the MB and paid to the contractor. As such, there was no overpayment.

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

**162. Para No.29 Pages 27 & 28 of Audit report for the year 2000-01;
Overpayment/Loss of Rs.0.365 Million.**

15.1.2007 Audit had pointed out that unauthorized change in quantities resulted in an overpayment / loss of Rs.0.365 Million.

The Department explained that the quantities of acceptance letter were as per revised TS estimate duly sanctioned by Chief Engineer (North), Punjab Highway Department, Lahore.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.8.2007 The Department explained that the increase / decrease in quantities had been regularized by grant of revised technical sanction by the Chief Engineer. (North) Punjab Highway Department, Lahore.

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

163. Para No.30 Page 28 of Audit report for the year 2000-01; Overpayment of Rs.0.494 Million.

15.8.2007 The Department explained that payments had been made to the contractor according to the site and within TS estimate. There was no excess payment to the contractor.

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

164. Para No.31 Pages 28 & 29 of Audit report for the year 2000-01; Overpayment of Rs.0.310 Million.

D.P. No.179 Highway Division, Hafizabad.– Rs.0.214 Million

15.8.2007 The Department explained that price variation for bitumen was allowed to the contractors as per clause 55(2) VI of contractor agreement/Finance Department. Notification No. RO (Tech) FD-1-2/90 dated 30.1.1993.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

165. Para No.31
D.P. No.187 Highway Division, Hafizabad.– Rs.0.096 Million

14.11.2009 The Department explained that the amount of para had already been reduced from Rs.0.310 Million to Rs.0.214 Million and the work had been completed and final bill of this work had been passed wherein only recovery of Rs.0.214 Million was outstanding due to non availability of funds against the work involved in the Audit para. The matter was being pursued with the District Government. That recovery would be effected as soon as funds got received.

The **para was kept pending.**

166. **Para No.32 Pages 29 & 30 of Audit report for the year 2000-01; Overpayment of Rs.0.080 Million.**
167. **Para No.58.9 Pages 46, 47 & 171 of Audit report for the year 2000-01; Non-Recovery/Adjustment of Secured Advance of Rs.6.572 Million.**
- Highways Division, Rajanpur – Rs.0.206 Million
168. **Para No.63.5 Pages 50 & 171 of Audit report for the year 2000-01; Non-Recovery of Rs.9.352 Million.**
- Highways Division, Kasur – Rs.0.325 Million
169. **Para No.65.6 Pages 51, 52 & 172 of Audit report for the year 2000-01; Non-Adjustment of Rs.38.881 Million.**
- Highways Division, D.G. Khan – Rs.0.400 Million
170. **Para No.67.6 Pages 52, 53 & 172 of Audit report for the year 2000-01; Non-Recovery of Risk and Cost of Rs.4.533 Million.**
- Highways Division, Rajanpur – Rs.0.148 Million
171. **Para No.68 Pages 53 & 54 of Audit report for the year 2000-01; Non-Recovery of Rs.4.962 Million.**
172. **Para No.69 Pages 54 & 55 of Audit report for the year 2000-01; Non-Recovery of Rs.1.483 Million.**
173. **Para No.85.11 Pages 65 & 174 of Audit report for the year 2000-01; Non-Accountal/Auction of Machinery/Material and Empty Tar Drums of Rs.32.636 Million.**
- Highways Division, D.G. Khan – Rs.0.155 Million
174. **Para No.106 Page 79 of Audit report for the year 2000-01; Unjustified Payment of Rs.1.135 Million.**
175. **Para No.116 Pages 86 & 87 of Audit report for the year 2000-01; Wasteful Expenditure of Rs.25.388 Million.**
176. **Para No.117 Pages 87 & 88 of Audit report for the year 2000-01; Unauthorized Payment of Rs.0.278 Million.**

177. Para No.118 Page 88 of Audit report for the year 2000-01; Unjustified Payment of Rs.0.363 Million.

178. Para No.119 Page 89 of Audit report for the year 2000-01; Unauthorized Payment of Rs.0.319 Million.

15.8.2007 The Department explained that the Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the above mentioned **paras were settled.**

179. Para No.33 Page 30 of Audit Report for the year 2000-01; Overpayment of Rs.0.395 Million.

(A.P. No.8 – Rs.279,657.60)

1.9.2005 Audit had pointed out that incorrect application of rates had resulted in an overpayment of Rs.0.395 Million to the contractor.

The Department explained that the works had been carried out in accordance with the provision of T.S. estimate and no overpayment was involved.

The explanation of the department was accepted and **para was settled.**

(A.P. No.9 – Rs.115,829.52)

2.9.2005 Audit had pointed out that incorrect application of rates resulted in an overpayment of Rs.0.395 Million to the contractor.

The Department explained that portion of Pile between N.S.L. and below pier/ abutment Cap should be treated as Conc. Pile or Column. Field officers had believed that conc. should be paid as pile and not as R.C.C. Column. In UCC pile work could only be executed by using floating platform. The Contractor had claimed boring of pile from the surface of floating platform i.e.FSL. Moreover, in view of the case, casing had not been paid as a separate pay item then contractor should be paid the cost of constructing platform and providing casing minus cost of shattering including in the analysis of rate. However, cost of boring and engagement of rig cannot be paid to contractor for portion of pile above NSL.

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

180. Para No.35 Page 31 of Audit Report for the year 2000-01; Overpayment of Rs.4.426 Million.

1.9.2005 Audit had pointed out that payment in excess of the provision of technically sanctioned estimate had resulted in an overpayment of Rs.4.426 Million to the contractor.

The Department explained that the additional quantities had been sanctioned in the revised estimate.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record by Audit.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

181. Para No.36 Page 32 of Audit Report for the year 2000-01; Overpayment of Rs.0.483 Million.

5.5.2007 Audit had pointed out that excessive measurements and non deduction of road crust resulted in an overpayment of Rs.0.483 million to the contractors.

The Department explained that the recovery of Rs.0.339 Million had been effected vide T.E.No.1 for the month of 03-2007. The recovery on account of deduction of road crust from the quantity of earth work in embankment had been made. The amount of Rs.48000/- had already been recovered vide T.E.No.1 04-2005. Which had also been verified by Audit.

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

182. Para No.37 Pages 32 & 33 of Audit Report for the year 2000-01; Overpayment of Rs.0.102 Million.

5.5.2007 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.102 million to the contractor.

The Department explained that the work had been executed strictly in accordance with the provisions in the T.S. estimate where in provision for 10 ½ feet wide base course as overlay on existing soling was made. The work was got executed accordingly. The road was constructed 10' wide in the reaches where dismantling was involved. The Audit had framed this para on the basis of the matalled width in the dismantling portion without considering the provisions in the technical sanctioned estimate. The TST was also got executed as per technically sanctioned estimate. The contention of Audit was contrary to the provisions of the technically sanctioned estimate. The record may be verified.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

**183. Para No.38 Page 33 of Audit Report for the year 2000-01;
 Overpayment of Rs.1.074 Million.**

14.11.2009 The Department explained that the item of P/L plant premixed 2” thick had been provided/sanctioned in the revised estimate technically sanctioned by the Chief Engineer vide letter No.375/1238/PLG(III) dated 25.10.1999. Department further explained that width of road was increased at curves, intersection and approaches of culverts. The increased quantities were incorporated in revised estimate.

The Committee directed that record be got verified by Audit and the **para was kept pending.**

**184. Para No.39 Page 34 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.192 Million.**

14.11.2009 The Department explained that the item of work i.e. P/L plant premixed 2” thick asphalt on ramps as per site requirement was incorporated in revised estimate which was technically sanctioned by the worthy Chief Engineer (North) Punjab Highway Department, Lahore vide letter No.375/1238/PLG(III) dated 25.10.1999. Moreover the payment was made to the contractor as per technically sanctioned estimate. The Department produced the record to the Audit for verification.

The Committee directed that the record be got verified by Audit and the **para was kept pending.**

**185. Para No.40 Pages 34 & 35 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.657 Million.**

3.9.2005 Audit had pointed out that excessive measurement had resulted in an overpayment of Rs.0.657 Million to the Contractor.

The Department explained that the case was still pending in the court of law.

The **para was kept pending being subjudice.**

**186. Para No.41 Page 35 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.236 Million.**

3.9.2005 Audit had pointed out that unauthorized measurements had resulted in an overpayment of Rs.0.236 million to the contractor.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

187. Para No.42 Pages 35 & 36 of Audit report for the year 2000-01; Overpayment of Rs.0.095 Million.

15.1.2007 Audit had pointed out that payment for excessive quantity resulted in an overpayment of Rs.0.045 Million to the contractor.

The Department explained that the overall measurement of earthwork and roads crush had been taken in 4th running bill vide M.B.No.3757 Page No. 44 to 53 in the interest of Government. However there was no excess over the revised T.S. Estimate.

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

188. Para No.43 Page 36 of Audit report for the year 2000-01; Overpayment of Rs.0.067 Million.

15.1.2007 Audit had pointed out that excessive measurement resulted in an overpayment Rs.0.067Million to the contractor.

The Department explained that the work had been completed as per T.S estimate and finalized accordingly.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

189. Para No.44 Page 37 of Audit report for the year 2000-01; Overpayment of Rs.0.690 Million.

15.1.2007 Audit had pointed out that overall measurement resulted in overpayment of Rs.0.690 million.

The Department explained that the quantities paid to the contractor, as a result of overall measurement were within the sanctioned estimate.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

190. Para No.45 Pages 37 & 38 of Audit report for the year 2000-01; Overpayment of Rs.0.132 Million.

191. Para No.83 Pages 63 & 64 of Audit report for the year 2000-01; Short Recovery of Interest/Income Tax of Rs.0.079 Million.

15.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

192. Para No.46 Pages 38 & 39 of Audit report for the year 2000-01; Overpayment of Rs.0.063 Million.

15.1.2007 Audit had pointed out that extra payment resulted in overpayment of Rs.0.063 Million to the contractor.

The Department explained that the excavation had been made as per design and grade for laying sub base/ base in widening portion of the old embankment of the road laid in the estimate duly sanctioned by the Chief Engineer.

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

193. Para No.47 Pages 39 & 40 of Audit Report for the year 2000-01; Overpayment of Rs.0.341 Million.

1.9.2005 Audit had pointed out that fictitious measurement had resulted in an overpayment of Rs.0.341 Million to the contractor.

The Department explained that the vertical curves had been removed and saving obtained through reduction in length had been utilized for extension of road and the revised scope of work had also been got technically sanctioned from competent authority. Moreover, quantity of Regular Excavation had been deducted from the quantity of Earthwork for embankment. Hence, no over payment was made.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

3.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

194. Para No.48 Page 40 of Audit Report for the year 2000-01; Overpayment of Rs.0.176 Million.

195. Para No.84.1 Pages 64 & 173 of Audit Report for the year 2000-01; Less Recovery of Rent Rs.9.215 Million.

Highways Division, Narowal – Rs.0.155 Million

5.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

196. Para No.49 Page 41 of Audit Report for the year 2000-01; Overpayment of Rs.0.159 Million.

197. Para No.50 Pages 41 & 42 of Audit Report for the year 2000-01; Overpayment of Rs.0.154 Million.

1.9.2005 Audit had pointed out that excessive measurement had resulted in overpayments to the contractor.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit the **paras were settled.**

198. Para No.51 Page 42 of Audit report for the year 2000-01; Overpayment of Rs.0.787 Million.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned three **para was settled.**

199. Para No.52 Pages 42 & 43 of Audit Report for the year 2000-01; Overpayment of Rs.0.220 Million.

2.9.2005 Audit had pointed out that excessive measurements and non-deduction of the area of bridge had resulted in an overpayment of Rs.0.220 million to the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

200. Para No.53 Pages 43 & 44 of Audit Report for the year 2000-01; Overpayment of Rs.0.123 Million.

15.8.2007 The Department explained that the Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

14.11.2009 The Department explained that there were no excess payment had been made to the contractor. Further the record had been verified by Audit and contention of the Department had been accepted by Audit.

The Committee accepted the explanation of the Department and the para was settled. Para was already settled in the meeting of Public Accounts Committee-I held on 15.08.2007.

201. Para No.54 Page 44 of Audit Report for the year 2000-01; Overpayment of Rs.0.494 Million.

1.9.2005 Audit had pointed out that payment at higher rates had been resulted in an overpayment of Rs.0.494 Million to the contractor.

The Department explained that as per record and rates quoted by the contractor in the bid and his subsequent under taking the rates paid were in order. Moreover, on the basis of undertaking, the tender was computed according to the quantities given in the T.S. which was an overall excess of 4.44% over T.S. and the same was approved by the competent authority being within permissible limit and acceptance was issued accordingly. Hence no overpayment was involved.

Audit observed that the contention of the Department was not tenable and department was required to investigate the matter.

The Department was directed to hold an inquiry within 60 days and fix responsibility and para was kept pending.

3.5.2007 The Department explained that in compliance with PAC direction, the C&W Department had directed Superintending Engineer, Provl: H/Way Circle Multan to probe the matter. The Probing Officer had submitted his report to C&W Department. Further action would be taken according to instructions by Competent Authority.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

11.8.2007 The Department explained that the matter had been probed through the Superintending Engineer PHC Multan who had concluded that no over payment was involved.

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

202. **Para No.55 Pages 44 & 45 of Audit report for the year 2000-01; Overpayment of Rs.0.191 Million.**

203. **Para No.60 Page 48 of Audit report for the year 2000-01; Non-Recovery of Mobilization Advance of Rs.0.616 Million.**

204. **Para No.61 Pages 48 & 49 of Audit report for the year 2000-01; Non-Recovery of Rs.0.545 Million.**

205. **Para No.72 Pages 56 & 57 of Audit report for the year 2000-01; Non-Recovery of Rs.3.241 Million.**

DP No.61 – Rs.0.326 Million

13.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

206. **Para No.56 Page 45 of Audit report for the year 2000-01; Overpayment of Rs.0.123 Million.**

15.1.2007 Audit had pointed out that incorrect rates resulted in over payment of Rs.0.123 Million to the contractor.

The Department explained that full recovery of Rs.123,023/- had been made. The Audit Department pointed out that the amount was not credited in proper head of account and the same should be verified from the treasury office Rahim Yar Khan.

The Department was directed to get the matter rectified and para was settled subject to rectification.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

207. **Para No.57.1 Pages 46 & 170 of Audit Report for the year 2000-01; Non Recovery of Rs.26.225 Million.**

PDP No.77 Highways Division, Attock – Rs.0.150 Million

208. **Para No.57.2**
PDP No.176 Highways Division, Jhelum – Rs.0.360 Million

209. **Para No.57.9**
PDP No.111 Highways Division, Khanewal – Rs.1.830 Million

2.9.2005 Audit had pointed out that non-realization of outstanding rent resulted in non recovery of rent.

The Department explained that Notification No.SOH III (C&W) 2-12/97-98 dated 10.09.1997 regarding levy of rent of Rs.10,000/- per annum on the Industrial Units for using the facility of approach roads had been withdrawn by the Government vide Notification No.SOH III (C&W) 2-12/97-98 dated 21-7-2000. Moreover, similar Para No.63 of Audit report 1998-99 was settled by the PAC in its meeting held on 15.12.2004 in view of withdrawal of said Notification.

The explanation of the Department was accepted and **paras were settled.**

210. **Para No.57.3**
Highways Division, Narowal – Rs.0.200 Million

5.5.2007 The Department explained that the Government of the Punjab Communication & Works Department Lahore vide his No. SOH-III (C&W) 2-12/97-98 dated 21-7-2000 had withdrawn the rent of Rs.10,000/- per annum levied on industrial units for using the facility of approach road through right of way.

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

211. **Para No.57.4**
PDP No.190 Highways Division, Gujranwala – Rs.0.600 Million

212. **Para No.57.8**
PDP No.119 Highways Division, Vehari – Rs.7.230 Million

3.9.2005 Audit had pointed out that non-realization of outstanding rent had resulted in non recovery of Government dues.

The Department explained that notification dated 10.09.1997 regarding levy of rent of Rs.10,000/- per annum on the Industrial Units for using the facility of approach roads had been withdrawn by the Government vide notification dated 21-7-2000. Moreover, similar Para No.63 of Audit report 1998-99 was settled by the PAC in its meeting held on 15.12.2004 in view of withdrawal of said notification.

The explanation of the Department was accepted and **paras were settled.**

213. **Para No.57.5**
Highways Division, Khushab – Rs.0.900 Million

5.5.2007 Audit had pointed out that non realization of Government dues resulted in non recovery of Rs.26.225 million.

The Department explained that the Hon. Governor of the Punjab vide Notification No. SOH III(C&W) 2-12/97-98 dated 21-7-2000 had kindly withdrawn the Notification NO. SOH III(C&W) 2-12/97-98 dated 10-9-1997 whereby rent of approach road was levied. Therefore, no annual rent was collected and hence need not be deposited.

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

214. **Para No.57.6**
PDP No.185 Highways Division, Mianwali – Rs.0.130 Million

2.9.2005 The Department explained that Audit comments were not depicted in the working paper as same were awaited from audit.

The para was kept pending.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

215. **Para No.57.7**
DP No.183 Highways Division, Bhakkar – Rs.0.130 Million

13.1.2007 Audit had pointed out that non recovery resulted in loss to Government amounting to Rs.0.130 Million.

The Department explained that similar case was discussed in the PAC-I in its meeting held on 14-15 December 2004, Para No.127 on Audit report page No.87 came under discussion and the para was settled.

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

216. **Para No.57.10**
PDP No.14 Highways Division, Lodhran – Rs.2.400 Million

217. **Para No.57.13**
PDP No.65 Highways Division, Bahawalpur– Rs.3.660 Million

2.9.2005 Audit had pointed out that non-realization of Govt. dues resulted in non-recovery of Rs.26.225 Million.

The Department explained that Notification No.SOH III (C&W) 2-12/97-98 dated 10.09.1997 regarding levy of rent of Rs.10,000/- per annum on the Industrial Units for using the facility of approach roads had been withdrawn by the Government vide Notification No.SOH III (C&W) 2-12/97-98 dated 21-7-2000. Moreover, similar Para No.63 of Audit report 1998-99 was settled by the PAC in its meeting held on 15.12.2004 in view of withdrawal of said notification.

The explanation of the Department was accepted and **paras was settled.**

218. **Para No.57.11**
PDP No.202 Highways Division, M/Garh – Rs.1.495 Million

219. **Para No.57.12**
PDP No.100 Highways Division, B/Nagar – Rs.2.790 Million

2.9.2005 Audit had pointed out that non-realization of Govt. dues resulted in non-recovery of Rs.26.225 Million.

The Department explained that Notification No.SOH III (C&W) 2-12/97-98 dated 10.09.1997 regarding levy of rent of Rs.10,000/- per annum on the Industrial Units for using the facility of approach roads had been withdrawn by the Government vide Notification No.SOH III (C&W) 2-12/97-98 dated 21-7-2000. Moreover, similar Para No.63 of Audit report 1998-99 was settled by the PAC in its meeting held on 15.12.2004 in view of withdrawal of said notification.

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

3.9.2005 Audit had pointed out that non-realization of outstanding rent had resulted in non recovery of Government dues.

The Department explained that notification dated 10.09.1997 regarding levy of rent of Rs.10,000/- per annum on the Industrial Units for using the facility of approach roads had been withdrawn by the Government vide notification dated 21-7-2000. Moreover, similar Para No.63 of Audit report 1998-99 was settled by the PAC in its meeting held on 15.12.2004 in view of withdrawal of said notification.

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

220. **Para No.57.14**
DP No.113 Highways Division, R.Y. Khan – Rs.4.350 Million

2.9.2005 Audit had pointed out that non-realization of Govt. dues resulted in non-recovery of Rs.26.225 Million.

The Department explained that Notification No.SOH III (C&W) 2-12/97-98 dated 10.09.1997 regarding levy of rent of Rs.10,000/- per annum on the Industrial Units for using the facility of approach roads had been withdrawn by the Government vide Notification No.SOH III (C&W) 2-12/97-98 dated 21-7-2000. Moreover, similar Para No.63 of Audit report 1998-99 was settled by the PAC in its meeting held on 15.12.2004 in view of withdrawal of said notification.

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

15.1.2007 Audit had pointed out that non observance of Government instruction resulting into non recovery of Rs.4.350 Million.

The Department explained that the Governor of Punjab had withdrawn the notification issued by the Department on 10/9/1997 regarding Rs.10,000/- per annum industrial unit for using approaches of Highway Roads vide No.SOH-HI(C&W)/2-12/97-98 dated 21/7/2000. Since the notification on the basis of which the tax was imposed had been withdrawn. The question of recovery did not arise.

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

221. Para No.58.1 Pages 46, 47 & 171 of Audit report for the year 2000-01; Non-Recovery/Adjustment of Secured Advance of Rs.6.572 Million.

Highways Division, Hafizabad – Rs.0.604 Million

15.8.2007 The Department explained that the secured advance stood consumed and recovered. The record may be verified.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

222. Para No.58.2
Highways Division, Gujranwala – Rs.0.914 Million

14.11.2009 The Department explained that the recovery of secured advance for an amount of Rs.837905/50 had already been made from the contractor during 1995 to 1998 and the interest was not to be charged on secured advance.

The **para was settled subject to verification** of record by Audit.

223. Para No.58.3
PDP No.133 Highways Division, Gujranwala – Rs.0.150 Million

3.9.2005 Audit had pointed out that non-realization of secured advance had resulted in non-recovery of Rs.6.572 Million from the contractors.

The Department explained that recovery of Rs.1,50,000/- had been effected and verified by Audit and para was reduced to 6.422 Million.

The Department was directed to effect balance recovery at the earliest and **para was kept pending.**

224. **Para No.58.4 & 5**
Highways Division, Kasur – Rs.0.227 Million

15.8.2007 The Department explained that the Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the above mentioned **paras were settled.**

14.11.2009 The Department explained that out of Rs.0.227 Million a sum of Rs.0.145 Million was related to D.P. No.208. The remaining amount i.e. Rs.0.082 Million was related to this para. The recovery of Rs.0.082 Million on account of secured advance had been made through 5th Running Bill paid vide Vr. No.1/P dated 26.7.2000 entered in measurement book No.648/3168 page No.131 to 142 and CC 6th final bill vide Vr. No.54 dated 28.4.2007. The record had been verified by Audit.

The **paras were settled.**

225. **Para No.58.6**
DP No.203 Highways Division, Khushab – Rs.0.882 Million

15.1.2007 The Department explained that recovery of Rs.0.129 Million had been verified by Audit.

The Department was directed to effect the balance recovery and para was reduced to the extent recovery verified by Audit and **para was kept pending.**

226. **Para No.58.7**
Highways Division Bahawalnagar Rs.0.448 Million

1.9.2005 Audit had pointed out that non-realization of secured advance had been resulted in non-recovery of Rs.6.572 Million from the contractors.

The Department explained that no secured advance was outstanding in the ledger against the contractor for the work w/I of Bawalnagar-Sulemanki road phase-II (Group-II) mile 139-148.

The explanation of the department was accepted and para was settled subject to verification of relevant record by Audit

3.5.2007 The Department explained that the outstanding secured advance amount was recovered from the contractor vide Vr. No26/B, dated 13.10.2000 and Vr: No. 11/B, dated 05.10.2000 respectively.

The Department was directed to produce the requisite record to Audit for verification within 30 days and para was kept pending.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

227. Para No.58.8
PDP No.42 Highways Division, Dera Ghazi Khan – Rs.3.141 Million

3.9.2005 Audit had pointed out that non-realization of secured advanced had resulted in non recovery of Rs.6.572 Million from the contractor.

The Department explained that recovery of Rs.0.488 Million had been verified by Audit and para was reduced to Rs.6.084 Million.

The Department was directed to effect recovery at the earliest and **para was kept pending**.

228. Para No.59 Pages 47 & 48 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.070 Million on Account of Secured Advance and Interest Accrued Thereon.

3.9.2005 Audit had pointed out that shortage of material had resulted in non recovery of Rs.0.070 Million along with interest accrued.

The Department explained that recoverable amount of Rs.187,510/- had been effected and accounted for during May 2005.

The Department was directed to get the recovery verified by Audit and **para was settled subject to verification** of relevant record.

229. Para No.62 Pages 49 & 50 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.152 Million.

3.9.2005 Audit had pointed out that non-realization of balance secured advance had resulted in non-recovery of Rs.0.152 Million from the contractor.

The Department explained that the leftover work had been allotted to another contractor who had completed the balance work.

The Department was directed to get the facts verified by Audit besides holding an inquiry and **para was kept pending.**

230. Para No.63.1 Page 50 of Audit report for the year 2000-01; Non-Recovery of Rs.9.352 Million.

DP No.342 Highways Division, Sialkot – Rs.0.221 Million

15.1.2007 Audit had pointed out that non realization of cost of bitumen resulted in non recovery of Rs.9.352 Million.

The Department explained that the Draft Para No.63 non recovery of Rs.9.325 million relates to various Divisions of Highway Department. The part of the para worth Rs.2,21,450/- relates to Highway Division, Sialkot. The recovery of Rs.0.221 million had been verified by Audit.

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

231. Para No.63.2
M. M Division Lahore Rs.7.961 Million

1.9.2005 Audit had pointed out that Machinery Maintenance Division, Lahore had procured 345.08 Metric ton bitumen from Karachi on behalf of Highway Division, Sheikhpura but its cost and carriage charges Rs.3.955 Million were debited to P.W. Deposit although cost already supplied bitumen Rs.4.006 Million against the same Division was outstanding resulting in non recovery of Rs.7.961 Million.

The Department explained that the necessary remittance against the outstanding amount of Rs.79,60,404/- had been received by 6/2002 from Highway Division, Sheikhpura.

The Department was directed to effect balance remittance and para was settled subject to verification of relevant record by Audit.

11.8.2007 The Department explained that the portion of Provincial Machinery Division Lahore amounting to Rs.7.961 Million had been verified by Audit.

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

232. Para No.63.3
PDP No.182 Highways Division Sheikhpura – 0.272 Million

3.9.2005 The Department explained that Audit comments were not depicted in the working papers as same were awaited from Audit.

The para was kept pending.

5.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

233. **Para No.63.4**
PDP No.86 Highways Division, Okara – Rs.0.325

3.9.2005 Audit had pointed out that non-realization of cost of bitumen had resulted in non-recovery of Rs.9.325 million.

The Department explained that bitumen was neither returned nor its cost had been paid to the Highway Division, Okara. However, it was inter Departmental transaction between two divisions of same Department.

Audit observed that the contention of the Department was not tenable.

The Department was directed to hold an inquiry and fix responsibility within 90 days and para was kept pending.

14.11.2009 The Department explained that the inquiry was entrusted to the Superintending Engineer, Provincial highway Circle, Lahore vide Govt. of the Punjab C&W No.SOPAC (C&W) 10-26/2005 dated 5.9.2005. The result of inquiry proceeding was still awaited.

The **para was kept pending** and directed the Department to finalize the inquiry report within 30 days and responsibility be fixed against concerned officers/officials.

234. **Para No.63.6**
D.P. No.157 – Rs.0.248 Million

15.8.2007 The Department explained that the Secretary C&W Department deputed Mr. Ghulam Abbas Khan S.E Highway Circle Multan in this case. On receipt of finding of this case, recovery regarding 152.09 M. Ton bitumen would be made.

The Department was directed to effect the recovery and **para was settled subject to verification** of relevant record.

235. **Para No.64 Pages 50 & 51 of Audit Report for the year 2000-01; Non-Recovery of Rs.2.175 Million.**

(Based on Draft Para No.48 for the year 1992-93 Rs.0.318 Million)

1.9.2005 Audit had pointed out that non- realization of cost of bitumen and hire charges of machinery had resulted in non-recovery of Rs.2.175 Million.

The Department explained that recovery of Rs.0.318 Million had been verified by Audit and para was reduced to Rs.1.857 Million.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

3.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

4.5.2007 The Department explained that as a matter of fact 37.14 M. Ton bitumen @5100 (+) 3% S. Charges amounting to Rs.195096/42 was issued to the contractor M/s Al-Furqan Construction Co: out of which 24.67 M. Tons amounting to Rs.129,591/51 was recovered vide VR No.39/Kwl dated 12.8.1991.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of relevant record.

236. Para No.64

(Based on Draft Para No.437 for the year 1991-92 Rs.1.785 Million)

1.9.2005 Audit had pointed out that non realization of cost of bitumen and hire charges of Machinery had resulted in non-recovery of Rs.1.785 Million.

The Department explained that the accounts of the contractor could not be finalized due to non availability of funds.

The Department was directed to take action against the officers responsible, under the rules and para was kept pending.

11.8.2007 The Department explained that recovery of Rs.91,726/- had been verified and accepted by Audit.

The Department was directed to take disciplinary action against responsible of non deduction of security deposit and recover the balance amount at the earliest and **para was settled subject to verification** of relevant record.

237. Para No.65.1 Pages 51, 52 & 172 of Audit Report for the year 2000-01; Non-Adjustment of Rs.38.881 Million.

Highways Division Rawalpindi Rs.11.00 Million

1.9.2005 Audit had pointed out that no effects towards adjustment of said amount had been made the L.A.C.O., Rawalpindi and no progress from Highway Rawalpindi had been shown.

The Department explained that as a result of verification an adjustment of Rs.17.019 Million had been verified by Audit and para was reduced to Rs.21.862 Million.

The Department was directed to produce the requisite vouched accounts and para was settled subject to verification of relevant record.

11.8.2007 The Department explained that the balance amount of Rs.11,15,315/55 could not be disbursed as some of the effectees had gone to the Court. As and when the cases were decided, the remaining payment would be made to them and vouched account would be got verified.

The **para was kept pending** being subjudice.

238.

Para No.65.2

PDP No.92 Highways Division, Jhelum – Rs.5.450 Million

2.9.2005 Audit had pointed out that non-receipt of vouched account resulted in non-adjustment of Rs.38.881 Million.

The Department explained that sale proceed of auction amounting to Rs.2.833 million had been verified by Audit and para was reduced to Rs.2.617 Million.

The Department was directed to get balance vouched account verified by audit at the earliest and para was settled subject to verification of relevant record.

14.11.2009 The Audit pointed out that upon 6 PDPs amounting to Rs.38.881 Million out of which an amount of Rs.5.450 Million was related to Highway Division, Jhelum. Against which recovery of Rs.2.833 Million had been verified by Audit. Now the amount of para was reduced to Rs.2.617 Million.

The Department explained that out of balance amount of Rs.2.617 Million vouched account for Rs.0.204 Million (0.0478+0.0107+0.0381+ 0.0708+0.0364) had been received from the L.A.C. Rawalpindi. The para be reduced to Rs.2.413 Million (2.617-0.2038) after verification. Delay in the receipt of vouched account was due to the fact that affectees were reluctant to receive payment, however L.A&C.O Rawalpindi was being stressed upon for early disbursement and submission of the remaining vouched accounts.

The **para was kept pending** with the direction to call the Land Acquisition Collector, Rawalpindi and E.D.O(W&S), Jhelum in the next meeting of this department and the responsibility be fixed against the concerned.

239. **Para No.65.3**
DP No.101 Highways Division, Gujrat – Rs.2.500 Million.

2.9.2005 Audit had pointed out that non receipt of vouched account resulted in non-adjustment of Rs.38.881 Million.

The Department explained that payment on account of rental charges of Level Crossing had been made to the Pakistan Railway and amount pointed out by the Audit for Acquisition of Land was incorrect.

The Department was directed to get the record verified by Audit and **para was kept pending.**

240. **Para No.65.4**
PDP No.122 Highways Division, Khanewal – Rs.8.115 Million.

2.9.2005 Audit had pointed out that non-receipt of vouched account resulted in non-adjustment of Rs.8.115 Million.

The Department explained that as a result of verification, an adjustment of 17.019 Million had been verified by Audit from supporting record.

The Department was directed to take appropriate action for un-disbursed balance amount of Rs.0.068 Million and **para was settled subject to verification** of relevant record by Audit.

241. **Para No.65.5**
Highways Division, M/Garh – Rs.11.416 Million.

11.8.2007 The Department explained that the payments had been made to the Pakistan Railway Department for construction of Railway Level Crossing at Kot Addu by pass road K.M. No. 66/11-12 and K.M NO. 421/8-9 and Payment had strictly been made against T.S. Estimate of level crossing duly sanctioned by the Railway Authorities.

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

242. **Para No.66 Page 52 of Audit Report for the year 2000-01; Non-Recovery of Rs.7.745 Million.**

DP No.21 – Rs.0.511 Million

5.5.2007 Audit had pointed out that non realization of Government dues resulted in non recovery of Rs.7.745 million.

The Department explained that a sum of Rs.3.19,068/- had been adjusted and the requisite record got verified from the Audit. The balance amount of Rs.1,92,054/- was still outstanding and could not be adjusted due to introduction of Devolution plan wherein “suspense” head was deleted. No matching grant had been introduced in the devolved system. However, on advice of Provincial Government, one time demand of funds under suspense head had been made and on receipt, thereof, Rs.192,054/- should be adjusted.

The Department was directed to pursue the case and **para was kept pending.**

243. Para No.66 Page 52 of Audit Report for the year 2000-01; Non-Recovery of Rs.7.745 Million.

244. Para No.85.6 Pages 65 & 174 of Audit Report for the year 2000-01; Non-Accountal/Auction of Machinery/ Material and Empty Tar Drums of Rs.32.636 Million.

PDP No.84 Highways Division Okara – 0.211 Million

3.9.2005 The Department explained that Audit comments were not depicted in the working papers as same were awaited from Audit.

The paras were kept pending.

245. Para No.66 Page 52 of Audit report for the year 2000-01; Non-Recovery of Rs.7.745 Million.

(D.P. No.90 Highway Division Rajanpur – Rs.1.547 Million)

15.8.2007 The Department explained that Rana Muhammad Ghous S.E/Director Punjab Research and Development Department Lahore now E.D.O.(W&S) Faisalabad was appointed as Inquiry Officer to conduct a preliminary probe. He had been requested to finalize the probe at the earliest.

The Department was directed to finalize the inquiry within 30 days and **para was kept pending.**

246. Para No.67.1 Pages 52, 53 & 172 of Audit report for the year 2000-01; Non-Recovery of Risk and Cost of Rs.4.533 Million.

Highways Division, Hafizabad – Rs.0.153 Million

15.8.2007 The Department explained that total work executed by M/s Al-Nasir & Co at the risk & cost of M/s Ittefaque & Co was of Rs.400,827/- paid vide voucher No.100/H dated 6-6-2001. The scheme was un-funded since 07/2001. Therefore, balance work was held up for want of funds. The balance work would be completed on receipt of funds from the Government.

The Department was directed to move a summary to the Chief Minister for Policy decision on unfunded schemes and **para was kept pending.**

247. Para No.67.3
Highways Division, T.T. Singh – Rs.0.173 Million.

3.9.2005 The Department explained that Audit comments were not depicted in the working papers as same were awaited from Audit.

The para was kept pending.

5.5.2007 Audit had pointed out that non realization of risk and cost charges resulted in non-recovery of Rs.4.533 Million.

The Department explained that the amount of risk involved worth Rs.196,573/- could not be recovered because Rs.23,162/- only were available as security deposits of the firm which were recovered and verified by Audit. The amount of the para was thereafter reduced to Rs.0.173 Million. Against the action of the Department, the contractor filed a civil suit which later on was with-drawn by him. He then applied to the Superintending Engineer Highway Circle, Faisalabad under the arbitration clause of the agreement on 16-09.93 and requested for arbitration of the case. Consequently the Department appointed Mr. Ali Bahadar Tarar as arbitrator from Department side who later on was replaced by Ch. Muhammad Rafique. The contractor had not yet intimated the name of the arbitrator from his side and the case was still pending. Simultaneously, Deputy Commissioner T.T. Singh was requested for recovering the outstanding amount of Rs.0.173 Million through Arrears of Land Revenue to safeguard the Government interest. No progress had been made so far.

The Department was directed to effect the recovery as arrears of Land Revenue within 30 days and **para was kept pending.**

248. Para No.67.4
Highways Division, Okara – Rs.2.094 Million

4.5.2007 Audit had pointed out that non-realization of risk and cost charges resulted in non-recovery of Rs.4.533 million.

The Department explained that no proceeding had since been started and the case was pending in the Civil Court at Lahore. The recovery would be effected after decision of the court.

The Department was directed to pursue the case and **para was kept pending.**

249. Para No.67.5
PDP No.539 Highways Division, Okara – Rs.0.653

3.9.2005 Audit had pointed out that non realization of risk and cost charges had resulted in non-recovery of Rs.4.533 Million.

The Department explained that the case was still pending in the court of law.

The para was kept pending being subjudice.

4.5.2007 Audit had pointed out that non-realization of risk and cost charges resulted in non-recovery of Rs.4.533 million.

The Department explained that no proceeding had since been started and the case was pending in the Civil Court at Lahore. The recovery would be effected after decision of the court.

The Department was directed to pursue the case and **para was kept pending.**

250. Para No.70.1 Pages 55 & 173 of Audit Report for the year 2000-01; Non-Recovery of Rs.4.162 Million.

PDP No.113 Highways Division, Khanewal – Rs.0.504 Million.

2.9.2005 Audit had pointed out that non-realization of rent resulted in non-recovery of Rs.0.504 Million.

The Department explained that recovery of Rs.1,26,055/- had been effected and verified by Audit and para was reduced to Rs.3,77,875/-. Moreover, efforts were being made to recover balance amount.

The Department was directed to effect balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

251. Para No.70.2 Pages 55 & 173 of Audit report for the year 2000-01; Non-Recovery of Rs.4.162 Million.

Highways Division, M/Garh – Rs.1.870 Million

252. Para No.84.4 Pages 64& 173 of Audit report for the year 2000-01; Less Recovery of Rent Rs.9.215 Million.

Highways Division, M/Garh – Rs.3.388 Million

11.8.2007 The Department explained that the matter had been taken up with the concerned authorities for clearance of recoveries. Moreover, the matter had already been taken up with the concerned company. As and when the deposit received from the concerned companies, the same would be remitted into the treasury.

The Department was directed to effect the recovery within 60 days and above mentioned **two paras were kept pending.**

253. Para No.70.3 Pages 55 & 173 of Audit report for the year 2000-01; Non-Recovery of Rs.4.162 Million.

Highways Division, Rajanpur – Rs.0.260 Million

15.8.2007 The Department explained that PTCL & WAPDA were being pursued.

The Department was directed to effect the recovery and **para was kept pending.**

254. Para No.71 Pages 55 & 56 of Audit Report for the year 2000-01; Non-Recovery of Hire Charges of Rs.3.793 Million.

(Based on Draft Para No.8 for the year 2000-01 Rs.3.500 Million)

1.9.2005 Audit had pointed out that M.M. Division Rawalpindi had failed to recover hire charges of machinery from different contractors/ agencies.

The Department explained that recovery of Rs.28,17,524/- out of Rs.33,25,936/- had been effected. Efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of relevant record.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

255. **Para No.71**
PDP No.116 Highways Division, Muzaffargarh – Rs.0.090 Million.

3.9.2005 Audit had pointed out that non-realization of hire and crew charges had resulted in non-recovery of Rs.0.090 million.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

15.8.2007 The Department explained that the para was reduced from Rs.90,332/- to Rs.15,637/-. As regard Rs.15,637/- final bills of the works from which the security was adjusted.

On the statement of Chief Engineer that balance recovery had been effected, **the para was settled.**

256. **Para No.71**
D.P. No.160 – Rs.0.203 Million

15.8.2007 The Department explained that an amount of Rs.2,02,898/- related to this office on account of hire charges of machinery as pointed out by Audit through advance para No.160 for the year 2000-01 against which an amount of Rs.119,379/- had been recovered.

On the statement of Chief Engineer, balance recovery had been effected, the **para was settled.**

257. **Para No.72 Pages 56 & 57 of Audit Report for the year 2000-01; Non-Recovery of Rs.3.241 Million.**

DP No.56 – Rs.0.512 Million

4.5.2007 Audit had pointed out that violation of agreement clause resulted in non-recovery of compensation of Rs.0.512 Million from the contractor.

The Department explained that the work “Construction of metalled road within the vicinity of town committee Dunga Bunga” was allotted to M/S Zaidi Construction Company. The agreement amount was 5,123,510/-. Full funds were not provided within the time limit. Due to insufficient funding the work could not be completed in time.

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

258. **Para No.72**
D.P. No.43 – Rs.1.149 Million

15.8.2007 The Department explained that the competent authority had granted time extension upto 31-07-2001 vide letter No.936 dated 12-09-2001. The work had been completed by the contractor during 07/2001 and an amount of Rs.35,24,335/- was still to be paid to the contractor. The scheme in question became unfunded after 2000-01. No. funds from District Government / Provincial Government was received due to which the payment of the contractor was outstanding.

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

259. **Para No.73 Pages 57 & 58 of Audit Report for the year 2000-01; Short Recovery of Income Tax of Rs.1.265 Million.**

(Based on Draft Para No.54 for the year 2000-01 Rs.0.127 Million)

1.9.2005 Audit had pointed out that income tax had been deducted @ 5% instead of 6% on enhanced agreement having value more than Rs.30.00 Million as required under Circular No.11 of 1998 issued by Central Board of Revenue.

The Department explained that recovery of Rs.1.145 Million had been verified by audit from supporting record.

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

260. **Para No.73**
(Based on Draft Para No.186 for the year 2000-01 Rs.0.758 Million).

1.9.2005 Audit had pointed out that less deduction of income tax had resulted in loss of Rs.0.758 Million to the Government.

The Department explained that recovery of Rs.1.145 Million had been verified by Audit and para was reduced to 0.120 Million.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

11.8.2007 The Department explained that the portion of Provincial Machinery Maintenance Division Lahore amounting to Rs.0.758 Million had been verified by Audit.

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

261. **Para No.73**
(Based on Draft Para No.15 for the year 2000-01 Rs.0.260 Million).

1.9.2005 Audit had pointed out that non realization of income tax of enhanced rate had resulted in short recovery of income Tax Rs.1.265 Million.

The Department explained that recovery of Rs.0.256 Million had been verified by Audit and para was reduced to Rs.1.005 Million.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

3.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

262. **Para No.73**
Highways Division, Okara – Rs.0.120 Million.

3.9.2005 Audit had pointed out that non-realization of income tax of enhanced rate had resulted in short recovery of income tax Rs.1.265 Million.

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

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

263. **Para No.74 Page 58 of Audit Report for the year 2000-01; Non-Recovery of Auctioned Money of Rs.0.201 Million.**

1.9.2005 Audit had pointed out that Highway Division Murree had failed to recover the amount of Rs.0.201 Million from the highest bidder within the stipulated time.

The Department explained that complete recovery had been effected and recovery was verified by Audit during the meeting.

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

264. **Para No.75 Pages 58 & 59 of Audit Report for the year 2000-01; Non-Recovery of Interest on Mobilization Advance of Rs.0.193 Million.**

1.9.2005 Audit had pointed out that interest on mobilization advance @ 10% had not been deducted without any reason.

The Department explained that recovery of Rs.0.556 Million had been effected and verified by Audit.

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

265. Para No.76 Page 59 of Audit Report for the year 2000-01; Less Recovery of Rs.0.180 Million.

1.9.2005 Audit had pointed out that M.M. Division, Rawalpindi had effected less recovery.

The Department explained that complete recovery had been effected and verified by Audit.

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

266. Para No.77 Page 60 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.128 Million.

1.9.2005 Audit had pointed out that recovery had not been made so far.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

267. Para No.78 Pages 60 & 61 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.086 Million.

2.9.2005 Audit had pointed out that non-realization of price vocation resulted in non-recovery of Rs.0.086 Million from the contractor.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

268. Para No.79 Page 61 of Audit Report for the year 2000-01; Non-Recovery Rs.17.665 Million.

1.9.2005 Audit had pointed out that highway Division Lahore had failed to recover the toll tax collection at Ravi Bridge Lahore from contractor and non-recovery of toll tax had resulted in loss of Rs.17.665 Million.

The Department explained that matter had been taken up with the district collector Rawalpindi who informed that where about of the contractor M/s Ziarat S/o Mansab Dar, 36-B Satellite Town, Rawalpindi were not traceable. Moreover, Superintending Engineer Highway Circle, Lahore had deputed to Probe into the matter in the light of agreement and court decision for which the report was awaited.

Audit observed that the contention of the department was not tenable as 17 years had elapsed but no proper steps were taken and recommended that the Department may recover the amount alongwith interest from the date of recovery besides fixing responsibility against the persons responsible.

The Department was directed to effect the recovery from the contractor without further loss of time under Land Revenue Act besides necessary proceedings under PRSO 2000 be initiated against Mr. M.H. Pervez Mian, Executive Engineer and other officers /officials responsible suspending them under intimation to PAC and para was kept pending.

11.8.2007 The Department explained that the DCO Rawalpindi as well as DCO West Karachi had been requested to effect the recovery from the defaulting contractor through arrears of land revenue. However, the enquiry against the officer was under process by the competent authority.

The Department was directed to finalize the inquiry within 60 days and **para was kept pending.**

269. Para No.80 Pages 61 & 62 of Audit Report for the year 2000-01; Non-Recovery of Rs.10.617 Million.

1.9.2005 Audi had pointed out that Highway Division Lahore had failed to recover the fine @ 15% per month as per agreement clause 22(b) as the client department could not deposit the installment in time.

The Department explained that complete recovery had been effected and verified by Audit.

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

270. Para No.81 Page 62 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.392 Million.

3.9.2005 Audit had pointed out that non-realization of auction money had resulted in non-recovery of Rs.0.392 Million.

The Department explained that the recoverable amount had been effected and verified by Audit.

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

271. Para No.82 Page 63 of Audit Report for the year 2000-01; Non-recovery of Rs.0.410 Million.

3.9.2005 Audit had pointed out that non-realization of outstanding dues had resulted in non-recovery of Rs.0.410. Million.

The Department explained that an adjustment of Rs.6,826/- had been made. Efforts were being made to recover balance amount.

The Department was directed to effect balance recovery within 6 months and **para was kept pending**.

272. Para No.84.2 Pages 64 & 173 of Audit Report for the year 2000-01; Less Recovery of Rs.9.215 Million.

Highways Division Faisalabad Rs.0.900 Million.

1.9.2005 Audit had pointed out that non- realization of rental charges had resulted in non-recovery of Rs.0.900 Million.

The Department explained that recovery of Rs.0.115 Million had been verified by Audit and para was reduced to Rs.9.100 Million.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

3.5.2007 The Department explained that a Cheque bearing No.975822, dated 2.12.2005 for Rs.17,091,680/- for remaining 50% balance had since been received from PSO in full settlement of account work with PSO up to 1990 to 2000, a sum of Rs.14400/- had been recovered for the year 2000-01. A sum of Rs.425,000/- had been recovered for Shell Petrol Pump owners through pay order.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

11.8.2007 The Department explained that out of Rs.9,00,000/- recovery of an amount of Rs.663,400/- had already been effected and verified by the Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

273. Para No.84.3
DP No.126 Highways Division, Khanewal – Rs.0.690 Million.

2.9.2005 Audit had pointed out that Highway Division, Khanewal had failed to recover the approach road rent.

The Department explained that recovery of Rs.0.010 Million had been verified by audit and para was reduced to 0.680 Million.

The Department was directed to effect balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

274. **Para No.84.5**
R.C Division Rawalpindi Rs.0.105 Million.

1.9.2005 Audit had pointed out that road construction Division Rawalpindi had failed to recover rent of petrol pumps from the owners.

The Department explained that recovery of Rs.0.105 Million had been effected and deposited into Government Treasury.

The para was settled subject to verification of relevant record by Audit.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

275. **Para No.84.7**
Highways Division, Rajanpur – Rs.0.141 Million.

15.8.2007 The Department explained that as a result of verification of record of draft para No.84(79) relating to D.O. Roads Rajanpur, Recovery of Rs.0.0176 (M) had been verified by Audit and amount of para was reduced from Rs.0.141 (M) to Rs.0.123 (M).

The verified items were settled while remaining items were transferred to NHA.

15.8.2007 The Department explained that as a result of verification of record of Draft Para No. 84 (79) relating to D.O. (Roads) Rajanpur, recovery of Rs.0.0176 million had been verified by Audit.

The Department was directed to effect the balance recovery within 60 days and **para was settled subject to verification** of balance recovery.

276. **Para No.84.8**

PDP No.75 Highways Division, Pak Pattan – Rs.0.250 Million.

2.9.2005 The Department explained that Audit comments were not depicted in the working paper as same were awaited from audit.

The **para was kept pending.**

277. Para No.84.9
Highways Division, Khushab – Rs.0.251 Million.

5.5.2007 Audit had pointed out that non realization of rent resulted in non recovery of Rs.9.215 million.

The Department explained that only 9 Nos. Petrol Pumps related to DO (Roads) Khushab which included six Nos. Petrol Pumps of PSO and three Nos. Petrol Pumps of Shell. While getting verification of recovery of para NO.60/2001-2002 the receipt of lease money form the companies stood accepted by Audit for the year 1990-2005 which included receipt of recovery for these pumps for the year in question i.e,1999-2001.

The Department was directed to get the facts verified by the Audit within 90 days and **para was settled subject to verification** of relevant record.

278. Para No.85.1 Pages 65 & 174 of Audit Report for the year 2000-01; Non-Accountal/Auction of Machinery/Material and Empty Tar Drums of Rs.32.636 Million.

PDP No.109 Highways Division, Attock – Rs.0.123 Million.

2.9.2005 Audit had pointed out that non-auction of machinery, vehicles, material and drums had resulted in a loss of Rs.32.636 Million to Government.

The Department explained that out of 1211 empty tar drums, 746 tar drums had been auctioned and the same had been verified by Audit. Moreover, the balance quantity of empty 465 tar drums had been fixed on curves of various road as per site requirements in order to avoid fatal accidents for safety of traffic being in the interest of public after getting duly approved indent by the competent authority.

The Department was directed to get the remaining empty drums disposed off within 6 months and **para was settled subject to verification** of relevant record.

279. Para No.85.2
Highways Division Rawalpindi Rs.0.341 Million.

1.9.2005 Audit had pointed out that M.M. Division, Rawalpindi had failed to auction un serviceable machinery.

The Department explained that machinery had been auctioned and sale proceed had also been deposited into Government Treasury and the remaining machines/ articles would be auctioned soon.

The Department was directed to auction the remaining machines/ articles at the earliest and para was settled subject to verification of relevant record by Audit.

11.8.2007 The Department explained that survey report of remaining 6 Nos. non-auctioned machinery / articles which could not be auctioned had since been submitted to competent authority for seeking approval of the revised reserve price. As and when the approval was received, the Machinery/ articles would be put to auction.

The Department was directed to get the facts verified the Audit and **para was settled subject to verification** of relevant record.

280. **Para No.85.3**
PDP No.191 Highways Division, Jhelum – Rs.0.955 Million.

2.9.2005 Audit had pointed out that non-realization of machinery, vehicles, material, and drum had resulted in a loss of Rs.32.636 Million to Government.

The Department explained that an adjustment of Rs.0.925 Million had been verified by Audit and para was reduced to Rs.0.030 Million.

The Department was directed to produce the balance vouched account to Audit for verification and para was settled subject to verification of relevant record.

15.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

281. **Para No.85.4**
Highways Division Lahore Rs.0.166 Million.

1.9.2005 Audit had pointed out that non-auction of machinery, vehicles, material and drums had resulted in a loss of Rs.32.636 Million to the Government.

The Department explained that auction of unserviceable machinery and other items would be made after observing codal formalities.

The Department was directed to get the machinery and other items auctioned within six months and para was kept pending.

11.8.2007 The Department explained that the auction of E.T.Ds amounting to Rs.147,890/- had been made.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

282. **Para No.85.8**
Highways Division, Multan –Rs.22.763 Million.

1.9.2005 Audit had pointed out that non-auction of machinery, vehicles, material and drums had resulted in a loss of Rs.32.636 Million to Government.

The Department explained that machinery except trailer toe type had been auctioned and sales proceeds had also been deposited into Government Treasury.

The Department was directed to auction remaining machinery and para was settled subject to verification of relevant record.

3.5.2007 The Department explained that the survey committee constituted by the Secretary to Government of Punjab C&W Department Lahore vide No. SOH-I (C&W) 1-59/2000, (Machinery) dated 24-26/02/2000 declared that 13 No. vehicle could be repaired except for one trailer modal (White) 1951 which was later on auctioned by machinery Maintenance Division Multan (Defunct). Efforts were being made to repair the balance machinery but lot of difficulties were being faced because the machinery was very old and spare parts were not easily available in the market.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

11.8.2007 The Department explained that the balance 13 Nos. machinery /vehicles were auctioned by the machinery maintenance Division Multan.

The Department was directed to get the un serviceable items to be auctioned within 30 days and **para was kept pending**.

283. **Para No.85.9**
Highways Division, Multan – Rs. 7.265 Million.

1.9.2005 Audit had pointed out that non-auction of machinery, vehicles, material and drums had resulted in a loss of Rs.32.636 Million to Government.

The Department explained that machinery except trailer toe type had been auctioned and sales proceeds had also been deposited into Government Treasury.

The Department was directed to auction remaining machinery and para was settled subject to verification of relevant record.

3.5.2007 The Department explained that the survey committee constituted by the Secretary to Government of Punjab C&W Department Lahore vide No. SOH-I (C&W) 1-59/2000, (Machinery) dated 24-26/02/2000 declared that 13 No. vehicle could be repaired except for one trailer modal (White) 1951 which was later on auctioned by machinery Maintenance Division Multan (Defunct). Efforts were being made to repair the balance machinery but lot of difficulties were being faced because the machinery was very old and spare parts were not easily available in the market.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

4.5.2007 The Department explained that recovery of Rs.6.837 (M) for auction of Machinery and 3906 drums had been effected and verified by audit.

Audit observed that the Department had not recovered the General Sale Tax for Rs.1.026(M).

The Department was directed to take action against the responsible and effect the balance recovery from the responsible contractor/ incumbent within 90 days under intimation to the PAC Secretariat and **para was kept pending**.

284. **Para No.85.10**
Highways Division, Lodhran – Rs.0.274 Million

5.5.2007 The Department explained that after verification of the record, total recovery of auctioned E.T.D.s for Rs.292313/- had been effected and verified by Audit. However, the recovery of Rs.48232/- on account of G.S.T. was not justified as the Department sold the Government E.T.D's. G.S.T. was applicable on the purchase of articles to be bought by the Government Department.

The Department was directed to take action against the responsible and effect the balance recovery from the responsible contractor/ incumbent within 90 days under intimation to the PAC Secretariat and **para was kept pending**.

285. **Para No.86 Pages 65 & 66 of Audit Report for the year 2000-01; Loss of Rs.1.811 Million Due to Non-execution of Work Carrying Low Rate.**

(Based on Draft Para No.18 for the year 2000-01 Rs.1.360 Million)

1.9.2005 Audit had pointed out that non execution of work carrying low rate had resulted in a loss of Rs.1.811 Million to Government.

The Department explained that recovery of Rs.0.227 Million had been effected and verified by Audit.

Audit observed that balance recovery pertaining to District Governments may be deducted at source by the Finance Department.

The Department was directed to move a case to Finance Department for effecting balance recovery from the amounts of District Governments at source and para was kept pending.

3.5.2007 The Department explained that the subject work had been completed by the firm physically and the final bill of the contractor had been passed and paid vide Vr: No.51/B dated 16.09.2003. The recovery of un-balance rates amounting to Rs.0.227 million had been effected and verified by Audit. A case had been moved for effecting balance recovery from District Governments at source to the C&W Department. The part of para related to this Division may be settled.

The explanation of the Department was accepted and part of the para relating to Provincial Highway Bahawalpur was settled.

5.5.2007 The Department explained that after verification of the record pertaining to this para, total recovery of the draft para had been effected and verified by the Audit.

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

286. **Para No.86**
(Based on Draft Para No.137 for the year 2000-01 Rs.0.451 Million)

1.9.2005 Audit had pointed out that non execution of work carrying low rate had resulted in loss of Rs.1.811 Million to Government.

The Department explained that recovery had been worked out to Rs.71,451/- and Rs.71,451/-had been recovered from the contractor and the same was accounted for in the monthly account of 05/2005.

The Department was directed to get the facts verified by Audit and para was kept pending.

3.5.2007 The Department explained an amount of Rs.71,451/- had been recovered from the contractor vide T.E.No.3 dated 21-05-2005 accounted for in the monthly account of 05/2005.

The Department was directed to produce the requisite final bill to Audit for verification within 30 days and para was kept pending.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

287. Para No.87 Pages 66 & 67 of Audit Report for the year 2000-01; Missing of Measurement Books.

2.9.2005 Audit had pointed out that missing of measurement books was serious irregularity and indicated a suspected loss of government funds & record.

The Department explained that only the MB No.986/1962 was missing which was handed over to DMT before devolution and not returned to concerned office as reported by the Sub-Engineer incharge.

The Department was directed to get a probe into the matter and fix responsibility besides the F.I.R. be registered within 15 days under intimation to the PAC and **para was kept pending.**

288. Para No.88 Page 67 of Audit report for the year 2000-01; Unjustified/irregular Payment of Rs.9.783 Million for Sub-Standard Work.

15.1.2007 Audit had pointed out that payment for sub standard work resulted in an unjustified and irregular payment of Rs.9.783 Million.

The Department explained that no sign of failure of road was visible and as such it can safely be presumed that departure from quality assurance test was rectified otherwise the ground picture would have been different.

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

289. Para No.89 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.1.907 Million.

4.5.2007 Audit had pointed out that less execution of structural work resulted in a loss of Rs.1.907 million.

The Department explained that while evaluating the bids, overall tender cost was compared with the amount of technical sanction. The tender amount fell within the limits of power of acceptance and as such the competent authority awarded the work to the lowest bidder. Moreover, as far the un-balanced rates, the instructions relating thereto were issued by Government of Punjab Finance Department vide letter No.RO (TECH) FD-1-2/83(VI)(P) , dated 06/04/2005, to take effect from the date of issue. The road after completion was giving service.

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

290. Para No.90 Pages 68 & 69 of Audit Report for the year 2000-01; Loss of Rs.0.703 Million to Government.

1.9.2005 Audit had pointed out that the contractor had failed to complete the work but only security deposit of the contractor amounting to Rs.0.248 Million had been forfeited instead of recovery of full amount of loss.

The Department explained that the contractor was paid for the work done by him at the quoted/ accepted rates, as there was no provision in the acceptance letter for payment at estimated rates. Therefore, the loss worked out by Audit was not based on facts. Moreover, the contractor who executed the balance work had also been finalized as per T.E.

The explanation of the Department was accepted and para was settled subject to verification of relevant record by Audit.

11.8.2007 The Department explained that the record was got verified by Audit and it was again directed to impose a second penalty also for the recovery of risk and cost amount which was not justified as the view point of the Department regarding forfeiture of security deposit had already been accepted.

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

291. Para No.91 Page 69 of Audit Report for the year 2000-01; Overpayment of Rs.0.511 Million.

3.9.2005 Audit had pointed out that non-realization of depth of bored and proportionate cost of steel had resulted in a loss of Rs.0.511 to Government

The Department explained that it was wrong perception that with the reduction in C/C distance of piles and the length of the pile should be proportionately reduced. The depth of the pile was function of scour depth, which was independent of width of the bridge. Similarly, in pile design reinforcement was not dependent on the width of the bridge rather it was function of Live Load. The same was further confirmed by Director Bridges Drawing as well as Competent Authority had granted T.S. whereas, Audit objection was not valid.

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

292. Para No.92 Page 70 of Audit Report for the year 2000-01; Loss of Rs.0.251 Million.

3.9.2005 Audit had pointed out that non-recovery of difference of cost had resulted in a loss of Rs.0.251 Million to Government.

The Department explained that complete recovery had been effected and verified by Audit.

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

293. Para No.93 Pages 70 & 71 of Audit Report for the year 2000-01; Unjustified Payment of Rs.1.345 Million.

1.9.2005 Audit had pointed out that log books showing the consumption of POL had not been produced to Audit for verification.

The Department explained that departmental contention had been verified by Audit from supporting record.

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

294. Para No.94 Page 71 of Audit report for the year 2000-01; Sub-Standard Work of Rs.4.188 Million.

15.1.2007 Audit had pointed out that reducing of average height of embankment resulted in Sub standard work of Rs.4.188 Million.

The Department explained that the work was executed according to the original T.S estimate and approved D.N.I.T.

The Department was directed to get the facts verified by Audit from field book of the surveyor and **para was settled subject to verification** of relevant record.

295. Para No.97 Page 73 of Audit Report for the year 2000-01; Loss of Rs.0.228 Million due to Allotment of Balance Works at Higher Rates.

2.9.2005 Audit had pointed out that non-execution of work carrying lesser rates by the original contractor and its subsequent allotment to another contractor at higher rates resulted in a loss of Rs.0.228 Million.

The Department explained that the road structure work which was provided in the detailed technically sanctioned estimate out of saving in rough cost estimate had been done and there was no loss in allotment of work as pointed out by Audit.

Audit observed that Department had not produced complete original record for verification of facts.

The Department was directed to take appropriate action against the responsible officers/ officials under rules besides effecting recovery from the responsible officers within 30 days and para was kept pending.

3.5.2007 The Department explained that since the scheme was completed within permissible limit of 15% excess over administrative approval with out loss to Government and the fact was that the work which was allotted to another Contractor Habib-Ullah Khan on higher prevailing rates fixed by Chief Engineer was in other reach of KM No.112-119 already allotted to main contractors so rather it was misunderstanding by Audit. Hence it was crystal clear that there was no fault on the part of Officer / Official / Contractor and the recovery was not justified from any one.

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

296. Para No.98 Pages 73 & 74 of Audit Report for the year 2000-01; Loss of Rs.0.404 Million.

2.9.2005 Audit had pointed out that Highway Division Multan had paid interest at the rate of 17.5% per annum to Railways authorities on account of delay payment of arrear of wages of highway staff posted at level crossings built of Highway Department.

The Department explained that according to clause 3(iii) of agreement executed between two Government Departments was a binding on Highway Department to pay the interest if the regular payment became late beyond one month of the receipt of the demand by the Railway Department. The delay was due to non provision of funds by Government which was beyond the control of the division.

The Department was directed to hold an inquiry on to why the funds were not arranged in time and fix the responsibility under intimation to PAC and para was kept pending.

3.5.2007 The Department explained that a probe report in the light of PAC directions had already been submitted to the Secretary to Government of Punjab C&W Department.

The Department was directed to finalize the inquiry within 60 days and para was kept pending.

11.8.2007 The Department explained that an enquiry was under process with Director Admn Punjab Highway Department Lahore.

The Department was directed to finalize the inquiry within 30 days and **para was kept pending.**

297. Para No.99 Pages 74 & 75 of Audit report for the year 2000-01; Unauthorized Payment of Rs.0.155 Million.

15.8.2007 The Department explained that the work was carried out according to change of alignment of road as per revised T.S. estimate.

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

298. Para No.100 Page 75 of Audit Report for the year 2000-01; Loss of Rs.0.568 Million Due to Award of Work at Higher Rates.

3.9.2005 Audit had pointed out that acceptance of tenders at higher rates resulted in a loss of Rs.0.568 Million to Government.

The Department explained that the estimate of the whole scheme had been technically sanctioned amounting to Rs.60.045 Million on previous premia rate and the competent authority had enhanced the premia rate on 5-4-93 i.e. before according technical sanction. But the scheme had not been revised on new premia rate. Tenders for the two groups were called on old premia rate and both the groups were allotted after inclusion of the minor contingent amount. In this way, the Department saved a huge amount of Rs.25,00,000/- even after inclusion of the contingency

The para was referred to the Sub- Committee –XIII headed by Sardar Muhammad Yousaf Khan Laghari MPA for detailed examination and report to the PAC within 60 days and para was kept pending.

11.8.2007 The Department explained that all the officers had been retired from service and recovery could not be effected by this office at this stage.

The Department was directed to effect the requisite recovery and **para was kept pending.**

299. Para No.101 Pages 75 & 76 of Audit Report for the year 2000-01; Unjustified Payment of Rs.4.809 Million.

1.9.2005 Audit had pointed out that Machinery Maintenance Division, Lahore had incurred expenditure on account of high Speed Diesel, Mobile Oil and Grease used in machinery without showing out turn.

The Department explained that departmental contention had been verified by Audit from supporting record.

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

300. Para No.102 Page 76 of Audit report for the year 2000-01; Non-Forfeiture of Security of Rs.0.209 Million.

13.1.2007 Audit had pointed out that non compliance of the contractual provisions resulted in non-forfeiture of security of Rs.0.209 million.

The Department explained that the contractor could not execute any work after revival of his contract because the scheme, funded out of MPA Program, was capped and no further funds for executing the scheme were released.

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

301. Para No.103 Page 77 of Audit Report for the year 2000-01; Non-Accountal of Bitumen of Rs.1.474 Million.

3.9.2005 Audit had pointed out that violation of codal rules had resulted in non-accountal of material of Rs.1.474 Million.

The Department explained that a case for demands of funds had been submitted but funds had not been received. In August, 2001 with the Local Government Ordinance the suspense head had been deleted and the District Government had not provided funds for the adjustment.

Audit observed that the contention of Department was not tenable.

The Department was directed to hold an inquiry and fix responsibility and **para was kept pending.**

302. Para No.104 Pages 77 & 78 of Audit Report for the year 2000-01; Loss of Rs.0.482 Million to Government.

3.9.2005 Audit had pointed out that violation of codal rules had resulted in a loss of Rs.0.482 Million to Government.

The Department explained that an adjustment of Rs.0.482 Million had been verified by Audit.

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

303. Para No.105 Page 78 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.489 Million.

2.9.2005 Audit had pointed out that change of specifications had resulted in unjustified payment of Rs.0.489 Million.

The Department explained that the work had been executed according to the specification approved by the C&W Department and technically sanctioned estimate by the competent authority. Moreover, the view point of the Audit was not tenable.

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

304. Para No.107 Pages 79 & 80 of Audit report for the year 2000-01; Unauthorized Award of Work of Rs.16.232 Million.

15.8.2007 The Department explained that the Chief Engineer South Punjab Highway Department Lahore accepted tenders for the work Widening / Improvement of Jampur-Dajal Road (G-I) for Rs.1,62,31,788/-. Against the T.S. amount of Rs.1,55,37,016/- i.e. 4.47% above on T.S Estimate which was within the permissible limit.

Audit observed that accepting tender of Rs.162,31,788/- against the estimated cost Rs.14,120,000/- was 14.95% above instead of 4.5% permissible limit.

The Department was directed to get the matter regularized by Finance Department and **para was settled subject to regularization.**

305. Para No.108 Pages 80 & 81 of Audit Report for the year 2000-01; Loss of Rs.0.626 Million to Government.

1.9.2005 Audit had pointed out that award of work on higher rates had resulted in loss of Rs.0.626 Million to Government.

The Department explained that tender had been called on 02.11.1989 and were accepted as the amount of contract was within the permissible limit and also as per provision of T.S. estimate and no loss was involved.

The explanation of the department was accepted and **para was settled.**

306. Para No.109 Page 81 of Audit Report for the year 2000-01; Irregular Payment of Rs.1.987 Million.

2.9.2005 Audit had pointed out that application of incorrect rate resulted in an irregular payment of Rs.1.987 Million.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

307. Para No.110 Page 82 of Audit Report for the year 2000-01; Loss to Government of Rs.1.130 Million.

2.9.2005 Audit had pointed out that violation of financial property had resulted in loss of Rs.1.130 Million to Government.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

308. Para No.111 Pages 82 & 83 of Audit Report for the year 2000-01; Loss of Rs.0.298 Million to Government.

1.9.2005 Audit had pointed out that road construction Division Rawalpindi had paid the item of P/L base course at the rate of Rs.1534 per % Cft. revised/ analyzed on the basis of CSR-1979, whereas rate against the same item on the basis of CSR 1998 along with all leads & lifts had been worked out and paid Rs.1387.80 per % Cft resulting in loss of Rs.0.298 Million to the Government.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

309. Para No.112 Page 83 of Audit Report for the year 2000-01; Unauthorized Payment of Rs.0.526 Million.

2.9.2005 Audit had pointed out that payment without provision resulted in unauthorized payment of Rs.0.526 Million to the contractor.

The Department explained that the work had been got carried out according to the provision in the revised estimate technically sanctioned by the Competent Authority and no excess quantity over the estimate had been paid to the contractor.

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

310. Para No.113 Page 84 of Audit Report for the year 2000-01; Unauthorized Deletion of Provision of Causeway of Rs.0.512 Million.

3.9.2005 Audit had pointed out that in Highway Division Gujranwala, the Chief Engineer while according technical sanction without any justification had deleted the provision of causeway approved in revised scheme by the Provincial Department Working Party on 30th September 1986.

The Department explained that causeway costing Rs.512,000/- had been deleted while granting T.S. by the competent authority.

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

311. Para No.114 Pages 84 & 85 of Audit Report for the year 2000-01; Fictitious Payment of Rs.0.913 Million.

4.5.2007 Audit had pointed out that excessive measurements resulted in fictitious payment of Rs.0.91 million.

The Department explained that administrative approval was issued for 6.40 KM road construction and technical sanctioned estimate accorded for 6.05 KM as per site requirement. Qty paid was within the Technical Sanction estimate. Provision of length for 4.80 KM in DNIT was typographical mistake. No fictitious payment had been made.

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

312. Para No.115 Pages 85 & 86 of Audit Report for the year 2000-01; Issue of Bitumen in Excess of Requirements and Non-Recovery of Cost of Bitumen of Rs.0.404 Million.

2.9.2005 Audit had pointed out that un-authorized issuance of bitumen in excess of requirement had resulted in an un-justified issue of stock and non-recovery of Rs.0.486 Million.

The Department explained that net recoverable amount came to Rs.198,263/-and accountal of Rs.1,98,263/- had been verified by Audit from supporting record and Department was further required to recover cost of one M. Ton bitumen from contractor at market rate. Moreover, recovery of Rs.11,495/- on account of cost of one M.Ton bitumen from contractor was effected vide receipt number 119237 dated.1-09-2005 and the same was verified by Audit during the meeting.

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

313. Para No.120 Pages 89 & 90 of Audit Report for the year 2000-01; Unreliable Payment of Rs.5.000 Million.

1.9.2005 Audit had pointed out that non production of relevant record had resulted in an unreliable payment of Rs.5.00 Million.

The Department explained that an adjustment/ accountal of Rs.4.817 Million had been verified by Audit and para was reduced to Rs.0.183 Million.

The Department was directed to effect balance adjustment at the earliest and para was settled subject to verification of balance adjustment.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

Special Audit Report for the Year 2002 on Accounts of Widening/Improvement of Murree Road from Marrier Hassan Chowk to Faizabad Chowk Rawalpindi

314. **Para No.1.22 Page 20 of Special Audit report for the year 2000-01; Overpayment of Rs.0.114 Million.**
315. **Para No.1.23 Pages 20 & 21 of Special Audit report for the year 2000-01; Overpayment of Rs.0.076 Million.**
316. **Para No.1.25 Pages 21 & 22 of Special Audit report for the year 2000-01; Overpayment of Rs.0.150 Million.**

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and paras were kept pending.

11.8.2007 The Department explained that the payment held under objection was released after verification by the consultant. However the work while in running position was transferred to Rawalpindi Development Authority under the directions of Government of the Punjab. However, the amount of recovery, calculated at by Audit would be made from the Security Deposit of N.L.C. available with Rawalpindi Development authority.

The Department was directed to effect the recovery within 60 days and above mentioned three **paras were settled subject to verification of recovery.**

317. **Para No.1.24 Page 21 of Special Audit Report for the year 2000-01; Overpayment of Rs.1.279 Million.**

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in

PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and **para was kept pending.**

318. Para No.2.4 Pages 25 & 26 of Special Audit report for the year 2000-01; Overpayment of Rs.0.886 Million.

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and para was kept pending.

11.8.2007 The Department explained that the payment was made as per actual work done at site. Moreover, the same stood regularized through revised Technical Sanction accorded by Rawalpindi Development Authority.

The Department was directed to get the requisite record verified by the Audit within 30 days and **para was settled subject to verification** of relevant record.

319. Para No.3.6 Page 30 of Special Audit report for the year 2000-01; Unjustified/Overpayment of Rs.1.123 Million.

320. Para No.7.10 Page 53 of Audit report for the year 2000-01; Unjustified Adjustment of Rs.5.763 Million.

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft

Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and paras were kept pending.

11.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **two paras were settled.**

321. Para No.3.7 Page 30 of Special Audit report for the year 2000-01; Overpayment of Rs.0.685 Million.

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and para was kept pending.

11.8.2007 The Department explained that the work in respect of items of tack coat and leveling course was got executed in the RDs under observation as per actual site requirements. The quantities of work done were verified by NESPAK. Therefore payment was released under the certificate of consultant. The quantities so released had also been incorporated in revised Technical Sanction accorded by the Rawalpindi Development Authority as such matter stood regularized. The provision in revised Technical Sanction may be verified.

The **para was kept pending.**

322. Para No.6.4 Pages 42 & 43 of Special Audit report for the year 2000-01; Non-Recovery of Rs.1.989 Million.

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and para was kept pending.

11.8.2007 The Department explained that the payment was made on the basis of detailed measurements of work actually done at site duly verified by consultant M/S NESPAK and accordingly entered in Measurement Book No.4367 from Page No. 48 to 54.

The Department was directed to get the requisite record verified by the Audit within 30 days and **para was settled subject to verification** of relevant record.

323. Para No.6.5 Page 43 of Special Audit report for the year 2000-01; Non-Deduction of Security Deposit of Rs.0.199 Million and Transfer of Security from Highway Division to RDA.

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and para was kept pending.

11.8.2007 The Department explained that against due security of Rs.1,487,185/- the Highway Department recovered and an amount of Rs.1,596,667/- vide G.R.No.140389/

1404 dated 22-10-1998, hence no less recovery of Security Deposit was involved. The security deposit of Rs.1,596,667/- (i/c Earnest Money) available with Provincial Highway Division, Rawalpindi already stood transferred to Rawalpindi Development Authority.

The para was kept pending.

**324. Para No.7.9 Page 52 of Special Audit report for the year 2000-01;
Infructuous Expenditure of Rs.1.092 Million.**

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and para was kept pending.

11.8.2007 The Department explained that payment released to contractor (N.L.C) by Punjab Highway Department on verification of work done, by consultant were very much valid and in line with the Government policies.

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

**325. Para No.7.11 Page 53 of Special Audit report for the year 2000-01;
Non-Submission of Vouched Accounts of Rs.3.575 Million.**

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and para was kept pending.

11.8.2007 The Department explained that the payment was made to the Executive Engineer, Machinery Maintenance Division, Rawalpindi and Executive Engineer, Building Division, Rawalpindi against work done.

The Department was directed to get the requisite record verified by the Audit within 30 days and **para was kept pending**.

326. Para No.7.12 Page 54 of Special Audit report for the year 2000-01; Non-Transfer of Office Equipment of Rs.0.226 Million.

3.5.2007 The Department explained that during the course of execution at initial stage, the work was transferred to Rawalpindi Development Authority, which was responsible for attending to the observations while revising the scheme as well as finalization of the contractors account. The scheme alongwith all relevant record was transferred to RDA during 1999. It was pertinent to note that right from initiation of Audit observation through special Audit upto the stage of printing of Draft Paras this Department was never informed of these observations. At all stages i.e. Advance paras, proposed Draft Paras, these Paras had been dealt with by RDA. Highway Department was never informed / communicated the Audit report. Now when these paras were going to be discussed in PAC, these had been transferred to C& W Department after lapse of five years of the Special Audit. Even this report had never been received from Audit office till 04/2007.

The C&W and HUD &PHE, Audit Departments were directed to reconcile the facts and resolve the issue under intimation to the PAC Secretariat and para was kept pending.

11.8.2007 The Department explained that the T&P articles and equipments purchased from contingencies of the scheme were very much available with the Department.

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

Compliance Paras (Works) for the year 2000-01

3.2.2005 During the consideration of the following paras it was observed that these paras were required to be examined in detail, therefore, a two members Sub-Committee was constituted for investigation and report:-

- | | |
|--|-----------------|
| 1. Sardar Muhammad Yousaf Khan Leghari, MPA (PP-227) | <i>Convener</i> |
| 2. Mrs Saba Sadiq, MPA (W-352) | <i>Member</i> |

(1). Para No.II-34 for the year (1990-91)

Highway Division Khanewal
Non Recovery of Government dues (Rs.1,16,252/-)

- (2). *Para No.I-36 for the year (1990-91)*

Highway Division Khanewal
Excess payment to the contractor amounting to Rs.767,411/-

- (3). *Para No.III-E-2 for the year (1994-95)*

Highway Division Khanewal
Non Recovery of extra expenditure incurred at the risk & cost of the contractor Rs.284,635/- reduced to Rs.198,263/-

- (4). *Para No.IV-D-I for the year (1993-94)*

Highway Division Khanewal
Un-authorized expenditure Of Rs.92,385/- reduced to Rs.39,661/-

- (5). *Para No.V-3 for the year (1990-91)*

Highway Division Khanewal
Irregular un-justified expenditure Rs.357,171/-

- (6). *Para No.I-40 for the year (1990-91)*

Highway Division Khanewal
Non Recovery of Government dues (Rs.61,508/-

- (7). *Para No.III-9 for the year (1985-86)*

Highway Division Muzaffargarh
Loss to Government Rs.343,913/-

- (8). *Para No.II-A-2 for the year (1995-96)*

Highway Division Khanewal
Recovery of Rs.508,413/-

- (9). *Para No.V-A-2 for the year (1991-92)*

Highway Division Khanewal
Un-authorized acceptance of tender Rs.1,246,294/-

- (10). *Para No.I-27 for the year (1990-91)*

*Highway Division Khanewal
Overpayment of Rs.138,837/-*

(11). Para No.II-B-4 for the year (1996-97)

*Highway Division Khanewal
Non Recovery of Rs.6,836,609/-*

25.6.2005 “During the consideration of the following paras, it was decided by the Committee that these paras be examined by a two Member Sub-Committee viz:-

1. Sardar Muhammad Yousaf Khan Leghari, MPA (PP-227) *Convener*
2. Mrs Saba Sadiq, MPA (W-352) *Member*

(1). Para No.II-34 for the year (1990-91)

*Highway Division Khanewal
Non Recovery of Government dues (Rs.1,16,252/-)*

(2). Para No.I-36 for the year (1990-91)

*Highway Division Khanewal
Excess payment to the contractor amounting to Rs.767,411/-*

(3). Para No.III-E-2 for the year (1994-95)

*Highway Division Khanewal
Non Recovery of extra expenditure incurred at the risk & cost of the contractor Rs.284,635/- reduced to Rs.198,263/-*

(4). Para No.IV-D-I for the year (1993-94)

*Highway Division Khanewal
Un-authorized expenditure Of Rs.92,385/- reduced to Rs.39,661/-*

(5). Para No.V-3 for the year (1990-91)

*Highway Division Khanewal
Irregular un-justified expenditure Rs.357,171/-*

(6). Para No.I-40 for the year (1990-91)

*Highway Division Khanewal
Non Recovery of Government dues (Rs.61,508/-*

(7). Para No.III-9 for the year (1985-86)

*Highway Division Muzaffargarh
Loss to Government Rs.343,913/-*

(8). Para No.II-A-2 for the year (1995-96)

*Highway Division Khanewal
Recovery of Rs.508,413/-*

(9). Para No.V-A-2 for the year (1991-92)

*Highway Division Khanewal
Un-authorized acceptance of tender Rs.1,246,294/-*

(10). Para No.I-27 for the year (1990-91)

*Highway Division Khanewal
Overpayment of Rs.138,837/-*

(11). Para No.II-B-4 for the year (1996-97)

*Highway Division Khanewal
Non Recovery of Rs.6,836,609/-*

It was further decided by the Committee that Sub-Committee was authorized to decide finally on behalf of the PAC with regard to above paras. ”

The Sub-Committee examined the paras in its meetings held on 3.6.2005 and 10 & 14.12.2005 and made the following recommendations:-

327. Draft Para No.III-9 (1985-86) Page 117 of Audit Report for the year 2000-01; Loss to Government Rs.343,913/-

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The following paras were discussed in the PAC meeting held on 3 February 2005, and the same were referred to the Sub Committee for further examination in detail. The Sub Committee was authorized to decide finally on behalf of the PAC vide this Secretariat letter No. PAP/(PAC-I)/2003/Mins/06/4377 dated 25 June 2005.

The Department explained that as regards condonation of para 2.70 of B&R code in connection with acceptance of tender of the same contractor in the contiguous reach, there was no loss to the Government.

The **para was settled subject to concurrence/condonation** of Finance Department & without prejudice to service benefits / promotion.

328. Para No.III-E-2 94-95 Page 158 of Audit Report for the year 2000-01; Loss to Government Rs.284,635/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that the figure of Rs.1,38,837.00 was also included in the differential cost of Rs.1,98,263.00 while finalizing the contract of the work of construction of metallised Road Chauki Chab to 78/15L (length: 06 miles) and as such the para was a duplication of para III-E-2(1995-96). Moreover, the suspense head was non-operational in District Setup, so it can't be adjusted for clearance of P.W Misc: Advance at this stage. As far as, Government loss was concerned, it was rectified. Moreover, full recovery amounting to Rs.198,263/- had been effected from the contractor's partners M/s Allah Ditta & Co, vide No. 463978 Dated 24.12.04.

Finance Department observed that Provincial suspense head was operational.

The Department was directed to get it adjusted / transferred into Provincial Account No.1 and **para was settled subject** to the requisite adjustment.

329. Draft Para No.I-27/90-91 Page 129 of Audit Report for the year 2000-01; Overpayment of Rs.138,837/-

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that the figure of Rs.1,38,837.00 was also included in the differential cost of Rs.1,98,263.00 while finalizing the contract of the work of construction of metalled Road Chauki Chab to 78/15L (length: 06 miles) and as such the para was a duplication of para III-E-2(1995-96). Moreover, the suspense head was non-operational in District Setup, so it can't be adjusted for clearance of P.W Misc: Advance at this stage. As far as, Government loss was concerned, it was rectified. Moreover, full recovery amounting to Rs.198,263/- had been effected from the contractor's partners M/s Allah Ditta & Co, vide No. 463978 Dated 24.12.04.

Finance Department observed that Provincial suspense head was operational.

The Department was directed to get it adjusted / transferred into Provincial Account No.1 and **para was settled subject to the** requisite adjustment.

330. Draft Para No.I-36 (1990-91) Page 129 of Audit Report for the year 2000-01; Overpayment of Rs.767,411/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that the recovery of Rs.7,67,411.00 in cc 7th and running bill, with regard to construction of metalled road from Pull Tango to Boota Kot (length: 05 miles), had been effected from the securities of the works lying in P.W Deposits along with other work. Moreover, the figure of Rs.5,08,013.00 was duplication of the figure appearing in para II-A-2 (1995-96). Audit & Finance also verified recovery and recommended the para for settlement.

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

331. Draft Para No.I-40 (1990-91) Page 129 of Audit Report for the year 2000-01; Overpayment of Rs.61,508/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that recovery had been effected and verified by Audit.

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

332. Para No.II-34 (1990-91) Page 131 of Audit Report for the year 2000-01; Non-Recovery of Rs.116,252/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that para was duplication of draft Para No. II-A-2 for the year 1995-96 on account of recovery of interest on secured advance and this amount was included in the amount of recovery of Rs.5,08,412.00.

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

333. Para No.V-3 (1990-91) Page 133 of Audit Report for the year 2000-01; Un-justified debit of cost of material Rs.357,171/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that the recovery for 400Cft of resurfacing of Kanewal Lodran road was effected from Sh. Muhmmad Latif, Sub Engineer vide VR No.8 dated 12-9-05 amounting to Rs.10,000/- and accounted for the monthly account of 9/2005.

Audit observed that inquiry report yet to be verified by the competent authority.

The **para was settled subject to verification** of recovery by Audit and disciplinary actions in the light of inquiry report within 15 days.

334. Para No.V-A-2 (1991-92) Page 138 of Audit Report for the year 2000-01; Unauthorized Acceptance of Tenders Rs.1,246,294/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that the competent authority approved the tender in lieu of the diversion of contingencies by the Superintending Engineer in light of instructions given by the Planning & Development Department through PDWP meeting dated 24.04.1989. The Department apprehended the revision of rates, and applying prudence accepted the tenders. Subsequently rates were revised.

The Audit observed that contingencies can be diverted for specific purpose as specified in delegation of financial powers but can not be utilized towards acceptance of tenders. The Department was required to effect the recovery.

The Department was directed to effect the requisite recovery and **para was kept pending.**

335. Para No.IV-D-I (1993-94) Page 153 of Audit Report for the year 2000-01; Irregular Payment of Rs.92,385/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that recovery had been effected and verified by Audit.

On the recommendation of Audit after necessary verification, **the para was settled.**

336. Para No.II-A-2 (1995-96) Page 159 of Audit Report for the year 2000-01; Non-recovery of Rs.508,413/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that enquiry had been finalized against the officer / official responsible for overpayment and the competent authority / Secretary (C&W) had punished the officer / official Rana Shabir Ahmad, Sub Divisional Officer and Mr. Saddar-ud-Din Shah, Sub-Engineer by imposing penalty of withholding one annual increment upon both the accused on 23/05/2001. Moreover, efforts were being made to effect recovery as arrears of land revenue.

The Department was directed to effect recovery at the earliest and **para was kept pending.**

337. Para No.II-B-4 (1996-97) Page 163 of Audit Report for the year 2000-01; Non recovery of Rs.6,836,609/-.

3.6.2005 The Finance Department observed that Audit comments were not depicted in the working papers as per standing instructions of the PAC.

The Sub Committee was not satisfied with the presentation of incomplete working papers and consideration of above noted para was deferred and directed the Additional Secretary to re-submit the working papers with Audit comments. The Sub-Committee decided to hold next meeting on 7 June 2005.

10 & 14.12.2005 The Department explained that the figure of Rs.5,08,013/- was duplication of the figure appearing in para II-A-2 for the year 1995-96.

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

Audit Paras (SAP) for the year 2000-01.

338. Annex-1 Pages 9 to 20 of SAP Financial Audit Report for the year 2000-01; Cases of Overpayments Rs.3.743 (M).

Sr.No.1 P.B. Divn. Kasur – Rs.0.033 Million.

Sr.No.2 P.B. Divn. Kasur – Rs.0.028 Million.

Sr.No.3 P.B. Divn. Rawalpindi – Rs.0.005 Million.

Sr.No.4 P.B. Divn. Rawalpindi – Rs.0.162 Million.

Sr.No.5 P.B. Divn. Rajanpur – Rs.0.060 Million.

Sr.No.6 P.B. Divn. Rajanpur – Rs.0.037 Million.

Sr.No.7 P.B. Divn. Rajanpur – Rs.0.035 Million.

Sr.No.8 P.B. Divn. M/Garh – Rs.0.022 Million.

Sr.No.9 P.B. Divn. Gujranwala – Rs.0.154 Million.

Sr.No.10 P.B. Divn. Faisalabad – Rs.0.093 Million.

Sr.No.11 P.B. Divn. Khushab – Rs.0.085 Million.

Sr.No.12 P.B. Divn. Vehari – Rs.0.007 Million.

Sr.No.13 P.B. Divn. Attock – Rs.0.144 Million.

Sr.No.15 P.B. Divn. Pakpattan – Rs.0.008 Million.

Sr.No.16 P.B. Divn. R.Y. Khan – Rs.0.308 Million.

Sr.No.17 P.B. Divn. R.Y. Khan – Rs.0.014 Million.

Sr.No.18 P.B. Divn. R.Y. Khan – Rs.0.040 Million.

Sr.No.19 P.B. Divn. R.Y. Khan – Rs.0.013 Million.

Sr.No.20 P.B. Divn. R.Y. Khan – Rs.0.010 Million.

Sr.No.21 P.B. Divn. Lodhran – Rs.0.020 Million.

Sr.No.22 P.B. Divn. Lodhran – Rs.1.52 Million.

Sr.No.23 P.B. Divn. Lodhran – Rs.0.034 Million.

Sr.No.24 P.B. Divn. Lodhran – Rs.0.141 Million.

Sr.No.25 P.B. Divn. Gujranwala – Rs.0.034 Million.

Sr.No.26 P.B. Divn. Gujranwala – Rs.0.022 Million.

Sr.No.27 P.B. Divn. Lahore – Rs.0.016 Million.

Sr.No.28 P.B. Divn. Lahore – Rs.0.48 Million.

Sr.No.29 P.B. Divn. Bahawalpur – Rs.0.110 Million.

Sr.No.30 P.B. Divn. Bahawalpur – Rs.0.037 Million.

12.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

Sr.No.14 P.B. Divn. Layyah – Rs.0.071 Million.

12.1.2007 The Department explained that revised estimate had been technically sanctioned for Rs.1,169,700/-.

Audit observed that TS was revised after final bill.

The Department was directed to hold an inquiry and fix responsibility and **para was kept pending.**

339. Annex-2 Pages 21 to 24 of SAP Financial Audit Report for the year 2000-01; Cases of Negligence Rs.0.613 (M).

Sr.No.1 P.B. Divn. Rajanpur– Rs.0.058 Million.

Sr.No.2 P.B. Divn. Bahawalpur– Rs.0.555 Million.

12.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

340. Annex-3 Pages 25 to 28 of SAP Financial Audit Report for the year 2000-01; Cases of Violation of Rules Rs.2.368 (M).

Sr.No.1 P.B. Divn.M/Garh – Rs.0.020 Million.

Sr.No.2 P.B Div. Okara – Rs.0.078 Million.

Sr.No.4 P.B Div. Gujranwala – Rs.1.250 Million.

12.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

Sr.No.3 P.B. Divn. Pakpattan – Rs.1.02 Million.

12.1.2007 The Department explained that the record was available for verification which may be verified.

Audit observed that the requisite record needs to be produced for Audit scrutiny.

The Department was directed to produce the requisite record to Audit for verification and **para was kept pending.**

341. Annex-4 Pages 33 to 35 of SAP Financial Audit Report for the year 2000-01; Cases of Non-Production of Record Rs.0.502 (M).

Sr.No.1 P.B Divn. Okara – Rs.0.053 Million.

12.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

Sr.No.2 P.B Div. Sheikhpura – Rs.0.159 Million.

12.1.2007 The Department explained that original receipts from the approved manufacturer were available for verification by Audit.

The Department was directed to take disciplinary action for not attending Audit verification and PAC-I meeting on the scheduled date and time and **para was kept pending.**

342. Annex-5 Pages 33 to 35 of SAP Financial Audit Report for the year 2000-01; Cases of Non-Production of Record Rs.0.502 (M).

Sr.No.1 P.B. Divn. Gujranwala – Rs.0.502 Million.

12.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

EDUCATION

The Committee examined the Accounts of the Education Department in its meetings held on 4.7.2005, 5.7.2005, 6.7.2005, 3.10.2005, 4.10.2005, 5.10.2005, 2.12.2005, 3.4.2006, 4.4.2006, 5.4.2006, 13.4.2006, 13.7.2006, 14.7.2006, 15.7.2006, 10.8.2006, 13.2.2007, 14.2.2007, 15.2.2007, 4.7.2007, 5.7.2007, 6.7.2007, 13.7.2007, 3.9.2007, 4.9.2007, 12 & 14.12.2009, 2.1.2010, 4.1.2010, 5.1.2010, 13.4.2010, 14.4.2010, 15.4.2010 and 3.2.2011 and made the following recommendations:-

PUNJAB EDUCATION FOUNDATION

Audit Paras (Commercial) for the year 2000-01

**1. Para No.44 Pages 53 & 54 of Audit Report for the year 2000-01;
Working Result.**

5.7.2005 Audit had pointed out that income of the Foundation had been decreased to Rs.48.272 million during the year 2000-01 from Rs.57.174 million for the year 1999-00 which has resulted in decrease of accumulated profit from Rs.39.920 million for the year 1999-00 to Rs.37.419 million for the year 2000-01.

The Department explained that interest amounting to Rs.8,535,113/- for the period November 1997 and onward pertaining to the functions of Asian Development Bank was considered to exclude it from the Accounts of Punjab education Foundation for the year 2000-2001. Later on, D.G. Commercial Audit raised an objection that the withdrawal of interest amounting to Rs.8,535,113/- from Foundation Accounts was unjustified. Moreover, Audit made subsequent observation that the amount pertaining to ADB loan was excluded from PEF accounts for the year 2000-2001, therefore the same were included in the consolidated account of PEF in the same financial year and income of the Foundation increased to Rs.60.073 million during the year 2000-01 from Rs.57.174 million for the year 1999-2000. The consolidated accounts for the year 2000-2001 were available for verification.

The Department was directed to produce the relevant record to Audit for verification and **para was kept pending.**

**2. Para No.45 Page 54 of Audit Report for the year 2000-01; Working
Result.**

5.7.2005 Audit had pointed out that Punjab Education Foundation did not achieve their objectives in terms of disbursement of loans, as only Rs.8.096 million had been disbursed against the target of Rs.62.20 million during the year 1999-2000 and 2000-2001 and only one Board Meeting was held in 2000-2001 and no detail of assets verified physically was provided to audit.

The Department explained that after processing through the different stages under PEF Act and Rules 1991, PEF released the Financial Assistance and provision of legal documents i.e. transfer of land in the name of NGO and valuation of property etc. which were involved lengthy procedure for the completion of codal formalities by the applicant NGOs / Individuals. Moreover, now after revamping the implementation and functioning of PEF would further improve and physical verification of fixed assets worth Rs.16.190 million had been conducted.

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

3. Para No.46 Page 55 of Audit Report for the year 2000-01; Loss of Rs.3,652/- Million Due to Non-functioning of Educational Activities Despite Completion of School Building.

5.7.2005 Audit had observed that “Punjab Education Foundation had released an amount of Rs.3,651,744/- to an NGO named Punjab Social Welfare Association Lahore for construction of Zenab Girls High School and purchase of furniture. The building of the said school was completed long ago but not a single student had been enrolled which resulted in loss of Rs.3.652 Million to the Government.”

The Department explained that Director (Dev) and Director (I&M) had visited the site and submitted their inspection report and confirmed that the financial assistance had not been properly utilized for the purpose it was released and committee recommended to issue show cause notice to the management of the said NGO and recover loan as arrears of land revenue. A show cause notice dated 18.03.2004 was issued to the President of the delinquent NGO for personal hearing on 29.03.2004, but the President of the NGO did not appear. Accordingly, the matter was brought to the notice of Zila Nazim / Chairman DEPC Lahore and EDO (Rev), Lahore for recovery of dues.

A Sub-Committee was formed, comprising on the following to enquire into the matter and report to PAC_I.

- | | | |
|----|-------------------------------|-------------------|
| 1. | Mrs. Saba, Sadiq, MPA (W-352) | Member (Convener) |
| 2. | Ms Saghira Islam, MPA (W-336) | Member |

The Sub-Committee shall give its report to PAC-I within 30 days and the para was kept pending.

13.2.2007 The para was discussed by the Sub-Committee-I of the PAC-I in its meeting held on 5-9-2005 and the para recommended for settlement subject to verification of

recovery of loan by Audit besides taking appropriate action regarding with drawal of penalty by board of directors PEF and completion certificate may also be got issued within 15 days.

The Department explained that the total amount of loan Rs.1,574,832/- had been recovered from the NGO and verified by Audit. The Principal amount of loan was paid by the NGO before issuance of notification for conversion of grant into loan defaulting of two consecutive installments of loan as such penalty was not justified.

On the recommendation of Sub-Committee, **the para was settled.**

Audit Paras (Civil) for the year 2000-01

UNIVERSITY OF ENGINEERING AND TECHNOLOGY, LAHORE

4. Para No.1 Page 108 of Audit Report for the year 2000-01; Irregular Grant of Advances: Likely Cases of Mis-appropriation Rs.3,779,293/-

4.7.2005 Audit had pointed out that an amount of Rs.3,989,593/- had been paid in advance to the various officers of the university, but the same had not so far been got adjusted inspite of lapse of long period.

The Department explained that as a result of verification of record, the write off sanction of Rs.550,483/- had been accorded by the syndicate and vouched account amounting to Rs.1,847,612/- out of Rs.3,318,148/-, had been verified by Audit. Moreover, recovery of Rs.92,000/- could not be effected due to court cases.

The Department was directed to effect balance recovery/vouched account and para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that complete vouched account of Rs.3,318,148/- was presented before the Audit for verification, but the Audit was verified only Rs.1,847,612/-

The Department was directed to get the requisite record verified by Audit within 90 days and **para was settled subject to verification of relevant record.**

5. Para No.2 Pages 108 & 109 of Audit Report for the year 2000-01; Temporary Misappropriation of Rs.200,000/- and Recovery of Interest of Rs.16,667/-.

4.7.2005 Audit had pointed out that Rs.200,000/- had been paid in advance to Chairman Electrical Engineering Department for the purchase of furniture and the purchase was actually made on 28.4.2000 i.e. after 10 months of drawl of advance which meant that advance money remained un-authorizedly under the use of the Chairman for about 10 months.

The Department explained that the work had been completed in December 1999 and the manufacturer had submitted its final invoice on 20.12.1999, and the same was processed and the final payment of Rs.2,30,000/- after deduction of advance of Rs.2,00,000/- had been made on 21.4.2000, almost after four months after completion of the said project and there was no delay at all.

The para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that the work had been completed in December 1999 and the manufacturer had submitted its final invoice on 20-12-1999 and the same was processed and the final payment of Rs.2,30,000/- after deduction of advance of Rs.2,00,000/- had been made on 21-4-2000, almost after four month after completion of the said project and there was no delay at all.

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

6. Para No.3 Page 109 of Audit Report for the year 2000-01; Stock Not Entered Misappropriation of Rs.45,819/-.

4.7.2005 Audit had observed: “either the articles might have not been purchased and if purchased the same were misappropriated.”

The Department explained that stock entries of purchase worth Rs.27,579/- had been made in the relevant stock register and the remaining amount of Rs.18,240/- related to the POL account and all the log books were available for verification.

The Department was directed to get the record verified again within 30 days by Audit and para was settled subject to verification of relevant record.

13.2.2007 The department explained that the departmental contention had been verified by Audit from supporting record.

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

7. Para No.4 Pages 109 & 110 of Audit Report for the year 2000-01; Doubtful Expenditure of POL Rs.45,044/-.

4.7.2005 Audit had observed that: “in absence of log books, the entire expenditure appeared doubtful.”

The Department explained that all the entries of POL had been recorded in the log books and the same were available for verification.

The Department was directed to get the record verified within 30 days by Audit and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the departmental contention had been verified by Audit from supporting record.

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

8. Para No.5 Page 111 of Audit Report for the year 2000-01; Excess Payment of Pension/Commutation Recovery of Rs.48,413/-.

4.7.2005 Audit had pointed out that monthly pension had been calculated at 60% formula but maximum pension limit had not been kept in view as prescribed in Government of the Punjab Finance Department letter dated 27.4.1997 and it resulted in excess payment of Rs.48,413/-.

The Department explained that in most of the cases recovery related to the poor widows/retired employees whose monthly pension was between 400/- to Rs.500/-. Moreover, the recovery had been started.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the recovery had been started.

The Department was directed to effect the balance recovery and **para was settled subject to verification of recovery.**

9. Para No.6 Page 112 of Audit Report for the year 2000-01; Non-Deduction of Income Tax at Source Recovery of Rs.239,341/-.

4.7.2005 Audit had pointed out that income tax had not been deducted from the contractors/suppliers on account of supplies made and services rendered as required under income tax act 1979.

The Department explained that deduction of income tax was not applicable against the reimbursement of medical expenses incurred by the University employees and amounts paid against the examination bills to the teachers. Moreover, income tax had been duly deducted from the contractor / suppliers at the time of payment and recovery of income tax from M/s guardian security had been started.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the recovery of Income tax had been made from the guardian security and deposited in the University Account.

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

10. Para No.7 Pages 112 & 113 of Audit Report for the year 2000-01; Non-Deduction/Receipt of Sales Tax Loss of Rs.251,267/- to the Government.

4.7.2005 Audit had pointed out that sales tax had not been deducted from the suppliers while making payments to them.

The Department explained that this was period when the GST was introduced and its implementation was in progress. The traders were reluctant to pay the GST to Government. During this period, the traders had conducted the general strikes against the introduction of GST all over the country and traders used to avoid to get themselves register with the Department and refused to issue GST invoice. Now at present, no purchase was being made without GST invoice.

The Department was directed to effect recovery from the defaulters through collector Sales Tax and para was kept pending.

13.2.2007 The Department was directed to as per direction of the PAC, a letter No. TR/Ps/05137 dated 31.12.2005 had been written to the Collector Sales Tax Department, Lahore to effect the recovery of sale tax from the defaulters.

The Department was directed to effect recovery from the defaulters through Collector Sales tax and **para was kept pending.**

11. Para No.8 Page 113 of Audit Report for the year 2000-01; Non-Realization of University Dues from Students Recovery of Rs.383,016/-.

4.7.2005 Audit had pointed out that as per fee collection register university dues to the tune of Rs.383,016/- had not so far been recovered from the students.

The Department explained that recovery of Rs.234,897/- out of Rs.383,016/- had been effected from the students and securities of Rs.45,450/- had also been forfeited and deposited into university account. Moreover, balance recovery was outstanding against absconding students.

The Department was directed to get write off irrecoverable amount by the syndicate and para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that a sum of Rs.234,897/- had been recovered and loss of Rs.45,450/- had been made good by forfeiting the security and verified by Audit. Moreover, the case for writing off the outstanding dues of the absconding students had been sent to the Syndicate for approval.

The explanation of the department was accepted and **para was settled.**

12. Para No.9 Pages 113 & 114 of Audit Report for the year 2000-01; Irregular and Unauthorized Payment of Orderly Allowance Recovery of Rs.182,829/-.

4.7.2005 Audit had observed:, “contrary to the instructions of Finance Department, orderly allowance was being paid to the serving and retired officers of grad 20 and above of the university, which resulted into an irregular and unauthorized payment of Rs.182,829/-”

The Department explained that the case for regularization had been sent to the Governor/ Chancellor.

The para was kept pending.

13.2.2007 The Department explained that as per directive of the PAC, case had been sent to the Governor/ Chancellor for regularization.

The Department was directed to pursue the case and **para was kept pending.**

13. Para No.10 Page 114 of Audit Report for the year 2000-01; Recovery Outstanding Rs.105,248/-.

4.7.2005 Audit had pointed out that the rent had not been enhanced @10% per annum and the same was being charged at very old rates.

The Department explained that recovery of Rs.49,560/- and Rs.21,874/- had been effected and deposited into University Account. Moreover, recovery on account of rent of shops under resident officer and senior warden was outstanding.

The Department was directed to hold an inquiry and fix the responsibility and para was kept pending.

13.2.2007 The Department explained that the entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and **para was settled subject to verification of recovery.**

14. Para No.11 Pages 114 & 115 of Audit Report for the year 2000-01; Irregular Payment of Honorarium on Account of Vigilance of Internal Examinations Rs.102,861/-

4.7.2005 Audit had observed that:, “As per date sheets all examinations were held within the university routine hours. Hence extra payment during the period for which they were drawing regular pay was quite irregular and unjustified and against the canons of financial propriety.”

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

15. Para No.12 Page 115 of Audit Report for the year 2000-01; Irregular Payment Out of Hot and Cold Weather Charges and Recovery of Rs.64,062/-.

4.7.2005 Audit had observed that:, “Amount was drawn out of head hot and cold weather charges and distributed among the class-IV staff on account of allowance instead of purchasing ice and charcoal.”

The Department explained that the payment was being made to Class “C” employees of the University out of approved budget head according to the approved rates once in a year only during winter season.

The Department was directed to get the payment regularized from the chancellor and para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that in compliance with the directive of the PAC, the case had been sent to the Governor/ Chancellor for regularization.

The Department was directed to pursue the case and **para was kept pending.**

16. Para No.13 Pages 115 & 116 of Audit Report for the year 2000-01; Irregular Expenditure for Purchase of Gowns for Professors and Assistant Professor and Recovery of Rs.99,750/-.

4.7.2005 Audit had pointed out that gowns had been purchased out of university fund and issued to Professors and Assistant Professors free of cost though the same were part of their dress and the expenditure was required to be borne by themselves from their own pockets instead of university funds.

The Department explained that the gowns had been purchased on the eve of convocation and provided to all the dignitaries/ Senior Professors for participation in the function and collected back after the function and the same were the property of the University and never issued to the concerned permanently.

The Department was directed to get the expenditure regularized from the competent authority and para was kept pending.

13.2.2007 The Department explained that the case had been sent to the Syndicate for regularization as directed by the PAC.

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

17. Para No.14 Page 116 of Audit Report for the year 2000-01; Purchase of Ceiling Fans in Excess of Rates Fixed by the Government of Punjab Recovery of Rs.64,719/-.

4.7.2005 Audit had pointed out that 192 ceiling fans had been purchased during 1999-2000 in excess of the rate contract, concluded by government of Punjab S&GAD procurement wing which resulted in excess payment of Rs.64,719/-.

The Department explained that the fans marked “Millat” being of the finest quality had been purchased by inviting quotations through press and the lowest bidder was placed supply order as these were urgently provided in the University hostels. There was no irregularity at the part of the University, and all the process had been done under University Purchase Rules.

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

18. Para No.15 Page 117 of Audit Report for the year 2000-01; Wasteful Expenditure of Rs.3,741,791/- on Account of Research Work.

4.7.2005 Audit had pointed out that neither any new thing had been invented nor any internationally accepted articles had been printed in national as well as in international press.

The Department explained that all the research work had been supervised under the Advance Studies and Research Board. The research work had also been done by the M.Sc. students to complete their thesis and their research papers and 66 M.Sc. students had completed their thesis, and more than ten papers had been published during this year.

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

19. Para No.16 Page 118 of Audit Report for the year 2000-01; Un-Economical Expenditure of Rs.8,539,858/-.

4.7.2005 Audit had pointed out that expenditures in excess of Rs.100,000/- were incurred but no wider publicity through press was made.

The Department explained that the work was of an urgent nature which could not be postponed for indefinite period and the work was done by waving off the condition by the Vice-Chancellor.

The Department was directed to get the expenditure regularized with the approval of syndicate and para was kept pending.

13.2.2007 The Department explained that the case had been sent to the Syndicate for regularization as per directive of the PAC.

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

20. Para No.17 Pages 118 & 119 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Daily Labour Rs.2,725,961/-.

4.7.2005 Audit had pointed out that contrary to the instructions, daily paid staff was employed but no sanction of Finance/ S& GAD was obtained.

The Department explained that the departmental contention had been verified by audit from the supporting record.

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

21. Para No.18 Page 119 of Audit Report for the year 2000-01; Irregular Payment of Honorarium of Rs.114,000/-.

4.7.2005 Audit had observed that:, “There was ban on the payment of honoraria and 44 daily paid chowkidars were not entitled to the honoraria.”

The Department explained that the syndicate had approved the expenditure made under Incentive Scheme in its meeting held on 30.6.2001.

The Department was directed to get the expenditure regularized with the approval of Chancellor and para was kept pending.

13.2.2007 The Department explained that in compliance with the orders of PAC, the case had been sent to the Governor/ Chancellor for regularization.

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

22. Para No.19 Page 120 of Audit Report for the year 2000-01; Unauthorized Payment for the Provision of Security Guards Rs.211,200/-.

4.7.2005 Audit had pointed out that neither the budget for the salaries of 44 security guards had been sanctioned by the syndicate nor the posts had been created.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

23. Para No.20 Page 121 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Fresh Recruitment Rs.451,961/-.

4.7.2005 Audit had pointed out that contrary to the instructions; fresh recruitments had been made without getting the sanction of Finance Department.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

24. Para No.21 Pages 121 of Audit Report for the year 2000-01; Purchase of Durable Goods in Violation of Austerity Measures, irregular Expenditure of Rs.2,103,458/-.

4.7.2005 Audit had pointed out that a sum of Rs.2,103,458/- had been incurred on the purchase of durable goods without prior concurrence of Finance Department during ban under the austerity measures circulated by the Finance Department dated 31.7.1999.

The Department explained that these were the routine purchases, which were carried out under the approved budget heads after completing all the codal formalities under the University Purchase Rules.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of the competent authority and para was kept pending.

13.2.2007 The Department explained that the case had been sent to the Syndicate for regularization as directed by the PAC.

The **para was kept pending.**

25. Para No.22 Page 122 of Audit Report for the year 2000-01; Less Realization of University Dues on Account of Self-Finance Scheme of Rs.7,450,000/-.

4.7.2005 Audit had pointed out that 32 students were admitted under self finance scheme in the session of 1998, but a sum of Rs.7,450,000/- was still outstanding.

The Department explained that entire amount had been recovered except Rs.500,000/- of four scholars as they had absconded the University without intimation.

The Department was directed to inquire into the matter and get the irrecoverable amount written off with the sanction of the competent authority and para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that the case for writing off the dues of the absconding students had been sent to the Syndicate.

The Department was directed to get the irrecoverable amount written off with the sanction of the competent authority and **para was settled subject to verification of relevant record by Audit.**

26. Para No.23 Pages 122 & 123 of Audit Report for the year 2000-01; Unauthorized Drawing of Medical Allowance of Rs.16,168,056/-.

4.7.2005 Audit had observed that:, “Contrary to Government rules, additional payments were being made on account of medical allowance on monthly basis.”

The Department explained that the medical allowance had been paid with the approval of the Syndicate. The Syndicate being the Chief Executive Body of this University had approved the said allowance in its meeting held on 28.6.1990, on the pattern of the Punjab University in lieu of medical facility was provided to the employees who had opted medical allowance. Moreover, the said facility had been discontinued sine 30.11.2002.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the approval of chancellor and para was kept pending.

13.2.2007 The Department explained that the case had been sent to the Governor / Chancellor for regularization of the expenditure.

The Department was directed to pursue the case and **para was kept pending.**

27. Para No.24 Page 124 of Audit Report for the year 2000-01; Non-Production of Consumption Account Doubtful Expenditure of Rs.50,000/-.

4.7.2005 Audit had pointed out that the non-production of stock registers and consumption account had been made the whole expenditure doubtful.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

Fatima Jinnah Women University, Rawalpindi

28. Para No.1 Page 62 of Audit Report for the year 2000-01; Irregular Payment of Teaching Allowance to the Regular University employees and Recovery Thereof Rs.597,177/-.

4.7.2005 Audit had pointed out that the payment of teaching allowance was not only unjustified but also against the cannons of financial propriety.

The Department explained that the entire expenditure had been regularized by Syndicate in its meeting held on 18.02.2002.

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

29. Para No.2 Pages 62 & 63 of Audit Report for the year 2000-01; Non-Deduction of Income Tax at Source Recovery of Rs.79,335/-.

4.7.2005 Audit had pointed out that income tax at source had not been deducted from the suppliers/Contractor on account of supplies made to the University.

The Department explained that some firms had been contacted through correspondence to furnish detail of income tax paid to the income tax department.

Audit observed that the contention of the Department was not tenable.

The Department was directed to effect the recovery at the earliest and para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that the supplier had been approached to either pay the tax or provide the tax challan if already paid. As regards, the deduction of income tax was concerned, all the payment had been made after deduction of the income tax @ 3.5% and the same deposited into the Government Accounts.

The Department was directed to get the record verified by the Audit and **para was settled subject to verification of relevant record by Audit.**

30. Para No.3 Page 63 of Audit Report for the year 2000-01; Non-Deduction of House Rent Recovery of Rs.53,594/-.

4.7.2005 Audit had observed that Dr. Najma Najam was provided furnished accommodation by the University but in violation of terms/conditions of her appointment, she had not paid house rent at the rate of 10% of her pay.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

31. Para No.4 Page 64 of Audit Report for the year 2000-01; Non-Adjustment of Temporary Advances Likely Misappropriation of Rs.725,705/-.

4.7.2005 Audit had pointed out that neither the advances had been got adjusted nor vouched account obtained.

The Department explained that vouched account of Rs.725,705/- had been verified by Audit.

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

32. Para No.5 Pages 64 & 65 of Audit Report for the year 2000-01; Non-Receipt of Sales Tax Invoices/non-Deposit Thereof Into Treasury. Loss of Rs.480,570/- to Government.

4.7.2005 Audit had observed that: “While making payments of different purchases to the firms/suppliers, a sum of Rs.472,183/- was paid on account of sales tax but sales tax invoices were not obtained.”

The Department explained that the contention of the audit had not been supported by any authority, however the suppliers had asked to furnish the copies of challan to meet the requirement of audit, as a result some challan had been received.

The Department was directed to produce sales tax invoices to Audit for verification and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the supplier had been approached to provide the evidence for deposit of sale tax amounting to Rs.8,387/-.

The Department was directed to produce sales tax invoice to Audit for verification and **para was settled subject to verification** of relevant record.

33. Para No.6 Page 66 of Audit Report for the year 2000-01; Purchase of Vehicles During Ban. Irregular Expenditure of Rs.3,105,178/-.

4.7.2005 Audit had pointed out that a sum of Rs.3,105,178/- had been incurred on the purchase of durable goods without prior concurrence of Finance Department during ban under the austerity measures circulated by the Finance Department dated 31.7.1999.

The Department explained that the entire expenditure pertaining to 1998-2000 had been regularized by the Syndicate in its meeting held on 18.02.2002. However, a reference had been made to Finance Department for condonation of irregularity.

The Department was directed to get the irregularity condoned from the Finance Department and para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that the matter had already been taken up with the Secretary Education, Higher Education Department, Lahore for regularization.

The explanation of the department was accepted and **para was settled.**

34. Para No.7 Pages 66 & 67 of Audit Report for the year 2000-01; Irregular Grant of Loans and Advances Misuse of University Fund Rs.125,521/-.

4.7.2005 Audit had pointed out that the grant of loans/ advances without any rules was clear-cut misuse of university fund.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

35. Para No.8 Page 67 of Audit Report for the year 2000-01; Non-Maintenance of Record of Entertainment/Irregular Expenditure of Rs.91,742/-.

4.7.2005 Audit had observed that:, “Heavy expenditure had been incurred on entertainment of visitors and staff and no record thereof had been maintained.

The Department explained that expenditure had been incurred on entertainment with the approval of the Vice Chancellor and record of expenditure was available. Moreover, entire expenditure had been regularized by Syndicate in its meeting held on 18.02.2002.

The para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that Fatima Jinnah Women University, was high profile institution where National & International visitors visit the University frequently. University was therefore bound to incur the expenditure within the framework of university’s Act, Rules & Regulations. Expenditure incurred on entertainment bears the approval of VC, Record of expenditure/ adjustment was available.

The explanation of the department was accepted and **para was settled.**

36. Para No.9 Page 68 of Audit Report for the year 2000-01; Irregular Grant of Special Allowance of Rs.4,000/- Per Month. Recovery of Rs.68,000/-.

4.7.2005 Audit had observed that:, “Miss Farhana Jabeen Lecturer (computer) was drawing Rs,4,000/- p.m sine 1.8.99 as special allowance under the orders of the Vice Chancellor. The orders of the vice Chancellor for the grant of special allowance were not supported with any Government orders.”

The Department explained that Ms. Farhana Jabeen had paid this allowance for her duties as the program Coordinator MCS and performing additional duties as coordinator ITC for establishment of ITC Labs for Master & Urdu Graduate Students of IT course and looking over 170 computers in the center. Moreover, a reference had also been made to the Chancellor for regularization of the said allowance.

The para was settled subject to approval of the Chancellor.

13.2.2007 The Department explained that a case for approval of the Chancellor had been submitted to the high ups which was still under process.

The para was settled subject to approval of the Chancellor.

37. Para No.10 Pages 68 & 69 of Audit Report for the year 2000-01; Unauthorized and Irregular Expenditure on the Repair/P.O.L of Private/Personal Vehicles Out of University Funds and Recovery Thereof Rs.59,885/-.

4.7.2005 Audit had observed that:, “The charging of repair/POL charges of personal/private cars from the university fund was not only irregular but also against the financial propriety”.

The Department explained that due to exigencies of services, there was no officials staff car was available in the university, as such to keep smooth running of university works, the approval of the competent authority was obtained for use of personal/private vehicles as staff car on the basis of provision of POL and repair.

The Department was directed to get the irregularity condoned with the approval of the Chancellor and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the departmental contention had been verified by Audit from supporting record.

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

38. Para No.11 Page 69 of Audit Report for the year 2000-01; Incorrect Mode of Advertisement Irregular Expenditure of Rs.559,009/-.

4.7.2005 Audit had pointed out that the advertisement had been given directly instead of through the Director Public Relation Punjab contrary to the instruction and procedure in practice.

The Department explained that all the payment had been made according to prescribed rates approved by the Government.

The Department was directed to get the irregularity condoned from the competent authority and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the expenditure had been regularized by the syndicate.

On the statement of the VC that expenditure were economical and genuine, **the para was settled.**

39. Para No.12 Page 70 of Audit Report for the year 2000-01; Non-Deduction of Compulsory Subscriptions of General Provident Fund Benevolent Fund and Group Insurance from Deputationists_Rs.46,565/-

4.7.2005 Audit had pointed out that contrary to the instructions, deputationists working in the university had not subscribed toward GPF, B.F and group insurance.

The Department explained that necessary recovery had been started from pay and allowances of the concerned employees and credited to the concerned account maintained in the Punjab Bank.

The Department was directed to deposit the same in the respective accounts of the Government and para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that necessary recovery of G.P.F. subscription had been made from the pay and allowances of the employees and deposited into the Government accounts as per rules of deputations.

The Department was directed to get the facts verified by the audit and **para was settled subject to verification of relevant record.**

40. Para No.13 Pages 71 & 72 of Audit Report for the year 2000-01; Irregular and Uneconomical Expenditure of Rs.10,663,004/-.

4.7.2005 Audit had pointed out that the expenditure had been incurred without observing codal formalities.

The Department explained that Chancellor's Committee constituted by syndicate had full powers to regulate the matters in the term of Article 21. The said Committee had approved the purchase of furniture from M/S Asghar and Sons , in it's meeting on July 11th 1999. Moreover, entire expenditure had been regularized by Syndicate in its meeting held on 18.02.2002.

The Department was directed to get expenditure regularized with the sanction of competent authority and the para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that the matter had already been taken up with the Secretary Education, Higher Education Department, Lahore for regularization.

The Department was directed to get expenditure regularized with the sanction of competent authority and the **para was kept pending**.

41. Para No.14 Page 72 of Audit Report for the year 2000-01; Irregular Purchase of Mineral Water and Non Accountal Thereof Rs.51,227/-.

4.7.2005 Audit had observed that:, "Mineral water costing Rs.51,277/- had been purchased for the use of superior staff of the University and neither water had been entered in any store register nor consumption account thereof maintained."

The Department explained that recovery of Rs.51,277/- had been effected and verified by Audit.

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

42. Para No.15 Page 73 of Audit Report for the year 2000-01; Irregular Expenditure of Entertainment/Dinners in Violation of Austerity Measures Rs.65,434/- and Recovery Rs.50,054/-.

4.7.2005 Audit had observed that:, "The participants of the official meetings were served with dinner in the costly hotels instead of serving simple tea with biscuits without approval of the Chief Minister under the austerity measures."

The Department explained that entire expenditure had been regularized by Syndicate in its meeting held on 18.02.2002.

The Department was directed to get expenditure regularized with the sanction of competent authority and the para was settled subject to verification of relevant record by Audit.

13.2.2007 The Department explained that the entire expenditure i.e. Rs.46,763,538/- up to 30.6.2000 including this amount Rs.65,434/- had been regularized by the Fatima Jinnah Women University's Syndicate in its meeting held on 18.02.2002.

The explanation of the department was accepted and **para was settled.**

- 43. Para No.16 Page 74 of Audit Report for the year 2000-01; Non-Production of Bills/Vouchers in Support of Payment Likely Cases of Misappropriation of Rs.48,697/-.**
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4.7.2005 Audit had pointed out that neither vouchers had been found in the files nor produced to audit.

The Department explained that vouched account of Rs.48,697/- had been verified by Audit.

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

- 44. Para No.17 Page 75 of Audit Report for the year 2000-01; Non Introduction of Pre-Audit System in University Irregular Expenditure of Rs.46,763,538/-.**
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4.7.2005 Audit had pointed out that contrary to the provision, pre-audit system had not yet been introduced and all payments had been made without getting pre audited by Resident Audit Officer.

The Department explained that as per provision contained in article 17 of FJWU Act no resident auditor could be appointed due to the reasons that no female resident auditor was available. However, efforts were being made to appoint resident Auditor as soon as possible. Moreover, a private auditor has now been appointed for pre-audit of all the expenditure.

The Department was directed to get the irregularity condoned from the competent authority and para was kept pending.

13.2.2007 The Department explained that entire expenditure of Rs.46,763,538/- up to 30.6.2000 had been regularized by the Syndicate in its meeting held on 18.02.2002.

The explanation of the department was accepted and **para was settled.**

Bahauddin Zakariya University, Multan

- 45. Para No.1 Page 159 of Audit Report for the year 2000-01; Irregular and Un-authorized Drawal/Payment of 45% House Rent Allowance – Recovery of Rs.4,343,424/-.**
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4.7.2005 Audit had observed that:, “45% house rent allowance was being paid to all the employees despite the fact that the campus of B.Z.U Multan was situated outside the Municipality Limits of the Corporation”.

The Department explained that employees had not provided with accommodation by the University, and employees were living in Multan City and accordingly paid 45% House Rent Allowance as per actual place of the dwelling.

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

46. Para No.2 Page 160 of Audit Report for the year 2000-01; Irregular and Un-Authorized Payment of Bonus, Honorarium, Allowance for Rs.2,149,825/-

4.7.2005 Audit had pointed out that bonus/ honorarium had been paid to all the officials of BPS-I 16 and gazetted officers of B-17 and above without obtaining the sanction of competent authority.

The Department explained that no bonus had been paid to any employees of the University but in fact, remuneration for late-sitting @ one and a half basic pay had been paid to the employees working in BS-1 to 16 approved by the syndicate in its meeting held on 25.09.91 and this benefit had never been given to any officer working in BS-17 and above.

Audit observed that contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the approval of Chancellor and para was kept pending.

13.2.2007 The Department explained that as per University Act, the competent authority to determine terms and conditions rests with the Chancellor. Vice Chancellor was being asked to stop this practice for move a case for regularization expenditure already incurred.

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

47. Para No.3 Pages 160 & 161 of Audit Report for the year 2000-01; Recovery of Rs.1,141,875/- Outstanding on Account of Lease of Agri Land.

5.7.2005 Audit had pointed out that an amount of Rs.1,530,375/- was outstanding on account of lease of Agriculture land but Rs.388,500/- were deposited into respective bank account.

The Department explained that recovery of Rs.1,377,338/- out of 1,826,375/- had been effected and verified by Audit.

The Department was directed to effect balance recovery of Rs.449,037/- and para was settled subject to verification of balance recovery.

13.2.2007 The Department explained that as per directions of the PAC-I, the balance recovery of Rs.449,037/-had been effected.

The Department was directed to get the recovery verified by Audit and **para was settled subject to verification of recovery.**

48. Para No.4 Page 161 of Audit Report for the year 2000-01; Unauthorized Payment of Orderly Allowance for Rs.524,400/-.

5.7.2005 Audit had observed that “The orderly allowance was being paid to the professors in BPS-20 inspite of the instructions contained in the Government of the Punjab Finance Department letter dated 25-04-1989 and this allowance was not admissible to the professors of Universities.”

The Department explained that matter had been referred to the Chancellor/ Governor of the Punjab for regularization of the payments and decision was still awaited.

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

13.2.2007 The Department explained that case was pending with the Chancellor for regularization.

The Department was directed to pursue the case and **para was kept pending.**

49. Para No.5 Page 162 of Audit Report for the year 2000-01; Irregular and Un-authorized Payment of Conveyance Allowance Rs.287,652/-.

5.7.2005 Audit had observed that “Employees were residing in the University Campus and conveyance allowance was also being paid to them.”

The Department explained that conveyance allowance had been disallowed to those whose official residences were adjacent with offices or work buildings used as residence cum Office. The University Campus were scattered in thousand Acre of Land. Their work premises were far away from their official residences. The benefits of conveyance allowance were being paid in all the Universities, despite of fact that Staff Colonies are constructed within its territorial boundaries. The teachers and staff were using their Cars, Motorcycle, and Bicycles to reach their work premises.

The Committee decided to settle the para subject to verification of the decision of the Syndicate by the Audit.

13.2.2007 The Department explained that in view of the decision of the Syndicate regarding grant of Conveyance Allowance, the para may kindly be settled.

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

50. Para No.6 Pages 162 & 163 of Audit Report for the year 2000-01; Irregular Payment of Conveyance Allowance Amounting to Rs.198,148/- During Summer Vacations Recovery Thereof.

5.7.2005 Audit had observed that “Conveyance allowance was being paid to the Academic Staff during summer vacations which was not admissible to them.

The Department explained that research activities of Scientists at Graduate, Post-Graduate, M. Phil & Ph.D. levels were conducted. More than 100 examinations under annual system as well as semester system were held and these activities cannot be undertaken during vacation without the presence and attendance of University Teachers.

The Committee decided to settle the para subject to verification of the decision of the Syndicate by the Audit.

13.2.2007 The Department explained that as per decision of the Syndicate the Conveyance Allowance was to be paid to every teacher subject to verification of their attendance in the Department by the Chairman concerned.

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

51. Para No.7 Pages 163 & 164 of Audit Report for the year 2000-01; Irregular and Unauthorized Payment of Medical Allowance Amounting to Rs.155,284 to Retired Officials.

5.7.2005 Audit had observed that “The payment of Medical Allowance to retired Government employees in contravention of Government Policy without approval of Chancellor / Finance Department was irregular.”

The Department explained that on the analogy of the policy and practices of the Government to provide free medical treatment to its retired employees, in the form of medical allowance, in lieu of free medical treatment / reimbursement of medical charges to retired employees had been approved by the syndicate.

The Department was directed to get it regularized with the approval of Chancellor and para was kept pending.

13.2.2007 The Department explained that the case was under way for obtaining approval of the Chancellor.

The Department was directed to get the Ex-Post Facto Sanction accorded by the competent authority and **para was kept pending.**

52. Para No.8 Page 164 of Audit Report for the year 2000-01; Non/Less Recovery of Income Tax Amounting to Rs.64,092/-.

5.7.2005 Audit had pointed out that income tax had not been deducted at source.

The Department explained that recovery of Rs.2,915/- had been effected and verified by Audit.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

13.2.2007 The Department explained that recovery of Rs.21,137/-had been effected.

The Department was directed to effect the balance recovery within 90 days and **para was settled subject to verification of recovery.**

53. Para No.9 Page 165 of Audit Report for the year 2000-01; Recovery of Loans/Advances Outstanding Amounting to Rs.440,024/-.

5.7.2005 Audit had observed that “The temporary advances were paid to the officers/ officials out of various University funds during the year 1999-2000 which were not adjusted during the financial year.”

The Department explained that adjustment account of Rs.4,351,069/- had been verified by Audit.

The Department was directed to produce balance adjustment account and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that out of balance adjustment of Rs.289,929/-, an adjustment of Rs.1,90,564/- had been effected and verified by Audit.

The Department was directed to produce the adjustment account of balance amount within 90 days and **para was settled subject to verification of relevant record.**

54. Para No.10 Page 166 of Audit Report for the year 2000-01; Irregular and Un-Authorized Expenditure on Account of Purchase of Computer/Photocopier for Rs.113,290/-.

5.7.2005 Audit had pointed out that two computers alongwith one laser printer had been procured without observing codal formalities.

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

55. Para No.11 Pages 166 & 167 of Audit Report for the year 2000-01; Irregular and Doubtful Re-Imbursement of Medical Charges Rs.446,765/-.

5.7.2005 Audit had pointed out that neither the claims were vetted by the authorized medical attendant nor the condition was waived off with the sanction of the competent authority.

The Department explained that normally the medical charges were reimbursed to University Employees for treatment at Nishter Medical Hospital, Multan but in case of any emergency, the University employees were facilitated to avail treatment in Private Hospital subject to the condition that the reimbursement of Medical Charges of Private Hospital / Clinic were made at par with the rates of Nishter Medical Hospital, Multan . Accordingly, all the claims were within preview of medical rules decided by the University authorities.

The Department was directed to get statute approved by the competent authority and **para was settled.**

56. Para No.12 Page 168 of Audit Report for the year 2000-01; Loss due to Un-Authorized Lease of the University Land for Rs.4,600,000/-.

5.7.2005 Audit had pointed out that 23 Kanals University land had been leased out un-authorizedly by the then Estate Officer.

The Department explained that the demarcation of University lands were carried out in 1994 and the wedges were still there where were fixed and no encroachment had been noticed so far.

On the statement of Vice Chancellor that all land was under their possession and **para was settled.**

UNIVERSITY OF THE PUNJAB, LAHORE.

**57. Para No.1 Page 8 of Audit Report for the year 2000-01;
Misappropriation of Stationery Items Worth Rs.2,448,515/-.**

5.7.2005 Audit had pointed out that stationery items had been issued to the various branches in the University but their entries in the consumption account were not found made.

Audit. The Department explained that consumption account had been verified by

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

**58. Para No.2 Pages 8 & 9 of Audit Report for the year 2000-01;
Misappropriation of Machinery & Equipment Worth Rs.1,171,769/-.**

5.7.2005 Audit had pointed out that computers/ equipment had been issued to the various sections but their Stock Entries at the user's end were not produced to Audit.

Audit. The Department explained that consumption account had been verified by

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

**59. Para No.3 Page 9 of Audit Report for the year 2000-01;
Misappropriation of 900 KG Newar Valuing Rs.63,000/- Recovery Thereof.**

5.7.2005 Audit had observed that "Either the niwar had not been received or the same was not accounted for in the stock register and thus misappropriated."

Audit. The Department explained that consumption account had been verified by

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

**60. Para No.4 Pages 9 & 10 of Audit Report for the year 2000-01;
Misappropriation of Printing Papers Recovery of Rs.43,000/-.**

5.7.2005 Audit had observed:, "while checking the stock entries of papers in the stock register of Punjab University press, shortage of 85 reams was found".

The Department explained that complete recovery had been effected and verified by Audit.

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

61. Para No.5 Page 11 of Audit Report for the year 2000-01; Irregular Payment on Account of Electricity Charges- Recovery of Rs.10,800,752/-.

5.7.2005 Audit had pointed out that an amount of Rs.10,800,752/- had been paid on account of electricity charges, which was actually consumed by the students in the hostel. The university was not required to pay electricity charges from its own funds rather by the students themselves.

The Department explained that the recovery on account of electricity charges from the hostels students had been made according to the rates fixed by the Senate and not on the basis of consumption of electricity and all the recovery due from the students was collected alongwith fee. The payment of hostel electricity was the responsibility of the University.

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

62. Para No.6 Page 11 of Audit Report for the year 2000-01; Irregular Payment of Rs.2,757,207/- on Account of Electricity Charges – Recovery Thereof.

5.7.2005 Audit had observed:, “1178294 units of electricity were consumed by university colony during 1999-2000, but a sum of Rs.31,28,476/- was recovered at the rate of Rs.2.66 per unit instead of Rs.5 per unit resulting less recovery of Rs.2,757,207/-”

The Department explained that the University had purchased electricity from WAPDA at bulk supply rates, and as per rules, amounts were charged the allottees at WAPDA prescribed domestic tariff slabs and recovery due from the allottees was being made accordingly and payment to WAPDA was being made as per rules. Moreover, no irregular payment was involved.

Audit observed that contention of the Department was not tenable.

On the statement of Vice Chancellor that Bulk supply system was beneficial, the Committee **settled the para.**

63. Para No.7 Page 12 of Audit Report for the year 2000-01; Irregular Payment on Account of Electricity Charges –Recovery of Rs.2,616,364/- Thereof.

5.7.2005 Audit had observed:, “The electricity sub-meters of students hostel were either defective or not installed at all but the amount recovered from the students was very low as proportionate to the electricity they consumed.”

The Department explained that the recovery on account of electricity charges from the hostels students had been made according to the rates fixed by the Senate and not on the basis of consumption of electricity and all the recovery due from the students was collected alongwith fee. The payment of hostel electricity was the responsibility of the University.

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

64. Para No.8 Page 12 of Audit Report for the year 2000-01; Irregular Payment of Ph.D. Allowance Rs.1,902,264/- - Recovery Thereof.

5.7.2005 Audit had pointed out that Ph.D. allowance was being paid to the Professors holding Ph.D. degrees in addition to four advance increments already awarded to them, contrary to the Government of the Punjab, Finance Department letter dated 6.7.1986.

The Department explained that the summary had been submitted to the Education Department for onward submission to the Chancellor for regularization.

The Department was directed to pursue the case of regularization for early finalization and para was kept pending.

14.2.2007 The Department explained that recovery of Rs.389,905/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and **para was kept pending.**

65. Para No.9 Page 13 of Audit Report for the year 2000-01; Irregular Payment of House Rent Allowance Recovery of Rs.1,897,452/- Thereof.

5.7.2005 Audit had pointed out that House Rent Allowances had been paid in spite of that they were provided with Government residential accommodation in the University's premises.

The Department explained that 13 employees were residing in Bachelor Hostel and recovery of Rs.115,245/- had been effected from their salaries. Moreover, 30 employees were performing their duties as Hostel Wardens / Superintendents as per decision of the Syndicate dated 19 June 1999, they were entitled to draw House Rent Allowance.

The Department was directed to get the uniform policy for all Universities approved by the Chancellor and para was kept pending.

14.2.2007 The Department explained that recovery of Rs.115,245/- had been verified by Audit. Moreover, a regularization case was submitted to the Chancellor pertaining to 30 employees, performing their additional duties as hostel wardens/superintendents.

The Department was directed to pursue the regularization case and **para was kept pending.**

66. Para No.10 Page 13 of Audit Report for the year 2000-01; Irregular Payment of Orderly Allowance Amounting to Rs.1,846,800/-.

5.7.2005 Audit had pointed out that Orderly Allowance was being paid to the Professors in BS-20 in contravention of rules laid down by the Finance Department No.FD-PC-2-5-5/78, dated 02.3.1986 read with letter No. SO (AB-1)3-9/89, dated 25.4.1989.

The Department explained that the summary had been submitted to the Education Department for onward submission to the Chancellor for regularization.

The Department was directed to pursue the case of regularization for early finalization and para was kept pending.

14.2.2007 The Department explained that a summary had been submitted to Education Department for approval of the Chancellor on 15-4-2005.

The Department was directed to pursue the regularization case and **para was kept pending.**

67. Para No.11 Page 14 of Audit Report for the year 2000-01; Irregular Payment of Conveyance Allowance - Recovery of Rs.1,209,369/-.

5.7.2005 Audit had pointed out that officials/officers were residing within the university premises but conveyance allowance was being paid in contravention to the Finance Department rules.

The Department explained that Government of the Punjab, Education Department vide No. SO (Univ) 5/206-78 dated 7.7.1979. Conveyed the concurrence of the Punjab Government to allow conveyance allowance to the university employees residing in campus as a special case in view of its sprawling nature and this concession was admissible to the employees of all the universities.

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

68. Para No.12 Page 14 of Audit Report for the year 2000-01; Irregular Payment of Orderly Allowance to Retired Officers – Recovery of Rs.923,400/- Thereof.

5.7.2005 Audit had pointed out that orderly allowance had been paid to the retired officers in contravention of the rules laid down by the Finance Department.

The Department explained that the summary had been submitted to the Education Department for onward submission to the Chancellor for regularization.

The Department was directed to pursue the case of regularization for early finalization and para was kept pending.

14.2.2007 The Department explained that a summary had been submitted to Education Department for approval of the Chancellor on 15-4-2005.

The Department was directed to pursue the regularization case and **para was kept pending.**

69. Para No.13 Page 15 of Audit Report for the year 2000-01; Rent Outstanding Against Habib Bank Ltd. Branches at New Campus and Old Campus – Recovery of Rs.900,000/-.

5.7.2005 Audit had observed:, “No rent was being collected from both branches of HBL.” The Department explained that complete recovery had been effected and verified by audit.

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

70. Para No.14 Pages 15 & 16 of Audit Report for the year 2000-01; Non-Deduction of House Rent – Recovery of Rs.452,339/-.

5.7.2005 Audit had observed:, “The officers / officials were not drawing house rent allowance being residents in the university premises but house rent @ 5% of their pay was not being deducted.”

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

71. Para No.15 Page 16 of Audit Report for the year 2000-01; Outstanding Electricity Dues Against Habib Bank (New Campus) – Recovery of Rs.395,156/-.

5.7.2005 Audit had observed:, “Examination of electricity register revealed that Rs.395,156/- were outstanding against the HBL New Campus Branch for the period from 4/96 to 11/2000 but no record of electricity consumed and recovery effected was produced to the Audit.

The Department explained that recovery of Rs.578,189/- for the period of 4/96 to 12/2001 inclusive of Rs.395,156/- had been effected and verified by Audit.

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

72. Para No.16 Pages 16 & 17 of Audit Report for the year 2000-01; Non-Deduction of Sales Tax Amounting to Rs.300,448/- - Recovery Thereof.

5.7.2005 Audit had pointed that sales tax invoices had not been attached with the vouchers.

The Department explained that the matter of sale tax was under scrutiny.

The Department was directed to take appropriate action at the earliest and para was kept pending.

14.2.2007 The Department explained that the purchases were made from the small stores / shopkeepers. These shopkeepers had not included sales tax in their quotations/ invoices. So university had not paid any amount as sales tax to the shopkeepers therefore question of recovery from the suppliers did not arise.

Audit observed that Department was required to expedite the recovery by intimating the names of the supplying firms to Collector Sales Tax.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

73. Para No.17 Page 17 of Audit Report for the year 2000-01; Irregular Payment of Sui Gas Charges from University Funds on Account of Colony Residents – Recovery of Rs.279,561/-.

5.7.2005 Audit had observed that “Examination of record revealed that a sum of Rs.12,55,441/- was paid on account of colony residents to sui gas authorities but Rs.975,880/- were recovered against the said amount resulting less recovery of Rs.279,561/-:”

The Department explained that recovery of Rs. 975,880/- had been effected. Moreover, balance recovery pertained to the consumption of electricity in rest house, mosque, Admn. Block as supply was also made from the colony residents connection and the portion of electricity consumption of these building was paid by University and not by the residents of the colony.

The Department was directed to maintain a separate register for portion of electricity consumption of these buildings and **para was settled.**

74. Para No.18 Page 17 of Audit Report for the year 2000-01; Irregular Payment of 50% of Ph.D Allowance - Recovery of Rs.216,000/- Thereof.

5.7.2005 Audit had observed that “The university was paying 50% of Ph.D. Allowance i.e. @750/- p.m. to officers holding M. Phil. Degrees, which was contrary to the rules prescribed by the Finance Department, letter No. FD (SR-I) 10-/85, dated 16.3.91 and 19.9.91.”

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

75. Para No.19 Page 18 of Audit Report for the year 2000-01; Non-Deduction of Income Tax on the Lease Money – Recovery of Rs.239,606/-.

5.7.2005 Audit had pointed out that income tax of Rs.239,606/-@ 5% had not been collected, contrary to Section 7 of the Income Tax Act.

The Department explained that as per “Punjab Agricultural Income Tax Act 1997” University had paid agriculture income tax amounting to Rs.66,850/-

Audit observed that the contention of the Department was not tenable.

The Department was directed to take appropriate action at the earliest and para was kept pending.

14.2.2007 The Department explained that the matter was referred to the office of the D.G. Income Tax Audit for expert opinion. The D.G. Income Tax Audit had opined that if the Tax U/S 50(7A) was deducted, it would had been adjusted against the Income Tax liability. Since farmers income was not taxable, the deduction of tax even if made would had been refunded, thus no loss of revenue to public exchequer. The C.B.R .had also deleted Section 50(7A) from the Income Tax Ordinance 2001 w.e.f.1.7.2001.

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

76. Para No.20 Page 18 of Audit Report for the year 2000-01; Outstanding Hiring Charges on Account of Bookings of University Buses/Vehicles Recovery of Rs.203,381/-.

5.7.2005 Audit had observed that “Examination of record of bookings of university transport revealed that the amount was still outstanding / awaiting adjustment in the university account.”

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

77. Para No.21 Pages 18 &19 of Audit Report for the year 2000-01; Missing of Library Books Amounting to Rs.93,398/-.

5.7.2005 Audit had pointed out that library books were shown missing but the same were not recovered as yet.

The Department explained that the books had been written off by the competent authority.

Audit observed that sanction was silent about any inquiry conducted before its issuance.

The Department was directed to produce the inquiry report to Audit for verification and para was kept pending.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

78. Para No.22 Page 19 of Audit Report for the year 2000-01; Non-Deduction of Income Tax – Recovery of Rs.86,088/-.

5.7.2005 Audit had pointed out that Income Tax at source had not been deducted at the time of payment.

The Department explained that the matter of non-deduction of income tax was under scrutiny.

The Department was directed to effect recovery at the earliest and para was kept pending.

14.2.2007 The Department explained that the Commissioner Income Tax had been requested vide this office letter No.304/PAC dated: 03.06.2005 and subsequent reminders dated 25.09.2006 and 18.01.2007 to recover the amount.

The Department was directed to pursue the recovery and **para was kept pending.**

79. Para No.23 Pages 19 & 20 of Audit Report for the year 2000-01; Outstanding University Fee – Recovery of Rs.85,800/-.

5.7.2005 Audit had pointed out that amount was outstanding against the students for the examinations fee but nothing was recovered so far.

The Department explained that the matter of recovery of outstanding fee was under detail scrutiny.

The Department was directed to effect recovery at the earliest and para was kept pending.

14.2.2007 The Department explained that recovery of Rs.4950/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and **para was kept pending.**

80. Para No.24 Page 20 of Audit Report for the year 2000-01; Rent of Rs.69,850/- Outstanding Against Shopkeepers Running Business in the University Campus.

5.7.2005 Audit had observed that “Rent was outstanding against the shops/stalls situated in university premises.

The Department explained that recovery of Rs.58,750/- had been recovered and deposited into University Account. Moreover, recovery of Rs.2,100/- had been written off, while recovery of 9,000/- was not due as the Khokhas were demolished due to construction of under pass.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that complete recovery had been effected and verified by Audit.

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

81. Para No.25 Pages 20 & 21 of Audit Report for the year 2000-01; Recovery Outstanding Against Lessees Amounting to Rs.45,949/- Recovery Thereof.

5.7.2005 Audit had pointed out that no documentary evidence showing orders of the competent authority finalizing the leases and subsequent vacation of the areas were produced.

The Department explained that efforts were being made to effect the recovery as arrears of land revenue.

The Department was directed to pursue the case for effecting early recovery and para was kept pending.

14.2.2007 The Department explained that action was being taken according to Inquiry Officer's recommendations.

The Department was directed to take actions as per report of the inquiry officer and **para was kept pending.**

82. Para No.26 Page 21 of Audit Report for the year 2000-01; Outstanding Electricity Dues Against the Main Cafeteria – Recovery of Rs.40,159/-.

5.7.2005 Audit had pointed out that the contractor of main cafeteria had not deposited electricity bills amounting to Rs.40,159/-.

The Department explained that the complete recovery had been effected and deposited into University Account.

The Department was directed to produce the requisite bank challans to Audit for verification and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that complete recovery had been effected and verified by Audit.

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

83. Para No.27 Page 22 of Audit Report for the year 2000-01; Non-Adjustment of Advances Drawn from University Accounts Rs.5,174,935/-.

5.7.2005 Audit had pointed out that amount had been paid as advances to various staff members for the various purposes but the advances were not adjusted by the end of financial year.

The Department explained that adjustment of advances worth Rs.2,831,436/-had been verified by Audit.

The Department was directed to expedite balance adjustment of advances for Rs.3,873,499/- and para was kept pending.

14.2.2007 The Department explained that the adjustment account of Rs.1,173,499/- had been verified by Audit.

The Department was directed to expedite balance adjustment of advances for Rs.2,700,000/- and **para was kept pending.**

84. Para No.28 Pages 22 & 23 of Audit Report for the year 2000-01; Fixation of Rent of Shops Running Business in the Premises of Punjab University Remarkable Low Level Loss of Rs.450,000/-.

5.7.2005 Audit had pointed out that monthly rent being recovered had been shown on the low side and approval of the competent authority to the fixation of monthly rent was not produced.

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

85. Para No.29 Page 24 of Audit Report for the year 2000-01; Irregular Purchase of Vehicles Rs.4,750,000/-.

5.7.2005 Audit had observed that “Under austerity measures vide Finance Department’s letter dated 21.11.200, no vehicle should have been purchased without the prior approval of Chief Minister.”

The Department explained that the approval for purchase of Hino buses had been accorded by the competent body and hence Finance Department’s prior approval was not required in this case.

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

86. Para No.30 Pages 24 & 25 of Audit Report for the year 2000-01; National Saving Monthly Income Certificates Valuing Rs.2,000,000/- Kept Apart from Cash Book of Account No.45-95 Director Sports (Women).

5.7.2005 Audit had observed that “An amount of Rs.2,000,000/- had been invested by Punjab University Women sports tournament committee in the shape of Regular Income Certificates and monthly profit of Rs.21,000/- was being earned and passed through income side of the cash book but entry of the stated amount was made on the payment side showing expenditure which was quite incorrect and cash book should had been closed inclusive of Rs.2,000,000/- on receipt side.”

The Department explained that the omission had been rectified.

The Department was directed to carry out the upto date correction in the cash book and para was settled subject to verification of relevant record by Audit.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

87. Para No.31 Pages 25 & 26 of Audit Report for the year 2000-01; Uneconomical Purchase Beyond Competency by Splitting up Bills Amount Under Observation Rs.970,195/-.

5.7.2005 Audit had observed that “According to Rules, the purchase exceeding Rs.50,000/- should be referred to University Main Purchase Committee. Moreover, for purchases consisting beyond Rs.100,000/-, the tender notice would be given in the press to effect purchases in the most economical manner.”

The Department explained that all the purchases had been made as per rules by the competent authority and no irregularity had been found.

Audit observed that the contention of the Department was not tenable.

The Department was directed to hold an inquiry and fix responsibility for irregular and beyond competency purchases within 30 days and para was kept pending.

14.2.2007 The Department explained that all the purchases were made, observing the codal formalities. All the purchases were made by the Departmental purchase Committee within their competency. A special purchase Committee for purchase of the various requirements of 23 hotels was constituted. The said Committee made the purchase for hostels. Moreover, according to fact finding Enquiry Committee’s report purchases were made within competency.

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

88. Para No.32 Pages 26 & 27 of Audit Report for the year 2000-01; Defective Maintenance of Accounts (Cash Books).

5.7.2005 Audit had pointed out that defective cash book had been written.

The Department explained that compliance of the observation had been verified by Audit.

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

89. Para No.33 Pages 28 & 29 of Audit Report for the year 2000-01; Non-Utilization of Government Grant/Unjustified Keeping of Government Money Amount Under Observation Rs.50,000,000/- Refund.

5.7.2005 Audit had pointed out that in terms of Prime Minister's Directive dated 8.2.1999, Finance Department, Government of the Punjab had released a sum of Rs.5 crore as a supplementary grant for research work for 1999-2000 against an equal receipt from the Federal Government.

The Department explained that the amount had been placed in the endowment fund as per Prime Minister's Directive.

On the statement of Vice Chancellor that grant of Rs.50 Million had been allocated for endowment fund and not for research work, the Committee **settled the para.**

90. Para No.34 Page 30 of Audit Report for the year 2000-01; Undue Retention of Government Grant Rs.15,000,000/-.

5.7.2005 Audit had observed that "Government Punjab granted Rs.15,000,000/- to the University of Punjab as Grant-in-Aid to enable the University to carry out its development activities during 1999-2000, but the amount was laying unspent in the bank."

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

91. Para No.35 Page 30 of Audit Report for the year 2000-01; Irregular Transfer of Unspent Amounts Towards the Close of Financial Years to Avoid Lapse of Rs.10,675,120/-.

5.7.2005 Audit had pointed out that heavy amounts which could not be utilized and the same were transferred to the Treasurer account.

The Department explained that utilization on item to item basis was available.

Audit observed that the Department did not utilize the sum of Rs.2,773,382/- during 1999-2000 and utilized during next financial year 2000-2001.

The Department was directed to get the irregularity condoned from the competent authority and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Vice Chancellor had been pleased to condone the irregularity regarding transfer of unspent amount towards the close of financial year 1999-2000, Rs.10.675 Million.

The Department was directed to advise the Vice Chancellor that he will explain the matter in the next meeting of the PAC-I and **para was kept pending.**

92. Para No.36 Pages 30 & 31 of Audit Report for the year 2000-01; Non-Installation of Computer Network Inspite of Advance Payment of Rs.2,459,670/-.

5.7.2005 Audit had pointed out that neither the computer networking was installed as stipulated in the agreement nor the amount paid was taken back from the firm.

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

93. Para No.37 Page 32 of Audit Report for the year 2000-01; Non-Production of Auction Record/Income Realized – Heavy Loss to the University.

5.7.2005 Audit had pointed out that the record of auction proceedings as well as amount realized had not been produced to the audit.

The Department explained that the record of auction proceedings had been verified by Audit and the record of income receipts were available for verification.

The para was settled subject to verification of relevant record by Audit.

14.2.2007 The Department explained that auction record had already been verified by Audit the record of amount realized was available for Audit verification.

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

ISLAMIA UNIVERSITY BAHAWAPUR

94. Para No.1 Page 86 of Audit Report for the year 2000-01; Misappropriation of Computer Parts – Loss of Rs.280,000/- (Approximately).

5.7.2005 Audit had pointed out that parts of 40 computers had been stolen during daylight FIR was lodged with Police station on 19-7-2000 and no any proceeding / enquiry was shown to audit.

The Department explained that proper Departmental investigation had been made. No official was found at fault and the Syndicate had written off the loss in its meeting held on 3-3-2001.

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

95. Para No.2 Pages 86 & 87 of Audit Report for the year 2000-01; Misappropriation of Library Books Worth Rs.168,200/-.

5.7.2005 Audit had pointed out that library books were issued to teaching staff but neither the books were re-issued to the concerned nor recovered from them.

The Department explained that 292 books out of 841 books, had been received back and recovery of Rs.157,676/- on account of cost of 239 books had been effected and verified by Audit. Efforts were being made to recover balance books from the teachers.

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

96. Para No.3 Page 88 of Audit Report for the year 2000-01; Un-Authorized Payment of Orderly Allowance to Professors Amounting to Rs.291,200/- Recovery Thereof.

5.7.2005 Audit had pointed out that Orderly Allowance was being paid to the Professors in BS-20 in contravention of rules laid down by the Finance Department No.FD-PC-2-5-5/78, dated 02.3.1986 read with letter No. SO (AB-1) 3-9/89, dated 25.4.1989.

The Department explained that the summary had been submitted to the Chancellor through the Finance Department for regularization.

The Department was directed to pursue the case of regularization for early finalization and para was kept pending.

13.2.2007 The Department explained that summary in this regard had been submitted to the Chancellor through the Education Department for the regularization of orderly allowance.

The Department was directed to pursue the case and **para was kept pending.**

97. Para No.4 Pages 88 & 89 of Audit Report for the year 2000-01; Unnecessary Burden on the Accounts of University in the Payment of Electricity Bills Loss of Rs.225,215/-.

5.7.2005 Audit had pointed out that electricity bills had been paid to WAPDA at flat rates ranging between Rs.5 to 6 per unit. Whereas, it was being charged from university residents @ Rs. 2 to 3 per unit and this resulted into loss to the university.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

98. Para No.5 Pages 89 & 90 of Audit Report for the year 2000-01; Unauthorized payment of Rs.105,951/- on Account of Residential Telephone Bills Recovery Thereof.

5.7.2005 Audit had observed that “Government of the Punjab , Finance Department vide letter dated 18-6-1998, the officers who were allowed 400 free local calls on residential telephone at present shall in future be allowed only the installation charges and line rent, but residential local calls expenses were also allowed to the officers /teachers.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

99. Para No.6 Page 90 of Audit Report for the year 2000-01; Outstanding Examination Fee/Fine from Students Recovery of Rs.104,465/-.

5.7.2005 Audit had pointed out that examination fee was still lying outstanding against M.A /M.Sc , B.A /B.Sc and L.L.B students who were allowed to appear in said exams without depositing full examination fee during the period 1998-2000.

The Department explained that jurisdiction fee amounting to Rs.28,400/- was not applicable on the students who had already deposited this fee for the same subject and recovery of Rs.37,765/- had been effected and deposited in University account. The remaining amount of Rs.30,050/- of failed and absent students had been written off by the Syndicate in its meeting held on 3.9.2003. Efforts were being made to recover the balance amount from the students.

The Department was directed to effect balance recovery and para was kept pending.

13.2.2007 The Department explained that in view of Audit comments dated 19.7.2006 it was stated that not only original record related to non applicability of out of jurisdiction fee of Rs.28,400/- and recovered amount of Rs.37,765/- was presented before the Auditor for verification. Moreover, the Auditor also verified the challans of Rs.2,150/-.

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

100. Para No.7 Pages 90 & 91 of Audit Report for the year 2000-01; Recovery of Outstanding Dues from the Defaulters (Lessee) for Rs.100,888/-.

5.7.2005 Audit had pointed out that land situated at campus had been auctioned but lessee did not deposit the amount of Rs.100,888/- .

The Department explained that complete recovery had been effected and verified by Audit.

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

101. Para No.8 Page 91 of Audit Report for the year 2000-01; Shortage of Library Books during Stock Taking for Rs.62,000/-.

5.7.2005 Audit had pointed out that library books were found short. Books were either stolen or misappropriated.

The Department explained that the syndicate had written off loss of books in its meeting held on 9-5-2001.

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

102. Para No.9 Page 92 of Audit Report for the year 2000-01; Non Refunded/submission of Vouched Account of Advances Drawn Out of University Account for Rs.300,040/-.

5.7.2005 Audit had pointed out that temporary advances were neither found adjusted nor received back from the concerned.

The Department explained that vouched accounts of advance for Rs.300,040/- had been verified by Audit.

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

103. Para No.10 Pages 92 & 93 of Audit Report for the year 2000-01; Non-Adjustment of T.A. Advances for Rs.44,425/- Recovery/Adjustment Thereof.

5.7.2005 Audit had point out that according to the university rules, T.A. advances were not adjusted by submitting T.A. claims within 10 days of the completion of tour.

The Department explained that vouched accounts of T.A. advance for Rs.44,425/- had been verified by Audit.

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

104. Para No.11 Page 94 of Audit Report for the year 2000-01; Non-Implementation of Austerity measures Amount Under Observation Rs.7,790,203/-.

5.7.2005 Audit had pointed out that austerity measures had not been implemented as per Government of the Punjab Finance Department circular letter dated 31-7-1999.

The Department explained that these austerity measures did not relate to the University which was not being financed by the Punjab Government.

Audit observed that contention of the Department was not tenable as austerity measures were also applicable to autonomous body.

The Department was directed to get the expenditure regularized by the competent authority and para was kept pending.

13.2.2007 The Department explained that the honorarium was being paid to employees who performed additional/ extra ordinary work after the office hours with the orders of competent authority in writing to perform specific official work beyond normal working hours.

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

105. Para No.12 Pages 94 & 95 of Audit Report for the year 2000-01; Wasteful Expenditure Out of the Research Grant for Rs.146,000/- (Advance Payment Awaiting Adjustment/Recovery).

5.7.2005 Audit had pointed out that advance had been paid to Professors of university for conducting research work but neither submitted vouched account for the amount paid to them nor progress of research was reported to university grant commission Islamabad.

The Department explained that vouched account of advance for Rs.146,000/- had been verified by Audit.

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

106. Para No.13 Page 96 of Audit Report for the year 2000-01; Non-Production of Record of Auction money of Canteens of Students and Shops Etc.

5.7.2005 Audit had pointed out that the different shops / Canteens were auctioned but record thereof showing income was not produced to audit.

The Department explained that all the outstanding amount against canteen contractor M. Imtiaz had been recovered. Moreover, the recovery Rs.3,960/- had been effected from the contractor M. Asharf and deposited into University Account. Efforts were being made to recover the outstanding amount from the contractor.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the outstanding amounts pertaining to Canteens had been recovered. Moreover, out of contractual amount of Rs.1,19,720/- pertaining to shop at Baghdad-ul-Jadeed Campus contractor main canteen, a sum of Rs.79,906/- had been recovered.

The Department was directed to effect balance recovery pertaining to shop at Baghdad-ul-Jadeed Campus contractor main canteen and **item was kept pending**. However, **other items were settled**.

UNIVERSITY OF ENGINEERING & TECHNOLOGY, TEXILA.

107. Para No.1 Page 136 of Audit Report for the year 2000-01; Misappropriation of Rs.2,203,051/- on Account of Purchase of Different Items of Store Which were not Entered in Relevant Stock Register.

5.7.2005 Audit had pointed out that different items of store had been purchased during the month June, 2000 and these were neither entered in relevant stock register nor their proper consumption account was shown to audit.

The Department explained that the list of items purchased during the month of June, 2000 had been entered in the Stock Register of Central Store and Departmental Stock Registers and proper Account with utilization of consumable items in Departmental stock registers was available.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that relevant record would be produced to Audit at the time of verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification of relevant record**.

108. Para No.2 Pages 136 & 137 of Audit Report for the year 2000-01; Misappropriation of Rs.464,399/- Store Items not Carried Over to New Stock Register.

5.7.2005 Audit had pointed out that permanent store items had not carried forward to the new stock register since long and no physical verification was carried out during 1999-2000.

The Department explained that as a matter of practice the items purchased had been entered in Stock Register of Central Store and issued to the concerned Departments and the Departments enter the same in their Departmental stock register for further unitization. Moreover, most of the Departments had complied with the instructions and had carried out physical verification.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the departmental contention had been verified by Audit from supporting record.

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

109. Para No.3 Page 137 of Audit Report for the year 2000-01; Loss of Rs.214,600/- Due to Theft Case Within University premises.

5.7.2005 Audit had pointed out that two computers, printers and Air conditioner etc. had been stolen from the university during the year 1999-2000 and no FIR had been lodged with the Police.

The Department explained that the Vice Chancellor had constituted a Committee to re-investigate into the theft cases and findings of the Committee would be placed before the Syndicate for consideration and decision.

The Department was directed to submit the inquiry report to the syndicate and para was kept pending.

13.2.2007 The Department explained that the case was under process.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification of relevant record.**

110. Para No.4 Page 138 of Audit Report for the year 2000-01; Misuse of Government Vehicles No.RIW-567 and Ambulance No.RIP-9059 Recovery of Rs.63,578/-.

5.7.2005 Audit had pointed out that the log books had not been maintained properly.

The Department explained that recovery of Rs.1,530/- had been effected and deposited into university account and the ambulance used for 25020 KM for the patients was authorized under the rules. Moreover, the practice of maintaining two logbooks for alternative month had been discontinued and average consumption was worked out at the time of submission of monthly bill of POL charges.

The Department was directed to produce logbooks to Audit for verification and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that relevant record would be produced to audit at the time of verification.

On the statement of the VC that no vehicles were misused, **the para was settled.**

111. Para No.5 Page 139 of Audit Report for the year 2000-01; Overpayment of Rs.403,366/- On Account of House Rent Paid in Excess Than Admissible.

5.7.2005 Audit had pointed out that house rent @ 30% of basic pay was admissible at Tehsil headquarter but contrary to the instruction, the house rent @ 45% was being paid to the gazetted as well as non-gazetted staff at Taxila.

The Department explained that summary for regularization / continuation for payment of house rent allowance to the employees @ 45% had been submitted to the Chancellor through Education Department.

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

13.2.2007 The Department explained that a summary for regularization of the expenditure already incurred on payment of excess house rent than admissible had been sent to Chancellor.

The Department was directed to get the matter regularized with the sanction of the Chancellor and **para was settled subject to regularization.**

112. Para No.6 Page 140 of Audit Report for the year 2000-01; Over Payment of Rs.52,780/- on Account of Grant of Advance Increments.

5.7.2005 Audit had pointed out that the gazetted officers had been granted one or two advance increment at the time of their 1st appointment without any justification.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

113. Para No.7 Page 141 of Audit Report for the year 2000-01; Recovery of Rs.622,380/- on Account of Misc Allowance 10% Technical Teacher Allowance and Engineering Allowance.

5.7.2005 Audit had pointed out that various allowances had been paid to staff in violation of instructions of University Grants Commission and Finance Department.

The Department explained that 10% engineering allowance was sanctioned by the syndicate. Moreover, Departmental contention regarding technical teaching allowance and M.Sc allowance had been verified by Audit from supporting record.

The Department was directed to get the 10% engineering allowance regularized with the approval of the Chancellor and para was settled.

13.2.2007 The Department explained that a summary for regularization of the expenditure already incurred on payment of 10% Engineering Allowance had been sent to Chancellor.

The Department was directed to get the matter regularized with the sanction of the Chancellor and **para was settled subject to regularization.**

114. Para No.8 Page 142 of Audit Report for the year 2000-01; Recovery of Rs.758,700/- on Account of Conveyance Allowance.

5.7.2005 Audit had pointed out that the gazetted as well as non-gazetted staff had drawn conveyance allowances, which was not admissible to them.

The Department explained that summary for regularization and continuation for payment of conveyance allowance had been submitted to the Chancellor through Education Department.

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

13.2.2007 The Department explained that a summary for regularization of the expenditure already incurred on payment of conveyance allowance had been sent to Chancellor.

The Department was directed to get the matter regularized with the sanction of the Chancellor and **para was kept pending.**

115. Para No.9 Page 143 of Audit Report for the year 2000-01; Recovery of Rs.462,279/- Due to Non-Deduction of 5% House Rent From the

Gazetted as Well as Non-Gazetted Staff Provided Residential Facilities by the University.

5.7.2005 Audit had pointed out that the officers/ officials were residing in university accommodation and 5% deduction of house rent from their basic pay was not deducted.

The Department explained that syndicate was competent to grant free accommodation to the University employees under University Ordinance 1971 and the syndicate had granted rent free accommodation to the University Employees.

The Department was directed to get the matter regularized with the approval of the Chancellor and para was kept pending.

13.2.2007 The Department explained that the issue was placed before the syndicate in its meeting held on 23.6.2005. The syndicate accorded approval, with retrospective effect, to the non-deduction of rent / maintenance charges @ 5% from the employees who were provided residential accommodation in the campus as per provisions of the university statutes.

The Department was directed to get the matter regularized with the approval of the Chancellor and **para was kept pending.**

116. Para No.10 Pages 143 & 144 of Audit Report for the year 2000-01; Irregular/Unauthorized payment of Rs.324,900/- As Orderly Allowance Recovery Thereof.

5.7.2005 Audit had pointed out that the orderly allowance was not admissible to Professors of universities in terms of Government of the Punjab, Finance Department letter dated 25.04.1989.

The Department explained that payment of orderly allowance had been discontinued w.e.f. 08/2004 and a summary for the regularization of the expenditures made from 10/1993 to 07/2004 had been sent to the Chancellor.

The Department was directed to get the matter regularized with the approval of the Chancellor and para was kept pending.

13.2.2007 The Department explained that a summary for regularization of the expenditure already incurred on payment of orderly allowance had been sent to the Chancellor.

The Department was directed to get the matter regularized with the approval of the Chancellor and **para was kept pending.**

117. Para No.11 Page 144 of Audit Report for the year 2000-01; Loss of Library Books Worth Rs.290,909/-.

5.7.2005 Audit had pointed out that library books had been issued to the professors/ students from time to time but the said books had not been returned to library.

The Department explained that all the books issued to the teachers upto 01.06.2000 had either been returned or got reissued by them and 21 students out of 54, had returned the library books and recovery of Rs.1,673/- had been effected and deposited into the University Account. Moreover, Physical verification of stock of books was carried out and Departmental contention regarding non maintenance of issuance register and stock register had been verified by Audit from supporting record.

The Department was directed to get the relevant record verified by Audit and items (i , ii, iii and v) were kept pending and items (iv) and (vi) regarding non maintenance of issuance register and stock register were settled.

13.2.2007 The Department explained that relevant record would be produced to audit at the time of verification.

The Department was directed to get the requisite record verified by the audit and **para was settled subject to verification of relevant record.**

118. Para No.12 Pages 144 & 145 of Audit Report for the year 2000-01; Recovery of Rs.101,511/- On Account of Non-Deduction of House Rent Allowance.

5.7.2005 Audit had observed:, “Vice Chancellor was bound to reside in university accommodation but he was residing in two ‘C’ type residences for grade -18 officers and he was getting house rent and 5% deduction of house rent was also not being made from his basic pay.”

The Department explained that house rent allowance to the then VC was paid @ 45% as was being paid to other employees under proper approval by the Syndicate. Moreover, the summary for regularization of payments made on this account since 10.10.1993 had been submitted to the Chancellor.

The Department was directed to get the amount written off by the syndicate and para was settled.

13.2.2007 The Department explained that the matter was placed before the syndicate in its meeting held on 04.09.2006 where in it was decided to regularize the amounts

pertaining to the House Rent and other Charges amounting to Rs.660,906/- which included the amount of this para Rs.101,511/-

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

119. Para No.13 Pages 145 & 146 of Audit Report for the year 2000-01; Recovery of Rs.66,196/- on Account of POL Excess Consumed Than Maximum Ceiling.

5.7.2005 Audit had pointed out that in terms of Government of the Punjab, Finance Department letter dated 13.08.1998, use of POL for grade -22 had been fixed 200 liters per month and for the staff car for general duty 150 liters per month but POL had been consumed excess than the maximum ceiling fixed by Government.

The Department explained that the university was situated at a distance of about 330 Kms from provincial headquarter Lahore and between 40 to 50 KMs away from Rawalpindi and Islamabad. The Vice Chancellor and the Deans of faculties had to visit the concerned ministries and offices in connection with work of the university and use of official transport was unavoidable in the interest of the University.

On the statement of Vice Chancellor that there was no misappropriation of POL, the **para was settled.**

120. Para No.14 Pages 147 & 148 of Audit Report for the year 2000-01; Doubtful/Unauthorized Expenditure on Account of Medicines and Re-Imbursement of Medical Charges Worth Rs.5,237,220/-.

5.7.2005 Audit had pointed out that the funds had been spent on the prescriptions of various private specialist doctors, whereas a full fledged hospital had been established in the university campus with sufficient technical staff.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

121. Para No.15 Page 148 of Audit Report for the year 2000-01; Irregular/Un-Authorized Payment of Rs.66,208/- on Account of TA/DA to Other Than University Employees.

5.7.2005 Audit had observed that "Under the existing T.A. Rules, T.A. should have been drawn where the govt. employees were drawing their salaries but TA/ DA was paid to those who were not actually university employees.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

GOVERNMENT COLLEGE UNIVERSITY, LAHORE

122. Para No.1 Page 46 of Audit Report for the year 2000-01; Non-Receipt of Sales Tax Invoices, Doubtful Deposit of Sales Tax Amounting Rs.558,479/-

6.7.2005 Audit had pointed out that payments had been made to the suppliers / firms but Sales Tax Invoices were not obtained before making payments.

The Department explained that sales tax deposit challans had been collected from the suppliers.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the departmental contention had been verified by Audit from supporting record.

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

123. Para No.2 Pages 46 & 47 of Audit Report for the year 2000-01; Irregular Payment of Honorarium on Account of Teaching of BCS Classes to Regular Employees of the College and Recovery Thereof Rs.156,600/-

6.7.2005 Audit had pointed out that a huge amount of Rs.156,600/- had been paid to the regular staff of the college on account of honorarium / teaching allowance for delivering lectures to the BCS class.

The Department explained that in fact the payment had been made as remuneration to teaching staff that was engaged to teach the BCS classes after college hours in self supporting programs of computer science and M. Phil courses.

The Department was directed to get approved its statutes from the Chancellor and para was settled.

13.2.2007 The Department explained that the statutes had been got approved from the Chancellor.

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

124. Para No.3 Pages 47 & 48 of Audit Report for the year 2000-01; Non-Recovery and Non-Deposit of Sales Tax Rs.143,061/-.

6.7.2005 Audit had pointed out that sales tax had not been received from the suppliers and credited to sales tax department.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

125. Para No.4 Page 48 of Audit Report for the year 2000-01; Non/Less Realization of Fees/Funds from Students Rs.81,410/-

6.7.2005 Audit had pointed out that the fees along with funds for Rs.81,410/- had not been recovered from the students.

The Department explained that Departmental contention regarding Part .I & III had been verified by Audit from the supporting record. Moreover, the names of the students were struck off the college rolls due to absence and the students did not return to the college and hence the dues could not be recovered. The competent authority had written off the amounts.

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

126. Para No.5 Page 49 of Audit Report for the year 2000-01; Irregular Purchase of Durable Goods in Violation of Austerity Measures Rs.5,762,361/-.

6.7.2005 Audit had pointed out that durable goods had been purchased without getting the prior approval of Finance Department in violation of austerity measures circulated by the Government of Punjab, Finance Department letter dated 31-07-1999.

The Department explained that the case for regularization of the expenditure had been referred to the Finance Department.

The Department was directed to get the case regularized within 90 days and para was kept pending.

13.2.2007 The Department explained that the departmental contention had been verified by Audit from supporting record.

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

127. Para No.6 Page 50 of Audit Report for the year 2000-01; Undue Burden on College Finances Amounting to Rs.3,205,944/- for Non-Rationalization.

6.7.2005 Audit had pointed out that the Board of Governors in its meeting held on 20.11.95 proposed to reallocate the posts of teaching staff in the ratio of 1:2:3:4 and contrary to this proposed structural adjustment, professors were engaged more in number than the required strength.

The Department explained that similar para no.1 of the Audit report 1999-2000 was discussed by the PAC in its meeting held on 17th May 2005 and the PAC after detailed discussion settled the Audit para.

The Department was directed to follow its own yard stick to run its affairs effectively and efficiently and **the para was settled.**

(Colleges)

128. Para No.1.1 Page 9 of Audit Report for the year 2000-01; Shortage of Library Books Valuing Rs.191,854/-.

(Govt. College Dhobi Ghat, Faisalabad – Rs.46,873/-)

5.7.2005 Audit had pointed out that library books were either short from the library or issued but the same had not been obtained back.

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

129. Para No.1.2.
Govt. College (Boys), Layyah – Rs.114,766

4.10.2005 Audit had pointed out that library books valuing to Rs.272,540/- were either short from the Library or had been shown as issued but after lapse of considerable period the same had not been obtained back, which resulted in a loss to Government exchequer.

The Department explained that the physical verification had been made of library books by the senior members of college. The book worth Rs. 114,766/-were short in library. Mr. Khan Muhammad ASI was the librarian and he was the responsible of the

shortage of books. He got retirement from his services on 30-11-1999. However, another inquiry committee was established based on senior members and new Librarian 730 books were returned by students and Ex-Librarian. The amount of the said books was Rs.55,392/- . This amount would be deducted from Rs.114,766/- and remaining amount Rs.59,374/- of books 1457 would be deducted from that withheld amount.

The Department was directed to effect the requisite recovery and para was settled subject to verification of relevant record by Audit.

14.2.2007 The Department explained that as per inquiry report out of total 2187 missing books valuing Rs.1,14,766/-, 730 books valuing Rs.55,392/- had been returned by students and ex-librarian.

The Department was directed to effect the requisite recovery and **para was settled subject to verification of relevant record by Audit.**

130. Para No.1.3
Government College Hasilpur-Rs.11,119/-.

3.10.2005 Audit had pointed out that Library Books valuing to Rs.272,540/- were either short from the Library or had been shown as issued but after lapse of a considerable period the same had not been obtained back, which resulted in a loss to Government Exchequer.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

131. Para No.1.4.
Govt. Girls College Mailsi District Vehari – Rs.19,096/-

4.10.2005 Audit had pointed out that library books valuing to Rs.272,540/- were either short from the Library or the same had been shown as issued but after lapse of considerable period. The same had not been obtained back, which resulted in a loss of the stated amount to Government Exchequer.

The Department explained that Audit objection was not based on fact. There was no shortage of books and all books were available in the Library.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification of relevant record.**

132. Para No.2.1 Page 10 of Audit Report for the year 2000-01; Loss of Rs.74,608/- Due to Theft, Robbery.

Govt. College, Lodhran – Rs.21,000/-

4.10.2005 Audit had pointed out that an amount was stolen and looted by thieves decoits. Although F.I.Rs of cases were lodged with the Police Station but neither cases were departmentally inquired into nor the same were properly persuaded with the police.

The Department explained that the total loss of 14 fans had been made good and verified by Audit.

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

133.

Para No.2.2.

Govt. Inter College, Narang – Rs.53,608/-

4.10.2005 Audit had pointed out that an amount was stolen and looted by thieves decoits. Although F.I.Rs of cases were lodged with the Police Station but neither cases were departmentally inquired into nor the same were properly persuaded with the police.

The Department explained that Mr. Allah Rakha, the concerned official had paid the amount to the effected staff resultantly they had signed the pay role and a declaration to the effect from the staff members, that they had received their pay, had also been submitted to the police to file the case. No Government loss was involved.

The Department was directed to get the original acquaintance roll verified by Audit and **para was settled subject to verification of relevant record.**

134.

Para No.3.1 Pages 10 & 11 of Audit report for the year 2000-01; Misappropriation of Rs.673,194/-.

Govt. Inter College (G) Ravi Road, Lahore – Rs.98,969/-

14.2.2007 Audit had pointed out that the amount had been misappropriated and nothing had been purchased.

The Department explained that out of total amount of Rs.98,969/-, a sum of Rs.82,402/- had been disbursed which had been verified by Audit. Moreover, a sum of Rs.12,757/- regarding Sr.No 1,2,6,7,12 were not drawn from Treasury.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

**135. Para No.3.2
Govt. Degree College (W), Pak Pattan – Rs.144,095/-**

4.1.2010 The Department explained that the para was related to Mrs. Hameeda Altaf, Principal of the said College who made all these purchases. Furthermore, inquiries were held three times against her and submitted to the higher authorities. There was no decision yet received from higher authorities.

The Committee directed/recommended that a report and action taken against the persons who were caused in delay be submitted to the Committee in its next meeting. **The para was kept pending.**

**136. Para No.3.3
Govt. College (Boys) Qila Didar Singh – Rs.15,000/-**

3.10.2005 Audit had pointed out that amounts were drawn from the Treasury Student funds but record there of viz Vouchers stock entries Actual payees receipt etc. were not produced to audit, in the absence of which it was Crystal Clear that the amounts had been misappropriated.

The Department explained that complete recovery had been effected and verified by Audit.

Finance Department observed that departmental action may be taken against the responsible employees for the misappropriation of cash.

The Department was directed to take appropriate action against the responsible employees under rules and **para was kept pending.**

**137. Para No.3.4.
Govt. Girls College Nowshera Virkan Gujranwala – Rs.128,938/-**

4.10.2005 Audit had pointed out that amounts were drawn from the Treasury / Student funds but record thereof viz vouchers stock entries actual payees receipts etc were not produced to Audit in the absence of which it was crystal clear that the amounts had been misappropriated.

The Department explained that Mr. Muhammad Yousaf (EX Senior Clerk of the College) was responsible to keep the record in safe custody. He intentionally misplaced record and embezzled the amount valuing Rs.128,938/- as per D.D.O reports. He was responsible for the said fraudulent drawls. A request had been made to Anti Corruption for registration of a criminal case against the accused.

The Department was directed to hold Departmental inquiry within 60 days and **para was kept pending.**

138. Para No.3.5

Govt. College (Boys) Kot Radha Kishan, Kasur – Rs.54,495/-

14.2.2007 Audit had pointed out that the amounts had been pocketed / misappropriated and nothing had been purchased.

The Department explained that missing record had been traced out and now available for verification.

The Department was directed to get the requisite record verified by the Audit and **para was kept pending.**

139. Para No.3.6.

Govt. Girls College Nowshera Virkan Gujranwala – Rs.231,697/-

4.10.2005 Audit had pointed out that amounts were drawn from the Treasury / Student funds but record thereof viz vouchers stock entries actual payees receipts etc were not produced to Audit in the absence of which it was crystal clear that the amounts had been misappropriated.

The Department explained that Mr. Muhammad Yousaf (Ex-Sr. Clerk) was responsible for fraudulent drawl of Government money and request had been made to the Anticorruption Establishment for registration of a criminal case against the accused.

The Department was directed to hold Departmental inquiry within 60 days and **para was kept pending.**

140. Para No.4.1 Pages 11 & 12 of Audit report for the year 2000-01; Non-Accountal of Stocks, Misappropriation of Rs.252,464/-.

Govt. College for (W) Cooper Road, Lahore – Rs.39,283/-

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

141. Para No.4.2

Govt. College for (W) Kohinoor Rawalpindi – Rs.48,725/-

14.2.2007 Audit had pointed out that the items purchased had neither been accounted for in any register nor consumption account thereof maintained.

The Department explained that stock register was misplaced at the time of Audit and entries were available in the stock register.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification of relevant record.**

142. **Para No.4.3**
Government Degree College, Baddomali-Rs.51,409/-.

3.10.2005 Audit had pointed out that an amount was drawn out of Government/ Student Funds but the items purchased had neither been accounted for in any register nor consumption account thereof maintained.

The Department explained that the stock items had been purchased after the proper purchase procedure by the competent authority and stock were entered in the stock register.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

143. **Para No.4.5**
Govt. Degree College (Boys) Raiwind - Rs.28,997/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

144. **Para No.5.1 Pages 12 & 13 of Audit Report for the year 2000-01; Non-Disbursement of Salaries, Embezzlement of Rs.115,305/-.**

Government Inter College for (W) Ravi Road, Lahore-Rs.84,834/-.

3.10.2005 Audit had pointed out that an amount was drawn from the Treasury but was not paid to the actual receipts as no record regarding receiving of amount by the individuals was available with Auditee in the absence of which it was apprehended that amount was misappropriated.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

145. Para No.5.2
Govt. Degree College (Boys), Raiwind - Rs.30,471/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

146. Para No.6 Pages 13 & 14 of Audit Report for the year 2000-01;
Doubtful Expenditure of Rs.144,900/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

147. Para No.7 Pages 10 & 11 of Audit Report for the year 2000-01;
Misappropriation of Rs.33,075/-.

3.10.2005 Audit had pointed out that during the scrutiny the challans of the amounts deposited into Government Treasury during 7/98 to 6/2000 it was observed that a challan dated 8-10-98 of the said amount seemed bogus as the stamps of National Bank Branch affixed on this challan differs then the stamps affixed on other challans of the same branch.

The Department explained that complete recovery had been effected and verified by Audit.

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

148. Para No.8 Pages 14 & 15 of Audit Report for the year 2000-01;
Shortage of Stock: Loss of Rs.306,500/- to Government Exchequer.

4.1.2010 The Department explained that the Secretary Education/Authority, considered the inquiry report of the accused lady officer, Mrs Nasreen Abbas, Assistant Professor and found the defence reply of the accused satisfactory. Mrs Nasreen Abbas was exonerated from the charges leveled against her under the provision of Punjab Removal from Services (Special Powers) Ordinance 2000. The department further explained that the proceedings regarding write off the burnt furniture were initiated but the necessary sanction was still awaited.

The Committee directed/recommended that the department should be got sanctioned to write off the burnt furniture articles with the consultation of the Finance Department. The **para was kept pending.**

149. Para No.9 Page 15 of Audit Report for the year 2000-01; Mis-Appropriation of Rs.161,469/- Due to Discrepancies in Cash Book Balance and Currency Chest.

5.1.2010 The Department explained that the amounts of Rs.57,900/- related to prospectus sale fund and Rs.41,075/- related to badge fund had been deposited in Govt. treasury and remaining amount had been returned to the concerned. That remaining amount was kept with them for a specific purpose with the permission of the Authority. All the relevant record was available for verification.

The Committee directed / recommended that this illegal practice should be avoid in future. The **para was settled on the recommendation by Audit.**

150. Para No.10 Page 16 of Audit report for the year 2000-01; Misappropriation of Rs.776,816/-.

14.2.2007 Audit had pointed out that vouchers/documents in support of the said amount were neither available in the file nor produced to Audit.

The Department explained that an amount of Rs.776816/35 drawn on account of staff salary during the period under report was disbursed to the college staff accordingly. All Cheques received during this period were regularly entered in the Government Cash Book and payments were made after obtaining the signature of the college non gazetted staff on the acquaintance rolls. All record showing disbursement of this amount was available for verification.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification of relevant record.**

151. Para No.11 Pages 16 & 17 of Audit Report for the year 2000-01; Misuse of Students Fund by Granting Loans to the Tune of Rs.116,948/-.

3.10.2005 Audit had pointed out that an amount was advanced from student funds to the Principal and staff and had not yet been recovered which tantamount to misuse of student funds.

The Department explained that a sum of Rs.116,948/- drawn by the officers/officials from student's funds had been recouped and the same had been verified by Audit.

The Department was directed to avoid such practice in future and **para was settled.**

**152. Para No.12 Page 17 of Audit Report for the year 2000-01;
 Misappropriation of Fees/Funds: Recovery of Rs.140,472/-.**

4.10.2005 Audit had pointed out that a sum of Rs.140,472/- was collected from the students on account of fee/funds but the same was not deposited into reveled accounts and was misappropriated by the staff concerned. Later on a sum of Rs.50,000/- was recovered and deposited leaving a balance of Rs.140,472/- which was still recoverable.

 The Department explained that according to the report of Principal, Government College, Bosan Road, Multan and other members, a sum of Rs.187,372/-, instead of Rs.190,472/- as pointed out by Audit, had been embezzled by Mr. Farooq Ahmad Ansari the then Head Clerk.

 The Department was directed to hold Departmental inquiry within 60 days and **para was kept pending.**

**153. Para No.13 Pages 17 & 18 of Audit Report for the year 2000-01;
 Misappropriation of Rs.145,696/-**

4.1.2010 The Department explained that Mr Muhammad Latif Baildar BS-1 was removed from service on 22.08.1995 vide No. 483 by the then Principal Mrs Mussarat Niaz. Later on the same Principal withdrew his removal from service. An advice from the Government in that regard had been sought on 18.3.2006 in which it was stated that the withdrawal of the order of the termination of the official by the then Principal was legally valid. The official therefore, entitled to receive the pay.

 The **para was settled.**

**154. Para No.14 Page 18 of Audit Report for the year 2000-01;
 Misappropriation in Library Security Fund Amounting to Rs.213,600/-.**

4.10.2005 Audit had pointed out that an amount was drawn from library Security fund through various cheques by principal for refund to ex-students but applications and acknowledgment of student in evidence of which it was presumed that amounts had been misappropriated.

 The Department explained that the acknowledgements of Rs.213,600/- had been verified by Audit.

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

**155. Para No.15 Pages 18 & 19 of Audit Report for the year 2000-01; Likely
 Misappropriation of Stores Worth Rs.123,990/-.**

5.1.2010 The Department explained that the amount of this para of Rs.123,990/- had been spent on sports material, leveling of ground and purchase of books. All the entries for the year 1999 to 2000 were existed in the stock register. But could not be produced at the time of surprise audit as the incharge of the stock was not present due to summer vacation. The record was available for Audit verification.

The para was settled on the recommendation by Audit.

156. Para No.16 Page 19 of Audit Report for the year 2000-01; Non-Receipt of Machinery and Science Equipment, Advance Payment of Rs.155,075/-.

4.10.2005 Audit had pointed out that no demand certificate for release of payment was issued by Principal inspite of fact that machinery and science equipment worth Rs.155,075/- purchased by purchase cell out of allocated amount of Rs.200,000/- during 1998-99 had not been received in college, which resulted in advance payment.

The Department explained that total amount so incurred was Rs.112,432/- instead of Rs.155,075/- and the balance amount Rs.68,923/- was allowed to lapse as the concerned firm did not supply the store articles. All the articles which were supplied by the Purchase Cell of Education Department were still present in the stock register and also available physically in the institution.

The Department was directed to get facts verified by Audit and para was kept pending.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

157. Para No.17 Page 20 of Audit Report for the year 2000-01; Shortage of Furniture Worth Rs.75,100/-.

4.10.2005 Audit had pointed out that as per physical verification conducted in the month of 6/2000 by college committee. Furniture was found short, which resulted into misappropriation of Government property.

The Department explained that as per physical verification conducted by a committee only 72 students chairs were short.

The Department was directed to effect the recovery 72 short chairs at the earliest and para was kept pending.

158. Para No.18 Page 20 of Audit Report for the year 2000-01; Misappropriation of Rs.54,310/-.

4.10.2005 Audit had pointed out that an amount was drawn for the purchase of furniture and fixture etc. but the vouched account was not produced to Audit.

The Department explained that vouched account of Rs.54,310/- was available for verification.

The Department was directed to get the vouched account verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

159. Para No.19 Page 21 of Audit Report for the year 2000-01; Double Drawal for Purchase of Hostel Items, Recovery of Rs.195,402.

4.10.2005 Audit had pointed out that an amount was drawn out of Red Cross Fund for purchase of hostel equipment such as crockery, furniture, T.V. etc. Whereas, same amount was again drawn as part of Rs.201,457/- out of 36-Development for purchase of same items, which resulted in double drawal.

The Department explained that there was no double drawl of the bills from Government Treasury/ Students Red Cross Fund at all. The factual position was that the bills / purchases were drawn from Government Treasury on account of purchase of equipment for the newly constructed hostel out of the revenue grant for 1998-99 of the A.D.P. Scheme which were deposited into the Red Cross Fund of the College for the payment to the firms concerned through cheques instead of cash payment as safety measure.

The Department was directed to get the relevant record verified by Audit and para was settled subject to verification.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

160. Para No.20.1 Pages 21 & 22 of Audit Report for the year 2000-01; Misappropriation of Rs.42,673.

Govt. Girls Degree College Nowshera Virkan Gujranwala – Rs.22,000/-

4.10.2005 Audit had pointed out that an amount was misappropriated in two cases. In first case a sum of Rs.46,000/- drawn from rent of building from treasury out of which

Rs.22,000/- was misappropriated and in second case an amount of Rs.20,673/- was misappropriated by carrying forward less opening balance of cash book.

The Department explained that Mr. Muhammad Yousaf Ex. Sr. Clerk was responsible for all these matters. The case was under investigation with the Anti-Corruption Department.

The Department was directed to pursue the case with Anti-Corruption Establishment vigorously and **para was kept pending.**

161. Para No.20.2

Govt. College (FW), Bahawalpur – Rs.20,673/-

14.2.2007 Audit had pointed out that an amount to above stated extent was misappropriated.

The Department explained that the matter regarding the difference of Rs.20673/- between the old cash book and new cash book of library security fund had been got investigated by Miss Azra Yasmeen, Associate Professor, Government Sadiq Degree College for Girls, Bahawalpur. As per report there had been found no embezzlement but the difference was due to non comparison and sum missing entries of the pass book with the cash book the fund.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification of relevant record.**

162. Para No.21 Page 22 of Audit Report for the year 2000-01; Shortage of Library Books, Recovery of Rs.80,684/-

4.10.2005 Audit had pointed out that library books valuing Rs.80,684/- were found short during the Departmental physical verification for the year 1997.

The Department explained that two enquires in the matter had been conducted by DE(C), Faisalabad and D.E.O. (C), T.T. Singh, but outcome of the said enquiries were still unknown.

The Department was directed to effect recovery of books within 60 days and **para was kept pending.**

163. Para No.22 Page 23 of Audit Report for the year 2000-01; Robbery of Salary for the Month of 6/2000 Worth Rs.165,115/-.

3.10.2005 Audit had pointed out that an amount was looted on gunpoint from Cashier by dacoits on 03-07-2000 at the college gate. This loss was neither reported to higher authorities of Education Department nor intimated to Accountant General, Punjab as required under Rule 2.34 of PFR Vol-I and no departmental inquiry was conducted to fix

responsibility to government loss. An FIR was lodged with Police Station vide No.331/2000 dated 03-07-2000.

The Department explained that robbery of salary of staff for the month of June 2000 was reported to Police, who declared it “untraceable”. Moreover, the accused cashier was also exonerated in the departmental inquiry. However the Principal directed the cashier to deposit the amount, as loss was accrued due to his carelessness as he did not accompany with Police Guard. The amount had since been disbursed to the concerned, which had been verified by the Audit from “Aquittance Roll”.

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

164. Para No.23 Pages 23 & 24 of Audit Report for the year 2000-01; Stocks Not Accounted for: Misappropriation of Rs.157,913/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

165. Para No.24 Page 25 of Audit Report for the year 2000-01; Overpayment of Rs.53,850/- on Account of Charge Allowance Recovery Thereof.

3.10.2005 Audit had pointed out that Charge allowance @ Rs.600/- P.M was admissible to regular Principal of Degree College. But the same had been allowed to one who had not been appointed as a regular Principal but only enjoying the Drawing and Disbursing Officer’s powers in the absence of regular Principal. This had resulted into an overpayment of Rs.53,850/-.

The Department explained that complete recovery had been effected and verified by Audit.

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

166. Para No.25 Pages 25 & 26 of Audit Report for the year 2000-01; Irregular Payment of Conveyance Allowance Recovery of Rs.140,659/-.

3.10.2005 Audit had pointed out that an amount was paid as conveyance allowance to teaching and vocational class IV staff during summer vacation in violation of Finance Department letter dated 18-08-1977 which had resulted into irregular payment of Rs.140,659/-.

The Department explained that complete recovery had been effected and verified by Audit.

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

**167. Para No.26 Page 26 of Audit Report for the year 2000-01;
 Overpayment of House Rent Allowance Amounting to Rs.44,532/-.**

3.10.2005 Audit had pointed out that the officials were paid House Rent Allowance according to move over scale instead of original scale of the posts in violation of Finance Department letter No. FD PC-8 1/83 dated 27.11.94 which resulted into overpayment of Rs.44,532/-.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

**168. Para No.27.1 Pages 26 & 27 of Audit Report for the year 2000-01;
 Irregular Grant of Selection Grades to Class-IV Government Servants
 Recovery of Rs.122,136/-.**

Government Degree College Bochal Kalan -Rs.35,041/-.

3.10.2005 Audit had pointed out that selection grade was not admissible to class IV Government Servants except Naib Qasids and Qasids as clarified in Government of Punjab Finance Department letter No. FD-PC-39/14/77/P-I Dated 25.05.1991 FD letter No. FD-PC-32-14/77 PT-II dated 26.02.1992 and FD-PC-39-1 /90 (PT-I) dated 11.08.1998 servants other than Naib Qasids resulted in overpayment.

The Department explained that complete recovery had been effected and verified by Audit.

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

**169. Para No.27.2
 Government College Hasilpur-Rs.11,660/-.**

**170. Para No.27.4
 Government College (W) Hasilpur-Rs.22,809/-.**

3.10.2005 Audit had pointed out that selection grade was not admissible to class IV Government Servants except Naib Qasid and Qasid as clarified in Government of Punjab Finance Department letter No.FD-PC 9/1477/P-I dated 25-05-1991 FD letter No.FD-PC 32-14 /77/PT-II dated 26.02.1992 and FD-PC-39 /90(PT-I) dated 11-08-1998.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled**.

171. Para No.27.3

Govt. Inter College Pir Phulai District Chakwal – Rs.52,626/-

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

172. Para No.28.1 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular Grant of Advance Increments Excess Payment of Rs.458,442/-.

Govt. F.B Ghosia Degree Science College 333/GB Fridabad T.T. Singh – Rs.23,668/-

4.1.2010 The Department explained that improvement of qualification of Mr Muhammad Shoaib, Lecturer Assistant was not in relevant subject but according to the decision of Supreme Court of Pakistan that the advance increments already paid to any body was not to be recovered and his increments had been stopped forthwith.

The Committee directed / recommended that a copy of the decision of Supreme Court be sent to Audit for comments and the **para was kept pending**.

173. Para No.28.2

Govt. College (W) Dharanwala District Bhawal Nagar – Rs.46,957/-

174. Para No.28.3

Govt. Degree College (Boys) Dharanwala District Bhawal Nagar – Rs.25,810/-

14.2.2007 The Department explained that according to decision of the Supreme Court of Pakistan, the Department had been asked not to recover the amounts which had already been paid. However, the advance increments granted to the staff of this college had been withdrawn. Moreover, the Principal had approached for fixation of pay in the light of the decision of apex court.

The Finance Department was directed to hold an inquiry under rules and take action against the Officials of District Accounts Office Bahawalnagar who had not complied with the decision of the Supreme Court of the Pakistan and **paras were kept pending**.

175. Para No.28.4

Govt. College (W) Khan Pur R.Y. Khan – Rs.153,999/-

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

176. **Para No.28.5**
Government Girls Degree College Sangla Hill-Rs.106,768/-.

3.10.2005 Audit had pointed out that according to government of the Punjab Finance Department Notification No. FD(FR) 12-3/97(proval) dated 22-01-1988, the advance increments shall be allowed only on the basis of the higher qualification in the relevant field but contrary to this, advance increments were granted to lecturer Assistants on acquiring higher qualification of F.A/B.A which was not in their relevant field.

The Department explained that the clarification of relevant field had been made in 1998 by the Finance Department vide No. FD-PR-12-3/87 (PT-VI) dated 22-1-98. All these awards of higher qualification increments to employees were granted prior to the issuance of the said letter. Moreover, all these advance increments were granted to the officials under proper way i.e. after seeking the sanction of the departmental authorities. The honorable Lahore High Court Lahore had also facilitate the Punjab Government employees in the such nature cases and decided not to affect the recovery of the already drawn payments of advance increments under W.P. No.1 to 26 (No.380 of 2001) dated 6/3/2002.

The Department was directed to produce the relevant record to Audit for verification and **para was kept pending.**

177. **Para No.28.6**
Government Islamia College Sangla Hill-Rs.56,503/-.

3.10.2005 Audit had pointed out that according to Government of the Punjab Finance Department Notification No.FD(FR) 12-3/97 (proval) dated 22.1.1988, the advance increments shall be allowed only on the basis of the higher qualification in the relevant field but contrary to this, advance increments were granted to lecturer Assistants on acquiring higher qualification of F.A/B.A which was not in their relevant field.

The Department explained that both the officials Malik Bashir Ahmad, Lecture Assistant and Mr. Khalid Mahmood Ahmad, Dispenser were stopped to draw any amount as advance increment in future from the date of Audit objection. Moreover, both the officials had filed a case in the court of law which was still awaited.

The **para was kept pending being subjudice.**

178. Para No.28.7 Pages 27 & 28 of Audit report for the year 2000-01; Irregular Grant of Advance Increments Excess Payment of Rs.458,442/-.

Govt. Degree College (W) Kamalia – Rs.44,737/-

179. Para No.40.5 Page 37 of Audit report for the year 2000-01; Non-Deduction of Income Tax Worth Rs.243,740/- Recovery Thereof.

Govt. College (W), Bahawal Pur – Rs.28,391/-

180. Para No.56.2 Pages 50 & 51 of Audit report for the year 2000-01; Recovery of Electricity Charges Worth Rs.268,140/-.

Govt. Islamia College (W), Lahore Cantt. – Rs.26,000/-

181. Para No.72.2 Pages 62 & 63 of Audit report for the year 2000-01; Wasteful Expenditure on Account of Salary of Laboratory Staff Without Laboratories Rs.1,599,469/-.

Government College (W) Khan Pur R.Y. Khan – Rs.52,299/-

182. Para No.144.1 Pages 118 & 119 of Audit report for the year 2000-01; Non-Refund of Un-Utilized Grants Worth Rs.234,706/-.

Govt. College (W) Kabir Wala Khanewal – Rs.88,266/-

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

183. Para No.29.2 Pages 28 & 29 of Audit Report for the year 2000-01; Irregular Payment of Washing and Dress Allowance Recovery of Rs.42,820/-.

Govt. Girls College, Mailsi – Rs.24,490/-

4.10.2005 Audit had pointed out that an amount was paid as washing /dress allowance to the officials in contravention of S & GAD Letter No. SRG IV-SA 82 dated 3-06-1990 a Finance Department Letter No. FD SRI -9/82 dated 3-02-2000.

The Department explained that actual recoverable amount was Rs.22,475/- instead of Rs.24,490/-but one of the servant Miss Bina had expired and money due to her 3080/- could not be recovered whereas, balance amount of Rs.19,395/- had been deposited in the Government Treasury.

On the statement of DPI Colleges that facts were correct, the **para was settled.**

184. Para No.30 Page 30 of Audit Report for the year 2000-01; Irregular Drawal of Conveyance Allowance During Summer Vacation 1999: Recovery of Rs.51,412/-.

185. Para No.37.3 Pages 34 & 35 of Audit Report for the year 2000-01; Non-Deposit of Share of Profit of Computer Centre into Government Treasury: Rs.804,447/-.

Govt. Kh. Farid College, R.Y. Khan - Rs.56,927/-.

186. Para No.55.3 Pages 49 & 50 of Audit Report for the year 2000-01; Non-Refund of Unutilized Matching Grants Recovery of Rs.156,421/-.

Govt. Girls Degree College Burewala - Rs.12,437/-.

5.10.2005 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

187. Para No.31 Pages 30 & 31 of Audit Report for the year 2000-01; Non-Recovery of G.P. Fund Advance Worth Rs.56,380/-.

3.10.2005 Audit had pointed out that an amount was drawn by the officials as G.P.Fund advance but it was not recovered inspite of lapse of more than one year.

The Department explained that G.P. Fund advance deduction had been started from the officials w.e.f. February 2002.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

188. Para No.32 Page 31 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceed of Crops Rs.50,000/- (Approx).

3.10.2005 Audit had pointed out that sixteen acres of land was cultivated by the college Administration using all available sources but no amount was credited into Government Treasury which resulted in approximate loss of Rs.50,000/- to Government Exchequer.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

189. Para No.33 Pages 31 & 32 of Audit Report for the year 2000-01; Shortage of Store & Stock Recovery of Rs.64,028/-.

3.10.2005 Audit had pointed out that an amount was shown as spent on the purchase of books and sports material but neither stock entries nor consumption Accounts were produced.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

190. Para No.34.1 Page 32 of Audit report for the year 2000-01; Non-deduction of Withholding Tax from Rent of Building Rs.80,760/-.

Govt. Sah Hussain College, Lahore – Rs.41,400/-

14.2.2007 Audit had pointed out that withholding tax was not deducted from the rent of buildings, which was in violation of section 50(7-B) of Income Tax Ordinance 1979.

The Department explained that an amount of Rs.19,800/- of withholding tax had been recovered from the present building owner and deposited into Government Treasury. As regard recovery of Rs.23,400/- from previous building owner Mrs. Tahira Begum, rent of building was paid for period of Principal ship of late Anwar Shah Arshad retired on 28-2-2002 and later on expired.

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

191.

Para No.34.2

Government College (W) Gulistan Colony Faisalabad-Rs.39,360/-.

3.10.2005

Audit had pointed out that withholding tax was not deducted from the rent of building which was in violation of section 50(7-B) of Income Tax Ordinance 1979.

The Department explained that the college authorities had already asked the Commissioner Income Tax Faisalabad Zone vide letter No.174 dated 27-4-2002 to raise the demand. Resultantly, the Income Tax authorities had raised their demands for the said period to the landlord concerned as per letter No.12-1-2004.

The **para was settled subject to verification of recovery of income tax.**

192.

Para No.35 Page 33 of Audit Report for the year 2000-01; Loss of Rs.385,386/- Due to Non Deposit of computer Share and Irregular payment of Pay from Profit of Computer.

4.10.2005

Audit had pointed out that a sum of Rs.385,286/- was received as 25% share from profit of computer center and kept in college account instead of depositing into Government Treasury , which resulted into loss of revenue.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

193.

Para No.36.1 Pages 33 & 34 of Audit Report for the year 2000-01; Non-Deposit of Cycle Stand Income into Government Treasury Recovery of Rs.283,679/-

Govt. Islamia College Civil Lines, Lahore – Rs.263,326/-

4.1.2010

The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

194.

Para No.36.2

Government College Sumundri District Faisalabad-Rs.20,353/-.

3.10.2005

Audit had pointed out that an amount was realized as Cycle Stand fund from the students and kept in Cycle Fund Account and had not been deposited into Government Treasury, which had caused a heavy loss to Government Exchequer.

The Department explained that deposit of Rs.20,354/- into Government Treasury had been verified by Audit.

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

195.

Para No.37.1 Pages 34 & 35 of Audit Report for the year 2000-01; Non-Deposit of Share of Profit of Computer Centre into Government Treasury: Rs.804,447/-

Govt. Model Degree College (Boys) Model Town, Lahore – Rs.114,869/-

4.1.2010

The Department explained that this office had received instructions from the Government of the Punjab regarding computer education, that share of College out of the income of computer education was supposed to deposit in the general fund of College. The amount was lying unspent in a separate bank account.

The **para was settled.**

196.

Para No.37.2

Govt. Islamia College for Women, Lahore Cantt. – Rs.64,057/-

4.10.2005

Audit had pointed out that 25% share of profit of computer center was not deposited into Government Treasury and had been kept in private bank which had resulted in a loss of Rs.804,447/- to Government Exchequer.

The Department explained that Government vide minutes of the meeting dated 21.8.2001 had made the whole issue very clear. The share of the college out of income of computer center would be deposited in general fund of the college and used for financial assistance to needy students, provision of books, furniture, science equipment and

maintenance of college building. It was very clear that no amount out of income from the computer center was to be deposited into Government treasury.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

**197. Para No.37.4
Govt. College for (Boys), Gujranwala – Rs.568,594/-**

4.1.2010 The Department explained that all the relevant record was available for verification.

The para was settled subject to verification by Audit.

5.1.2010 The Department explained that the amount of share of profit of Computer Centre had been received and deposited in the college account No.7561-8. The record was available for verification.

The **para was settled on the recommendation by Audit.**

198. Para No.38.1 Page 35 of Audit Report for the year 2000-01; Non Deduction of House Rent Allowance and Utility Bills Loss of Rs.519,530/-.

Government Degree College (W) Model Town Lahore-Rs.32,447/-.

3.10.2005 Audit had pointed out that the officers / officials had been paid House Rent Allowance inspite of the fact they were residing in Government residences utility bills had also not been recovered from them.

The Department explained that recovery of Rs.20,750/- had been effected and verified by Audit.

The Department was directed to get the balance recovery verified by Audit and **para was settled subject to verification of relevant record.**

**199. Para No.38.2
Govt. Women College, Jhelum – Rs.87,843/-**

14.2.2007 Audit had pointed out that the officers/officials had been paid House Rent Allowance inspite of the fact they were residing in Government residences. Utility Bills had also not been recovered from them.

The Department explained that the Ex-Principal directed the Hostel warden Mrs. Shehnaz Rehana Raja to deposit the amount but no payment had been made yet by the concerned official.

The para was settled as a special case on compassionate ground.

200.

Para No.38.3

Govt. College Dobi Ghat, Faisalabad – Rs.71,032/-

5.7.2005 Audit had pointed out that the officers/ officials had been paid house rent allowance inspite of the fact they were residing in Govt. residencies and utility bills had also not been recovered from them.

The Department explained that the case was subjudice in the court of law.

The Department was directed to pursue the case vigorously with the court of law and para was kept pending.

13.2.2007 The Department explained that Mrs. Ejaz Tabassum had been served the legal notice for depositing Rs.71,032/- as House Rent drawn by her into the Government Treasury on June, 2006 which was being reminded regularly. Moreover, the A.G. Punjab, had been requested for making recovery from monthly salary of the defaulter.

The Department was directed to effect the recovery and **para was kept pending.**

201.

Para No.38.4

Government College for (W) Shakargarh – Rs.311,641/-.

5.1.2010 The Department explained that Principal's residence was declared as girls hostel vide Notification No, SO (Coll) 1-29/87 dated 23.08.1992. Because the College Girls Hostel was under construction. Only three officers had been accommodated in the hostel in different periods. Mr. Muhammad Zaheer Babar D.D.E.O. Narowal as inquiry officer stated that the rent for the single room was only Rs.100/- vide Notification L/SRI-3-4/85 dated 12.07.89 by Finance Department. All the recoveries had been made and deposited into the Govt. account according. The record was available for verification.

The para was settled on the recommendation by Audit.

202.

Para No.38.5 Page 35 of Audit Report for the year 2000-01; Non-Deduction of House Rent Allowance and Utility Bills Loss of Rs.519,530/-

Government College for (W) Liaqatpur, R.Y. Khan – Rs.16,567/-.

- 203. Para No.41.13 Pages 38 & 39 of Audit Report for the year 2000-01; Non-Deduction of Sales Tax Worth Rs.658,626/- and Recovery Thereof.**

Government College of Education, Multan – Rs.27,542/-.

- 204. Para No.46.3 Pages 43 & 44 of Audit Report for the year 2000-01; Less Realization of Tuition Fee, Recovery of Rs.164,407/-.**

Government Degree College (W) Chakwal – Rs.19,267/-.

- 205. Para No.64.1 Pages 55 & 56 of Audit Report for the year 2000-01; Irregular Payment of House Rent Allowance Rs.237,036/-.**

Government College (Boys) Rajanpur – Rs.133,352/-.

- 206. Para No.86.4 Page 74 of Audit Report for the year 2000-01; Irregular Drawal of Pay & Allowances Due to Change of Cadre Without Sanction of the Competent Authority: Rs.728,463/-.**

Government Degree College (W) Bahawalpur – Rs.192,190/-.

- 207. Para No.145 Page 119 of Audit Report for the year 2000-01; Un-Authentic and Unsigned Schedules of Payment Worth Rs.2,104,327/-.**

5.1.2010 The Department explained that necessary action regarding the above paras had been taken and relevant record had got verified by Audit.

On the recommendation of the Audit these **paras were settled.**

- 208. Para No.39.1 Page 36 of Audit Report for the year 2000-01; Recovery of Interest on House Building Advance Amounting to Rs.475,881/-**

Govt. Degree College Satiana Road, Faisalabad – Rs.35,292/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

- 209. Para No.39.2**

Govt. College Dhobi Ghat, Faisalabad – Rs.142,834/-

5.7.2005 Audit had pointed out that interest on advance had not been recovered from the officers.

The Department explained that recovery of Rs.107,542/- out of Rs.142,834/- had been effected and verified by Audit.

The Department was directed to effect balance recovery of Rs.35,292/- and para was settled subject to verification of balance recovery.

13.2.2007 The Department explained that the case for recovery from Mr. Muhammad Amjad, Retired Associate Professor amounting to Rs.35,292/- as interest amount on HBA was concerned, the department had requested the Secretary Education, Lahore, for stoppage of Pension payment against recovery of the balance amount of Rs.35,292/- alongwith endorsement to the Accountant General, Punjab, Lahore for effecting recovery from his pension dues.

The explanation of the department was accepted and **para was settled.**

210. Para No.39.3
Govt. College of Science Faisalabad – Rs.183,841/-

4.1.2010 The Department explained that all recoveries from concerned officers had been made and deposited. The copies of challan duly verified by DAO were available for Audit verification.

The **para was settled subject to verification by Audit.**

211. Para No.39.4
Director of Public Instructions (C) Punjab, Lahore-Rs.39,830/-.

3.10.2005 Audit had pointed out that interest on house building advance was not recovered from the Officer which had resulted into the loss.

The Department explained that complete recovery had been effected and verified by Audit.

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

212. Para No.39.5.
Govt. College of Home Economics, Lahore – Rs.74,084/-

4.10.2005 Audit had pointed out that interest on House Building Advance was not recovered from the officers which had resulted into the loss to the Public Exchequer.

The Department explained that recovery of Rs.37042/-had been effected from Mrs. Samina Hassan Sayyed and verified by Audit. However, Mrs. Rahat Farooq Hasnat had retired from Government Service and No Demand Certificate was not issued to the lady officer concerned.

The Department directed to effect recovery from her pension and **para was kept pending.**

213. Para No.40.1 Page 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax Worth Rs.243,740/- Recovery Thereof.

Govt. Degree College Kallar Syedan, District Rawalpindi – Rs.10,590/-

4.10.2005 Audit had pointed out that an amount was not deducted as income tax which was in violation of section 50(4) of Income Tax Ordinance 1979.

The Department explained that complete recovery had been effected and verified by Audit.

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

214. Para No.40.2
Govt. Inter College for Boys Minchan Abad – Rs.18,012/-

14.2.2007 Audit had pointed out that an amount to stated extent was not deducted as Income Tax, which was in violation of section 50(4) of Income Tax Ordinance 1979.

The Department explained that purchase of Rs.68,995/- had been made from four different firms, the individual purchases of each firm was also less than Rs.50,000/- and the same were exempted from Income Tax deduction. Now withholding tax shall not be deducted from aforesaid payments unless such payments exceeds Rs.25,000/- in the case of supply of good and Rs.10,000/- in the case of services rendered or execution of contract, in a financial year. Purchases were exempted form Income Tax deductions not exceeding Rs.25,000/-

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

215. Para No.40.3
Govt. Islamia College (FW) Eidgah Road, Faisalabad – Rs.27,273/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

216.

Para No.40.4.

Govt. Islamia College (W), Lahore Cantt. – Rs.23,887/-

4.10.2005

Audit had pointed out that an amount was not deducted as income tax which was violation of section 50 (4) of Income Tax Ordinance 1979.

The Department explained that actual recovery of Income Tax came to Rs.16,227/- instead of Rs.23,887/- which had been deposited into Government Treasury.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

14.2.2007

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

217.

Para No.40.6

Govt. College (F.W) Koh-i-Noor, Rawalpindi – Rs.112,755/-

14.2.2007

Audit had pointed out that an amount to stated extent was not deducted as Income Tax, which was in violation of section 50(4) of Income Tax Ordinance 1979.

The Department explained that according to notification # SRO-659(1) dated 30-06-1991 under Sec 50(4) of the Income Tax Ordinance 1979, supply goods up to 25,000/- was exempted from income tax. However, a total amount of Rs.14,465/- had been deposited in the Government Treasury, from the suppliers coming under the deduction of Income Tax.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification of relevant record.**

218.

Para No.40.7.

Govt. Islamia College, Faisalabad – Rs.22,832/-

4.10.2005

Audit had pointed out that an amount was not deducted as Income Tax which was in violation of section 50(4) of Income Tax Ordinance 1979.

The Department explained that complete recovery had been effected and verified by Audit.

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

219. Para No.41.1 Pages 38 & 39 of Audit Report for the year 2000-01; Non-Deduction of Sales Tax Worth Rs.658,626/- and Recovery Thereof.

Govt. Degree College (Boys) Raiwind – Rs.28,971/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

On the recommendation of Audit these **para was settled.**

220. Para No.41.2
Government College (Boys) Shalimar Baghbanpura, Lahore-Rs.43,461/-.

221. Para No.41.3
Government College (W) Shah Kot District Sheikhpura-Rs.30,176/-.

222. Para No.41.9
Government College (W) Band Road, Lahore-Rs.48,659/-.

223. Para No.41.14
Government College (W) Baghban Pura Lahore-Rs.104,148/-.

3.10.2005 Audit had pointed out that sales tax was not deducted from the payments made to the suppliers, contractors, in violation of government of the Punjab, Finance Department, circular No. SO(Tax) 1-9/97 dated 19.09.1998 which resulted into loss.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

224. Para No.41.4.
Govt. Degree College (W) Wazirabad District Gujranwala – Rs.14,700/-

4.10.2005 Audit had pointed out that sales tax was not deducted from the payments made to the suppliers. Contractors etc. in violation Government of the Punjab Finance Department circular No. SO (Tax) 1-9/97dated 19-9-1998.

The Department explained that sales tax amounting to Rs.10,146/- had been deposited into Government Treasury and Rs.1113 had already been paid by M/S Royal Scientific store through invoice.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that Rs.10148/- had been deposited and amount had also been verified by the sales tax officer Gujranwala, sale tax amounting to Rs.1,113.90 had already been paid to M/S Royal Scientific Store Lahore.

The Department was directed to get the requisite record verified by the Audit and **para was kept pending.**

225. Para No.41.5.
Govt. Degree College (Boys) Fateh Pur, Layyah – Rs.13,496/-

4.10.2005 Audit had pointed out that sales tax not deducted from the payments made to the suppliers, contractors etc, in violation of Government of Punjab Finance Department circular No. So (Tax) 1-9-97 dated 19-09-1998.

The Department explained that deposit of Sales Tax of Rs.13,496/- into Government account had been seen by Audit.

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

226. Para No.41.6
Govt. Degree College (W) Kot Khawaja Saeed, Lahore – Rs.20,953/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

On the recommendation of Audit these **para was settled.**

227. Para No.41.7.
Govt. College, Kot Adu – Rs.19,787/-

4.10.2005 Audit had pointed out that sales tax was not deducted from the payments made to the suppliers, Contractors etc. in violation of Government of the Punjab Finance Department Circular No.SO (Tax) 1-9/97 dated 19/09/1998.

The Department explained that Sales Tax of Rs.19,787/- had been deposited into Government account.

The explanation of the Department was accepted and para was settled subject to verification.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

228. **Para No.41.8.**
Govt. College (W), Sargodha – Rs.110,555/-

4.10.2005 Audit had pointed out that sales tax was not deducted from the payments made to the suppliers Contractors etc. in violation of Government of the Punjab Finance Department circular No.SO (Tax) 1-9/97 dated 19.09.1998.

The Department explained that sales tax was to be charged by the firm/ shopkeepers in the bill, yet in the beginning no firms/ shopkeepers were not ready to supply goods by adding the amount of General Sales Tax in the bill because it was known fact that all the traders/ firms shopkeepers had refused to pay General Sales Tax. Whereas, no Sales Tax was charged by the firms concerned in the bills and no loss was sustained by the Government.

The Department was directed to inform the particulars of suppliers to sales tax collector concerned for effecting recovery and **para was kept pending.**

229. **Para No.41.10**
Govt. Islamia College (W), Lahore Cantt. – Rs.45,355/-

4.1.2010 The Department explained that actual amount of sales tax of Rs.7129/50 had been recovered and deposited into Government Treasury.

The Committee directed/recommended that the remaining amount be verified from the Audit.

The **para was kept pending.**

230. **Para No.41.11.**
Govt. College (W) Mailsi District Vehari – Rs.13,418/-

231. **Para No.41.12.**
Govt. Model Degree College (Boys), Model Town, Lahore – Rs.14,575/-

4.10.2005 Audit had pointed out that sales tax was not deducted from the payments made to the supplies Contractors etc. in violation of Government of the Punjab Finance Department circular No. SO (Tax) 1-9/97 dated 19.01.1998.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

232.

Para No.41.15

Director Education Colleges, Lahore-Rs.45,780/-.

3.10.2005

Audit had pointed out that sales tax was not deducted from the payments made to the suppliers. Contractors etc, in violation of government of the Punjab, Finance Department circular No. SO (Tax) 1-9/97 dated 19-9-1998 which resulted into loss.

The Department explained that stationery articles and store etc were purchased from the different firms on different dates for the office use. The instructions regarding deduction of sale tax were issued by the Accountant General, Punjab, Lahore on 29.9.2000. The recovery pointed out by the Audit on account of sale tax prior to receipt of said instructions issued by the Accountant General, Lahore was not feasible because neither the amount of sale tax was included in the bills and nor the same was paid to the firms. All the bills were passed by the Accountant General, Punjab, Lahore. The practice of deducting the sales tax from the firms was started after 29.9.2000.

The Department was directed to get the facts verified by Audit and para was kept pending.

14.2.2007

The Department explained that all the bills were passed by the Accountant General, Punjab, Lahore. The practice of deducting the sales tax from the firms were started after 29.9.2000.

The Department was directed to effect the recovery from the concerned firms through sales tax collectorate and **para was settled subject to verification of relevant record.**

233.

Para No.41.16

Government College (W) Model Town, Lahore-Rs.77,050/-.

3.10.2005

Audit had pointed out that sales tax was not deducted from the payments made to the suppliers, Contractors etc, violation of Government of the Punjab Finance Department circular No.SO (Tax) 1-9/97 dated 19-09-1998 which resulted into loss.

The Department explained that instructions of the Directorate of Sales Tax regarding deduction of G.S.T. issued in Circular No. 46.ST /Govt. Department 98/1007 dated 23.12.98 were observed by the Accountant General Punjab prior to June 2001 as such sale tax deduction during the Audit period 1998-2000 could not be made from the firms / suppliers however the concerned supplier had been asked to deposit the sale tax into government Treasury. But the suppliers had replied that they had not claimed sale tax in the bills. So the question of deposit of Sale Tax to Government did not arise.

Audit observed that contention of the Department was not tenable.

The Department was directed to effect recovery from the firms or the persons at fault at the earliest and para was kept pending.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

234. Para No.42.1 Pages 39, 40 & 41 of Audit Report for the year 2000-01; Non-Refund of Matching Grant Amounting to Rs.2,762,396/-.

Govt. Johar College (FW), Joharabad-Rs.210,304/-.

3.10.2005 Audit had pointed out that amounts were drawn from matching grants and deposited into general fund. The grants were required to be spent on sports material upto the end of financial year but it was noticed that the same were lying unspent. Neither the same had been utilized, nor refunded back to Treasury, which resulted into undue retention of government money.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

235. Para No.42.2.
Govt. Inter College Katas District Chakwal-Rs.92,000/-.

3.10.2005 Audit had pointed out that amounts were drawn from matching grants deposited into general fund. The grants were required to be spent on sports material upto the end of financial year but it was noticed that the same were laying unspent. Neither the same had been utilized nor refunded to treasury, which resulted into undue retention of the Government money.

The Department explained that out of Rs.92,000/-, a sum of Rs.35,000/- and Rs.25,000/- for the year 1995-96 and 1996-97 respectively had not been drawn from the Government Treasury. Moreover, balance recovery of Rs.32,000/- had been deposited into Government Treasury and the same had been verified by Audit.

The Department was directed to get the record verified by Audit and **para was kept pending.**

236. Para No.42.3
Govt. Degree College (W) Pind Dadan Khan District Jhelum – Rs.228,037/-

4.1.2010 The Department explained that it had always been presumed that the grant once drawn was an integral part of the fund could not be matched with students contribution and was not refundable.

The Committee did not agree with the contention of the Department and directed that the amount be refunded to treasury.

The Committee directed/recommended that the students welfare grant should be spent on the same purpose for which it was granted.

The para was settled subject to verification by Audit.

237. **Para No.42.4**
Govt. Boys Degree College Mailsi – Rs.180,000/-

14.2.2007 Audit had pointed out that neither the same amount had been utilized, nor-refunded back to Treasury, which resulted in undue retention of Government Money.

The Department explained that the position was that at the time of receipt of matching grant sufficient balance in the General Fund was not available equal to the Matching Grant. Therefore, expenditure on the sports, and co-curricular activities were incurred purely out of matching grant. This expenditure was unavoidable in view of the pressing demand and needs of the students. The expenditure was incurred in the interest of students.

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

238. **Para No.42.5**
Govt. Islamia College, Faisalabad – Rs.135,773/-

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

239. **Para No.42.6.**
Govt. Girls Inter College Ghulam Muhammad Abad, Faisalabad-
Rs.10,690/-.

240. **Para No.42.8.**
Govt. Degree College Sohawa, District Jhelum -Rs.27,119/-.

241. **Para No.42.11.**
Govt. College (W) Tala Gang -Rs.147,667/-.

242. **Para No.42.13.**
Govt. College for Boys Tala Gang -Rs.243,376/-.
243. **Para No.42.14.**
Govt. G.N. Degree College Nankana Sahab District, Sheikhpura – Rs.50,000/-
244. **Para No.42.16.**
Govt. College (W) Lodhran -Rs.54,365/-.
245. **Para No.42.22.**
Govt. Inter College (Boys) Mankera District Bhakkar -Rs.72,597/-.

3.10.2005 Audit had pointed out that amounts were drawn from matching grants and deposited into general fund. The grants were required to be spent on sports material upto the end of financial year but it was noticed that the same were lying unspent. Neither the same had been utilized, nor refunded back to Treasury, which resulted into undue retention of government money.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

246. **Para No.42.7**
PRIP Govt. Degree College (Boys) Abdul Hakeem, Khanewal – Rs.166,680/-

14.2.2007 Audit had pointed out that neither the same amount had been utilized, nor refunded back to Treasury which resulted into undue retention of Government Money.

The Department explained that it is a newly established college, number of students was very small and therefore collection of general fund was also very meager. It was not possible to match the general fund with the matching grant. The college was forced to purchase sports material and incur expenditure on co-curricular activities of college out of matching grant. This expenditure was mad purely in the interest of students

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

247. **Para No.42.9**
Govt. College, G.T Road, Jhelum – Rs.205,848/-

4.10.2005 Audit had pointed out that amounts were drawn from Matching Grant and deposited into General Fund. The Grant was required to be spent on Sports material up to

the end of financial year. Neither the same had been utilized, nor refunded back to treasury, which resulted into undue retention of Government money.

The Department explained that actual amount out of matching grant was Rs.139,736/- instead of Rs.205,842/-and the same had been verified by audit from the relevant record.

The Department was directed to move a summary to the CM Punjab for waving off the condition of matching Grant and **para was settled.**

248. Para No.42.10
Govt. College (W), Sargodha – Rs.259,618/-

4.10.2005 Audit had pointed out that amounts were drawn from Matching Grant and deposited into General Fund. The Grant was required to be spent on Sports material up to the end of financial year. Neither the same had been utilized, nor refunded back to treasury, which resulted into undue retention of Government money.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

249. Para No.42.12
Govt. Islamia Degree College Baddo Malhi – Rs.227,000/-

4.1.2010 The Department explained that the record of vouched accounts had been properly maintained. All the piece meals drawn of matching grants summing up to Rs.227,000/- during last five years under AIR were regularly spent. The record was available for verification.

The **para was settled subject to verification by Audit.**

250. Para No.42.15
Govt. Inter College for Narang District Sheikhpura – Rs.73,629/-

4.10.2005 Audit had pointed out that amounts were drawn from matching Grant and deposited into General Fund. The Grant was required to be spent on Sports material up to the end of financial year. Neither the same had been utilized, nor refunded back to treasury, which resulted into undue retention of Government money.

The Department explained that the Minister of the Education Punjab announced a grant of Rs.90,000/- for Silver Jubilee Celebrations of the College and the amount was received in the shape of matching grant. In November 1999 the College had

Rs.24,832/- only as balance in General Fund. Whereas, the economical conditions of the College General Fund were not in a position to refund the balance amount of Rs.73,629/-.

The Department was directed to move a summary to the CM Punjab for waving off the condition of matching Grant and **para was settled.**

251. Para No.42.17

Govt. Inter College Pir Phulai District Chakwal – Rs.133,000/-

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

252. Para No.42.18

Al-Bairuni Govt. College P.D. Khan District Jhelum – Rs.37,237/-

4.1.2010 The Department explained that it had always been presumed that the grant once drawn was an integral part of the fund could not be matched with students contribution and was not refundable.

The Committee did not agree with the contention of the Department and directed that the amount be refunded to treasury.

The Committee directed/recommended that the students welfare grant should be spent on the same purpose for which it was granted.

The para was settled subject to verification by Audit.

253. Para No.42.19

Govt. Inter College for Boys Sharqpur, District Sheikhpura – Rs.25,000/-

4.10.2005 Audit had pointed out that amounts were drawn from matching Grant and deposited into General Fund. The Grant was required to be spent on sports material up to the end of financial year. Neither the same had been utilized, nor refunded back to treasury, which resulted into undue retention of Government money.

The Department explained that Director of Education (Colleges), Lahore Division, Lahore had provided Rs.25,000/- as matching grant during the Financial Year 1998-99. Moreover, due to shortage of time neither the utilization of grant nor codal formalities could be fulfilled and the said grant was spent during next Financial Year on sports and other co-curricular activities.

The Department was directed to move a summary to the CM Punjab for waving off the condition of matching Grant and para was settled.

14.2.2007 The Department explained that the requisite amount of Rs.25,000/-had been refunded into Government Treasury as desired by the Audit.

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

254. **Para No.42.20**
Govt. Degree College Satiana Road, Faisalabad – Rs.19,956/-

3.10.2005 Audit had pointed out that amounts were drawn from matching grants and deposited into general fund. The grants were required to be spent on sports material upto the end of financial year but it was noticed that the same were lying unspent. Neither the same had been utilized nor refunded back to Treasury, which resulted into undue retention of government money.

The Department explained that recovery of Rs.19,956/- had been effected and deposited into government Treasury.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

255. **Para No.42.21**
Govt. College (Boys), Muzaffar Garh – Rs.6,500/-

4.10.2005 Audit had pointed out that amounts were drawn from Matching Grant and deposited into General Fund. The Grant was required to be spent on Sports material up to the end of financial year. Neither the same had been utilized, nor refunded back to treasury, which resulted into undue retention of Government money.

The Department explained that all record was sealed by the then Army Monitoring Cell in connection with the inquiry against the then Principal and the record was still sealed.

The Department was directed to take appropriate action and para was kept pending.

14.2.2007 Audit had pointed out that neither the amounts had been utilized, non-refunded back to Treasury, which resulted into undue retention of govt. money.

The Department explained that expenditure out of matching grant was regular. No amount of matching grant was to be re-funded.

Audit observed that during verification, the Principal of the College gave in writing that the para was one of the allegations against the Principal, pending with army Monitoring Team.

The para was kept pending.

**256. Para No.42.23
Govt. Degree College (W), Kamalia – Rs.156,000/-**

4.1.2010 The Department explained that most of the amount had been recovered and deposited into the Govt. treasury and verified by the Treasury Officer Kamalia.

The Committee directed/recommended that the balance amount of Rs.53,970/- be refunded to treasury.

The para was settled subject to verification by Audit.

257. Para No.43.1 Pages 41 & 42 of Audit Report for the year 2000-01; Non-Recovery of Room Rent from the Staff Amounting to Rs.87,540/-.

Govt. Zimindar Science College, Gujrat – Rs.38,504/-

4.10.2005 Audit had pointed out that the lecturers and clerical staff residing in the college hostel had not paid the room rent, assessed by the Building Department which resulted into loss of Rs.87,540/-

The Department explained that the procedure of recovery of Room Rent from the staff amounting to Rs.38,504/- was under process.

The Department was directed to effect the recovery within 90 days and **para was kept pending.**

**258. Para No.43.2.
Govt. Degree College (W), Kamalia – Rs.49,036/-**

4.10.2005 Audit had pointed out that the lecturers and clerical staff residing in the college hostel had not paid the room rent assessed by building Department which resulted into loss of Rs.49,036/- to the public exchequer.

The Department explained that recovery of Rs.14,062/- had been effected and verified by Audit. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

259. Para No.44.1 Page 42 of Audit Report for the year 2000-01; Loss of Rs.170,850/- Due to Fee Concession in Excess of 10% of Enrolment.

Govt. Degree College (W), Haji Pura Sialkot-Rs.15,570/-.

3.10.2005 Audit had pointed out that fee concession was granted to the students in excess of 10% of enrollment which was in violation of the instructions of Finance Department contained in letter No. FD.SO V (E) 11-3 dated 09-06-1990 which resulted into loss.

The Department explained that fee concession granted on poor basis was only 10% and remaining concession was due to sister / teacher daughter concession as per education code. Whereas, concession granted on the basis of teacher daughter and sister was the right of the students and nothing contrary to Government rules had been done. No violation of rules had occurred and concession was strictly in accordance with the limits as under the rules. Interpretation of Audit was wrong and was null and void in the eyes of law.

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

**260. Para No.44.2
Govt. College (W) Samanabad Lahore – Rs.155,280/-**

4.1.2010 The Department explained that all the recoveries had been made and deposited into Government Account. The record had been produced and verified by Audit.

The Committee directed/recommended that an inquiry be held regarding the amount which had been deposited in Government treasury from where that amount was received and report be submitted in the next meeting.

The **para was kept pending.**

261. Para No.45.1 Pages 42 & 43 of Audit Report for the year 2000-01; Irregular Drawal of House Rent Allowance Amounting to Rs.503,142/- and Recovery Thereof.

Govt. College (W) Liaquatpur District R.Y. Khan -Rs.16,566/-.

3.10.2005 Audit had pointed out that house rent allowance was drawn irregularly despite the fact that designated residences were available which was violation of Finance Departments instructions contained in letter No.FD-(M-I) 1-15/82 P-1 dated 15.01.2000.

The Department explained that complete recovery had been effected and verified by Audit.

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

262.

Para No.45.2

Govt. College for Boys Tonsa District D.G. Khan - Rs.20,664/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

263.

Para No.45.3

Govt. Degree College (W) Kot Khawaja Saeed, Lahore – Rs.126,903/-

4.1.2010 The Department explained that the Principal's residence was remained incomplete upto the course of audit. There were so many deficiencies which could not be removed till 15.8.2001. The case of renovation and improvement of facilities was carried out by the Building Department. Therefore, the Principal's residence remained vacant upto August 2001.

The **para was settled subject to verification of PC-IV of the building by Audit.**

264.

Para No.45.4.

Govt. Inter College for Boys Mankera District Bhakkar -Rs.163,479/-.

3.10.2005 Audit had pointed out that house rent allowance was drawn irregularly despite the fact that designated residences were available which was violation of Finance Department instructions contained in letter No. FD (M-1) 1-15/82 P-I dated 15-01-2000.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

265. **Para No.45.5**
Govt. College (W) Bahawal Pur – Rs.175,529/-

14.2.2007 Audit had pointed out that house rent allowance to stated extent was drawn irregularly despite the fact that designated residences were available which was violation of Finance Department's instructions contained in letter no. FD (M)1-15/82 P-1, date: 15-01-2000.

The Department explained that out of total recovery of Rs.45,441/- a sum of Rs.43,376/- had been recovered and deposited into Government Treasury.

The Department was directed to effect the balance recovery and **para was settled subject to verification of balance recovery.**

266. **Para No.46.1 Pages 43 & 44 of Audit report for the year 2000-01; Less Realization of Tuition Fee, Recovery of Rs.164,407/-.**

Govt. Inter College Pir Phulai, District Chakwal – Rs.18,600/-

14.2.2007 The Department explained that complete recovery of Rs.18,600/- had been effected and verified by Audit

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

267. **Para No.46.2**
Govt. Islamia Degree College (W), Lahore Cantt. – Rs.90,360/-

4.10.2005 Audit had pointed out that tuition fee was realized at the previous rates in spite of the fact that rates were increased w.e.f. 01-07-95, 01.07.96 and 01.07.2000 vide letter No. SO (A-1) 7-21/81 dated 06-08-95, SO(A1) 7-21/81-4 dated 09-09-96 and SO (A1) 7-21/81 dated 10.7.2000 resulting into loss.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

268. Para No.46.4.

Govt. College (W) Koh-e-Noor, Rawalpindi – Rs.36,180/-

4.10.2005 Audit had pointed out that tuition fee was realized at the previous rates in spite of the fact that rates were increased w.e.f. 1-7-95, 01.07.96 and 01.07.2000 vide letter No. SO (A1) 7-21/81-IV dated 06-08-95 SO(A1) 7-21/81-4 dated 09-09-96 and SO (A-1) 7-21/81 dated 10.7.2000 resulting into loss.

The Department explained that complete recovery had been effected and verified by Audit.

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

269. Para No.47.1 Pages 44 & 45 of Audit Report for the year 2000-01; Non/Less Deposit of Tuition Fee into Government treasury Worth Rs.58,201/-.

Govt. Degree College (W) Arifwala-Rs.40,729/-.

3.10.2005 Audit had pointed out that an amount realized from the students on Account of tuition/ hostel fee was not deposited into Government Treasury which resulted into misappropriation of Rs.58,201/-.

The Department explained that complete recovery had been effected and verified by Audit.

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

270. Para No.47.2

Govt. College G.T. Road, Jhelum – Rs.17,472/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

271. Para No.48 Page 45 of Audit report for the year 2000-01; Loss to Government Worth Rs.80,000/-

14.2.2007 The Department explained that the canteen was auctioned on 05-05-1999 to the highest bidder Mr. Muhammad Anwar s/o Noor Muhammad worth Rs.132,000/-. But

he failed to deposit the said amount in time due to deviation of the auction of contract, his security Rs.5,000/-was confiscated. The second bidder Mr. Amanat s/o Muhammad Din invited for the canteen contract wide this office no 1774/AU, dated 05-05-1999 but he also refused to take the canteen contract on 06-05-1999. The canteen was again auctioned on 22.6.1999 through advertisement after observing all codal formalities. No bidder exceeded worth Rs.50,000/- at that time. However, the highest bidder Mr Muhammad Saleem was asked to deposit the canteen rent within due time.

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

272. Para No.49 Page 46 of Audit Report for the year 2000-01; Non Deposit of Computer Share into Government Treasury Rs.50,000/-

4.10.2005 Audit had pointed out that an amount was received from computer center as 25% share and kept in the college Welfare fund Account instead of depositing it into Government exchequer.

The Department explained that a sum of Rs.50,000/- had been withdrawn from the college welfare fund and deposited into the Government Treasury and the deposit had also been verified by the District Accounts Officer Faisalabad.

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

273. Para No.50 Pages 46 & 47 of Audit Report for the year 2000-01; Irregular and Double Payment of Electricity Charges Rs.140,307/-

4.10.2005 Audit had pointed out that as per instruction issued by the Government of the Punjab Finance Department vide No.SO(PD) 06-32/99-2000 dated 25-05-2000, the electricity charges were not paid upto 2/2000 during the Financial year 1999-2000. The Federal Government had deducted a large amount at source from the revenue assignment of the Punjab Government upto 2/2000.

The Department explained that no double payment had been made as clarified by WAPADA vide letter dated 7.10.2004.

The para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the WAPDA authorities clarified that double payment of electricity had not been received, but actual payment of electricity received.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification of relevant record.**

274. Para No.51 Page 47 of Audit Report for the year 2000-01; Non-Realization of Computer Fee Recovery of Rs.513,600/-

4.7.2005 Audit had pointed out that computer fee had not been realized from students of ICS which resulted into loss.

The Department explained that the complete recovery had been effected from the students of ICS and deposited into the concerned bank account.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the whole amount of fee had been recovered. There was no loss to Government as well as to M/s Pakistan Education Network.

The Department was directed to get the facts verified by the audit and **para was settled subject to verification of relevant record.**

275. Para No.52 Pages 47 & 48 of Audit Report for the year 2000-01; Misuse of Government Vehicle for Private Purposes on Commercial Basis Recovery of Rs.357,420/-.

4.10.2005 Audit had pointed out that both vehicles available in the college were used for private purposes on commercial basis but the amount so realized was not deposited into the Government treasury and kept in a private bank to meet various expenses.

The Department explained that in order to meet deteriorated law and order dilemma caused due to the non-mobilization of college transport, there was no logical escape except fulfillment of dire expanse of salaries etc. through local arrangements. With the consent of public representatives and District Administration the College Council decided to establish a Volunteer Transport Fund feeded by mileage charges at the fixed rate of Rs.10/- per Km in the best interest of students public and Government amounts so realized were spent on the necessitated salaries of Drivers/Conductors and on additional charges incurred on this special arrangement. This burning problematical issue and long awaited problem of drivers and conductors had been solved by the orders of the Governor of the Punjab, during his auspicious visit to Government College, Bhakkar on 06.05.2002. The account of transport fund was properly maintained on no profit and no loss basis.

The Department was directed to issue necessary instructions regarding running of Government vehicles and maintenance of transport fund to all concerned authorities in the Punjab and **para was settled.**

276. Para No.53.1 Page 48 of Audit Report for the year 2000-01; Less Deposit of Tuition Fee Recovery of Rs.318,376/-.

Govt. College for Women Chishtian District Bahawalnagar – Rs.60,525/-

4.10.2005 Audit had pointed out that tuition fee was less realized/credited to Government account which resulted into loss of Rs.318,376/-.

The Department explained that complete recovery had been effected and verified by Audit.

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

277.

Para No.53.2

Govt. Islamia College, Cooper Road, Lahore – Rs.257,851/-

14.2.2007 Audit had pointed out that tuition fee to stated extent was less realized/credited to Government Accounts which resulted into loss of Rs.318,376/-.

The Department explained that names of a number of students were struck off from the college roll due to absence or other reasons and as such their fee funds were not due to be charged. However, fee fund of a few students have been received and tuition fee of Rs.16722/-deposited into Government Treasury and funds into college accounts.

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

278.

Para No.54.1 Pages 48 & 49 of Audit Report for the year 2000-01; Loss of Rs.80,106/- Due to Non-Return of Issued Books.

Government College Lodhran-Rs.12,260/-.

3.10.2005 Audit had pointed out that library books were issued to the staff / Students during 1994 to 1999 but the same had not so far been obtained back inspite of the fact that most of them either had been transferred or retired from service.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

279.

Para No.54.2

Government College Rajanpur – Rs.17,006/-.

5.1.2010 The Department explained that the books valuing of Rs.14,665/- had been received from students and staff members. Cost of remaining books of amounting to Rs.2,341/- had been recovered and deposited into Government Treasury.

The **para was settled subject to verification of record by Audit**.

280. Para No.54.3
Government G.N Degree College Nankana Sahib District Sheikhpura
– Rs.50,840/-.

5.1.2010 The Department explained that out of 120 books a number of 75 books had been received and deposited in library. Now only 45 books remained outstanding against Professors. The College Administration took action against concerned and notices had been issued to expedite the recovery of Rs.19,840/-.

The para was settled subject to recovery.

281. Para No.55.1 Pages 49 & 50 of Audit Report for the year 2000-01; Non-Refund of Unutilized Matching Grants Recovery of Rs.156,421/-.

Govt. Girls Inter College Ali Pur-Rs.10,000/-.

4.10.2005 Audit had pointed out that matching grants were to be spent on the purchase of sports material etc. after matching equal share from general fund contrary to these instructions matching grant were spent on the object without meeting equal share from the general fund resultantly 50% amount remained un-utilized but the same had not so far been refunded back to treasury.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

282. Para No.55.2
Govt. College for Women Bahawal Pur – Rs.72,684/-

14.2.2007 Audit had pointed out that matching grants were to be spent on the purchase of sports material etc, after matching equal share from general fund. Contrary to these instructions matching grants were spent on the objects without meeting equal share from the said fund resultantly 50% amount remained unutilized but the same had not so far been refunded back to Treasury.

The Department explained that expenditure out of general fund was more than matching grant and both expenditures were incurred, to promote healthy curricular, co-curricular and sports activities of student in the college and on legitimate objects for which these funds were allocated.

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

283. Para No.55.4
Govt. Girls College, Mailsi – Rs.61,300/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

284. Para No.56.1 Pages 50 & 51 of Audit Report for the year 2000-01; Recovery of Electricity Charges Worth Rs.268,140/-.

Govt. College (W) Kot Adu Mazaffargarh-Rs.17,400/-.

4.10.2005 Audit had pointed out that loss was inflicted to Government for non/less realization of private use of electricity from the officers and computer centers.

The Department explained that complete recovery had been effected and verified by Audit.

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

285. Para No.56.3
Govt. College, Sargodha – Rs.224,740/-

4.7.2005 Audit had pointed out that loss was inflicted to Government for non realization of private use of electricity from the offices and computer centers.

The Department explained that actual units consumed on the sub meters were 15211 units instead of 63,491/- units on account of which a sum of Rs.60,844/- had been recovered from the Pakistan Education Network and deposited into account.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that the license Pakistan Education Network (PEN) paid Rs.60,844/- for the year 1998-2000, the audit period. The Sub meter was out of order for some time and showed consumption of large number of units. It had since been replaced by a new one 63491 units shown in the audit para could never be consumed in the computer Lab.

The explanation of the department was accepted and **para was settled.**

286. Para No.57.1 Page 51 of Audit Report for the year 2000-01; Non-Adjustment of Loans Taken from Various Funds-Rs.780,769/-.

Government Degree College Satiana Road, Faisalabad-Rs.105,729/-.

3.10.2005 Audit had pointed out that advance/loans were drawn out of students funds for various payments of utility bills but were not refunded despite of expiry of a long period.

The Department explained that complete recovery had been effected and verified by Audit.

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

287. **Para No.57.3.**
Govt. Inter College (Boys) Mankera, Bhakkar – Rs.35,736/-

4.10.2005 Audit had pointed out that advances / loans were drawn out of student funds for various payments of utility bills were not refunded despite of expiry of a long period.

The Department explained that out of loan of Rs.35,736/- recoupment of Rs.4146/- had been verified by Audit.

The Department was directed to get matter regularized by the competent authority and para was settled subject to regularization.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

288. **Para No.57.4**
Govt. College (W) Daska – Rs.186,367/-

4.10.2005 Audit had pointed out that advances / loans were drawn out of student funds for various payments of utility bills but were not refunded despite of expiry of a long period.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

289. **Para No.57.5**
Govt. P.S.T. College Kamalia – Rs.243,417/-

4.1.2010 The department explained that partial recovery had been affected and the amount spent on construction of boundary wall had been deposited into College Welfare Fund from the lapse security fund.

Audit contented that departmental contention was not justified as expenditure was incurred from Medical Fund instead of Student Fund.

The Committee was not satisfied with the explanation of the department and directed/recommended that department should fix responsibility for the lapse and take action against the responsible officer/official. The **para was kept pending**.

290. Para No.57.6

Government Nawaz Sharif College (W) Chunna Mandi Lahore-Rs.96,062/-.

3.10.2005 Audit had pointed out that advances / loans were drawn out of student funds for various payments of utility bills but were not refunded despite of expiry of a long period.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

291. Para No.58.1 Page 52 of Audit Report for the year 2000-01; Drawal of Pay for the Period of E.O.L Recovery of Rs.60,212/-.

Govt. Girls College Nowshera Virkan District Gujranwala – Rs.33,368/-

4.10.2005 Audit had pointed out that the officials had been granted extra-ordinary / leave without pay but they had drawn their salaries during the E.O.L. period which had resulted in a loss to Government.

The Department explained that Mr. Muhammad Yousaf Ex. Sr. Clerk was responsible for all these matters. The case was under investigation with the Anti-Corruption Department.

The Department was directed to pursue the case with Anti-Corruption Establishment vigorously and **para was kept pending**.

292. Para No.58.2.

Government Degree College for (W) Model Town Lahore-Rs.26,844/-.

3.10.2005 Audit had pointed out that the officials had been granted Extra-Ordinary Leave without pay but they had drawn their salaries during the EOL period, which had resulted in a loss.

The Department explained that recovery of Rs.26,844/- had been effected and deposited into Government Treasury.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

293. Para No.59 Pages 52 & 53 of Audit Report for the year 2000-01; Less Collection of Library Security from the Students-Rs.58,400/-.

3.10.2005 Audit had pointed out that library security from the students of 1st and 2nd year was less realized in violation of Education Departments instructions contained in letter No.44249-57 dated 5.11.1999.

The Department explained that recovery of Rs.58,400/- had been effected and deposited into Government Treasury.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

294. Para No.60 Page 53 of Audit Report for the year 2000-01; Irregular Payment of House Rent Allowance Recovery of Rs.76,602/-

3.10.2005 Audit had pointed out that an Assistant Professor was residing in hostel warden's residence but house rent allowance was also being drawn by him, which had resulted in a loss of Rs.76,602/-to the Government exchequer.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

295. Para No.61 Pages 53 & 54 of Audit Report for the year 2000-01; Non-Deduction of Room Rent from the Lady Lecturers, Recovery of Rs.112,915/-.

5.1.2010 The Department explained that the room rent was assessed by the XEN-Building, Division Sheikhpura. The rent was deducted from the salary of the lady lecturers accordingly. The record was available for audit verification.

The **para was settled subject to verification of record by Audit.**

296. Para No.63 Page 55 of Audit Report for the year 2000-01; Irregular Expenditure of Matching Grant Rs.122,600/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

297. Para No.64.2 Pages 55 & 56 of Audit Report for the year 2000-01; Irregular Payment of House Rent Allowance Rs.237,036/-.

Government College (Boys) Jampur-Rs.113,352/-.

3.10.2005 Audit had pointed out that an amount was paid to the officers working in the institutions in spite of the fact that they had been provided with Government residences at their place of duty.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

298. Para No.64.3.
Government College (W) Jampur-Rs.10,332/-.

3.10.2005 Audit had pointed out that an amount was paid to the officers working in the institutions in spite of the fact that they had been provided with Government residences at their place of duty.

The Department explained that complete recovery had been effected and verified by Audit.

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

299. Para No.65.1 Pages 57 & 58 of Audit report for the year 2000-01; Unauthorized Drawal of House Rent Allowance Recovery of Rs.1,839,230/-.

Govt. Boys Degree College Mailsi – Rs.114,408/-

14.2.2007 Audit had pointed out that designated residences were constructed in the college premises for the officers/staff but the same were occupied by the staff of college and house rent was drawn and 5% of the pay had not been deducted

The Department explained that Principal residence BS-18 had not been handed over to Education Department up till now. It was incomplete because necessary accessories such as, Electricity, Water, Boundary wall etc were not provided. Which were very essential to live there. Therefore, the drawl of house rent allowance by the Principal was not irregular. According to Government Notification 5% of the pay of the principal is not to be deducted if his job is residential.

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

300. Para No.65.2
Govt. College for (W) Chishtian District Bahawalnagar – Rs.67,000/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

301. Para No.65.3
Government College Lodhran-Rs.29,256/-.

302. Para No.65.6.
Government Post Graduate College for Boys Gujranwala-Rs.29,808/-.

3.10.2005 Audit had pointed out that designated residences were constructed in the college premises for the officers/ staff but the same were not occupied by the staff of college and house rent was drawn and 5% of the pay had not been deducted. This was the violation of Finance Department Instructions repeated in letter No.(17-1) 1-15/82 dated 15-01-2000.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

303. Para No.65.4
Govt. Inter College Maurusi Pur – Rs.587,808/-

4.10.2005 Audit had pointed out that designated residences were constructed in the college premises for the officers / staff but the same were not occupied by the staff of college and house rent was drawn and 5% of the pay had not been deducted.

The Department explained that accommodations were single lecturer residences and not family residences as shown in PC-I. The staff was either from vicinity areas or they prefer to stay in the near by town to meet their daily life necessities circumstances because the college was running in the far flung rural area where daily provisions were almost impossible for out comers.

Audit observed that the contention of the Department was not tenable.

The Department was directed to effect the recovery from the defaulters or get the loss written off with the sanction of Finance Department and **para was kept pending.**

304. Para No.65.5
Government College (W) Lodhran-Rs.24,840/-.

3.10.2005 Audit had pointed out that designated residences were constructed in the college premises for the officers/staff but the same were not occupied by the staff of college and house rent was drawn and 5% of the pay had not been deducted. This was the violation of Finance Department Instructions repeated in letter No.(17-1) 1-15/82 dated 15.1.2000.

The Department explained that no recovery can be made from any of the Class IV servants for the said period. However, the existing two Class IV quarter had been allotted to Chowkidar and Mali of the College. They were not drawing any house rent allowance.

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

305. Para No.65.7.
Government Inter College (Boys) Sharqpur District Sheikhupura-Rs.168,912/-.

3.10.2005 Audit had pointed out that designated residences were constructed in the college premises for the officers/ staff but the same were not occupied by the staff of college and house rent was drawn and 5% of the pay had not been deducted. This was the violation of Finance Department instructions repeated in letter No. F.D (17-1) 1-15/82 dated 15.01.2000.

The Department explained that all the class IV employees were local residents and none of them was willing to occupy the class IV quarters. Only night chowkidar of the college had been occupying quarter since 01-01-2001 with the prior permission of the local authority of the college and his house rent was being deducted as per rules.

The Department was directed to get the PC-IV verified by Audit and **para was settled subject to verification of relevant record.**

306.

Para No.65.9.

Government College (Boys) Kot Radha Kishan Kasur-Rs.343,060/-.

3.10.2005

Audit had pointed out that designated residences were constructed in the college premises for the officers/ staff but the same were not occupied by the staff of college and house rent was drawn and 5% of the pay had not been deducted. This was the violation of Finance Department Instructions repeated in letter No.(17-1) 1-15/82 dated 15-01-2000.

The Department explained that the residences provided meant for the college staff were not constructed in accordance with the specifications. The necessary fittings & other facilities were not provided. Similarly the sewerage system was not completed. The college authority approached to the Higher Authorities for the residential facilities and completion of the residence.

The Department was directed to get the PC-IV verified by Audit and **para was settled subject to verification of relevant record.**

307.

Para No.65.10

Govt. College Kallor Syedan, Rawalpindi - Rs.342,486/-.

5.10.2005

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

308.

Para No.66 Page 58 of Audit report for the year 2000-01; Double Payment of Electricity Charges Worth Rs.154,266/-

14.2.2007

Audit had pointed out that an amount to stated extent on account of electricity charges was drawn and paid to WAPDA in spite of fact that same has already been deducted at source by Federal Government.

The Department explained that neither double payment existed nor the said amount was deducted at source. Nothing was out standing against WAPDA. A certificate from Revenue Officer WAPDA regarding double payment of WAPDA for the said period to the tune Rs.154,266/- had been obtained and was available for verification. But the bills for the said period amounting to Rs.154,266/- were paid to WAPDA by taking loans out of laps library security fund due to non availability of Government of the Punjab, Lahore was requested though DPI college Punjab, Lahore vide this office memo No. 1305 dated 11/8/2001 and No 1440 dated 14/09/2001 to dispose off the matter by issuing the required grant so that the balance may be up dated.

The Department was directed to get the matter regularized from the Finance Department and **para was settled subject to verification of relevant record.**

309. Para No.67.1 Page 59 of Audit Report for the year 2000-01; Loss of Rs.906,216/- Due to Non-Occupation/Allotment of Government Residences.

Government Inter College Narang-Rs.126,336/-.

3.10.2005 Audit had pointed out that two-room quarters were constructed in college premises but same were not allotted and kept vacant unnecessarily since 1984, which resulted into loss to Government Exchequer.

The Department explained that the staff accommodation was not allotted to any staff member due to the reason that the quarters remained in the use of N.C.C from 23-3-1984 to 31-12-1997. All the staff was local hence no body applied for the accommodation. Moreover, the conditions of the quarters were very dilapidated and insecure hence these were not in a condition to be allotted to anybody.

The Department was directed to get the PC-IV verified by Audit and **para was settled subject to verification of relevant record.**

310. Para No.67.2
Govt. Degree College (Boys) Isa Khel Mianwali – Rs.436,800/-

4.10.2005 Audit had pointed out that two-room quarters were constructed in college premises but some were not allotted and kept vacant unnecessarily since 1984. Which resulted into loss to Government Exchequer.

The Department explained that actually these three residences were constructed for security guard/ chowkidars (Bs.1) as described in the building plan. Now the superintendent residence was allotted to Mr. Bilal Muhammad Lecturer w.e.f. 1-4-2001 and three residences were allotted w.e.f. 1-1-2002.

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

311. Para No.67.3.
Government College (W) Kot Radha Kishan Kasur-Rs.343,080/-.

3.10.2005 Audit had pointed out that two rooms quarters were constructed in college premises but same were not allotted and kept vacant unnecessarily since 1984, which resulted into loss to Government Exchequer.

The Department explained that two rooms quarters constructed in the college premises were not allotted to employees of the college due to incomplete civil works of the residential block. Moreover, the possession of the college residences had not so far been taken over by the college authorities.

The Department was directed to get the PC-IV verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the possession of college residences had not so far been taken over by the college authorities. Presently the college residences (Servant Quarters) were in dilapidated condition and not fit for living purpose. Therefore the residences were still lying vacant. The college had not yet taken over charge of college hostel and residences from Building Department.

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

312. Para No.68 Pages 59 & 60 of Audit Report for the year 2000-01; Loss of Rs.75,000/- (Approx) Due to Non-Auction of Cultivated Land.

5.1.2010 The comments from Audit Department was still awaited and the relevant record was not available.

The **para was kept pending upto next meeting.**

313. Para No.69 Page 60 of Audit Report for the year 2000-01; Loss About Rs.2 Lac to Rs.3 Lac Due to Non-Implementation of Agreement Between Principal and Pakistan Education Network: Rs.300,000/-

4.7.2005 Audit had pointed out loss was inflicted on Government by non-recovery of 25% profit and non operation of Joint Account in violation of Agreement signed between the Principle and Pakistan Education Network.

The Department explained that M/s Pakistan Education Network had got the contract on 2-9-1998 and they established a computer lab and their office. The actual teaching work started by the end of the year 1998. They had been paying 25% profit share of the college from time to time. Moreover, Rs.225,261/- had been deposited and there was no loss to the Government. The due share of profit had been recovered. The joint account, was being operated properly in HBL, College Road, Sargodha.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

13.2.2007 The Department explained that RS.225261/- were deposited in account No.982-44 ICS program Government College Sargodha in Habib Bank Limited, College Road Sargodha. This amount was the total income share of profit of the college.

The Department was directed to get the recovery verified by Audit and **para was settled subject to verification of relevant record.**

314. Para No.70 Page 61 of Audit Report for the year 2000-01; Irregular and Wasteful Expenditure Without Performing Duty Worth Rs.333,062/-.

3.10.2005 Audit had pointed out that two lecturers of Botany/ Biology were posted in the college to teach B.Sc Classes, which were not started due to non affiliation with Punjab University and the lecturers drew their pay without any assignment and sitting idle.

The Department explained that the University of the Punjab was requested for affiliation of additional subjects i.e. Mathematics, Zoology, Botany, Geography, and Psychology vide Memo No.218 dated 3.4.2001. The University authorities had considered our request for the session 2001-2002. It was first requirement for affiliation with any University /Board that the teachers of relevant subject should be on working strength. Moreover, the subject of Biology was also being taught at F.Sc. level and affiliated with BISE, Rawalpindi. At the time of Audit, the teachers of Botany, and Biology were also teaching the subject of English, Geography, Education and partially the subject of Islamiyat, in which the single teacher held on working strength. The lecturers under objection were not paid without any assignment. They were intensively involved in delivering lectures vis a vis subjects, for which college had no teacher beside teaching Biology to the F.Sc. classes.

The Department was directed to make appropriate arrangements for the relevant subjects and **para was settled.**

315. Para No.71 Pages 61 & 62 of Audit Report for the year 2000-01; Irregular Payment of Salary Without Performance of Duty Worth Rs.174,744/-.

13.2.2007 Audit had pointed out that an amount to stated extent was spent on pay and allowance of hostel warden despite the fact that neither building was constructed nor facility of hostel was even provided to the college students. This had resulted into irregular payment without performing any duty.

The Department explained that the case had already been submitted to the special Secretary Government of the Punjab Higher Education Department Lahore for regularization.

The Department was directed to get the matter regularized by the competent authority and **para was settled subject to regularization by the competent authority.**

316. Para No.72.1 Pages 62 & 63 of Audit Report for the year 2000-01; Wasteful Expenditure on Account of Salary of Laboratory Staff Without Laboratories Rs.1,599,469/-

Govt. College (W), Dharanwala District Bahawalnagar – Rs.158,787/-

4.1.2010 The Department explained that the expenditures incurred in the said para regarding the salaries and other allowances had been adjusted.

The Committee directed /recommended to the Finance Department that every project should be systemized and fully funded.

The **para was settled subject to regularization** by the Finance Department.

317. Para No.72.3
Government Inter College Mourusi Pur – Rs.1,257,387/-.

5.1.2010 The Department explained that specific laboratories were available and science teaching staff was being performed their duties. The relevant record was available for verification.

The **para was settled.**

318. Para No.72.4
Govt. Degree College Pir Mahal District T.T. Singh – Rs.130,996/-

4.10.2005 Audit had pointed out that salaries of the Lab Assistant had been drawn and paid inspite of the fact that neither laboratories / teachers were available in the college nor any student of science class. The payment made to the staff of laboratories without any assignment and performing any duty resulted in irregular and wasteful expenditure of Rs.15,99,469/-

The Department explained that since the establishment of college regular classes were started in the college as desired by Government. Laboratory staff was appointed by the higher authority through transfer from other colleges against vacant posts for smooth running of the college. Practicals of science students were also started in the college as the science teachers appointed in the college. The students appeared in Board and University Examinations and showed good results.

The Department was directed to get the relevant record verified by Audit and para was kept pending.

14.2.2007 The Department explained that Laboratory Staff was appointed by the higher authority through transfer from other colleges against vacant posts for smooth running of the college. Practical of science students were also started in the college as the science teacher appointed in the college. Their services were utilized for the purpose for which they were appointed.

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

**319. Para No.73 Page 63 of Audit Report for the year 2000-01;
Infructuous/Wasteful Expenditure of Rs.350,078/-.**

3.10.2005 Audit had pointed out that an expenditure was incurred in the purchase of scientific material / chemicals etc. salaries of teachers but not a single student appeared in the Board's examination for the reason that full strength of science teachers had not been posted in the college for teaching all the science subjects which rendered the whole expenditure in fructuous and wasteful.

The Department explained that the appointment / posting transfer of teaching staff was beyond the jurisdiction of the principal. However a few students appeared in Board Examination in F.Sc. Whereas, the science equipments and chemical were purchased out of Sc Grant.

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

**320. Para No.74 Page 64 of Audit Report for the year 2000-01; Non-Auction
of College Canteen Through Open Advertisement Loss of Rs.128,900/-
to Government Exchequer.**

4.10.2005 Audit had pointed out that college canteen was auctioned through open advertisement for the year 1999 for a sum of Rs.80,200/- instead of from 1997 in defiance of Government instructions constructions contained in Education Department letter No. SO (CE-II) 21-X/97 dated 06-06-1998.

The Department explained that the auction of canteen was being made by open auction since 1992-93 and rather prior to 1991-92. During the year in 1994-95 the contract of canteen was awarded to the lady contractor named Zaitoon Begum by open auction through public announcements. Being highest bidder, she was awarded the contract. She was already working for the last 4 years and her working was quite satisfactory.

Audit observed that the contention of the Department was not tenable.

The Department was directed to recover the loss from the canteen contractor and **para was kept pending.**

**321. Para No.75 Pages 64 & 65 of Audit Report for the year 2000-01; Non-
Auction of College Canteen Loss of Lacs of Rupees.**

4.10.2005 Audit had pointed out that college canteen was not auctioned through open advertisement for a period of three years in defiance of Government of Punjab Education Department instructions contained in letter No. SO (CE-III) 21-X/97 dated 6.6.98.

The Department explained that as per policy the contract of college canteen was cancelled by the college authorities. The contractor filed the case in the court of law

against cancellation order. Moreover, the college authority had submitted the comprehensive report against the appeal and had requested the court to instruct the contractor to deposit unpaid amount in the Government Treasury.

The Department was directed to pursue the case vigorously in the court of law and **para was kept pending being subjudice.**

322. Para No.76 Page 65 of Audit Report for the year 2000-01; Wasteful Expenditure of Rs.2,900,000/- on Construction of Laboratory Building.

3.10.2005 Audit had pointed out that an amount was spent on construction of laboratory building in the college. This building was not used after construction till to date. Even fans were not installed, science material was not purchased and science teachers were also transferred from the college to other stations. Unused and locked building was cracked due to the negligence.

The Department explained that labs were quite functioning since 1996 and the instructional work was properly being imparted for science subject due to these lab a huge number of students in science subject were being benefited. It was certified that there was no risk or crack of any sort at all in the building.

The Department was directed to get the PC-IV verified by Audit and **para was settled subject to verification** of relevant record.

323. Para No.77 Page 66 of Audit Report for the year 2000-01; Illegal Occupation of State Land Loss to Government of Rs.1,280,000/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

324. Para No.78.1 Page 67 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Furniture Worth Rs.466,848/-.

Govt. College (W) Wahdat Road, Lahore – Rs.298,408/-

4.10.2005 Audit had pointed out that expenditure was incurred by re-appropriation of funds on purchase of furniture in contravention of Finance Department letter No. Exp (G) 11-9 dated 31-07-1999.

The Department explained that furniture grant under head 130-Furniture and Fixture was not provided by the Government to College after 1987 to date. As per decision of the College Council purchase of the wooden almirahs for Museum Zoology Department of the College was made with the sanction of competent authority after observing all codal formalities. Moreover, the expenditure of the above said purchases was

legitimate which was incurred out of college funds with the approval of the College Council as well as obtaining necessary sanction from the competent authority.

The Department was directed to get the relevant record verified by Audit and **para was kept pending.**

325. Para No.78.2.
Government College Hasilpur-Rs.129,690/-.

3.10.2005 Audit had pointed out that expenditure was incurred by re-appropriation of funds on purchase of furniture in contravention of Finance Department letter No. Exp. (G) 11-9 dated 1-07-1999.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

326. Para No.78.3
Govt. Inter College (W), Mustafabad, Lahore – Rs.38,750/-

4.1.2010 The Department explained that there were no irregularities committed on the purchase of furniture. The said purchase was not made from the budget, it was made from the Students Welfare Fund.

The **para was settled.**

327. Para No.79 Page 68 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of College Bus Out of Magazine Fund Rs.144,840/-.

4.10.2005 Audit had pointed out that an amount was spent on repair of college bus No.LHD-3955 out of magazine fund on loan basis. The expenditure was held irregular because sanction of competent authority was not obtained as required under Government of Punjab Education Department letter No. 80 (A-A) S-A/73/99 dated 28-08-1999.

The Department explained that the bus was of 1978 Model and was given by Department from college of education in un-serviceable condition. The transport fund was not charged at the time of repair of bus so it was repaired in the interest of students i.e, to provide them facility of transport from Magazine Fund. When transport fund was collected, the same amount was deposited in the Magazine Fund.

The Department was directed to get the relevant record verified by Audit and **para was kept pending.**

328. Para No.80 Pages 68 & 69 of Audit Report for the year 2000-01; Doubtful Drawal of Rs.183,300/- Out of Library Security Fund.

4.10.2005 Audit had pointed out that an amount was drawn and placed at the disposal of librarian without immediate requirement in contravention of Rule 2.10 (4) (5) and 17-19 of P.F.R Vol-I.

The Department explained that a probe was conducted by the Vice Principal and she gave a certificate that the library security had been disbursed to the concerned students.

The Department was directed to get the relevant record verified by Audit and **para was kept pending.**

329. Para No.81 Page 69 of Audit Report for the year 2000-01; Drawal of Rs.850,000/- Without Immediate Requirement.

3.10.2005 Audit had pointed out that an amount was drawn out of P.L.A. without any immediate requirement and kept in private account in violation of rule 2.10 (4) (5) and 17.19 of P.F.R. Vol-I.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

330. Para No.82 Page 70 of Audit Report for the year 2000-01; Irregular Purchase of Furniture Rs.42,631/-.

13.2.2007 The Department explained that the case had been referred to Finance Department on 14.7.2006 for regularization.

The Department was directed to get the matter regularized by the competent authority and **para was kept pending.**

331. Para No.83.1 Pages 70, 71 & 72 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Furniture Rs.209,646/-

Govt. Islamia College Civil Lines, Lahore – Rs.51,101/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

332. **Para No.83.2**
Govt. College Karor District Layyah – Rs.31,320/-

4.10.2005 Audit had pointed out that expenditure on the repair out of student welfare fund was not legitimate.

The Department explained that the furniture was got repaired according to need. The expenditure made out of welfare fund according to the Government instruction. Moreover, all rules and regulations were minutely observed.

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

333. **Para No.83.3**
(Govt. College Jampur – Rs.16,966/-)

3.10.2005 Audit had pointed out that expenditure on the repair of furniture out of student welfare fund was not legitimate.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

334. **Para No.83.4**
Govt. College of Education, Multan – Rs.92,654/-

13.2.2007 Audit had pointed out that expenditure on repair out of student welfare fund was not legitimate.

The Department explained that the expenditures were incurred out of contingencies; hence the sanction of college management committee was not required.

The explanation of the department was accepted and **para was settled.**

335. **Para No.83.5**
Govt. College (W), Rajanpur – Rs.17,605/-

4.10.2005 Audit had pointed out that Expenditure on the repair out of student welfare fund was not legitimate.

The Department explained that the expenditure was incurred on different dates and occasions and expenditures were within competency of the Principal.

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

336. Para No.84.1 Page 72 of Audit Report for the year 2000-01; Blockade of Money Due to Unnecessary stocking of Furniture Worth Rs.590,580/-

Govt. Girls Inter College Ali Pur District Muzafar Garh – Rs.98,000/-

4.10.2005 Audit had pointed out that an amount was drawn from Government Treasury and spent for purchase of furniture for hostels though neither the hostel buildings had yet been completed nor any student had been admitted and the furniture was being eaten by weevils. The unnecessary purchase of furniture without any immediate requirement represented blocked of Government money in term of Rule 15.18 of PFR Vol-I.

The Department explained that the furniture was purchased according to the need of student in June 1998, when the hostel building was about to accomplish. When it was constructed, the substandard material was used in the construction. Hence, the hostel building had not been taken over.

The Department was directed to hold an inquiry and fix responsibility within 30 days and **para was kept pending.**

337. Para No.84.2

Govt. College of Education DG Khan – Rs.492,580/-

13.2.2007 Audit had pointed out that the unnecessary purchase of furniture without any immediate requirement represented blockade of Government money in terms of Rules 15-18 of P.F.R. Vol-I.

The Department explained that the observation was not based on facts and ground realities. The college building fully completed and possession taken over from building department.

On the statement of the VC that no misappropriation was involved, the **para was settled.**

338. Para No.85.1 Pages 73 & 74 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Sports Material to the Tune of Rs.388,344/-

Govt. College (W) Daharanwala District Bahawalnagar – Rs.30,000/-

4.1.2010 The Department explained that the Ex-Principal of the Degree College being a Category II Officer was empowered to accure the expenditure up to Rs.150,000/- under Delegation of Powers Rules 1990.

The **para was settled subject to verification** of record by Audit.

339. **Para No.85.2**
Govt. College (Boys) Dharanwala District Bahawalnagar – Rs.29,980/-

14.2.2007 Audit had pointed out that expenditure on each occasion was beyond the powers of Drawing and Disbursing Officer but no sanction of the competent authority was obtained.

The Department explained that the DDO of degree college was competent authority to sanction the expenditure up to Rs.150,000/-.

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

340. **Para No.85.3**
Govt. College for (W) P.D. Khan District Jhelum – Rs.99,842/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

341. **Para No.85.4**
Govt. College (W) Khan Pur R.Y. Khan - Rs.70,446/-.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

342. **Para No.85.5**
Government College (W) Jampur-Rs.158,076/-.

3.10.2005 Audit had pointed out that an amount was incurred on the purchase of sports material. Expenditure on each occasion was beyond the powers of Drawing and Disbursing Officer but no sanction of the competent authority was obtained.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

343. **Para No.86.1 Page 74 of Audit Report for the year 2000-01; Irregular Drawal of Pay & Allowances Due to Change of Cadre Without Sanction of the Competent Authority-Rs.728,463/-.**

Government College (Boys) Lodhran-Rs.343,862/-.

3.10.2005 Audit had pointed out that cadre of officials was changed without prior sanction of competent authority just to accommodate them which resulted into irregular payment of pay & allowances.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

344. **Para No.86.2.**
Government College (W) Lodhran-Rs.175,191/-.

3.10.2005 Audit had pointed out that cadre of officials was changed without prior sanction of competent authority just to accommodate them which resulted into irregular payment of pay & allowances.

The Department explained that in the light of advice of the Finance Department vide No. SO.X (E)-1-13/2003 (P-V) dated 25.06.2005, the case of condonation of irregularity of changing of cadre of the Class IV-servants had been referred to the S& GAD but the case was still under process.

The Department was directed to get the irregularity condoned with the sanction of the competent authority at the earliest and **para was settled subject to verification of relevant record.**

345. **Para No.86.3.**
Government Degree College (Boys) Fateh Pur Layyah-Rs.17,220/-.

3.10.2005 Audit had pointed out that cadre of officials was changed without prior sanction of competent authority just to accommodate them which resulted into irregular payment of pay & allowances.

The Department explained that the change of cadre was in the competency of Principal and was made in the best interest of the college and dire need of the institution.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the irregularity condoned with the sanction of the competent authority at the earliest and **para was settled subject to verification of relevant record.**

346. Para No.87.1 Page 75 of Audit Report for the year 2000-01; Un-Authorized Drawal of Pay and Allowances During Absence/EOL Recovery of Rs.353,629/-

Govt. College (W), Kamalia – Rs.96,380/-

4.1.2010 The Department explained that the accused was remained on medical and earned leave and drew her salary without sanction by the competent authority.

The Committee directed / recommended that a complete report regarding the matter be submitted in the next meeting. The **para was kept pending.**

**347. Para No.87.2
Degree College (W) Kot Khawaja Saeed, Lahore – Rs.32,554/-**

4.1.2010 The Department explained that non payment certificate issued by the A.G Punjab, Lahore vide No. PR-18/KKS/HM/250 dated 29.07.2002 was enclosed. Hence, there was no unauthorized drawl of pay and allowances.

The **para was settled subject to regularization by Finance Department.**

348. Para No.87.3 Page 75 of Audit report for the year 2000-01; Un-Authorized Drawal of Pay and Allowances during Absence /EOL Recovery of Rs.353,629/-.

Govt. College (W) Hujra Shah Maqem District Okara – Rs.224,695/-

349. Para No.124 Page 102 of Audit report for the year 2000-01; Irregular Drawal of Salary of Two Lecturers Against One Post Recovery of Rs.109,257/-.

14.2.2007 Audit had pointed out that an amount to stated extent had been paid to the lecturer during the period they remained absent or on EOL and even after the removal from service, which had inflicted a heavy loss of Rs.353,629 to Government exchequer.

The Department explained that as a result of the inquiry, Special Secretary Higher Education Government of the Punjab had already removed from service Mrs. Naheed shaukat by imposing major penalty.

The Department was directed to hold an inquiry and take action against who had paid wrongly beside effecting recovery as arrears of Land Revenue from Ex-Employee within 90 days and **para was kept pending.**

**350. Para No.88.1 Pages 75 & 76 of Audit report for the year 2000-01;
Expenditure Beyond Competency Irregular, Expenditure of Medical
Charges: Rs.245,711/-.**

Govt. Degree College (W), Kamalia – Rs.54,522/-

14.2.2007 Audit had pointed out that an amount to stated extent was drawn on account of medical charges without getting the sanction of competent authority.

The Department explained that the case or Re-imbursement of Medical Charges amounting to Rs.23,274/- had been submitted to the Director of Education (C), Fasilabad for onward transmission to quarter concerned for regularization.

The Department was directed to get the expenditure regularized by the Finance Department and **para was kept pending.**

**351. Para No.88.2
Govt. F.B Ghosia Degree Science College 333/GB Faisalabad –
Rs.34,814/-**

4.1.2010 The Department explained that according to Government Notification No. SO(H&D) 7-61/82 (A) dated 26-06-93, the Principal of Degree College was empowered to sanction Medical re-imbursement up to Rs.2,000/-. The Audit Department explained that the Secretary Education Department was not competent to issue instructions on financial matters without consulting the Finance Department.

The Committee directed/recommended that an inquiry against concerned Secretary Education Department be held and report be submitted in next meeting and concerned Secretary and Director should be present.

The para was kept pending.

**352. Para No.88.3
Govt. M.D College (W), Gojra – Rs.23,274/-**

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

353. **Para No.88.4**
Govt. PST College Kamalia – Rs.41,540/-

14.2.2007 The Department explained that all the sanctions were issued at different times on different dates and to different persons. The expenditure was within the competency of principal and was quite valid.

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

354. **Para No.88.5**
Govt. Inter College Mourusi Pur T.T. Singh – Rs.35,132/-

4.10.2005 Audit had pointed out that an amount was drawn on account of medical charges without getting sanction of competent authority as required in Finance Department Notification No. FD(FR)- 11/89 (P) dated 16-03-1998.

The Department explained that Ex-Post facto sanction for incurring medical expenditure amounting to Rs.35,132/- had been accorded by Administrative Secretary and verified by Audit.

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

355. **Para No.88.6**
PRIP Govt. Boys College Abdul Hakim District Khanewal – Rs.56,429/-

14.2.2007 Audit had pointed out that an amount to stated extent was drawn on account of medical charges without getting the sanction of competent authority.

The Department explained that all the sanctions were issued at different times on different dates and to different persons. The expenditure was within the competency of Principal and was quite valid.

Audit observed that the expenditure sanctioned by the Principal w.e.f.06/99 onward was irregular.

The Department was directed to get the expenditure regularized by the Finance Department and **para was kept pending.**

356. **Para No.89.1 Pages 76 & 77 of Audit Report for the year 2000-01; Appointments during Ban, Irregular Payment of Salaries;_Rs.905,856/-.**

Govt. Degree college (Boys) Haveli Lakha, District Okara – Rs.119,423/-

4.10.2005 Audit had pointed out that appointments were made during ban imposed by Government without obtaining N.O.C from the competent authority. Moreover, advertisement of vacancies through press and other codal formalities where also not fulfilled.

The Department explained that Mr. Abdul Majeed Sajid Lecturer Assistant was appointed by the D.E (c) LHR Division Lahore, vide order No. 1/9-96 3843 G-I dated 31/01/1996, the appointment was made by the Divisional Recruitment Committee headed by Commissioner vide Government Notification No. SOR-II-2-1/94 dated April 04, 1996.

The para was settled subject to verification of facts by Audit.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

357. Para No.89.2
Government Degree College (W) Haveli Lakha District Okara – Rs.16,233/-.

5.1.2010 The Department explained that appointments of Mr. Asghar Ali, Head Clerk and Mr Liaqat Ali, Junior Clerk, Government College, Haveli Lakha were made on the recommendation of Divisional Recruitment Committee on 08.01.1996. The appointments made by this Committee upto 23.3.1996 were regular vide S&GAD Notification No.80/R-III-2-1/94 dated 04.04.1996. The record was available for verification.

The **para was settled on the recommendation by Audit**.

358. Para No.89.3
Government Degree College (Boys) Hujra Shah Muqem District Okara – Rs.38,534/-.

5.1.2010 The Department explained that recruitment of Mr. Muhammad Sarwar and Mr. Abdul Majeed Sajid were made on the recommendation of the Divisional Recruitment Committee on 8.1.1996. Appointments made by this Committee upto 23.3.1996 were regular vide S&GAD Notification No.80/R-III-2-1/94 dated 04.04.1996. The record was available for verification.

The **para was settled on the recommendation by Audit**.

359. Para No.89.4

Govt. Municipal Degree College Chistian, District Bahawalnagar – Rs.46,943/-

5.10.2005 Audit had pointed out that appointments were made during ban imposed by Government without obtaining N.O.C from the competent authority. Moreover, advertisement of vacancies through press and other codal formalities were also not fulfilled.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

360. **Para No.89.5.**
Govt. College (W) Bahawalpur – Rs.352,780/-

5.10.2005 Audit had pointed out that appointments were made during ban imposed by Government without obtaining N.O.C from the competent authority. Moreover, advertisement of vacancies through press and other codal formalities were also not fulfilled.

The Department explained that 10 employees during ban had been retired on superannuation and Sanction strength of class IV was less than Government norms. In order to meet excegency requirement of each Department, the services of different persons were engaged only on daily wages. Actually it was not appointment but the temporary arrangements for the running of the college smoothly.

The Department was directed to get the expenditure regularized from the competent authority and **para was settled subject to regularization by the competent authority**.

361. **Para No.89.6**
Govt. Degree College (W) Hujra Shah Muqem District Okara – Rs.131,937/-

14.2.2007 Audit had pointed out that appointment in the formations were made during ban imposed by Government without obtaining N.O.C. from the competent authority.

The Department explained that the appointments were made by the D.E.O.(C), and D.E (S.E) Lahore Division, Lahore after the recommendation of the Divisional Recruitment Committee which was chaired by the commissioner, Lahore Division, Lahore on 08-01-96. There was no ban on recruitment by the Government on the dates on which the concerned appointments were ordered.

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

**362. Para No.89.7
Govt. Degree College (Boys), Qila Dedar Singh District Gujranwala –
Rs.30,662/-**

4.1.2010 The department explained that the appointment of the Sweeper was made on daily wages in view of poor sanitary conditions as well as repeated demands and protest of the students. Moreover, he was paid out of the students fund and his appointment was also approved by the College Council.

The Committee accepted the contention of the department and settled the para with the directions to follow the rules strictly in future.

**363. Para No.89.8
Govt. Inter College (W), Mustafabad, Lahore – Rs.169,344/-**

4.1.2010 The Department explained that appointments were made prior to imposition of ban and no irregular payments were made in this connection.

The para was settled subject to verification of record by Audit.

**364. Para No.90.1 Pages 78 & 79 of Audit Report for the year 2000-01;
Irregular Expenditure on Purchase of Scientific Material Worth
Rs.1,437,693/-**

Govt. Science College Wahdat Road, Lahore – Rs.83,977/-

4.1.2010 The Department explained that all purchases were made according to procedure and all the relevant record regarding purchase of scientific material was available for verification.

The para was settled subject to verification by Audit.

**365. Para No.90.2
Govt. College Kot Adu – Rs.13,225/-**

5.10.2005 Audit had pointed out that an amount was incurred on the purchase of science material without adopting prescribed procedure and codal formalities.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the para was settled.

366. Para No.90.3
Govt. Degree College Daharanwala District, Bahawalnagar –
Rs.138,226/-

367. Para No.90.4
Govt. College (W), Daharanwala Bahwalnagar – Rs.138,226/-

4.1.2010 The Department explained that a case for regularization had already been forwarded to the Finance Department since 2007.

The Committee directed/recommended that a complete report regarding regularization by Finance Department be submitted in the next meeting.

These paras were kept pending.

368. Para No.90.5
Govt. College (W) Karor Layyah – Rs.32,903/-

4.1.2010 The Department explained that the purchase of science material were made according to the requirement and after the fulfillment of all codal formalities. All the relevant record was available for verification.

The para was settled subject to verification by Audit.

369. Para No.90.6
Govt. Degree College (Boys) Pindi Bhattian, District Haizabad –
Rs.110,141/-

5.10.2005 Audit had pointed out that an amount was incurred on the purchase of science material without adopting prescribed procedure and codal formalities.

The Department explained that the sanction to incurrence of the expenditure to make local purchase had been accorded by the then D.E.(C), Gujranwala Division Gujranwala being the category-1 officer / competent authority vide letter dated. 02-04-97.

The Department was directed to get the record verified by Audit and para was kept pending.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

370. Para No.90.7
Government College Jotoi, M/Garh- Rs.13,091/-

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

371. **Para No.90.8**
Govt. Inter College (Boys) Mincinabad – Rs.317,010/-

14.2.2007 Audit had pointed out that an amount to stated extent was incurred on the purchase of Science Material without adopting prescribed procedure and codal formalities.

The Department explained that the expenditure Purchases were made within the competency of the D.D.O. The quotations were invited according to the purchase procedure and the expenditure was made economical in all respects.

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

372. **Para No.90.9**
Govt. College for (W) Bahawalpur - Rs.490,926/-.

5.10.2005 Audit had pointed out that an amount was incurred on the purchase of science material without adopting prescribed procedure and codal formalities and expenditure was beyond the competency of the drawing and disbursing Officers.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

373. **Para No.90.10**
Govt. College Jehania District Khanewal – Rs.99,968/-

5.10.2005 Audit had pointed out that an amount was incurred on the purchase of science material without adopting prescribed procedure and codal formalities. There was no B.Sc Class in the college heavy expenditure on science material represented were blockade of Government money in term of Rule 15.18 of PFR Vol-1.

The Department explained that B.Sc classes in the college were not started. However, the scientific material was purchased at a cost of Rs.99,968/- was utilized for teaching and conducting science practical of F.Sc students. No loss was involved.

The Department was directed to get the consumption account verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

374. Para No.91.1 Pages 79 & 80 of Audit Report for the year 2000-01; Irregular Payment to the Tune of Rs.1,971,533/- Due to Adjustment/Posting Against Erratic Posts.

Govt. College (W), R.Y. Khan – Rs.255,944/-

5.10.2005 Audit had pointed out that the lectures were adjusted / posted against erratic posts, which resulted into irregular payment of pay and allowances.

The Department explained that transfer order of Miss Naz Perveen lecturer in Political Science erratically against the vacant post of Assistant Professor of Economics were issued by the secretary Education, Government of the Punjab, Lahore vide order No. S.O. (CE.III) 16-14/97 dated 11-09-1997. Her posting was within the sanctioned strength of the college. She had been assigned teaching workload according to the prescribed norm in the best interest of the student in the relevant subject.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 Audit had pointed out that the lecturers were adjusted/ posted against erratic posts, which resulted into irregular payment of pay and allowances.

The Department explained that posting of Miss. Naz Perveen lecturer in Political Science is within the sanctioned strength of the college. She had been assigned teaching workload according to the prescribed norm in the best interest of the student in the relevant subject.

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

375. Para No.91.2
Government Degree College (W) Liaquat Pur R.Y. Khan – Rs.267,440/-

5.1.2010 The Department explained that lecturer in Statistics Mr. Tariq Mehmood was transferred to Govt. College Bhawalnagar by the Director of Education (Colleges) Vide order No. 14214021 dated 09.12.96 against a vacant post of statistics. The concerned was justified against this post. No irregular payment had been made. The record of actual position of vacancy in statistics was available for verification.

The **para was settled on the recommendation by Audit.**

376. **Para No.91.3**
Govt. Johar College (W) Joharabad – Rs.806,310/-

5.10.2005 Audit had pointed out that the lecturers were adjusted / posted against erratic posts, which resulted into irregular payment of pay and allowances.

The Department explained that the posts of Lecturers /Assistant Professors had been converted by the Government of the Punjab, Education Department.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

377. **Para No.91.4**
Government College (W) Liaquat Pur Rahim Yar Khan-Rs.153,780/-.

3.10.2005 Audit had pointed out that the lecturers were adjusted / posted against erratic posts which resulted into irregular payment of pay and allowances.

The Department explained that the adjustment of the staff against the erratic post was made by the higher authorities. Moreover, Liaquatpur being for flung remote area, shortage of teaching staff as always chronic problem causing irreparable academic loss. Hence the posting of the Lady Lecturers was in the best public interest as well as institution.

The Department was directed to get the irregularity condoned with the sanction of the competent authority at the earliest and **para was settled subject to verification of relevant record.**

378. **Para No.91.5**
Govt. College (W) Khan Pur R. Y. Khan – Rs.141,939/-

14.2.2007 Audit had pointed out that the lecturer were adjusted/ posted against erratic posts, which resulted into irregular payment of pay and allowances.

The Department explained that the expenditure was within sanctioned strength of the college and not beyond the allocated budget of the college. Hence regularization of the expenditure from the competent authority was not required. The posting of the lady A/P & lecturers was in the best public interest as well as institution.

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

379. **Para No.91.6**
Govt. Girls Degree College, Burewala – Rs.346,120/-

14.2.2007 Audit had pointed out that the lecturer were adjusted/ posted against erratic posts, which resulted into irregular payment of pay and allowances.

The Department explained that lecturers erratically posted in this college were assigned teaching work according to the existing norm approved by the Government. They performed their duties according to the work load given to them. Their performance was upto the mark. They performed their duties in the best interest of the students and college.

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

380. **Para No.92.1 Pages 80 & 81 of Audit Report for the year 2000-01; Misclassification/Expenditure Beyond Competency: Rs.4,039,256/-.**

Govt. Sir Syed College Katas, District Chakwal – Rs.3,319,600/-

5.10.2005 Audit had pointed out that an amount was held irregular due to the reason that expenditure was beyond the powers of the drawing and disbursing officer but no sanction of the competent authority was obtained.

The Department explained that actual amount of para was Rs.33,196/- instead of Rs.3,319,600/- and the same had been verified by Audit.

The Department was directed to get the expenditure regularized with the ex-post facto sanction of the competent authority and **para was kept pending.**

381. **Para No.92.2**
Govt. College for Women Samanabad, Lahore – Rs.719,656/-

5.10.2005 Audit had pointed out that an amount was held irregular due to the reason that expenditure was beyond the powers of the drawing and disbursing officer but no sanction of Competent authority was obtained.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

382. **Para No.93.1 Pages 81 & 82 of Audit Report for the year 2000-01; Irregular Appointments without Post Rs.227,870/-**

Govt. Science College Wahdat Road, Lahore – Rs.31,236/-

4.1.2010 The Department explained that Mr Bashir Ahmed was adjusted against the post of mechanic carrying the same scale of pay and was lying vacant and the salary of Mr Bashir Ahmed was drawn against this vacancy under the order of D.E.(C).

The Committee directed / recommended that **para was settled subject to production of record and verification by Audit.**

383. **Para No.93.2**
Govt. College for Women, Bahawalpur – Rs.196,634/-

14.2.2007 Audit had pointed out that the appointment of officials were made against the posts, which did not exist in the institution and had not been sanctioned, resultantly the pay and allowances to stated drawn by the officials were irregular.

The Department explained that the appointment of the lady official was made as Class-IV in BS-1 since 09-03-1976. Her service book had been made from date of joining against posting as class-IV servant. Service Book had been got re-attested in 1999. No Government loss was sustained nor the appointment of a Class-IV was irregular.

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

384. **Para No.94.1 Page 82 of Audit report for the year 2000-01; Irregular Payment of Electricity Bills Worth Rs.81,211/-.**

Govt. Degree College Mailsi – Rs.68,737/-

385. **Para No.94.2**
Govt. College (W) Kot Adu District Muzafargarh – Rs.12,474/-

14.2.2007 Audit had pointed out that an amount to stated extent on account of pending electricity bills of the previous year was drawn and paid to WAPDA in spite of the fact that payment had already been made through adjustment and deducted by the Federal Government from the revenue resources of the province.

The Department explained that the MEPCO Vehari had informed that the amount of Rs.68,737/- as electricity bills had been paid by the college authorities, out of their own grant. No at source payment had been received by MEPCO from the Government during the said period.

On the statement of DPI (Colleges) that no double payment was involved, the **paras were settled.**

386. Para No.95 Page 83 of Audit Report for the year 2000-01; Irregular Payment of Hostel Electricity Bill Worth Rs.116,091/- Out of Budget of College.

5.7.2005 Audit had pointed out that electricity charges of Johar Hostel had been paid out of regular Budget of the college instead from the collection made from the students.

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

387. Para No.96 Pages 83 & 84 of Audit Report for the year 2000-01; Irregular Expenditure Without Budget Provisions Rs.84,420/-.

5.10.2005 Audit had pointed out that expenditure was incurred on student scholarships in spite of the fact that no budget was available to meet the expenditure. Incurrence of expenditure without the budget provisions was in violation of Rule 17.2 and 17.15 of PFR Vol-I.

The Department explained that as per previous practice, the provision of budget in respect of grant of scholarships had been scheduled at the Divisional level. College wise allocation had never been in vogue. Moreover, all the copies of the relevant budget had been obtained from the quarter concerned.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that as per previous practice, the provision of budget in respect of grant of scholarships had been scheduled at the Divisional Level. College wise allocation had never been in vogue after the release of approved budget by the Government the then Director of Education (Colleges), Sargodha retained, processed and sanctioned that budget. He was also responsible for the scrutiny of merit list of scholarships for the students obtaining higher marks in the examinations under his jurisdiction and were engaged in their studies at the next stage throughout Pakistan.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification of relevant record.**

388. Para No.97 Pages 84 & 85 of Audit Report for the year 2000-01; Expenditure Beyond Competency Rs.220,974/-.

5.10.2005 Audit had pointed out that an expenditure of Rs.220,974/- was incurred on repair of furniture, printing from private presses, purchase of recurring /non recurring items and stationery without getting the sanction of competent authority.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

389. Para No.98 Page 85 of Audit Report for the year 2000-01; Illegitimate Expenditure Out of Students Library Security Account: Rs.121,365/-.

5.10.2005 Audit had pointed out that an amount was spent on purchase and repair of furniture out of student library security account which was quite illegitimate and had no concerned with the objects for which the fund were created.

The Department explained that due to paucity of funds under proper head of account and shortage of furniture in the college, the same was purchased out of library security to meet the student requirements.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of the DPI Lahore and para was kept pending.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

390. Para No.99 Pages 85 & 86 of Audit Report for the year 2000-01; Irregular Drawal of Pay/TA and Contingencies Without Powers of Drawing and Disbursing Officer: Rs.742,772/-.

5.10.2005 Audit had pointed out that drawing and disbursing officer powers of the incharge Principal were expired on 12.02.2000 but the Pay/TA and contingent bills were continuously been drawn from the Treasury without extending in drawing and disbursing Officer Powers which resulted in irregular expenditure.

The Department explained that drawing and disbursing officer powers of the incharge Principal was expired on 12.01.2000. The case regarding drawing and disbursing officer powers had already been sent to the Government. Moreover, the pay /TA and contingencies were drawn as hardship cause under provisionally payment sanctioned by the District Account Officer Mainwali time to time. Whereas, the competent authority had been requested to condone the irregularity.

The Department was directed to get the expenditure regularized with the sanction of competent authority and **para was settled.**

**391. Para No.100 Pages 86 & 87 of Audit Report for the year 2000-01;
Irregular, Illegitimate and Doubtful Expenditure of Rs.62,076/-.**

3.10.2005 Audit had pointed out that durable goods were purchased in violation of government instructions issued vide FD letter No. Exp. (G) II-22/92 dated 25-08-1992.

The Department explained that Audit comments were not depicted in the working paper as same were awaited from Audit.

The para was kept pending.

**392. Para No.101 Page 87 of Audit Report for the year 2000-01; Irregular
Expenditure Out of Cycle Fund Worth Rs.180,559/-**

4.1.2010 The Department explained that an amount of Rs.45,530/- had been spent out of cycle fund on the preparation of PC-I.

The Committee was agreed with the contention of the Audit Department. The Committee directed/recommended that Department be held an inquiry and report be submitted in the next meeting and the matter be investigated whether the amount of Rs.45,530/- was spent on PC-I or not and the concerned Director should be present in next meeting.

The para was kept pending.

**393. Para No.102 Pages 87 & 88 of Audit Report for the year 2000-01;
Infructuous Payment of Salaries to Lecturers Giving Low
Results/Performance: Rs.889,935/-.**

**394. Para No.118 Pages 97 & 98 of Audit Report for the year 2000-01;
Irregular Expenditure on Repair of Vehicle Rs.67,965/-.**

**395. Para No.119.1 Pages 98 & 99 of Audit Report for the year 2000-01;
Irregular Purchase of Novel Nature: Durable Goods Worth
Rs.114,785/-.**

Govt. College (W) Chistian, District Bahawalnagar - Rs.53,035/-.

**396. Para No.120.4 Page 99 of Audit Report for the year 2000-01; Irregular
Purchase of Durable Goods Rs.305,617/-.**

Govt. College for (Boys) Taunsa D.G. Khan - Rs.15,233/-.

**397. Para No.125 Pages 102 & 103 of Audit Report for the year 2000-01;
Irregular Payment of Utility Bills from Student's Funds: Rs.112,684/-.**

398. Para No.127.1 Pages 103 & 104 of Audit Report for the year 2000-01; Irregular Purchase of Library Books Worth Rs.452,898/-.

Govt. Khawaja Fareed College R.Y. Khan - Rs.266,898/-.

399. Para No.128.1 Pages 27 & 28 of Audit Report for the year 2000-01; Payment for Rent of Building Worth Rs.2,275,520/-.

Govt. Shah Hussain College, Lahore - Rs.144,000/-.

400. Para No.128.3

Govt. College (W) Kohinoor Rawalpindi - Rs.1,407,520/-.

401. Para No.135.1 Page 111 of Audit Report for the year 2000-01; Non Production of Vouched Account Worth Rs.411,401/-.

Govt. Degree College (Boys), Raiwind – Rs.161,401/-

402. Para No.146 Page 120 of Audit Report for the year 2000-01; Loss of Rs.2,377,180/- Due to Sanction of Excess Staff.

403. Para No.147 Pages 120 & 121 of Audit Report for the year 2000-01; Loss of Rs.2,234,198/- Due to Less Admission in Post Graduate Classes.

5.10.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

404. Para No.103 Page 88 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.515,523/-.

5.10.2005 Audit had pointed out that an Assistant Professor of B-18 was declared as drawing and disbursing officer. She was officer of Category-III under delegation of Financial Powers 1990 but she had exercised powers of category-II and spent an amount to stated extent beyond her competency.

The Department explained that the case for regularization of the expenditure had been referred to DEO, Jhelum for onward transmission to the competent authority.

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

405. Para No.104 Page 89 of Audit Report for the year 2000-01; Loss of Rs.196,639/- Due to Purchase of Medicines Without Requirement.

5.10.2005 Audit had pointed out that expenditure was incurred on the purchase of medicine of high potency from 1/98 to 5/98 without any requirement. The medicines were laying unused up till 6/2000 and most of them had been expired.

The Department explained that the inquiry against the officer concerned was under process with the Education Department and the same had not yet been finalized.

The Department was directed to finalize the inquiry at the earliest and para was settled subject to verification of inquiry.

14.2.2007 The Department explained that the recovery of Rs.196,635/-had already been effected and deposited into the medical fund. As the penalty had already been imposed and implemented, the recovery had also been effected, the para may kindly be settled.

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

406. Para No.105 Pages 89 & 90 of Audit Report for the year 2000-01; Loss to Government for Rs.150,000/- Per Year Due to Irregular Drawal of Pay and Allowances.

3.10.2005 Audit had pointed out that durable goods were purchased in violation of government instructions issued vide FD letter No. Exp. (G) II-22/92 dated 25-08-1992.

The Department explained that Audit comments were not depicted in the working paper as same were awaited from Audit.

The para was kept pending.

4.1.2010 The Department explained that the expenditures incurred in the said para regarding the salaries and other allowances had been adjusted.

The Committee directed/recommended to the Finance Department that every project should be fully funded and systemized.

The **para was settled subject to regularization** by Finance Department.

407. Para No.106 Page 90 of Audit Report for the year 2000-01; Irregular Expenditure Out of Student Welfare Fund Rs.300,364/-.

13.2.2007 Audit had pointed out that the expenditure was neither made through wider publicity nor was the contract agreement made with the executing agency.

The Department explained that the PAC in its meeting held on 30.11.2004 had decided in consultation with F.D that audit of student funds of the Educational Institutions did not fall under jurisdiction of the Auditor General's (Function & Powers, Terms and Conditions of Service Ordinance 2001) unless so required by the Governor of the Province. Hence para may kindly be settled in the light of instructions issued by PAC-II in its meeting held on 30.11.2004.

The explanation of the department was accepted and **para was settled.**

408. Para No.107 Page 91 of Audit Report for the year 2000-01; Irregular Deposit of Income of Buses Into Private Account Instead of Treasury Recovery of Rs.100,000/-.

5.10.2005 Audit had pointed out that income realized on account of Bus Charges from students up to 1/2001 and deposited into bus account opened in the private bank instead of crediting to Government Treasury through the buses had been purchased for a sum of Rs.5,883,000/- through purchase cell from Government Funds. This had deprived the Government of its legitimate income of Rs.1 Lac.

The Department explained that Rs.150,000/- as on 30.06.2001 including the balance amount of rupees one lac had been deposited into the Government Treasury.

The Department was directed to get the facts verified by the Audit and **para was settled.**

409. Para No.108 Pages 91 & 92 of Audit Report for the year 2000-01; Unjustified Retention of Scholarships Amount of Rs.381,677/- in Un-Authorised Bank Account.

5.10.2005 Audit had pointed out that an amount on Account of Scholarships of student was drawn from the treasury and shown as disbursed but the same had not actually been disbursed and was kept un-authorized in private bank account, which was violation of 9(d) Punjab Treasury Rules.

The Department explained that the amount of scholarship was kept in bank being a huge amount only for safe-custody and to avoid dangerous events. All amounts had been disbursed to the students. Moreover, the amount of profit of Rs.61,262/- had been deposited into Government Treasury.

The Department was directed to issue necessary instructions regarding grant of need based fee concession out of Red Crescent fund and **para was settled.**

410. Para No.109 Page 92 of Audit Report for the year 2000-01; Wasteful Expenditure on Account of Salaries of Science Staff Rs.713,998/-

4.1.2010 The Department explained that College Hujra Shah Muqem (Okara) was established on 01.09.1994 as the College's own building was under construction and no proper laboratory was available to facilitate the students. The students were reluctant to took admission in the absence of properly equipped science laboratory. Due to non-availability of science students, Lecturers of science subjects were engaged to teach other subjects from time to time and in 1999 to 2000 science classes had been started properly and lecturers of science had performed their duties.

The Committee directed / recommended that if there was no enrolment in science subjects then the post of science teacher should be transferred on temporary basis. The para was settled.

411. Para No.110 Pages 92 & 93 of Audit Report for the year 2000-01; Temporary Shifting of Headquarter, Unauthorised Expenditure of Rs.351,000/-.

5.10.2005 Audit had pointed out that one hostel warden was transferred temporarily to other station for more than three months in violation of Finance Department instructions. She continued working from 5/1996 to 1/2001 at another station while drew her salaries from Sargodha i.e. her original place of posting.

The Department explained that due to Law and Orders tense situation created in Government College for Women, Sargodha in the wook of News appearing in Daily " KHABRAIN" it was considered to de-tatch the services of Mrs. Hussan Ara, Hostel Warden from the said college. But there existed no vacancy of Hostel Warden in her cadre in the Division. The matter was reported to the Education Department for advice. In Pursuance of the advice issued by the Government Vide letter No.S.O.(CE-IV) 19-56-90 (184), dated: 26.5.96 she was adjusted at Government College for Women, Sargodha for the purpose of drawal of salary and was assigned clerical duty in the Education Directorate (Colleges) Sargodha. However, subsequently there was a dearth of teaching staff at Government Girls Inter College Block No.23, Sargodha. Therefore, purely in the national interest, she was assigned additional duty of teaching work at that college as stop-gap arrangements.

The Department was directed to get the irregularity regularized from the Finance Department and **para was settled subject to verification** of relevant record.

412. Para No.111 Pages 93 & 94 of Audit report for the year 2000-01; Expenditure Beyond Competency Rs.149,975/-.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

- 413. Para No.112 Page 94 of Audit Report for the year 2000-01; Library Security Not Refunded or Deposited in Lapsed Library Account: Rs.264,000/-.**
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5.7.2005 Audit had pointed out that library security was neither refunded to students nor deposited into library account.

The Department explained that the Departmental contention had been verified by Audit from the supporting record.

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

- 414. Para No.113 Pages 94 & 95 of Audit report for the year 2000-01; Irregular Shifting of Headquarter irregular Expenditure of Pay and Allowances Worth Rs.58,059/-.**
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14.2.2007 Audit had pointed out that Headquarter of the officers/ officials detailed in original, para was shifted for more than three months without prior sanction of the Finance Department in violation of Rule 3.3 of T.A. Rules.

The Department explained that both the officers were working in instituting of permanent basis but on the demand of D.E.(C), Rawalpindi, they worked at Directorate at temporary basis doing extra duty thus salary drawn in this institution was according to rules and no loss sustains to Government.

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

- 415. Para No.114 Page 95 of Audit Report for the year 2000-01; Irregular Expenditure Out of Matching Grant Recovery of Rs.49,995/-**
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4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

- 416. Para No.115 Pages 95 & 96 of Audit Report for the year 2000-01; Irregular Payment of Electricity Bills Out of Medical Fund Rs.50,649/-.**
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5.10.2005 Audit had pointed out that expenditure on account of electricity bill for the period from 2/95 to 6/98 had been drawn out of medical fund which was quite illegitimate. Moreover, the payment of electricity charges for this period had already been deducted at source from the revenues of the Province. Thus double payment was made to the WAPDA.

The Department explained that revenue officer LESCO had certified that the payments of electricity bills for the period 7/95 to 6/97 were single one.

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

417. Para No.116 Page 96 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Repair of Machinery & Equipment Rs.89,524/-.

13.2.2007 Audit had pointed out that the quotations were collected by hand instead of under sealed cover in violation the Rule 15.2 (d) of PFR Vol-I.

The Department explained that the matter had been taken up by the Education Department with the Finance Department for regularization of expenditure vide Government of the Punjab, Higher Education Department, and Lahore's letter No. SO (Audit) 7.31.2006, dated 19.7.2006.

The Department was directed to get the matter regularized with the sanction of the competent authority and **para was kept pending.**

418. Para No.117 Page 97 of Audit Report for the year 2000-01; Irregular Expenditure Made Out of Lapsed Security Fund Worth Rs.130,000/-.

5.10.2005 Audit had pointed out that an amount was drawn out of lapsed security fund and paid to Wood Working Center as advance payment of furniture without the sanction of competent authority. Moreover, sanction for the incurrence of expenditure had not been obtained from the competent authority.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

419. Para No.119.2 Pages 98 & 99 of Audit Report for the year 2000-01; Irregular Purchase of Novel Nature: Durable Goods Worth Rs.114,785/-.

Govt. Degree College(Boys) Fateh Pur Layyah – Rs.61,750/-

5.10.2005 Audit had pointed out that an amount was drawn from Government Treasury and spent on the purchase of novel nature durable goods which was violation of austerity measures.

The Department explained that refrigerator / Cooling chamber was a requirement of Biology and Chemistry Labs. Electric oven was also a requirement of Biology lab. Both the items had been purchased as labs items. Moreover, material had been

purchased from the purchase cell of Government of the Punjab after completing all formalities.

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

420. Para No.120.1 Page 99 of Audit Report for the year 2000-01; Irregular Purchase of Durable Goods Rs.305,617/-.

Government Degree College (Boys) Pindi Bhattian District Hafizabad- Rs.69,850/-.

3.10.2005 Audit had pointed out that an amount was spent on the purchase of durable goods in violation of Finance Department Letter No. Exp. (G-I) 11-9/99, dated 31.7.99 and No. Exp. (G) 11-22/92 dated 02-10-95. Moreover, income tax in certain cases had also not been deducted.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

421. Para No.120.2
Govt. College (W) Chishtian, Bahawal Nagar – Rs.104,580/-

5.10.2005 Audit had pointed out that an amount spent on the durable goods in violation of Finance Department letter No. Exp (G-1) (11-9/99 dated 31-7-1999 and No. Exp (G) 11-22/92 dated 02-10-95.

The Department explained that expenditure had been incurred on the purchase of furniture, machinery and equipment after observing all codal formalities and also after obtaining sanction from the competent authority.

The explanation of the Department was accepted and **para was settled as a special case.**

422. Para No.120.3
PIRP Girls College Mian Channu Khanewal – Rs.98,154/-

14.2.2007 Audit had pointed out that income tax in certain cases had not been deducted.

The Department explained that an amount of Rs.3436/-on account to of Income Tax had been recovered and deposited in the Government Treasury.

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

423. **Para No.120.5**
Govt. College Jatoi, M/Garh – Rs.17,800/-

14.2.2007 Audit had pointed out that Income Tax in certain cases had not been deducted.

The Department explained that Rs.890/- as income tax had been deposited into Government Treasury.

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

424. **Para No.121.1 Page 100 of Audit Report for the year 2000-01; Irregular Advance Drawal of Government Money Rs.546,919/-**

Govt. Degree College Hajipura, Sialkot – Rs.43,425/-

4.1.2010 The Department explained that the firm named as Wood Working Service Centre, Gujrat had its own terms and conditions of sale that was 100% advance payment with the confirmation of order. The College Purchase Committee duly inspected the furniture and stores were entered in the stock register and no loss to Government treasury had occurred.

The **para was settled.**

425. **Para No.121.2**
Govt. College for Women Rajan Pur – Rs.14,999/-

5.10.2005 Audit had pointed out that an amount was drawn in advance from Treasury without immediate requirement and without receipt of purchased material/Service rendered in violation of Rule 2.10 (b) (5) of PFR Vol-I read with Education Department letter No. A-I, 4-4/84-II dated 22-05-99 and Finance letter No. FD VI-II dated 31-07-77.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

426. **Para No.121.3**
Govt. College for Women, T.T. Singh – Rs.50,000/-

4.1.2010 The Department explained that the payment had been made.

The **para was settled subject to verification by Audit.**

427. **Para No.121.4**

Govt. College for Boys, Gojra – Rs.14,995/-

4.1.2010 The Department explained that the college record was perused but no such record was available. Now the College staff had been advised to trace out the record immediately.

The para was settled subject to verification by Audit.

428. Para No.121.5
Government College (W) Baseer Pur District Okara-Rs.4,235,000/-.

3.10.2005 Audit had pointed out that an amount was drawn in advance from treasury without receipt of purchased material /Services rendered in violation of rule 2.10 (b) (5) of PFR Vol-I read with Education Department Letter No. A-14-4/84-II dated 22.5.99 and Finance letter No. FD VI-11-72-11 dated 31-7-77.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

429. Para No.122 Page 101 of Audit Report for the year 2000-01; Irregular Drawl of Conveyance Allowance Amounting to Rs.79,839/-.

5.10.2005 Audit had pointed out that various officers / officials were allowed to draw conveyance allowance despite the fact that they were residing within the boundary wall/ premises of the office violating the order of Government of the Punjab, Finance Department in letter No. FD-PC-38-8/77 dated 05-07-77.

The Department explained that a sum of Rs.46,434/- had been recovered and deposited into Government Treasury through various challans which had been verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

14.2.2007 The Department explained that Rs.500/-from each class-iv servant was being recovered on monthly basis.

The Department was directed to effect balance recovery at the earliest and **para was settled subject to verification of relevant record.**

430. Para No.123 Pages 101 & 102 of Audit Report for the year 2000-01; Illegitimate Drawal of Rs.59,880/- Out of Red Cross Fund.

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

431. Para No.126.1 Page 103 of Audit report for the year 2000-01; Irregular Payment of Salaries on Account of Erratic Posting Rs.371,576/-.

Govt. Girls College Kabir Wala Khanewal – Rs.236,696/-

14.2.2007 Audit had pointed out that amount to stated extent was paid on account of pay and allowances to lecturers in Geography while there was no sanctioned post of the said subject in the formations and the incumbent had been accommodated erratically.

The Department explained that now a days she was no more posted in this college and had been transferred to Government Degree College, Shah Rukn-e-Alam Colony No.2 Multan imparting instruction in the subject of Geography.

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

432. Para No.126.2
Govt. Islamia Degree College (W), Hafizabad – Rs.134,880/-

5.10.2005 Audit had pointed out that amount was paid on account of pay and allowances to lecturers Geography while there was no sanctioned post of the said subject in the formations and the incumbent had been accommodated erratically.

The Department explained that adhoc period of all lecturers appointed on adhoc basis was extended upto to 6/2001 by the Chief Minister.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

433. Para No.127.2 Pages 103 & 104 of Audit Report for the year 2000-01; Irregular Purchase of Library Books Worth Rs.452,898/-.

Govt. College (W) R.Y. Khan – Rs.186,000/-

5.10.2005 Audit had pointed out that the expenditure was beyond the local purchase powers of the drawing and disbursing officer as per Rule 15.2 (a) of PER Vol-I but no sanction of the competent authority was obtained.

The Department explained that according to S.No.3 (b) (xvii), the Principal being an officer of category II was competent to exercise full powers of the purchase of books and no irregularity was made.

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

434. Para No.128.2 Pages 104 & 105 of Audit Report for the year 2000-01; Irregular Payment for Rent of Building Worth Rs.2,275,520/-.

Government Degree College Satiana Road, Faisalabad-Rs.724,000/-.

3.10.2005 Audit had pointed out that an amount was drawn from treasury and paid as rent of college buildings but non availability certificate from building Department was not obtained.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

435. Para No.129.1 Pages 105 & 106 of Audit Report for the year 2000-01; Irregular Expenditure Out of Student Funds Rs.654,054/-.

DSE College Bahawalpur-Rs.369,319/-.

5.10.2005 Audit had pointed out that expenditure was drawn out of student funds and spent for purchase of computers / printers. The expenditure was not legitimate to the funds concerned and did not fall in the objects for which these had been created. Sanction of the competent authority was also not obtained.

The Department explained that the matter was being referred to the competent authority for regularization.

The Department was directed to get the expenditure regularized with the sanction of the competent authority and **para was settled subject to verification** of relevant record.

436. Para No.129.2

Government Degree College (W) Model Town Lahore-Rs.68,180/-.

3.10.2005 Audit had pointed out that the expenditure was not legitimate to the funds concerned and did not fall in objects for which these had been created. Sanction of the competent authority was also not obtained.

The Department explained that the expenditure was incurred on different dates in different years for student trip and sports activities to promote the healthy sports activities. The said expenditure was incurred out of the student fund which was merely meant for the welfare of students.

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

**437. Para No.129.3
Govt. Degree College (W) Model Town, Lahore – Rs.67,155/-**

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

**438. Para No.129.4
Government Degree College Model Town Lahore-Rs.149,400/-.**

3.10.2005 Audit had pointed out that that the expenditure was not legitimate to the funds concerned and did not fall in objects for which these had been created. Sanction of the competent authority was also not obtained.

The Department explained that NOC from Government printing press had been verified by Audit.

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

**439. Para No.130 Pages 106 & 107 of Audit Report for the year 2000-01;
Irregular Purchase of Furniture Rs.649,851/-.**

3.10.2005 Audit had pointed out that expenditure was incurred for purchase of furniture without getting N.O.C. from Finance Department as required under Finance Department letter No. (G) 11-9/99 dated 31.7.1999.

The Department explained that two separate purchase cases of Furniture were made in separate periods of time. Moreover, purchase of Rs.150,000/-out of lapsed security Fund and purchase of Rs.499,851/- out of revenue Grant. All the codal formalities were strictly observed.

Audit observed that the Department was required to get the expenditure regularized with the sanction of the Finance Department.

The Department was directed to take action against the responsible officer for violation of austerity measures and **para was kept pending.**

440. Para No.131 Page 108 of Audit report for the year 2000-01; Wasteful Expenditure on Account of Salaries of Science Staff Without Performing any Duty Rs.354,840/-.

14.2.2007 Audit had pointed out that salaries of the stated amount were paid to the science staff inspite of the fact that there were no classes of science subjects.

The Department explained that payment of salaries to the science staff was not irregular and it was not wasteful expenditure, therefore no recovery was involved.

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

441. Para No.132 Pages 108 & 109 of Audit Report for the year 2000-01; Dangerous Condition of Rs.6,107,000/- Newly Built College Building At the Cost of and Wastage of Expenditure Incurred on Construction_of Residence.

5.10.2005 Audit had pointed out that an expenditure was incurred on the construction of college building including Principals residence, but inspite of lapse of considerable period the building had not been handed over to the college by the PWD authorities and as per report of S.E. Ist Provincial Building, residence had seriously been effected and number of cracks were seen in college building. This had resulted due to non testing of soil before starting the work at site, which had wasted the public money to the tune of 61.07 lac.

The Department explained that the ADP scheme had been sanctioned by the Government and the whole work of construction was done under the supervision of PWD. Neither any fund was allocated to this college nor work done under the supervision of this institution. The college had repeatedly forwarded requests to higher authorities regarding cracks in the walls and dangerous condition of principal's residence throughout the start of work.

The committee took serious notice of dangerous condition of the newly constructed college building throughout the start of work and directed to hold an inquiry and fix responsibility by the Secretary to Government of the Punjab, Communication & Works Department. A compliance report may be forwarded to the Administrative Department with a copy to PAC Secretariat within 30 Days.

The **para was kept pending.**

442. Para No.133 Page 110 of Audit Report for the year 2000-01; Non-Production of Vouched Account Likely Misappropriation of Rs.91,453/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

443. Para No.134 Pages 110 & 111 of Audit Report for the year 2000-01; Vouched Account Not Produced Rs.62,325/-

4.1.2010 The Department explained that all the relevant record e.g. cash book, payee receipts, cheques and all other record showing disbursement of the said amount was available for verification.

The **para was settled subject to verification** by Audit.

444. Para No.135.2 Page 111 of Audit Report for the year 2000-01; Non-Production of Vouched Account Worth Rs.411,401/-

Govt. I.C (W) Mustafabad, Lahore – Rs.250,000/-

4.1.2010 The Department explained that the amount of Rs.250,000/- allocated to this college was not executed and no amount in this regard was drawn from A.G. Punjab, Lahore. All relevant record was available for verification.

The **para was settled subject to verification** by Audit.

445. Para No.136 Page 122 of Audit Report for the year 2000-01; Improper Maintenance of Log Book and Non Accountal of POL Into Log Book Rs.162,240/-.

3.10.2005 Audit had pointed out that expenditure was incurred on the purchase of POL for Vehicle No.BRB-2663 but neither the POL had been accounted for in the Log Book nor the Log Book had been maintained properly.

The Department explained that the log book of vehicle No.BRB.2663 and accountal of POL had been verified by Audit.

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

446. Para No.138.1 Page 131 of Audit report for the year 2000-01; Non-Production of Record of Computer Centres Loss for More than Rs.55,580/- (Approx).

Govt. Shah Hussain College Township, Lahore – Rs.55,580/-

14.2.2007 Audit had pointed out that computer centers had been established in the colleges but neither the 25% share of profit as per terms and conditions settled with private

parties running the center had been recovered and credited to Government Treasury nor the proper record of receipt and expenditure was produced to Audit which had resulted in a loss of rupees to Government Exchequer.

The Department explained that the party had left the college after completing the contract period.

Audit observed that action should be taken against the responsible who failed to recover the college share during the period of the contract and effect recovery from the responsables.

The Department was directed to effect the recovery and **para was settled subject to verification of recovery.**

**447. Para No.138.2
Govt. College of Home Economics, Lahore – Not Assessed**

4.1.2010 The Department explained that all relevant record was available for verification. The Audit explained that record could not be verified due to shortage of time.

The **para was settled subject to verification by Audit.**

**448. Para No.138.3
Government Post Graduate College for (Boys) Gujranwala – Not Assessed.**

5.1.2010 The Department explained that a Committee had been constituted by the College administration to facilitate the production of the requisite record within the specified period and the record was available for verification.

The **para was settled.**

449. Para No.139.1 Pages 114 & 115 of Audit report for the year 2000-01; Non-Verification of Deposits Rs.5,542,191/-.

Govt. Islamia College for (W), Cooper Road, Lahore – Rs.255,243/-

14.2.2007 Audit had pointed out that deposits to stated extent were not got verified from Treasury offices in violation of Rule 2.4 of PFR Vol-I in the absence of which the deposits could not be considered as authentic.

The Department explained that an amount of Rs.255,243/- had already been deposited into Government Treasury. Out of the said amount a sum of Rs. 51,747/- had been verified by Treasury officer Lahore.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

450. Para No.139.2

Govt. Inter College Kalhar Syedan District Rawalpindi – Rs.1,044,602/-

14.2.2007 Audit had pointed out that deposits to stated extent were not got verified from Treasury offices in violation of Rule 2.4 of PFR Vol-I in the absence of which the deposits could not be considered as authentic.

The Department explained that all the challan amounting to Rs.10,44,601.67 had already been got verified by Sub-Treasury Officer, as the colleges situated in Tehsil Level in Tehsil Kahuta, which was under jurisdiction of Sub-Treasury Officer Kahuta. However, the Treasury Challans for the period from 01-07-95 to 30-06-2000 had been got verified/ countersigned by D.A.O. Rawalpindi, the period prior to 01-07-95 had already been exempted by the Government for verification of challan.

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

451. Para No.139.3

Government APWA College (W) Lahore-Rs.715,680/-.

3.10.2005 Audit had pointed out that deposits were not got verified from Treasury Officer in violation of Rule 2.4 of PFR Vol-1. in the absence of which the deposits could not be considered as authentic.

The Department explained that the statement of receipt & figure/ challan forms for the period 7/1999 to 7/2000 had been verified by the Treasury Officer concerned.

Audit observed that on the day of verification dated 05.11.2004, neither the DDO attended nor any record in support of departmental connection was produced to Audit for verification.

The Department was directed to take action against the responsible employee and para was kept pending.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

452. Para No.139.4

Government Degree College (W) Haji Pura Sialkot-Rs.1,268,539/-.

453. Para No.139.5

Inter College (Boys) Sharqpur District Sheikhpura-Rs.225,630/-.

454. Para No.139.10
Government Girls Inter College Qila Dedar Singh District Gujranwala-
Rs.683,225/-.

3.10.2005 Audit had pointed out that deposits were not got verified from Treasury Officer in violation of Rule 2.4 of PFR Vol-I, in the absence of which the deposits could not be considered as authentic.

The Department explained that the verification of deposits duly signed by the DAO concerned had been verified by Audit.

On the recommendation of Audit, the **paras were settled.**

455. Para No.139.6
Govt. Degree College (Boys) Qila Didar Singh District Gujranwala –
Rs.569,355/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

456. Para No.139.7
Govt. College (Boys) Kot Radha Kishan District Kasur-Rs.107,577/-.

5.10.2005 Audit had pointed out that deposits were not got verified from Treasury Offices in violation of rule 2.4 of PER Vol-I in the absence of which the deposits could not be considered as authentic.

The Department explained that actual deposits came to Rs.57,577/- instead of Rs.107,577/- as the amount of Rs.51,500/- was wrongly written instead of Rs.5150/-. Moreover, all the deposits had been got verified from District Accounts Officer Kasur.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that actual deposits came to Rs.57,577/- instead of Rs.1,07,577/- as the amount of Rs.51,500/- was wrongly written instead of Rs.5,150/-. Moreover, all the deposits had been got verified from District Accounts Officer, Kasur.

Audit observed that the Department was required to produce the C.V of Rs.61,227/- duly verified by the DAO Kasur himself to Audit for verification.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

457. Para No.139.8

Govt. College of Home Economics, Lahore-Rs.219,567/-.

5.10.2005 Audit had pointed out that deposits were not got verified from Treasury Offices in violation of rule 2.4 of PER Vol-I in the absence of which the deposits could not be considered as authentic.

The Department explained that credit verification of deposit of Rs.219,567/- had been verified by Audit.

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

458. Para No.139.9

Govt. Girls College, Nosheran Virkan District Gujranwala – Rs.452,773/-

4.1.2010 The Department explained that necessary action in respect of above para had been taken and relevant record had got verified by Audit.

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

459. Para No.140.1 Pages 115 & 116 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Rs.175,000/-.

Govt. College (Boys), Mianwali - Rs.95,000/-.

5.10.2005 Audit had pointed out that an amount was re-appropriated in contravention of Finance Department letter No. Exp (G) 11-9/99 dated 31-07-1999 according to which no re-appropriation beyond Rs.50,000/- from one minor object to an other minor object without prior permission of Finance Department was admissible.

The Department explained that Rs.95,000/- were re-appropriated by the Director Education under Sr.No.5 of delegation of Financial Powers Rules 1990.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the irregularity regularized by the competent authority and para was settled subject to regularization by the competent authority.

14.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

460.

Para No.140.2

Govt. College (W) Daharanwala District Bahawalnagar – Rs.80,000/-

14.2.2007

Audit had pointed out that an amount to stated extent was re-appropriated by the formations in contravention of Finance Department letter No.Exp(G) 11-9/99 dated 31-7-1999 according to which no re-appropriation beyond Rs.50,000/- from one minor object to an other Minor Object without prior permission of Finance Department was admissible.

The Department explained that the Audit objection was not based on facts. No re-appropriation was involved exactly Government changed the allocation of Rs.80,000/- from Head 56000/- Newspaper and Library Books to other eight items through a corrigendum issued vide No.SO((P-II)1-9/98, dated 25.01.2000.

Audit observed that the Departmental contention was not tenable.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to verification** of regularization.

461.

Para No.141.1 Page 116 of Audit report for the year 2000-01; Lapse of Rs.8,649,151/-.

Director of Education (Colleges) Lahore Division, Lahore–Rs.7,223,297/-

14.2.2007

The Department explained that out of Rs.11,40,000/- only Rs.9,02,703/- were utilized by the Executive Engineers concerned and the balance funds could not be utilized due to shortage of time. Resultantly Rs.2,37,297/- were lapsed. The Directorate of education (college),Lahore Division, Lahore's Office made its best efforts to utilize the Maintenance and Repair Grant for the year 1999-2000 well in time but due to shortage of time and some technical/official problems in the offices the same could not be utilized by the C&W Department.

Audit observed that the Department was required to get the matter regularized from the Finance Department.

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization** by the Finance Department.

462.

Para No.141.2

Govt. College (Boys) Mianwali - Rs.75,497/-.

5.10.2005

Audit had pointed out that an amount was neither utilized nor surrendered in time as required under Rule 17.20 of P.F.R Vol-1.

The Department explained that the amount in question was released as a modified grant Vide letter Director of Education (C) Sargodha Division, Sargodha Dated.15-6-2000 and quite obviously the time at hand was already very short.

The Department was directed to get it verified and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that the amount in question was released as a modified grant vide Director Education (C), Sargodha No 8/3-B/99/7188-7224, dated: 15-06-2000. Quite obviously the time at hand was already very short. As the expenditure under head, 42000, 51101, 52200, 52100, 53200, 55000, 59500, 59900,etc could not be calculated accurately before hand, the amount could not be utilized.

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

463. **Para No.141.3**
Govt. College (W) Wahdat Road, Lahore - Rs.95,510/-.

5.10.2005 Audit had pointed out that an amount was neither utilized nor surrendered in time as required under Rule 17.20 of P.F.R Vol-1.

The Department explained that the utility bills were unpredictable in June. So the amount of Telephone, Gas and Electricity were not surrendered.

The Department was directed to get it verified and para was kept pending.

464. **Para No.141.4**
Govt. Inter College Mourusi Pur district T.T. Singh - Rs.261,058/-.

5.10.2005 Audit had pointed out that an amount was neither utilized nor surrendered in time as required under Rule 17.20 of P.F.R Vol-1.

The Department explained that expenditure had been made in the best interest of the Government. However, omission was regretted, observation was noted for future guidance.

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

465. **Para No.141.5**
Director of Education Colleges, Faisalabad - Rs.506,840/-.

5.10.2005 Audit had pointed out that an amount was neither utilized nor surrendered in time as required under Rule 17.20 of P.F.R Vol-1.

The Department explained that the final grant was issued from the Director Public Instruction (colleges) Punjab, Lahore vide letter dated 15.6.2000, which was received in the office of Directorate of Education (C) Faisalabad on 16-6-2000. The time was so short that no amount could be surrendered.

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

466. **Para No.141.6**
Govt. Degree College (W) Kasur - Rs.486,949/-.

5.10.2005 Audit had pointed out that an amount was neither utilized nor surrendered in time as required under Rule 17.20 of P.F.R Vol-1.

The Department explained that out of Rs.486,949/-, an amount of Rs.312,332/- pertained to the pay and allowances of Assistant Professors, Lecturers and Ministerial Staff. This amount was kept in balance as appointments/ posting against the vacant post could be made at any time. Therefore, this amount was not surrendered in anticipation of the staff and remaining amount of Rs.174,617/- on account of the Telephone, Electricity charges and office Stationery etc. could not be surrendered in view of the receipt of such bills at any time.

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

467. **Para No.142.1 Page 117 of Audit Report for the year 2000-01; Expenditure Over and Above the Budget Allocation Rs.1,767,034/-**

Govt. College (W) Gulberg - Rs.1,125,100/-.

5.10.2005 Audit had pointed out that an amount was spent over and above the budget allotment in contravention of Rule 17.20 of PFR Vol-I.

The Department explained that no excess expenditure was incurred against budget provision. The Government announced Special Additional Allowance in the salaries of Government employee w.e.f 01-7-1999. As was the routine, the budget proposals submitted a year earlier for the allocation. The salaries were to be drawn with immediate effect i.e. 01-07-1999.

This amount was directly drawn through the Accountant General Punjab, Lahore and the budget was put at the disposal of the AG Punjab, otherwise it could not be drawn in the salaries.

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

468.

Para No.142.2

Government Inter College (W) Phalia District Mandi Bahauddin- Rs.28,368/-.

3.10.2005

Audit had pointed out that an amount was spent over and above the budget allotment in contravention of Rule 17.20 of P.F.R. Vol-I read with Para 12.6 of Punjab Budget Manual.

The Department explained that the departmental contention had been verified by Audit from supporting record.

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

469.

Para No.142.3

Director of Colleges, Faisalabad - Rs.601,143/-.

5.10.2005

Audit had pointed out that an amount was spent over and above the budget allotment in contravention of Rule 17.20 of PFR Vol.

The Department explained that since, it was the matter of pay and allowances of the Government employees the expenditure continued to be drawn in anticipation of sanction of demanded budget through 2nd list of excess & surrender 1998-1999 but the final modified grant was released on 11.06.99 in which a sum of Rs.1,93,300/- was placed at the disposal of the Director of Education (Colleges) Faisalabad Divisional Faisalabad. This grant was too less than of original grant of Rs.551,490/-. The expenditure against pay of Officers had already been drawn by the concerned officers in the capacity of Gazetted Officers. Since the expenditure incurred in excess of the sanction budget was beyond of control.

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

470.

Para No.142.4

Govt. College Shah Pur Saddar - Rs.12,423/-.

5.10.2005

Audit had pointed out that an amount was spent over and above the budget allotment in contravention of Rule 17.20 of PFR Vol-I.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

**471. Para No.143.1 Pages 117 & 118 of Audit Report for the year 2000-01;
Un-authorized Realization of Funds Rs.1,405,477/-.**

Government College Lodhran-Rs.48,632/-.

3.10.2005 Audit had pointed out that an amount was realized on account of un-authorized funds without the permission of the Government.

The Department explained that complete recovery had been effected and verified by Audit.

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

**472. Para No.143.2
Govt. College for (W) Bahawalpur - Rs.1,312,790/-.**

5.10.2005 Audit had pointed out that an amount was realized on account of un-authorized funds without the permission of the Government.

The Department explained that the Women Guard Fund had been seized to exist as women guard training was stopped in the Government Colleges. Mosque fund had also been discontinued. Moreover, the bus fund was being collected only from the students to whom bus facility was being provided the collection/ utilization of bus fund was being done only in the best interest of students. Record was properly maintained in the light of instructions issued by the Director General Audit Punjab Lahore vide letter dated 28-11-2002.

The **para was settled subject to verification** of technical inspection report.

**473. Para No.143.3
Govt. College (Boys) Kot Radha Kishen, District Kasur - Rs.44,055/-.**

5.10.2005 Audit had pointed out that an amount was realized on account of un-authorized funds without the permission of the Government.

The Department explained that these funds were collected from the students as donations for the welfare purpose. Moreover, the balance in this fund was Rs.26,000/- and now the higher authority was being requested permission for utilization of this amount on the welfare of the students. Whereas, these amount were collected with good in tension & with the consent of the students.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

14.2.2007 The Department explained that these funds were collected from the students as donations for the welfare purpose. This practice now had been stopped from these amounts some amount utilized on the college affairs/students affairs, now the balance in this fund was Rs.26,000/-

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

474. Para No.144.2 Pages 118 & 119 of Audit Report for the year 2000-01; Non-Refund of Un-Utilized Grants Worth Rs.234,706/-.

Govt. College (Boys) Kot Radha Kishan District Kasur - Rs.146,440/-.

5.10.2005 Audit had pointed out that a sum of Rs.236,440/- was drawn out of Treasury on Account of matching grant but Rs.1734 from matching grant was spent and the balance amount of Rs.234,706/- had not so far been refunded to Government Treasury.

The Department explained that a sum of Rs.71,120/-was utilized and relevant record was available for verification.

The para was settled subject to verification of relevant record by Audit.

14.2.2007 The Department explained that the Finance Department Notification No.SO (E)7-3/87 dated 02.06.88. It was clarified that account could be credited to the general funds as promote healthy extra curricular and sports activities of students in the college. It was also pointed out that there condition in the said letter that the grant would be spent during the same financial year. Hence there was no need to deposit the balance amount into light of the Notification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

(Other Than Colleges)

475. Para No.1.1 Page 10 of Audit Report for the year 2000-01; Fraudulent Drawal: Misappropriation Through Tempering with Chalans/LPC Worth Rs.53,533/-

Govt. Higher Secondary School Feroza, R.Y Khan – Rs.6,533/-

2.1.2010 The Department explained that all the relevant record was available for verification. The Committee directed/recommended the following:-

- i) Action should be taken before the commencement of the meeting of PAC against the officers/officials those who were not produced the record timely.
- ii) The amount involved in the para presented before Public Accounts Committee should be cleared and categorically mentioned against every part of the para.

The para was settled.

476. Para No.1.2 Page 10 of Audit Report for the year 2000-01; Fraudulent Drawal: Misappropriation Through Tempering with Chalans/LPC Worth Rs.53,533/-

Govt. Model H.S. Liqatpur – Rs.47,000/-

2.1.2010 The Department explained that the recovery of Rs.47,000/- had been made and deposited in the Government Treasury.

The para was settled subject to verification of record by Audit.

477. Para No.2 Pages 10 & 11 of Audit Report for the year 2000-01; Misappropriation of Rs.106,315/- From Frogh-e-Taleem Fund.

6.7.2005 Audit had pointed out that an amount had been drawn from Farogh-e-Taleem Fund but vouched account thereof was not produced to Audit.

The Department explained that in fact the expenditure had not been made out of Farogh-e-Taleem of the school. Special Fund / Grants were provided to the schools for this purpose through Defunct Directorate of Secondary Education Bahawalpur, and RS.102,790/- had been disbursed to the students. Moreover, Rs,1,095/- had been incurred on the purchase of reading / writing martial for students whereas , Rs.2,430/- had been disbursed to teachers on account of salaries.

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

478. Para No.3.1 Pages 11 & 12 of Audit Report for the year 2000-01; Likely Misappropriation Through Non-Entry in Cash Book Worth Rs.295,684/-.

Govt. High School 275/EB, Vehari – Rs.28,415/-

15.2.2007 Audit had pointed out that as per Treasury Schedules obtained from the District Accounts Offices, an amount to the stated extent was drawn from Government Treasury but was not found entered in the cash books, vouchers, Actual payee receipts and

stock entries in the stock registers etc were also not shown, in the absence of which it was apprehended that the same had been misappropriated.

The Department explained that Rs.3,112/- was pay of Naib Qasid which was entered in the cash book. Rs.13,493/- was pay of Headmaster which could not be entered in the cash book being self DDO. Moreover, all the vouchers worth Rs.3,117/- sanctioned and APRs etc were available for verification. There had been no misappropriation. Record was available for verification.

The Department was directed to get the facts pertaining to Rs.3,117/- verified by the Audit and **this part of para was settled subject to verification** of relevant record by the concerned District Accounts Officer while **parts 1&2 of this para were settled.**

479. Para No.3.2
DEO (SE), Rawalpindi – Rs.267,269/74

6.7.2005 Audit had pointed out that an amount had been drawn from Government Treasury but was not entered in the cash books.

The Department explained that the responsible officers / officials had expired and due to death of the accused incumbents, the ACE had abated the proceedings.

The Department was directed to take appropriate action and para was kept pending.

15.2.2007 The Department explained that FIR had already been registered with the Anticorruption Police, Rawalpindi under No.07/24-1-2001 against Mr. Sadiq Hussain, DEO(SE) and Mr. Muhammad Sadiq, Cashier of that office for embezzlement of Rs.727,735/- and that above said amount was a part of this total amount. During the pendency of the case with ACE, both the officer and official involved in this case had been expired resultantly the proceedings in ACE had been abated. The Enquiry Committee had recommended to move the case of writ-off the loss of Rs.267,269/74 to the Government. The DEO (SE) had submitted the case of write off vide letter NO.101/B&A, dated 5.1.2007 which had been further submitted to the Government vide DPI (SE) No. 485/AC dated 18.1.2007. The case was under process.

The Department was directed to get the loss written off by the competent authority and **para was settled subject to verification** of write off sanctions.

480. Para No.4 Page 12 of Audit Report for the year 2000-01;
Misappropriation on Account of Drawal of Telephone Charges
Rs.69,046/-

6.7.2005 Audit had pointed out that an amount had been drawn from treasury but neither the paid bills of telephone nor vouched account along with trunk call register was produced to audit.

The Department explained that the responsible officers / officials had expired and due to death of the accused incumbents, the ACE had abated the proceedings.

The Department was directed to take appropriate action and para was kept pending.

15.2.2007 The Department explained that FIR had already been registered with the Anticorruption Police, Rawalpindi under No.07/24-1-2001 against Mr. Sadiq Hussain, DEO(SE) and Mr. Muhammad Sadiq, Cashier of that office for embezzlement of Rs.727,735/- and that above said amount was a part of this total amount. During the pendency of the case with ACE, both the officer and official involved in this case had been expired resultantly the proceedings in ACE had been abated. The Enquiry Committee had recommended to move the case of writ-off the loss of Rs.267,269/74 to the Government. The DEO (SE) had submitted the case of write off vide letter NO.101/B&A, dated 5.1.2007 which had been further submitted to the Government vide DPI (SE) No. 485/AC dated 18.1.2007. The case was under process.

The Department was directed to get the loss written off by the competent authority and **para was settled subject to verification** of write off sanctions.

481. Para No.5 Pages 12 & 13 of Audit Report for the year 2000-01; Theft of Vehicle Loss of Rs.600,000/- (Approx).

5.7.2005 Audit had pointed out that vehicle No.LOP 6444 was stolen on 02-04-2000 but neither the loss was reported to Audit nor Departmental inquiry was conducted.

The Department explained that the matter had been taken up with Police Department in-time and they after investigation had reported that the vehicle in question was not traceable.

The Department was directed to get the loss written off from the Finance Department at the earliest and **para was kept pending**.

482. Para No.6 Page 13 of Audit Report for the year 2000-01; Embezzlement in the Sports Accounts:Rs.747,850/-.

5.7.2005 Audit had pointed out that an amount had been paid to various Officials, Outsiders, Coaches, Government Institution and Sports Associations but vouched accounts thereof were not produced to audit.

The Department explained that vouched account of Rs.672,850/- had been verified by Audit. Moreover, the vouched accounts of the grants-in –aid released to the

Sports Associations were not obtained from them as they get their accounts audited at their own level from the Chartered Accountants.

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

483. Para No.7 Page 14 of Audit Report for the year 2000-01; Theft of Government Vehicle Valuing Lacs of Rupees.

2.1.2010 The Department explained that a Government vehicle No.RIM-7422 used by the Director (SE), Rawalpindi Division was stolen on 28.5.2000 when it was parked by the driver at his house. An inquiry was conducted by the E.D.O. (Education), Rawalpindi on 19.2.2007 but the final decision was still awaited.

The Committee directed/recommended that a final inquiry report should be submitted within 90 days and action should be taken against the officer/official concerned. The **para was kept pending.**

484. Para No.8 Pages 14 & 15 of Audit Report for the year 2000-01; Theft of Vehicle No.LXC-3620 Loss of Rs.1,500,000/- (Approx).

15.2.2007 The Department explained that when vehicles No. LXC-3620 Toyota Hilux Double Cabin was stolen / Mis-Placed on 21-12-2000. It was under the custody of Deputy Secretary (General) of this Department for official purpose. F.I.R. was got registered in the Police Station, Green Town, No. 447/200-081839 dated 9-12-2000 about this theft. A Departmental Inquiry was also initiated and on the basis of inquiry report, officer concerned was exonerated.

The para was referred to the Sub-Committee headed by Sardar Muhammad Yousaf Khan Leghari, MPA for examination and report to the PAC-I and **para was kept pending.**

485. Para No.9.2 Page 15 of Audit Report for the year 2000-01; Misappropriation of Stationery Articles: Recovery of Rs.56,071/-

Govt. H. S Makewala – Rs.12,000/-

486. Para No.12 Page 17 of Audit Report for the year 2000-01; Doubtful Expenditure on Reprinting of Arabic Papers for Rs.66,000/-

487. Para No.25.3 Page 26 of Audit Report for the year 2000-01; Irregular Award of Advance Increments/Recovery of Rs.686,729/-

Govt. Girls Model High School, Mianwali – Rs.168,935/-

488. **Para No.26.1 Page 27 of Audit Report for the year 2000-01; Irregular Award of B-14, Over Payment of Rs.220,138/-**
Govt. High School 255/EB, Burewala Vehari – Rs.112,614/-
489. **Para No.27.1 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular Payment of Dress/Washing Allowance Recovery of Rs.193,313/-.**
Govt. M.C Model High School Burewala District Vehari – Rs.29,304/-
490. **Para No.30.4 Pages 29 & 30 of Audit Report for the year 2000-01; Overpayment Due to Award of Irregular Advance Increments/Selection Grade to Teachers Worth Rs.177,513/-.**
Govt. High School Boys No.1, DG Khan – Rs.73,860/-
491. **Para No.43.1 Pages 38 & 39 of Audit Report for the year 2000-01; Less Realization of Tuition Fee Due to Grant of Fee Concession in Excess of Prescribed Limit Recovery of Rs.66,687/-.**
Govt. Girls High School Piplan, Mianwali – Rs.25,032/-
492. **Para No.43.3**
Govt. Girls High School Dajal, Rajanpur – Rs.24,175/-
493. **Para No.71 Pages 60 & 61 of Audit Report for the year 2000-01; Irregular Expenditure of Packing Material: Rs.69,440/-.**
494. **Para No.73 Pages 61 & 62 of Audit Report for the year 2000-01; Irregular and Doubtful Payment of Rs.2,999,996/- on Incentive Award Package for Teachers Honorarium.**
495. **Para No.77 Page 65 of Audit Report for the year 2000-01; Irregular Continuation of Service After E.O.L More than 5 Years/Recovery of Rs.443,440/-.**
496. **Para No.88 Page 74 of Audit Report for the year 2000-01; Appointment During Ban, Irregular Expenditure of Pay and Allowances Amounting to Rs.135,591/-**
497. **Para No.92 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular and Uneconomical Purchase of Stationery Worth Rs.528,559/-.**

498. Para No.111.2 Page 92 of Audit Report for the year 2000-01; Non-Production of Log Books, Slips for Purchase of P.O.L Amounting to Rs.298,272/-.

DEO (SE), Sialkot – Rs.28,275/-

499. Para No.121.4 Page 99 of Audit Report for the year 2000-01; Non-Verification of Treasury Chalans Amounting to Rs.3,626,035/-.

Govt. Boys High School Chuburji Garden, Lahore – Rs.2,266,572/-

500. Para No.127.1 Pages 102 & 103 of Audit Report for the year 2000-01; Non-Verification of Treasury Chalans Amounting To Rs.1,414,442/-.

Govt. Higher Secondary School Mukhanawal, M.B. Din – Rs.659,659/-

15.2.2007 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, **the paras were settled.**

501. Para No.9.3 Page 15 of Audit Report for the year 2000-01; Misappropriation of Stationery Articles: Recovery of Rs.56,071/-

Govt. High School Kotla Dewah Rajanpur – Rs.20,000/-

6.7.2005 Audit had pointed out that neither the articles purchased had been entered in the relevant stock registers nor consumption account thereof was maintained.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

502. Para No.10 Page 16 of Audit Report for the year 2000-01; Bills Drawn But Not Entered in Cash Book: Misappropriation of Rs.196,248/-

15.2.2007 Audit had pointed out that the amounts to the stated extent were drawn from the Treasury but neither the same had been taken in the cash book nor the relevant record viz. vouchers, stock entries actual payees receipts thereof were produced to Audit.

The Department explained that as per enquiry report no embezzlement or Government loss was involved in this case. The record was available for verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

503. Para No.11.1 Pages 16 & 17 of Audit Report for the year 2000-01; Stocks Not Accounted for: Misappropriation of Rs.62,935/-

DEO(SE), Khanewal – Rs.24,070/-

6.7.2005 Audit had pointed out that neither the purchase of POL had been entered in the relevant log book/stock register nor consumption account thereof maintained.

The Department explained that all the articles had already been entered in the stock register and checked by the Audit Officer

The para was settled subject to re-verification of record by Audit.

15.2.2007 The Department explained that all the articles pointed out in the Audit observation had already been enclosed in the stock register and ticked by the Audit Officer. Record was available for verification.

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

504. Para No.11.2
DEO(SE), Pakpattan – Rs.38,865/-

6.7.2005 Audit had pointed out that neither the purchase of POL had been entered in the relevant log book/stock register nor consumption account thereof maintained.

The Department explained that recovery of Rs.7,211/- out of total amount of Rs.38,865/- had been effected and verified by audit. Moreover, entries regarding balance amount of POL Rs.31,665/- had already been recorded in log book.

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

505. Para No.13 Pages 17 & 18 of Audit Report for the year 2000-01; Non-Maintenance of Log Books/Likely Misappropriation of Rs.125,864/-

2.1.2010 The Department explained that all relevant record / deposit Challans vouchers files and log books were available for Audit verification.

The **para was settled subject to verification** of record by Audit.

506. Para No.15 Page 19 of Audit Report for the year 2000-01; Non Accountal of Amounts in Cash Book Likely Misappropriation of Rs.303,183/-

2.1.2010 The Department explained that an inquiry report had been referred to the Secretary Education (Schools) by the D.P.I(SE) Punjab, Lahore for initiating action against Mr. Muhammad Arshad Ex-HM and Mr. Muhammad Shafique J/C vide letter No. 14901/B-2 dated 14.11.2006. The inquiry had been finalized and action against concerned had been taken.

The para was settled subject to verification of record.

507. Para No.16 Pages 19 & 20 of Audit Report for the year 2000-01; Non Deposit of Tuition Fee/Student Funds: Embezzlement of Rs.116,903/-

15.2.2007 Audit had pointed out that an amount to the stated extent was collected/ received by the management on account of tuition fee and student funds from the students of the institution but was not deposited into Treasury / Bank. Thus the amount was embezzled.

The Department explained that the action against the deceased was not possible nor recovery can be effected. The EDO (Edu) had been advised to get prepared the case of write off loss from the concerned institution and submit it to the Government for consideration under compationate circumstances.

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

508. Para No.17 Page 20 of Audit Report for the year 2000-01; Misuse of Office Telephone: Recovery of Rs.60,877/-.

6.7.2005 Audit had pointed out that office telephone No.65989 had been misused by making overseas and calls out of jurisdiction.

The Department explained that private calls charges had been recovered from concerned DDO and deposited into Government Treasury.

The Department was directed to produce the relevant recovered to Audit for verification and **para was settled subject to verification.**

509. Para No.18.1 Pages 20 & 21 of Audit Report for the year 2000-01; Appointments of Teachers Against Bogus Certificates Appointment Orders and Irregular Payment of Pay & Allowances Worth Rs.325,052/-.

Govt. Girls High School No.1 T.T Singh – Rs.225,420/-

15.2.2007 Audit had pointed out that Lady School Teachers were appointed. Later on the certificate were found bogus, which resulted into irregular payment of Rs.325,052/-

The Department explained that as the teacher had been reinstated in service by the order of the Supreme Court of Pakistan so the question of recovery did not arise.

The Department was directed to proceed against the responsible under rules who made wrong appointment and **para was kept pending.**

510. Para No.18.2

Govt. Girls High School 140/P, R.Y. Khan – Rs.99,632/-

15.2.2007 Audit had pointed out that Lady School Teachers were appointed. Later on the certificate were found bogus, which resulted into irregular payment of Rs.325,052/-

The Department explained that the recovery of the period for which duty was performed was not possible, as per directions, given by superior courts that recovery of salaries for the duty performed was not allowed. The action by the Departmental Authorities had been taken in the form of the removal from service of the teacher. The officer who made wrong verification of C.T. certificate had been retired from service since long.

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

511. Para No.19 Page 21 of Audit Report for the year 2000-01; Embezzlement of Rs.3,016,725/- by Drawing Cancelled Cheques.

15.2.2007 Audit had pointed out that Cheques to the stated extent were shown as cancelled as per counterfoils but later on were drawn fraudulently from the banks as per Bank statements. This had resulted due to the reason that cancelled cheques had not been re-accounted for in the cash book on its receipt side as required under Rule 2.16 of PFR Vol-1

The Department explained that Rana Zakria the then Accounts Officer of defunct Teacher Training Project absconded and his services had been terminated. The case for write off was under process.

The Department was directed to pursue the case and **para was kept pending.**

512. Para No.21.1 Pages 22 & 23 of Audit Report for the year 2000-01; Vouched Account Not Produced, Likely Misappropriation of Rs.2,309,592/-.

(PLA of D.G. Sports Punjab, Lahore – Rs.2,227,240/-)

5.7.2005 Audit had pointed out that an amount had been drawn from PLA / Treasury but vouched accounts were not shown to audit.

The Department explained that the vouched accounts of the grants-in –aid released to the Sports Associations were not obtained from them as they get their accounts audited annually from the Chartered Accountants. Moreover, the acknowledgements / receipts of cheques by various Sports Organization / Associations, Clubs etc. had been obtained.

On the statement of DG Sports that there was no misappropriation, the **para was settled.**

513. **Para No.21.2**
DEO (Secondary), Rawalpindi – Rs.82,352/-

6.7.2005 Audit had pointed out that vouched account had not been shown to Audit.

The Department explained that the responsible officers / officials had expired and due to death of the accused incumbents, the ACE had abated the proceedings.

The Department was directed to take appropriate action and para was kept pending.

15.2.2007 The Department explained that FIR had already been registered with the Anticorruption Police, Rawalpindi under No.07/24-1-2001 against Mr. Sadiq Hussain, DEO(SE) and Mr. Muhammad Sadiq, Cashier of that office for embezzlement of Rs.727,735/- and that above said amount was a part of this total amount. During the pendency of the case with ACE, both the officer and official involved in this case had been expired resultantly the proceedings in ACE had been abated. The Enquiry Committee had recommended to move the case of writ-off the loss of Rs.267,269/74 to the Government. The DEO (SE) had submitted the case of write off vide letter NO.101/B&A, dated 5.1.2007 which had been further submitted to the Government vide DPI (SE) No. 485/AC dated 18.1.2007. The case was under process.

The Department was directed to get the loss written off by the competent authority and **para was settled subject to verification** of write off sanctions.

514. **Para No.22.1 Pages 23 & 24 of Audit Report for the year 2000-01; Non-Accountal of Stocks/Misappropriation of Rs.275,450/-**

Govt. High School, Shakar Pur Rajanpur – Rs.21,543/-

6.7.2005 Audit had pointed out that neither the stock articles had been entered in any stock register nor consumption account thereof maintained.

The Department explained that stock entries and consumption account had been verified by Audit.

On the recommendation of audit, the **para was settled**.

515. Para No.22.2

Govt. Fatima Girls High School Fane Road, Lahore – Rs.37,764/-

15.2.2007 Audit had pointed out that expenditure to the sated extent was incurred for the purchase of different stock articles but neither the same had been entered in any stock register nor consumption account thereof maintained. In the absence of proper accountal and consumption account it was crystal clear that the articles had been misappropriated.

The Department explained that the matter had been examined in the Finance Department, the Finance Department considered that Audit of Student Funds of the Educational institutions did not fall ipso facto under jurisdiction of Auditor General's (Function & Powers, Terms and Conditions of Service) Ordinance 2001 unless so required by the Governor of the Province. The above said decision had been circulated by Finance Department.

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

516. Para No.22.3

Govt. Zamindara Boys High School, Gujrat – Rs.71,810/-

6.7.2005 Audit had pointed out that neither the stock articles had been entered in any stock register nor consumption account thereof maintained.

The Department explained that stock entries had been verified by Audit.

On the recommendation of audit, the **para was settled**.

517. Para No.22.4

Govt. High School Rangpur Muzaffargarh – Rs.23,323/-

6.7.2005 Audit had pointed out that neither the stock articles had been entered in any stock register nor consumption account thereof maintained.

The Department explained that stock entries amounting to Rs.19,000/- had already been made in the stock register and Audit officer also ticked entries. The cost of disputed entries amounting to Rs.4,323/- had been deposited into the Government Treasury and verified by audit.

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

- 518.** **Para No.22.5**
Govt. H/B Rao Khanwala Kasur – Rs.98,661/-

2.1.2010 The Department explained that actual embezzled amount had become Rs.84,336/- whose responsibility had been fixed on Mr Muhammad Shafique, J/C and Mr Muhammad Arshad, Headmaster of the said School. The action against concerned had been completed.

The **Para was kept pending till recovery.**

- 519.** **Para No.22.6 Page 23 & 24 of Audit Report for the year 2000-01; Non-Accountal of Stocks/Misappropriation of Rs.275,450/-**

Govt. Higher Secondary School Dhanda Kotli Sattian Rawalpindi – Rs.22,349/-

- 520.** **Para No.27.2 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular Payment of Dress/Washing Allowance Recovery of Rs.193,313/-**

District Education Officer (SE), Lodhran – Rs.11,340/-

- 521.** **Para No.27.3**
Govt. Boys High School 269/E.B Burewala Vehari – Rs.27,135/-

2.1.2010 The Departmental contention had been verified by Audit.

The **paras were settled.**

- 522.** **Para No.23.1 Page 24 of Audit Report for the year 2000-01; Non Accountal of P.O.L Misappropriation of Rs.146,568/-**

District Education Officer (S/E), Lahore Cantt. – Rs.84,360/-

2.1.2010 The Department explained that P.O.L had been accounted for in the log book. Record was available for verification.

The **para was settled.**

- 523.** **Para No.23.2**
Director of Education (SE), D.G. Khan – Rs.20,005/-

15.2.2007 Audit had pointed out that an amount to stated extent was expended on the purchase of POL/ other stores but the same had not been accounted for in the log books of vehicles/ stock registers, in the absence of proper stock taking it was apprehended that the POL/ stores articles had been misappropriated.

The Department explained that the POL had already been entered in the Log Book. Record was available for verification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

524. **Para No.23.3**
DEO (SE), Rawalpindi – Rs.42,203/-

6.7.2005 Audit had pointed out that POL/ other stores had not been accounted for in the log books of vehicles/stock registers and the same had been misappropriated.

The Department explained that all the relevant record except log book had been traced out and all the entries in the relevant stock register were available.

The Department was directed to hold an inquiry and fix responsibility and **para was kept pending.**

525. **Para No.24 Page 25 of Audit Report for the year 2000-01; Non-Accountal of Different Items/Articles Amounting to Rs.171,449/-.**

5.7.2005 Audit had pointed out that expenditures had been incurred on the purchase / repair of different items but the same had not been accounted for in the store / repair registers.

The Department explained that stock entries of items worth Rs.171,449/- had been verified by Audit from stock registers.

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

526. **Para No.25.1 Page 26 of Audit Report for the year 2000-01; Irregular Award of Advance Increments/Recovery of Rs.686,729/-.**

Govt. Girls High School Shahbaz Khel, Mianwali – Rs.46,901/-

6.7.2005 Audit had pointed out that advance increments had been granted to the Middle School Teachers, which were not admissible.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

On the recommendation of Audit, the para was settled.

527. Para No.25.2 Page 26 of Audit Report for the year 2000-01; Irregular Award of Advance Increments/Recovery of Rs.686,729/-

Government Higher Secondary School Kot Samba District R.Y. Khan – Rs.16,713/-

528. Para No.26.2 Page 27 of Audit Report for the year 2000-01; Irregular Award of B-14, Over Payment of Rs.220,138/-

Government Girls Model High School Mianwali – Rs.48,724/-

4.1.2010 The Departmental contention had been verified by Audit from supporting record.

These paras were settled.

529. Para No.25.4 Page 26 of Audit Report for the year 2000-01; Irregular Award of Advance Increments/Recovery of Rs.686,729/-

Govt. High School Mocch Mianwali – Rs.64,021/-

6.7.2005 Audit had pointed out that advance increments had been granted to the Middle School Teachers, which were not admissible.

The Department explained that the matter was considered by the Chief Minister, Punjab who very graciously protected the advance increments and higher grades availed by the teachers and further direction of no recovery on this issue was notified by Finance Department letter dated 10-2-2003.

Audit observed that grant of premature increment to Mrs. Fouzia Yasmin (EST) on 9.9.1993 was not under the rule.

The Department was directed to effect recovery within 30 days and para was kept pending.

**530. Para No.25.5
Government Higher Secondary School Feroza R.Y. Khan – Rs.93,697/-**

4.1.2010 The Department explained that Finance Department vide Notification No. FD-DC-2-1/83 dated 25.08.1983 had allowed advance increments on acquiring higher education but the same were stopped on 26.06.1990.

Director General (Audit) pointed out that Finance Department vide letter dated 27.2.2003 had conveyed the decision of the Government that no recovery shall be made and advance increments shall be protected.

The Department added that an identical para for the year 1999-2000 by had already been settled by the PAC-II on 27.11.2004.

The **para was settled subject to verification** by Audit.

531. Para No.25.6

Govt. Girls High School Wan Bhachran, Mianwali – Rs.68,205/-

6.7.2005 Audit had pointed out that advance increments had been granted to the Middle School Teachers, which were not admissible.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

532. Para No.25.7

Govt. Model High School Mian Channun – Rs.2,282,590/-

6.7.2005 Audit had pointed out that advance increments had been granted to the Middle School Teachers, which were not admissible.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

533. Para No.26.3 Page 27 of Audit Report for the year 2000-01; Irregular Award of B-14, Over Payment of Rs.220,138/-

Government Girls High School Shahbaz Khel Mianwali – Rs.58,800/-

4.1.2010 The Department explained that the recovery as pointed out by the audit were being made from the pay of Mst. Saadia Jabeen AT, Rs.29,500/- out of Rs.58,800/- had been recovered through pay bills by installments. Record was available for verification.

The Committee directed/recommended that expedite the balance recovery by following previous method and **para was settled subject to recovery**.

534. Para No.27.4 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular Payment of Dress/Washing Allowance Recovery of Rs.193,313/-.

Govt. High School 255/EB, Burewala, Vehari – Rs.45,360/-

2.1.2010 The Department explained that as per – S&GAD-letter No. SO (G.IV) – (Uniform/ 182, dated 30-06-1991. Dress allowance was admissible to Naib Qasid, Chowkidar, etc. The Committee recommended that there should not be any discrimination among the Naib Qasids, Chowkidars of Tehsil offices and Naib Qasids, Chowkidars of District Offices.

The **para was settled.**

535. Para No.27.5
Govt. Girls High School Civil Station, Mianwali – Rs.21,134/-

6.7.2005 Audit had pointed out that an amount had been paid to the Class-IV Government servants as dress/washing allowance which was not admissible to Naib Qasid, Chowkidars working in tehsil offices in terms of Finance Department letter dated 27-11-1982.

The Department explained that complete recovery had been effected and verified by Audit.

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

536. Para No.27.6
DEO (S/E) Rawalpindi – Rs.59,040/-.

5.1.2010 The Department explained that the dress/washing allowances was not admissible to those who were working in the Tehsil offices under the instructions of the Government but the employees involved in this para were working in the District Headquarter and were entitled to the washing allowance. The record was available for verification.

The **para was settled subject to verification** by Audit.

537. Para No.28 Pages 28 & 29 of Audit Report for the year 2000-01; Recovery of Rs.53,249/- on Account of Overpayment of Pay.

Govt. Model High School Mian Channun, District Khanewal, Rs.53,249/-

6.7.2005 Audit had pointed out that the irregular grant of increments had been resulted in an overpayment.

The Department explained that the departmental contention in respect of serial no.1,3,4&5 had been verified by Audit from supporting record. Moreover, Haji Muhammad Yousaf EST awarded BPS.14 on acquiring higher qualification B.A. as entered in Service Book by the DDO while the concerned teacher availed the scale benefit w.e.f. 1.12.93 by submitting his option recorded in the service book and no payment had been made to the teacher w.e.f. 25.8.93 to 30.11.93.

The Department was directed to produce the relevant record to Audit and para was settled subject to verification of relevant record.

15.2.2007 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

538. Para No.29 Page 29 of Audit Report for the year 2000-01; Overpayment of Rs.85,920/- and Recovery Thereof.

Govt. Girls High School No.1 Jhelum – Rs.85,920/-

6.7.2005 Audit had pointed out that the irregular grant of increments had been resulted in an overpayment.

The Department explained that the matter had been considered by the Chief Minister, Punjab who very graciously protected the advance increments and higher grades availed by the teacher and no recovery on this issue was notified by the Finance Department dated 10.2.2003.

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

539. Para No.30.1 Pages 29 & 30 of Audit Report for the year 2000-01; Overpayment Due to Award of Irregular Advance Increments/Selection Grade of Teachers Worth Rs.177,513/-.

Government High School Colony Liaquat Pur, R.Y. Khan – Rs.13,535/-

5.1.2010 The Department explained that the prescribed qualification for that post was Matric SV in the Recruitment Rules. The said teacher had acquired B.Ed. qualification and awarded two advance increments which were admissible under the rules. The fixation of pay had been made by the D.A.O which could be verified. No irregularity was involved and record was available for verification.

The **para was settled on the recommendation** by Audit with the direction to amend the rules accordingly.

540. **Para No.30.2**
Govt. Girls High School Harnali, Mianwali – Rs.43,111/-

6.7.2005 Audit had pointed out that advance increments had been granted to the Teachers on the basis of higher qualification which were not admissible.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

541. **Para No.30.3**
Government Higher Secondary School Dhanda Katli Sattian
Rawalpindi – Rs.47,007/-.

5.1.2010 The Department explained that the selection grade was awarded to the Arabic Teacher on seniority cum fitness bases his pay was fixed by the D.A.O. RWP accordingly. The said teacher had more than two years service at his credit and had been rightly awarded the selection grade. The record was available for verification by Audit.

The **para was settled on the recommendation** by Audit.

542. **Para No.31.1 Page 31 of Audit Report for the year 2000-01; Less**
Realization of Tuition Fee/Recovery of Rs.188,062/-.

Govt. Girls High School Civil Station, Mianwali – Rs.13,745/-

6.7.2005 Audit had pointed out that concession in tuition fees had been granted in excess of 10% in violation of Finance Department instructions dated 9-6-1990.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

543. **Para No.31.2**
Govt. Girls School No.1 Summandari, Faisalabad – Rs.28,610/-

6.7.2005 Audit had pointed out that concession in tuition fees had been granted in excess of 10% in violation of Finance Department instructions dated 9-6-1990.

The Department explained that complete recovery had been effected and verified by Audit.

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

544.

Para No.31.3

Govt. Girls High School Mochh, Mianwali – Rs.73,657/-

6.7.2005

Audit had pointed out that concession in tuition fees had been granted in excess of 10% in violation of Finance Department instructions dated 9-6-1990.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

545.

Para No.31.4

Govt. Girls Model High School, Mianwali – Rs.72,050/-

6.7.2005

Audit had pointed out that concession in tuition fees had been granted in excess of 10% in violation of Finance Department instructions dated 9-6-1990.

The Department explained that concession in tuition fee regarding teacher son, real brother and Hafiz-e-Quran had been allowed in addition to 10% poverty concession.

The Department was directed to produce the requisite record to Audit for verification and **para was settled subject to verification** of record.

546.

Para No.32 Pages 31 & 32 of Audit Report for the year 2000-01; Irregular Payment of House Rent and Non Deduction of 5% Rent Loss to Government to the Tune of Rs.342,392/-.

Govt. Girls High School Umer Block, Iqbal Town, Lahore - Rs.342,392/-

6.7.2005

Audit had pointed out that house rent had been paid to Headmistress inspite of the fact that designated residence had been built within the school premises.

The Department explained that house rent had been deducted from the pay of the concerned headmistress regularly since the allotment of residence under rules which had been verified by audit.

The explanation of the department was accepted and **para was settled.**

547.

Para No.33 Pages 32 & 33 of Audit Report for the year 2000-01; Non Occupation of Residence, Loss to Government Exchequer to the Tune of Rs.144,494/-.

Govt. Comprehensive High School, Muzaffargarh - Rs.144,494/-

6.7.2005 Audit had pointed out that Principal's residence had been built within the school premises but the same had not been occupied by the Principal and had drawn house rent allowance in violation of Finance Department instructions dated 15-1-2000.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

548. Para No.34 Page 33 of Audit Report for the year 2000-01; Non-Deduction of Withholding Tax from Canteen/Cycle Stand Contractors Recovery of Rs.89,393/-.

5.7.2005 Audit had pointed out that under section 50(7-A) of the income tax ordinance 1979 withholding tax @ 5% had been levied on the auction of canteen / cycle stand, which was not deducted at source.

The Department explained that the recovery of Rs.60,926/- out of Rs.89,397/- had been verified by Audit.

The Department was directed to effect balance recovery within 90 days and **para was settled subject to verification** of balance recovery by Audit.

549. Para No.35 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Payment of House Rent and Non-Deduction of 5% of Pay: Recovery of Rs.64,815/-.

Govt. Model Girls High School, Gung Mughalpura, Lahore Rs.64,815/-

6.7.2005 Audit had pointed out that the irregular drawal of House Rent in spite of residing in Railway Colony and non-deduction of 5% had been resulted in a loss of Rs.64,815/- to Government.

The Department explained that Government accommodation was allotted on 26.5.98 instead of 13.5.1996 to Mr. Riaz husband of Mst. Shamim Riaz, SST, who was working in Pakistan Railway. The case of separation in between Mst. Shamim Akhtar and her husband Mr. Riaz came to an end with compromise in the court and the case was withdrawn on 30.11.2001 and she was again residing with her husband since December 2001 and house rent from December 2001 to February 2003 had already been deducted from the salary.

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

550. Para No.36 Page 34 of Audit Report for the year 2000-01; Payment Without Performing Duty/Loss of Rs.8,169,400/-.

5.1.2010 The Department explained that posts of Directors and Deputy Director at Divisional level under School's Education Department were abolished w.e.f. 01.02.2001. It was further explained that the Director Public Instruction (SE) and Director Public Instruction (E.E) adjusted the surplus staff to the offices as per requirements for which the salaries had been drawn & disbursed to the said staff. The record was available for verification.

The para was settled on the recommendation by Audit.

551. Para No.37 Pages 34 & 35 of Audit Report for the year 2000-01; Expenditure on P.O.L/Repair of Vehicles Not Belonging to Education Department, Recovery of Rs.195,182/-.

15.2.2007 Audit had pointed out that a sum of Rs.174,464/- was incurred on purchase of P.O.L. for use in vehicles not belonging to Department, whereas, an amount of Rs.20,728/- was spent on repair of minister's car. The expenditure in both of cases was illegitimate.

The Department explained that all the vehicles were belonging / property of Education Department and placed at the transport pool of Education Department for performing of official duty. Generator was installed in the office of Education Secretary for the alternative supply in case of power failure. Motor cycles were under the use of DAK Runners for official duty. The POL expenditure was incurred by the Education Department out of its own budget during the financial year 1999-2000 in the best interest of the public. No embezzlement was involved in this matter.

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

552. Para No.38.1 Pages 35 & 36 of Audit Report for the year 2000-01; Irregular Payment of House Rent and Conveyance Allowance: Recovery of Rs.60,399/-.

Director of Education (Secondary) Gujranwala – Rs.41,424/-.

5.1.2010 The Department explained that the recovery of Rs.23,796/- had been made from the four officials. As the recovery of Rs.6,900/- from Zahid Gilani, Stenographer was concerned, he had been directed on 23.06.2005 to deposit the same. The remaining recoveries from Class-IV employees was not justified as they were living in a single room which was not meant for Class-IV servants. The record was available for verification.

The Committee directed/recommended that recovery should be made from Stenographer and **para was settled on the recommendation by Audit.**

553. Para No.38.2
Govt. Madrassa Tul Binnat Girls High School, Lahore – Rs.18,975/-

6.7.2005 Audit had pointed out that the irregular payment of house rent and conveyance Allowance had been resulted into an overpayment.

The Department explained that complete recovery had been effected and verified by Audit.

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

554. Para No.39 Page 36 of Audit Report for the year 2000-01; Less Realization of Hostel Fee/Recovery of Rs.154,752/-.

Govt. Girls High School No.1, Jhelum ,Rs.154,752/-.

6.7.2005 Audit had pointed out that hostel fee had been realized in less of Rs.154,752/-.

The Department explained that as per enquiry report, no hostel existed in the school and the students were allowed to stay in the premises in two or three outline abandoned rooms and in the interest of Government a token money was realized monthly from each and every student was deposited in the Government treasury. Moreover, there was no proper hostel living accommodation with all amenities like electric water and gas connections and no bath rooms attached with their rooms.

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

555. Para No.40.1 Page 37 of Audit Report for the year 2000-01; Non-Deduction of Interest on Motor Car/House Building Advance Rs.347,840/-.

Govt. Tanveer Islamic Girls High School Mustafabad, Lahore – Rs.22,590/-

6.7.2005 Audit had pointed out that interest had been accrued on long term advances drawn by officers/officials but the same had not been recovered.

The Department explained that complete recovery had been effected and verified by Audit.

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

556. Para No.40.2

Govt. Tanveer Islamic Girls High School Mustafabad, Lahore – Rs.43,375/-

6.7.2005 Audit had pointed out that interest had been accrued on long term advances drawn by officers/officials but the same had not been recovered.

The Department explained that complete recovery had been effected and verified by Audit.

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

557. Para No.40.3

Govt. Boys High School Chuburji Garden, Lahore – Rs.281,875/-

6.7.2005 Audit had pointed out that interest had been accrued on long term advances drawn by officers/officials but the same had not been recovered.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

558. Para No.41 Pages 37 & 38 of Audit Report for the year 2000-01; Non-Deduction of Sales Tax/Recovery of Rs.210,281/-.

15.2.2007 Audit had pointed out that sales tax of the stated amount was not deducted on different purchases by the Drawing and Disbursing Officers, which resulted into loss to Government Exchequer.

The Department explained that invoices against purchase from Registered firms were obtained in accordance with Government instructions. The copies of the same (Sale Tax Invoice) were sent to the collector of Sale Tax for information. Sale Tax pertaining to purchases from un-Registered firms were worked out by the Audit party amounting to Rs.35,048/- wherein at present Rs.30,134/- had been recovered and deposited into the Government Treasury on Account of Sales Tax. Efforts were being made to recover the remaining amount.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

559. Para No.41.2

Govt. M.C. Model High School Burewala Distt. Vehari – Rs.91,297/-

2.1.2010 The Department could not produced the relevant rules before the Committee. Then Committee directed/recommended that relevant rules and record be produced uptill 04.01.10.

The **para was kept pending.**

560. Para No.42 Page 38 of Audit Report for the year 2000-01; Non-Maintenance of Telephone Trunk Calls Register/Doubtful Payment of Rs.332,575/-

15.2.2007 Audit had pointed out that outstation calls were made from official telephone but these calls were not designated as official in telephone trunk call register in violation of Finance Department Instructions contained in letter No. Acett. (A&A)2-5/70, dated 13-2-1920.

The Department explained that total nine telephone numbers were involved in this para. All the trunk calls were made for official use in the best interest of the public. Register regarding telephone bills and calls were also maintained. Necessary record was available for verification.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

561. Para No.43.2 Pages 38 & 39 of Audit Report for the year 2000-01; Less Realization of Tuition Fee Due to Grant of Fee Concession in Excess of Prescribed Limit Recovery of Rs.66,687/-.

Govt. Higher Secondary School, Dhanka Kotli Sultian Rawalpindi – Rs.17,480/-

6.7.2005 Audit had pointed out that an amount had been less realized due to grant of fee concession to the students more than 10% limit in violation of Finance Department's instructions.

The Department explained that the poverty fee concession had been given to the deserving students under the rules i.e. 10% of the total enrolment and no over and above fee concession was ever given.

The Department was directed to produce the requisite record to audit for verification and **para was settled subject to verification** of record.

562. Para No.44 Pages 39 & 40 of Audit Report for the year 2000-01; Non-Recovery of Rent from Shopkeepers Amounting to Rs.741,000/- (Approx).

2.1.2010 The Department explained that Mr. Akhtar Javed Butt was the illegal occupants of all those shops since long. After a series of litigation, the Supreme Court of Pakistan decided the case in the favour of the Department on 08-05-2002 and possession had been made on 02-05-2005. The Department further explained that recovery of rent was not possible as the possession had been got vacated as per decision of the Supreme Court.

The **para was settled**.

563. Para No.45.3 Page 40 of Audit Report for the year 2000-01; Non Return of Loans Worth Rs.204,344/-.

DEO (SE), Khanewal – Rs.30,000/-

6.7.2005 Audit had pointed out that an amount had been loaned irregularly from student funds but the same had not been refunded so far which was a serious irregularity.

The Department explained that the whole amount Rs.30,000/- taken as a loan had been refunded to the concerned institutions.

The Department was directed to produce the requisite record to Audit for verification and **para was settled subject to verification** of relevant record.

564. **Para No.45.4**
Govt. High School, Rangpur Muzaffargarh – Rs.26,100/-

6.7.2005 Audit had pointed out that an amount had been loaned irregularly from student funds but the same had not been refunded so far which was a serious irregularity.

The Department explained that Rs.26,100/- loaned from student funds had been refunded back and verified by Audit.

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

565. **Para No.46 Pages 40 & 41 of Audit Report for the year 2000-01; No-Recovery of Rent from Un-Authorised Occupants of School Building Rs.1,386,000/- (Approx.).**

Govt. Muslim High School No.2, Civil Lines, Lahore.

6.7.2005 Audit had pointed out that the possession of property consisting of 39 rooms had been taken over in 1979 out of which 11 rooms were still in the possession of un-authorized occupants without the payment of any rent.

The Department explained that the cases were subjudice in Lahore High Court Lahore and the same had not yet been decided.

The Department was directed to pursue the case in Courts for early decision and **para was kept pending.**

566. **Para No.47 Pages 41 & 42 of Audit Report for the year 2000-01; Non-Deposit of Contract Money into Government Treasury: Rs.56,692/-.**

5.7.2005 Audit had pointed out that an amount had been realized from contractors but same had not been deposited into proper account.

The Department explained that the contract was awarded during the year 1998-99 and its income was deposited into the accounts of Sports Board Punjab and due to occupation of the major portion of the Iqbal Park Sports Complex, Lahore by the Transporters by shifting of Bus Stand from Badami Bagh to Iqbal Park Sports Complex, Lahore w.e.f. 6th June 1998 under the orders of the Ex-Chief Minister Punjab, no contract was given to any contractor during this period as due to the presence of Buses and less rainfall, the growth of grass was badly effected and in view of this the Audit objection was not valid.

The Department was directed to effect balance recovery and produce the requisite documents to Audit for verification and **para was settled subject to verification** of relevant record.

567. Para No.48 Page 42 of Audit Report for the year 2000-01; Non-Deduction of Income Tax, Recovery of Rs.1,969,590/-.

Punjab Middle Schooling Project Lahore – Rs.1,969,590/-

6.7.2005 Audit had pointed out that income tax had not been deducted from the firm on the basis of an exemption certificate issued from the Commissioner Income Tax.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

568. Para No.49 Pages 42 & 43 of Audit Report for the year 2000-01; Misuse of P.O.L. Over and Above the Entitlement: Recovery of Rs.107,875/-.

15.2.2007 Audit had pointed out that P.O.L. costing Rs.107,875/- was used in Government vehicles in excess of the limit fixed by the S&GAD, which resulted into misuse of POL.

The Department explained that entitlements of the officers were enhanced by the Finance Department dated 22-9-1999. Moreover, vehicles were used by the Higher Officers of the Education Department and were remained on tour in the field through out the Province for inspection of Examination Centers and checking of the different Educational Institutions to increase the literacy rate from time to time and to dig out “Ghost Schools”. Thus made no violation in this regard.

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

569. Para No.50 Page 44 of Audit Report for the year 2000-01; Infructuous Expenditure on the Construction of School Building Amounting to Rs.2,500,000/- (Approx.)

DEO (SE), Bahawalnagar - Rs.2,500,000/-

6.7.2005 Audit had pointed out that neither the school building had been used for the purpose nor the other offices of Education Department which had been accommodated in rented buildings were shifted to it.

The Department explained that the building was situated at a distance of 6 kilometers from Haroonabad City but there was no proper transport arrangement and the said building cannot be used as Girls High School. Whereas, Department was trying to its best utilize this building for boys High School.

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

570. Para No.51 Page 45 of Audit Report for the year 2000-01; Irregular Payment of Salaries: Amounting to Rs.364,970/-.

5.1.2010 The Department explained that the necessary action regarding the said para had been taken and record had got verified by Audit.

The **para was settled.**

571. Para No.52.1 Pages 45 & 46 of Audit Report for the year 2000-01; Irregular Expenditure Out of Student Funds Rs.114,850/-.

Govt. High School, Mianwala Jadeed, Layyah – Rs.40,000/-

6.7.2005 Audit had pointed out that irregular expenditure had been incurred out of student funds for the purchase of different items.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

572. Para No.52.3
Govt. High School, Kot Tahir, Rajanpur – Rs.35,000/-

6.7.2005 Audit had pointed out that irregular expenditure had been incurred out of student funds for the purchase of different items.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

573. Para No.53.4 Page 47 of Audit Report for the year 2000-01; Irregular Payment of Utility Bills from Student Funds Rs.254,062/-.

DP No.7 Punjab Middle Schooling Project, Lahore – Rs.38.722/-

6.7.2005 Audit had pointed out that an amount had been drawn on account of electricity and telephone bills from student funds irregularly without any authority.

The Department explained that the case had been sent to the DOE for regularization.

The Department was directed to get the case regularized by the competent authority within 90 days and para was kept pending.

15.2.2007 The Department explained that as per PAC's direction, the case for regularization had been submitted by the Department and was under process with the Finance Department.

The Department was directed to pursue the case and **para was settled subject to regularization** by the Finance Department.

574. Para No.54.3 Pages 47 & 48 of Audit Report for the year 2000-01; Expenditure Beyond Competency Rs.147,330/-.

Govt. High School, Head Mehboob Layyah – Rs.11,500/-

6.7.2005 Audit had pointed out that expenditure had been incurred out of Farogh-e-Taleem Fund without getting the approval of School Management Committee in defiance of Government Instructions.

The Department explained that the expenditure had been incurred with the approval of School Management Committee.

The Department was directed to produce the requisite record for verification and para was settled subject to verification of relevant record.

15.2.2007 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

575. Para No.55.1 Page 48 of Audit Report for the year 2000-01; Un-Authorised Maintenance of Private Bank Account Rs.287,654/-.

(PLA of Director General Sports Punjab, Lahore – Rs.272,000/-)

5.7.2005 Audit had pointed out that Government money had been kept in the private Banks without the approval of the Finance Department in violation of rules 9(1) of Punjab Treasury Rules read with Finance Department Letter dated: 29-10-1978.

The Department explained that all the grants had been kept in the Personal Ledger Account No.1 of the Sports Board Punjab with the treasury office Lahore and only the amount for daily expenses and other requirements was got transferred from Personal Ledger Account to the Bank of Punjab which was a scheduled bank.

The Department was directed to get the matter regularized from the Finance Department and para was kept pending.

15.2.2007 Audit had pointed out that Government money was kept in the accounts being maintained in the private banks without the approval of Finance Department in violation of rule 9 (1) of Punjab Treasury Rule read with Finance Department letter No.(FR)-V-6/25 dated: 29-10-1978. This had resulted into unauthorized action of the management.

The Department explained that the case for Ex-post facto approval was being sent to Finance Department.

The Department was directed to get the Ex-Post Facto Sanction accorded by the competent authority and **para was kept pending.**

**576. Para No.55.2
District Education Officer (SE) Lodhran – Rs.15,654/-**

2.1.2010 The Department explained that the bank account was opened by the name of D.E.O (SE) Lodhran in the National Bank of Pakistan which was a scheduled bank. There was no embezzlement involved and difference of pass book and cash book had been reconciled. The record was available for Audit verification.

The **para was settled subject to verification of record** by Audit.

577. Para No.56 Page 49 of Audit Report for the year 2000-01; Irregular Drawal of Pay & Allowances Without Performing Duty: Rs.572,076/-

Govt. Girls High School, Ghaziabad, Lahore Cantt.– Rs.572,076 /-

6.7.2005 Audit had pointed out that the staff was paid without performing any job/assignment, which resulted in wasteful expenditure.

The Department explained that all the posts had been sanctioned according to norms and no separate posts of SST for Science were sanctioned. School practically operationlized in November -1992, the SST was appointed in May-1993 and lab Attendant on 29.4.1993 and their payments could not be withheld as they were working in the school. Whereas, subject of General Science included the topics of Physics, Biology and Chemistry and experiments were done relating to these subjects and there were 110 Girl students were beneficiary of services of said teachers and Lab Attendants

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

578. Para No.57 Pages 49 & 50 of Audit Report for the year 2000-01; Advance Drawal of Rs.65,236/- for P.O.L/Non Production of Log Book.

District Education Officer (SE), Sialkot - Rs.65,236/-

6.7.2005 Audit had pointed out that an amount had been drawn in advance from Treasury to avoid lapse of budget grant, which was in violation of Rule 17.19 of PFR Vol-1.

The Department explained that P.O.L 1200 litters had been purchased in advance on 15-06-96 and no other POL was purchased during 15-06-96 to 17-09-96 as evident from the entries of log book 7473 K.Ms were covered by the same vehicle during this period. No loss had occurred to the Government Treasury but the saving had been managed by making payments on the lower rates of June 96 instead of increased rates of July & August 1996.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized by the competent authority and **para was kept pending.**

579. Para No.58 Page 50 of Audit Report for the year 2000-01; Non Return of Loans/Advances Drawn Out of Medical Fund Rs.77,513/-.

Govt. Madarassa Tul Binat Girls High School, Lahore - Rs.77,513/-

6.7.2005 Audit had pointed out that an amount had been drawn from medical fund as advance and was spent on the purpose not legitimate to the fund concerned and the same had not so far been recouped.

The Department explained that Rs.13,745/- out of Rs.77,513/- had been refunded to the Medical Fund and the balance amount of Rs.63,798/- had not been refunded. Moreover, the EDO (Edu) Lahore had accorded an Ex. Post Facto sanction of Rs.63,798/- paid for utility bills.

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

580. Para No.59.1 Pages 50 & 51 of Audit Report for the year 2000-01; Irregular Purchase of Science/Sports Material Amounting to Rs.261,700/-.

Govt High School, Kotla Dewan Rajanpur - Rs.75,000/-

6.7.2005 Audit had pointed out that an amount had been incurred beyond the competency of drawing and disbursing officer and had been split up, in contravention of Rule 15.2 of PFR Vo-1.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

581. Para No.59.2
Govt. High School, Makorywala, D.G. .Khan - Rs.70,000/-

6.7.2005 Audit had pointed out that an amount had been incurred beyond the competency of drawing and disbursing officer and had been split up, in contravention of Rule 15.2 of PFR Vo-1.

The Department explained that the expenditure had not been split up and the purchases were made according to requirements.

Audit observed that expenditures had been split up.

The Department was directed to get the expenditure regularized from the competent authority and **para was kept pending.**

582. Para No.59.3
Govt. High School, Kot Tahir, Rajanpur - Rs.97,000/-

6.7.2005 Audit had pointed out that an amount had been incurred beyond the competency of drawing and disbursing officer and had been split up, in contravention of Rule 15.2 of PFR Vo-1.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

583. Para No.59.4

Govt. High School Umar Kot Rajanpur - Rs.19,700/-

6.7.2005 Audit had pointed out that an amount had been incurred beyond the competency of drawing and disbursing officer and had been split up, in contravention of Rule 15.2 of PFR Vol-1.

The Department explained that the expenditure had been incurred within the competency of the DDO and certificate regarding quality and quantity had already been recorded by the Purchase Committee.

The Department was directed to get the record verified by Audit and **para was kept pending.**

584. Para No.60 Page 52 of Audit Report for the year 2000-01; Appointment During Ban: Irregular Payment of Pay & Allowances Rs.100,000/-.

5.1.2010 The Department explained that the said appointment had been made under the direction of the Lahore High Court, Lahore vide order dated 14.1.1997. The record was available for verification.

The **para was settled on the recommendation by Audit.**

585. Para No.61.1 Pages 52 & 53 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Vehicles Rs.376,876/-.

DEO(SE) Multan - Rs.16,369/-

6.7.2005 Audit had pointed out that neither the repair was carried out after obtaining N.O.C/ N.A.C. from the Government Workshop nor the estimates were got vetted.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

2.1.2010 On the recommendation of Audit Department, the **para was settled.**

586. Para No.61.2

Director of Education (Secondary), Gujranwala - Rs.36,650/-

15.2.2007 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

587. Para No.61.4

DP No.12 Secretary Education Punjab, Lahore – Rs.38,970/-

15.2.2007 Audit had pointed out that neither the repair was carried out after obtaining NOC/ NAC from the Government Workshop nor the estimates were got vetted.

The Department explained that necessary repair of the vehicles No.FDS-4413 and LHV-1251 were made after observing all codal formalities. NOC/NAC and quotations in this regard were also obtained from the open market and necessary sanction of required expenditure got approved from the Competent Authority. Furthermore, it was submitted that the repairs in question were carried out in the best interest of the public.

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

588. Para No.61.5

District Education Officer (SE) Sialkot – Rs.29,955/-.

5.1.2010 The Department explained that the repair of Govt. Vehicle No. OKA-2123 was carried out on different dates as and when required. All the repairs were made after codal formalities. The DEO (SE) was competent to sanction expenditure upto Rs.25,000/- under the Delegation of Powers Rules 1990. Furthermore, the income tax of amounting to Rs.1,372/- had been deposited into the Government Treasury. All the record was available for verification.

The **para was settled subject to verification** of record by Audit.

589. Para No.61.6

District Education Officer (SE) Khanewal – Rs.156,154/-.

5.1.2010 The Department explained that the vehicle involved in the said para was transferred from D.P.I/S.E Punjab, Lahore to DEO (SE) Khanewal for effective

monitoring. The Audit Department contended that the transfer of the vehicle was illegal as it was on the strength of D.P.I (SE) office and no such orders of transferring the vehicle were shown.

The Committee directed / recommended that a report be submitted in the next meeting and **para was kept pending**.

590. Para No.62 Pages 53 & 54 of Audit Report for the year 2000-01; Irregular Shifting of Headquarter, Unauthorised Expenditure of Rs.57,322/-

2.1.2010 The Department explained that the services of the official named Mr Aftab, Junior Clerk was taken over by the Directorate of Secondary Education on temporary basis. Later on the services of the said official were taken over by the Education Department. The arrangement was made due to shortage of staff. That arrangement had been discontinued.

The **para was settled** with the direction/recommendation of the Committee to be careful in future.

591. Para No.63 Pages 54 of Audit Report for the year 2000-01; Illegal Appointment of Drawing Master and Irregular Payment of Rs.105,024/-

2.1.2010 The Department explained that the minimum qualification for the appointment of Drawing Master was Matric, Drawing Master Course or Certificate in Arts or Industrial Arts and Crafts from a recognized Training Institution or equivalent qualification. The Department further explained that the course of diploma of electrician also contained of trade drawing. Therefore, the teacher concerned could not considered totally unskilled. Further he recently passed diploma of Draftsman Civil.

The **para was settled subject to regularization**.

592. Para No.64 Page 55 of Audit Report for the year 2000-01; Irregular Appointment of Arabic Teachers/Recovery of Rs.313,996/-.

5.1.2010 The Department explained that the appointment of Mst. Kausar Jabeen was on the basis of prescribed qualification on fixed grade by following the rules strictly and no irregularity was occurred. The record was available for verification.

The Audit explained that neither DDO nor any Departmental representative attended audit office on 29.12.2009 for record verification.

The Committee directed/recommended that the Department should be careful and avoid such lapses in future. The **para was settled on the recommendation** by Audit.

593. Para No.65 Pages 55 & 56 of Audit Report for the year 2000-01; Un-Economical and Doubtful Purchase of Rs.142,000/-.

2.1.2010 The Department explained that all recoveries had been made and deposited into Government Treasury. A case for regularization regarding other irregularities has already moved to Finance Department.

The para was settled subject to regularization from Finance Department.

594. Para No.66 Pages 56 & 57 of Audit Report for the year 2000-01; Purchase of Furniture Beyond Local Purchase Powers Irregular Expenditure of Rs.276,662/-

2.1.2010 The Department was required to get the irregular expenditure be regularized from the competent authority.

The Department explained that a regularization case had been moved in July 2007.

The para was settled subject to regularization.

595. Para No.67 Page 57 of Audit Report for the year 2000-01; Irregular Payment of Honoraria from Detailed Head – “41400” Without Sanction of Competent Authority Rs.446,850/-.

DEO(SE), Jhelum - Rs.446,850/-

6.7.2005 Audit had pointed out that an amount had been incurred beyond the competency of drawing and disbursing officer.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

On the recommendation of Audit, the para was settled.

5.1.2010 The Department explained that all necessary actions regarding above para had been taken and record had got verified by Audit.

On the recommendation of audit the para was settled.

596. Para No.68 Page 58 of Audit Report for the year 2000-01; Irregular Expenditure on Printing Amounting to Rs.696,662/-.

5.1.2010 The Department explained that D.E. (SE) Gujranwala being an officer of category I was competent to sanction expenditure up to Rs.20,000/- whereas a sum of

Rs.690,662/- was spent on printing of question papers which was a sensitive issue in the large public interest. The open tenders could not be floated as the job was very sensitive nature and highly secret.

The para was settled.

**597. Para No.69 Pages 58 & 59 of Audit Report for the year 2000-01;
Uneconomical Expenditure to the Tune of Rs.248,442/-.**

5.7.2005 Audit had pointed out that an amount had been spent in the purchase of various items without calling quotations in violation of Rules 15.2 (D) of PFR Vol.1.

The Department explained that the Tent / Catering Association Punjab had unified printed rates and Tents and Catering Services were hired even on less rates than printed rates by the Tent / catering Association and the Caterers offered 60% discount. However, now a rate contract was finalized after observing codal formalities. Moreover, the entire expenditure had also been regularized by the Board in its meeting held on 28-11-2002.

On the statement of the DG Sports that there was no misappropriation, the para was settled.

**598. Para No.70 Pages 59 & 60 of Audit Report for the year 2000-01;
Uneconomical Hiring of Tentage and Catering Service Rs.168,229/-.**

5.7.2005 Audit had pointed out that an amount had been incurred on hiring of tentage and catering service from a single contractor without observing codal formalities.

The Department explained that the Tent / Catering Association Punjab had unified printed rates and Tents and Catering Services were hired even on less rates than printed rates by the Tent / catering Association. However, now a rate contract was finalized after observing codal formalities. Moreover, the entire expenditure had also been regularized by the Board in its meeting held on 28-11-2002.

On the statement of the DG Sports that there was no misappropriation, the para was settled.

**599. Para No.72 Page 61 of Audit Report for the year 2000-01; Illegitimate
Expenditure Out of Union Fund: Rs.86,419/-**

15.2.2007 Audit had pointed out that an amount to the stated extent was spent on purchase of various items and payment of utility bills out of students funds in defiance of object of funds. Purchase procedure was also not adopted, which resulted into irregular expenditure.

The Department explained that the actual payee receipts of the purchased items were available in the school record. All the purchase items had duly been entered in the stock register and consumed under the rules. Moreover, the school funds were out of the purview of Audit.

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

600. Para No.74 Pages 62 & 63 of Audit Report for the year 2000-01; Doubtful Purchase and Consumption of Stationery: Rs.192,013/-.

5.1.2010 The Department explained that all expenditures were incurred during the period 1997-98. Necessary requisitions/ demands were properly obtained and purchased on normal market rates. All the APRs were available for verification.

The **para was settled subject to verification** of record by Audit.

601. Para No.75.1 Pages 63 & 64 of Audit Report for the year 2000-01; Un-Authorised Payment of Scholarships to the Students of Crash Literacy Programmes to the Tune of Rs.84,770/- and Recovery Thereof.

Govt. High School Mian Wala Jadeed District Layyah – Rs.65,020/-

2.1.2010 The Department explained that according to the admission withdrawal register of Literacy Programme, 40 students were admitted of below age due to non-availability of students of age of 9 to 12 years. All the payment of scholarship amount was made accordingly. Para was also discussed in SDAC meeting held on 05-10-2004 and settled. All the record was available for Audit verification.

The **para was settled.**

**602. Para No.75.2
Govt. High School Head Mehboob – Rs.19,750/-**

2.1.2010 On the recommendation of Audit Department the **para was settled.**

603. Para No.76 Pages 64 & 65 of Audit Report for the year 2000-01; Uneconomical Award of Contracts, Recovery of Rs.1,597,870/-.

5.7.2005 Audit had pointed out that the awards of contract of Cycle Stand / Canteens of Iqbal Park Sports Complex, Lahore had been awarded in the single application without arranging fair competition and codal formalities.

The Department explained that security worth Rs. 60,000/- had been received from the concerned persons and deposited into board's account. Moreover, contracts were awarded on nominal charges after completing usual formalities.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

604. Para No.78.1 Pages 65 & 66 of Audit Report for the year 2000-01; Expenditure Beyond Competency: Rs.325,649/-.

Government High School Mianwala Jadeed District Layyah – Rs.92,650/-

6.7.2005 Audit had pointed out that an amount had been incurred beyond the competency of drawing and disbursing officer.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

5.1.2010 The Department explained that all necessary actions regarding above para had been taken and record had got verified by Audit.

On the recommendation of audit, the **para was settled.**

605. Para No.78.2
Government Higher Secondary School Khanqah Dogran District Sheikhupura – Rs.201,999/-.

6.7.2005 Audit had pointed out that an amount had been incurred beyond the competency of drawing and disbursing officer.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

5.1.2010 The Department explained that all necessary actions regarding above para had been taken and record had got verified by Audit.

On the recommendation of audit, the **para was settled.**

606. Para No.78.3
Govt. High School Head Mead Mehboob District Layyah – Rs.31,000/-

2.1.2010 On the recommendation of Audit Department, the **para was settled.**

607. Para No.79.1 Pages 66 & 67 of Audit Report for the year 2000-01; Drawal of Money Without immediate Requirement: Rs.52,508/-

Govt. High School Liaquatpur District Rahim Yar Khan – Rs.22,587/-

2.1.2010 On the recommendation of Audit Department, the **para was settled.**

608. Para No.79.2
Government Higher Secondary School Zahir Peer District Rahim Yar Khan – Rs.29,920/-.

5.1.2010 The Department explained that case for regularization by DPI(SE) No.7764/AC dated 27.7.2007 was initiated but action was still awaited. Moreover, the relevant record was available for verification.

The Committee **settled the para subject to regularization** by the Finance Department.

609. Para No.80 Page 67 of Audit Report for the year 2000-01; Irregular Drawal of Pay: Rs.169,146/-.

2.1.2010 The Department explained that Mrs. Perveen Akhtar was appointed as Arabic teacher (untrained) on 2.2.1993. The untrained teacher had to improve her qualification required for the post within three years. But Mrs. Perveen Akhtar improved her qualification on 15-02-1999 after the expiry of prescribed time limit. After the audit observation she filed an appeal in the Punjab Services Tribunal, Lahore. The Punjab Services Tribunal had accepted her appeal and directed the Department to restrain from the recovery.

The **para was settled.**

610. Para No.82 Pages 69 & 70 of Audit Report for the year 2000-01; Irregular and Doubtful Repair of Machinery Worth Rs.78,125/-.

(Director General Sports Punjab, Lahore – Rs.37,850/- + Rs.40,275/-)

5.7.2005 Audit had pointed out that the expenditures had been held irregular due to the reason that replaced items had not been recorded in the deed stock register resulting which replacement of parts was doubtful.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

611. Para No.83 Pages 70 & 71 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Vehicles Worth Rs.229,026/-.

(83.1) District Education Officer (S/E), Lahore Cantt. – Rs.117,846/-.

13.4.2010 The Department explained that an amount of Rs.117,846/- was incurred on the repair / replacement of parts of vehicle No. LHM 4749 during the years 1995-2000. NOC was not needed as the PRTB was abolished and repair work was got done from private workshop observing all codal formalities. All the relevant record was available for verification. The Department further explained that work was done under the Delegation of Powers Rules 1990 and the Government Workshops had been closed since 1996.

The **para was settled subject to verification** of record.

**612. Para No.83
(83.2) Director Education (SE), Faisalabad - Rs.36,195/-**

6.7.2005 Audit had pointed out that an amount had been spent on repair of vehicles without observing codal formality.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

13.4.2010 Since the **para had already been settled** by the Public Accounts Committee-I dated 6.7.2005, therefore, the para was deleted from the working papers/agenda.

The Committee showed its concern over the lapse of both Departments i.e. Education and Audit Department and directed to be careful in future.

**613. Para No.83
(83.3) District Education Officer (S/E), Rawalpindi – Rs.74,985/-.**

13.4.2010 The Department explained that the case is under process in the Court of Anti-Corruption.

The Committee directed that concerned DEO, Rawalpindi be called with record on 14.4.2010.

The para was kept pending till tomorrow i.e. 14.4.2010.

14.4.2010 The Department was directed by the Public Accounts Committee on 13.4.2010 to summon the concerned DEO, Rawalpindi with record on 14.4.2010 personally. The DEO, Rawalpindi explained that the proceedings against the accused persons were started on 11.2.2004 in the court of Anti-Corruption. Both accused persons involving in this para were died. After the death of both accused officers the proceedings were closed in the court of Anti-Corruption.

The Committee directed / recommended that in future the Department should be careful to follow up such cases otherwise action will be taken. The Committee further directed that the case be got regularized from the Finance Department.

The para was kept pending.

614. Para No.84 Page 71 of Audit Report for the year 2000-01; Irregular Expenditure of Works Amounting to Rs.515,016/-.

5.7.2005 Audit had pointed out that an expenditure had been incurred out of PLA without observing codal formalities.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

615. Para No.86 Page 73 of Audit Report for the year 2000-01; Illegal Adjustment of C.T. on Post of D.M/Irregular Payment of Rs.192,270/-

2.1.2010 The Department explained that both of the posts were BS-9 and she was temporarily adjusted due to non-availability of proper post. The incumbent was later on adjusted against proper post rectifying the mismatch posting and the error was rectified by the competent authority.

The para was settled.

616. Para No.87 Pages 73 & 74 of Audit Report for the year 2000-01; Irregular Joining in Service, Recovery of Rs.563,340/-.

Govt. Girls High School No.1, T.T.Singh - Rs.563,340/-

6.7.2005 Audit had observed that :, “A lady was appointed as EST with the direction to join within 15 days from the date of appointment orders i.e. 11.2.1976 otherwise order of appointment will stand cancelled but she joined service on 15.2.1977 after the lapse of about one year without extension in joining time.”

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

2.1.2010 The Department explained that there was a clerical mistake in appointment order. Record was available for verification.

The **para was settled.**

617. Para No.90 Page 76 of Audit Report for the year 2000-01; Illegal Appointment of E.S.T., Irregular Payment of Rs.178,571/-

2.1.2010 The Department explained that the case for regularization had already been submitted to the Government.

The Department was required to pursue the case of regularization with the concerned authorities.

The **para was settled subject to verification** by Audit

618. Para No.91 Pages 76 & 77 of Audit Report for the year 2000-01; Unauthorised Shifting of Headquarter, Irregular Expenditure of Rs.359,394/-.

(91.1) Government Girls High School Shad Bagh District Lahore (Ist Shift) – Rs.254,581/-.

13.4.2010 The Department explained that Mr. Muhammad Mushtaq, Naib Qasid was deputed temporarily by DEO (W) Lahore Cantt. as per requisition of the Civil Secretariat due to the shortage of staff for a period of three Months.

The Audit was of the view that it should be regularized by the Finance Department.

The Committee directed / recommended the Department that the case be regularized by the Finance Department.

The **para was settled subject to regularization.**

619. Para No.91.2

**Government Girls High School Shah Bagh District Lahore –
Rs.254,581/-**

2.1.2010 The Department was required to get the irregular expenditure be regularized from Finance Department.

The para was settled subject to verification.

**620. Para No.91
(91.3) Government Girls Higher Secondary School Ravi Road, Lahore
– Rs.52,021/-.**

13.4.2010 The Department explained that the para was consisted of two parts. As regard to Mr Muhammad Aslam Chowkidar, it was not shifting of Headquarters but the Chowkidar was shifted on complaints and later on adjusted in other school. The Audit was agreed with the contention of the Department and recommended for its settlement.

The second part of the para was related to Mr. Shaukat Sharif, J/C who rendered his services in two spells. When pointed out in 6/01, the Principal of the school gave in writing that the matter would be referred for its regularization.

The Committee directed/recommended that an inquiry be held that why the matter was not got regularized since long and fix the responsibility and report within 15 days to PAC.

The para was kept pending.

**621. Para No.93 Pages 78 & 79 of Audit Report for the year 2000-01;
Irregular Appointment of Chowkidar Involving Expenditure of
Rs.152,956/-.**

15.4.2010 The Department explained that the Ex-Principal had since been compulsorily retired from service on the charges leveled against him by Secretary Education (Competent Authority) dated 30.5.2003.

The Committee settled the para.

**622. Para No.94 Pages 79 & 80 of Audit Report for the year 2000-01;
Irregular Expenditure on Printing Rs.485,393/-.**

13.4.2010 The Department explained that an amount of Rs.485,393/- was incurred on printing of question papers. Sanction was accorded by the competent Authority observing all procedural formalities as per delegation of power rules 1990. However, procedure of limited tender enquiry was adopted due to the shortage of time.

The Audit did not agree with the contention of the department and emphasized to get the irregular expenditure regularized by the finance department.

The Committee **settled the para subject to regularization.**

623. Para No.95 Page 80 of Audit Report for the year 2000-01; Irregular Payment of Pay & Allowances due to Appointments During Ban worth Rs.231,597/-.

Govt. Sutlu Girls High School, Okara - Rs.231,597/-

6.7.2005 Audit had pointed out that appointments against various posts in BPS-I to 15 were made during band period and could not be held as valid as clarified by the Government of the Punjab, Finance Department letter No. II (FD) 3-9/96, dated 8.9.1996.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

13.4.2010 Since the **para had already been settled** by the Public Accounts Committee-I dated 6.7.2005, therefore, the para was deleted from the working papers/agenda.

The Committee showed its concern over the lapse of both Departments i.e. Education and Audit Department and directed to be careful in future.

624. Para No.96 Page 81 of Audit Report for the year 2000-01; Uneconomical Purchase of Carpet Worth Rs.152,519/-.

5.7.2005 Audit had pointed out that an amount had been spent on the purchase of carpets without calling tenders and splitting the indent in violation of Rules 15.2(D) and 15.2 (C) of PFR Vol.1.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

**625. Para No.97 Pages 81 & 82 of Audit Report for the year 2000-01;
Irregular Appointment and Drawal of Rs.101,400/-**

Govt. Z.M Girls High School, Sargodha - Rs.101,400/-

6.7.2005 Audit had pointed out that neither the official acquired professional qualification of B.ED nor her services were terminated.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

13.4.2010 Since the **para had already been settled** by the Public Accounts Committee-I dated 6.7.2005, therefore, the para was deleted from the working papers/agenda.

The Committee showed its concern over the lapse of both Departments i.e. Education and Audit Department and directed to be careful in future.

**626. Para No.98 Page 82 of Audit Report for the year 2000-01;
Unauthorised Advance Payments worth Rs.792,902/-.**

5.7.2005 Audit had pointed out that expenditures had been incurred by making advance payments to the various firms and individuals in violation of Rules 2.10 (B) of PFR Vol-1.

The Department explained that the advance of Rs.200,000/- had been given to Punjab Olympic Association against their grant-in-aid of rupees I Crore sanctioned by the Government of the Punjab for holding of 28th National Games at Lahore for making preliminary arrangements to avoid delay in holding of these games and no advance payment was made to the contractors but was made against bank guarantee. Moreover, the entire expenditure had also been regularized by the Board in its meeting held on 28-11-2002.

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

**627. Para No.99 Pages 82 & 83 of Audit Report for the year 2000-01;
Irregular Advance Payment on Account of Telephone Bills Worth Rs.637,956/-.**

5.7.2005 Audit had pointed out that an amount had been paid to P.T.C by taking advance telephone bills contrary to rules 17.19 and 2.10 (b) of PFR Vol-1.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

628. Para No.100 Pages 83 & 84 of Audit Report for the year 2000-01; Expenditure Beyond Competency Rs.121,602/-.

2.1.2010 Audit pointed out that the job had been done without getting N.O.C from the Government Printing Press.

The Department explained that no violation of rules had been made and the expenditure was incurred under the competency of Director (SE) under rules. The issue related to the printing of question papers which was sensitive matter and delay could not be caused. The record was available for verification.

The **para was settled with the directions/recommendations** of the Committee that the Finance Department should prepare new policy regarding N.O.C from Government Printing Press.

629. Para No.101 Page 84 of Audit Report for the year 2000-01; Irregular Expenditure Beyond Competency: Rs.120,000/-.

13.4.2010 The Department explained that the school was upgraded from Middle to High level during the year 1991-92 and an allocation of Rs.120,000/- under TWP was made, for the purchase of furniture under grant No.36 Development. As there was no DDO available at that time, the department declared / authorized Mr. Nazar Muhammad Cheema, SST as DDO to utilize the amount of Rs.120,000/- vide order No. SO (B&A) 11-3/92 dated 16.3.1992. The Audit was of the view that the contention of the department was not tenable as the said officer was not competent to utilize the said expenditure under Finance Department letter dated 11.5.2002.

The Committee directed / recommended that the department inquire into the matter and submit fact finding report within 15 days and necessary advice be got/obtained from the Finance Department regarding condonation.

The **para was kept pending.**

630. Para No.102.1 Pages 84 & 85 of Audit Report for the year 2000-01; Non-Utilization of Services of Teaching Staff, Wasteful Expenditure of Rs.744,953/-

Govt. H/SS, Kot Samaba, R.Y.Khan – Rs.564,548/-

2.1.2010 The Department explained that the subject specialists were appointed/posted against the sanctioned posts. It was not possible to make admissions in all the elective subjects in the first year after the up-gradation of the school. The school had achieved the target upto 300 enrolments. All the expenditures regarding Salaries of the Subject Specialists were quite lawful.

The para was settled.

**631. Para No.102
(102.2) Government High School Makhnanwali District Mandi
Bahauddin – Rs.180,405/-.**

13.4.2010 The Department explained that the Government High School was upgraded to Higher Secondary level w.e.f. 1.9.1999 and posts for the same were sanctioned through SNE 1999-2000. The Intermediate classes for arts students were started in 2002. The services of one S.S. (Bio) and Lab Assistant were managed to teach the science students. The record was ready for verification by Audit. The Committee accepted the explanation of the department.

The para was settled subject to verification of record by Audit.

**632. Para No.103 Page 85 of Audit Report for the year 2000-01;
Expenditure Beyond Competency: Rs.69,694/-.**

2.1.2010 The Department explained that the regularization case had been submitted to Government vide DPI (SE) Punjab No.11797/B-2 dated 15.11.2005 but sanction was still awaited.

The para was settled subject to regularization by the Finance Department.

The Committee directed/recommended that in future all the officers/officials concerning the paras on agenda of the meeting of Public Accounts Committee-I should be present in the meeting.

**633. Para No.104 Page 86 of Audit Report for the year 2000-01; Purchase of
Furniture in Excess of Local Purchase Powers Rs.174,204/-.**

13.4.2010 The Department explained that an amount of Rs.174,204/- was incurred for the purchase of furniture as the Middle School was up graded to High level. The purchase of furniture had been made in accordance with the prescribed procedure, observing / adopting all the codal formalities as the DE(SE) Bahawalpur Division had accorded sanction for incurrence of the expenditure dated 15.5.1996. The record was available for verification.

The Committee directed / recommended the case be referred by department to the Finance Department for advice.

The **para was kept pending.**

634. Para No.105 Pages 86 & 87 of Audit Report for the year 2000-01; Irregular Expenditure on the Purchase of Furniture Etc. Valuing Rs.183,458/-.

14.4.2010 The Department explained that an amount of Rs.183,458/- was incurred for the purchase of furniture, machinery and equipment etc as the Schools were upgraded. Purchases were made observing all the codal formalities by the then principal who had died in December, 2000. All the record was got verified by Audit.

The **para was settled.**

635. Para No.106 Pages 87 & 88 of Audit Report for the year 2000-01; Irregular Expenditure on Repair of Furniture Worth Rs.82,415/-.

5.7.2005 Audit had pointed out that expenditures had been incurred on the repair of furniture and the expenditures had been split up into parts to avoid obtaining sanction of the competent authority in violation of Rules 15.2 of FPR Vol-1.

The Department explained that expenditures had been incurred within the competency of the DG sports an officer of category I

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized from the Finance Department and **para was settled subject to regularization** by the Finance Department.

636. Para No.107 Pages 88 & 89 of Audit Report for the year 2000-01; Over Staffing, Excess Drawal of Salaries to the Tune of Rs.297,996/-

5.7.2005 Audit had pointed out that pay and allowance of eight Drivers had been paid out of PLA while only three vehicles were at the strength of the office.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

637. Para No.108 Page 89 of Audit Report for the year 2000-01; Irregular Expenditure on Printing from Private Presses Rs.62,500/-

15.2.2007 Audit had pointed out that an expenditure to the stated extent was incurred on printing from private presses without getting the sanction of competent authority as required under S No 3(b)XIII of Delegation of Financial Power Rule 1990.

The Department explained that the para was settled by SDAC in its meeting held on 14-10-2002.

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

638. Para No.109 Pages 89 & 90 of Audit Report for the year 2000-01; Advance Drawal Without Immediate Requirement: Rs.1,253,981/-

15.2.2007 Audit had pointed out that amounts ranging from Rs.43,537/- to Rs.1,253,981/- were drawn from Government Accounts and remained un-disbursed from 12/99 to 6/2000, which tantamount advance drawal without immediate requirement in term of Rule 2.10(b)5 of PFR Vol-1.

The Department explained that the case for regularization was under process for submission to Finance Department.

The Department was directed to pursue the case and **para was settled subject to regularization** by the Finance Department.

639. Para No.110 Page 91 of Audit Report for the year 2000-01; Doubtful Appointments/Payments Involved worth Rs.149,158/-

2.1.2010 On the recommendation of Audit Department the **para was settled.**

640. Para No.111.1 Page 92 of Audit Report for the year 2000-01; Non-Production of Log Books, Slips for Purchase of P.O.L. Amounting to Rs.298,272/-

Secretary Education Punjab, Lahore – Rs.270,000/-

15.2.2007 Audit had pointed out that an amount to the above stated extent was spent on purchase of P.O.L. but logbooks and original slips of P.O.L were not shown for Audit scrutiny.

The Department explained that POL charges amounting to Rs.127,025.25 were incurred as per office record. The vehicles were used for the official duty in the

Education Department. Logbooks and other relating record of the vehicles were available for verification.

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

641. Para No.112 Pages 92 & 93 of Audit Report for the year 2000-01; Non-Production of Log Books, Vouched Account, Receipt and Expenditure Account: Worth Rs.140,095,174/-.

(112.1) Director Education (S/E), Gujranwala (PLA) – Rs.2,388,138/-.

14.4.2010 The Department explained that all the amount of Rs.2,388,138/- was disbursed through cheques to the concerned DDOs and the same were transferred to the Building Department for utilization, the whole record had been verified by Audit.

The Committee **settled the para on the recommendation** of Audit.

642. Para No.112.3
DP No.1 Secretary Education Punjab, Lahore (PLA) – Rs.91,054,038/-

15.2.2007 Audit had pointed out that an amount to the stated extent was drawn from different funds but logbooks, vouched account and record of the receipt & expenditure account were not produced to Audit for scrutiny resulting which entire expenditure was held doubtful.

The Department explained that all the amounts in question were disbursed to the different institutions from the PLA of Secretary Education through cheques accordingly. It was also submitted that all the receiving agencies got their account Audited by the Audit Department to ensure that receiving amount were used properly by the concerned institution.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

643. Para No.112
(112.4) Government Chughtai Girls High School Gari Shahu, Lahore - Rs.267,977/-

14.4.2010 The Department explained that an inquiry was initiated by the Senior Head Master, Mr. Abdul Majid on 27.6.05, According to inquiry report no irregularity was committed and all record was available for verification by Audit.

The Audit contended that inquiry report was not approved from the competent authority.

The Committee **settled the para subject to approval of inquiry** report from Competent Authority and verification of bills by Audit.

**644. Para No.112
(112.5) Government Higher Secondary School Dhanda Kotli Sattian,
Rawalpindi – Rs.93,210/**

14.4.2010 The Department explained that due to rush of work some record could not be presented to Audit at relevant time which had since been got verified by Audit.

The Audit accepted the contention of the department as the record was verified on 7.4.2010.

The Committee **settled the para with direction / recommendation** that the Audit Department should verify the record whenever the departments contacted the Audit.

**645. Para No.112
(112.6) Government Higher Secondary School Makhnanwali District
M.B. Din – Rs.6,483,140/**

14.4.2010 The Department explained that the Audit officer audited the accounts since 1947, while the school was provincialized w.e.f. 1.6.1970. The record after the period 1.6.1970 was available with the School which was presented to the Audit for verification. However, production of very old record was impossible as most of the heads of the Institution had either retired or expired.

The Committee directed the Finance Department to produce the relevant rules regarding the time limit of the record to be preserved on 15.4.2010.

The para was kept pending till tomorrow i.e. 15.4.2010.

15.4.2010 The Finance Department explained that the relevant record should maintain until the audit not done.

The Committee directed/recommended that the audit of the said para be held again.

The para was kept pending.

**646. Para No.112.8
Govt. Model School, Layyah - Rs.68,981/-**

6.7.2005 Audit had pointed out that vouched account had not been produced to Audit for scrutiny.

The Department explained that the vouched account of Rs.68,981/- made out of Ferozh-e-Taleem Fund had been verified by Audit.

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

647. Para No.113 Page 94 of Audit Report for the year 2000-01; Non-Maintenance of Telephone Trunk Call Register Recovery of Rs.65,707/-

5.7.2005 Audit had pointed out that expenditure had been paid on account of payment of telephone bills but the trunk calls had not been entered in the telephone Trunk Calls register.

The Department explained that Trunk Calls register had been verified by Audit.

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

648. Para No.114 Pages 94 & 95 of Audit Report for the year 2000-01; Doubtful Issue and Consumption of Educational Material Valuing Rs.885,230/-.

15.4.2010 The Department explained that the examination material had been handed over to the representatives of the DEO concerned. Usually the DEO office did not send back the un-utilized stationery items to directorate to avoid the heavy transportation charges.

The Audit accepted the contention of the department.

The **para was settled.**

649. Para No.115 Page 95 of Audit Report for the year 2000-01; Non-Production of Vouched Account Worth Rs.2,659,603/-.

5.7.2005 Audit had pointed out that an amount had been paid to various sports Association in the Punjab but vouched accounts and Audit reports were still awaited.

The Department explained that amounts had been paid to various Divisional, districts officers as well as other sports organizations as grant-in-aid and part of their budget for which the Audit Department conducted the Audit regularly and in case of pending irregularity, the same was reflected through yearly Audit reports while other organizations get their accounts audited by the Chartered Accountants. Moreover, the entire expenditure had also been regularized by the Board in its meeting held on 28-11-2002.

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

650. Para No.116 Page 96 of Audit Report for the year 2000-01; Non-Utilization/Lapse of Funds Worth Rs.2,505,178/-.

15.4.2010 The Department explained that the matter of the para was related to the appropriation of accounts of the same year which had already been settled by the Public Accounts Committee.

On the recommendation of the Finance Department the **para was settled.**

651. Para No.117 Page 97 of Audit Report for the year 2000-01; Non-Verification of Deposits Amounting to Rs.347,122/-.

(117.1) Government Model Girls High School “E” Block Model Town, Lahore – Rs.161,838/-.

15.4.2010 The Department explained that all the relevant record had been got verified by the Audit.

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

**652. Para No.117
(117.2) Government Model Girls High School “E” Block Model Town, Lahore – Rs.185,284/-.**

15.4.2010 The Department explained that the deposit of Rs.132,500/- into Government Treasury had been verified by the Audit where as the challans of deposits of Rs.52,728/- were being traced vigorously.

The Audit accepted the contention of the department to the extent of Rs.132,500/-.

The Committee **settled the para subject to verification** of record by Audit.

653. Para No.118 Pages 97 & 98 of Audit Report for the year 2000-01; Old Liabilities Charged to the Next years Budget Worth Rs.121,354/-

5.7.2005 Audit had pointed out that the expenditure had been incurred during pervious financial year was charged to the next year budget in the violation of Rules 17.18 of PFR Vol-1.

The Department explained that Departmental contention had been verified by Audit from the supporting record.

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

654. **Para No.119 Page 98 of Audit Report for the year 2000-01; Expenditure Over and Above he Budget Allotment Rs.2,826,312/-**

655. **Para No.120 Pages 98 & 99 of Audit Report for the year 2000-01; Expenditure Over and Above the Sanctioned Budget Worth Rs.1,129,850/-**

656. **Para No.126.1 Page 102 of Audit Report for the year 2000-01; Excess Expenditure Over & Above the Budget Allocation Rs.18,082,410/-.**

Govt. Boys H/S, Colony, Bahawalnagar – Rs.2,981,651/-

657. **Para No.126.2**
Govt. Higher Secondary School Sukhekee District Hafizabad – Rs.87,774/-

658. **Para No.126.4**
Govt. High School Haji Pur District Khanewal – Rs.7,443,783/-

2.1.2010 The para was kept pending with the direction to the Finance Department that a complete report be submitted within 90 days.

659. **Para No.121.1 Page 99 of Audit Report for the year 2000-01; Non-Verification of Treasury Chalans Amounting to Rs.3,626,035/-.**

Government Girls High School Ghaziabad, Lahore Cantt. - Rs.386,503/-

6.7.2005 Audit had pointed out that an amount had been deposited into treasury, but deposits were not got verified from Treasury Officer as required Rule 2.4 of Punjab Financial Rules Vol-I.

The Department explained that the deposit statements duly verified by the Treasury Officer Lahore had been seen by the Audit.

On the recommendation of Audit, the para was settled.

660. **Para No.121.2**
Government Tanveer Islamic Girls High School, Mustafabad, Lahore - Rs.824,024/-

6.7.2005 Audit had pointed out that an amount had been deposited into treasury, but deposits were not got verified from Treasury Officer as required Rule 2.4 of Punjab Financial Rules Vol-I.

The Department explained that the deposit statements duly verified by the Treasury Officer Lahore had been seen by the Audit.

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

661. **Para No.121.3**
Govt. Girls High School (Zanana) Mustafabad, Dry Port, Lahore -
Rs.148,936/-

6.7.2005 Audit had pointed out that an amount had been deposited into treasury, but deposits were not got verified from Treasury Officer as required Rule 2.4 of Punjab Financial Rules Vol-I.

The Department explained that credit verification of Rs.148,936/- duly verified by the Treasury Officer Lahore had been seen by the Audit.

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

662. **Para No.122 Page 100 of Audit Report for the year 2000-01; Irregular Charging of Old Liabilities to Next Year's Budget Rs.126,776/-.**

15.2.2007 Audit had pointed out that expenditure to the stated amount on account of the old liability of 1998-99 was charged to the budget allotment of 1999-2000 in contravention of Rule 17.18 of PFR Vo-I.

The Department explained that no special grant was being made by the Finance Department to meet the pending liabilities. Therefore, liabilities were met out of the budget of current financial year.

Audit observed that the Departmental contention was not tenable.

The Department was directed to get the expenditure regularized by the Finance Department and **para was kept pending**.

663. **Para No.123 Pages 100 & 101 of Audit Report for the year 2000-01; Irregular Lapse of Rs.11,654,181/-.**

(123.1) District Education Officer (S/E), Bhakkar – Rs.149,647/-.

664. **Para No.123**
(123.2) District Education Officer (S/E), Muzaffargarh – Rs.1,607,140/-.

665. **Para No.123**
(123.3) Director Education (S/E), Gujranwala (PLA) - Rs.9,897,394/-.

15.4.2010 The Department explained that the matter of these paras were related to the appropriation of accounts of the same year which had already been settled by the Public Accounts Committee.

On the recommendation of the Finance Department **these paras were settled.**

666. Para No.124 Page 101 of Audit Report for the year 2000-01; Use of Air-Conditioners by Unauthorised Persons Recovery of Rs.130,000/-.

15.2.2007 Audit had pointed out that the officers used Air conditioners without entitlement as per instructions contained in Finance Department letter NO. SO(G-II-2-2/70), dated 25-4-1989, which resulted into loss of Rs.130,000/- during the year 1999-2000.

The Department explained that offices of the Deputy Secretaries and Additional Secretaries had been equipped with computers to enhance their official performance in the best interest of the public and to work properly Computer required proper temperature. Thus ACs were installed in the offices of Deputy Secretaries of Education Department.

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

667. Para No.125 Pages 101 & 102 of Audit Report for the year 2000-01; Infructuous Expenditure of Rs.74,998/- on Purchase of Science Material.

15.4.2010 The Department explained that the amount involved in this para was spent on the purchase of science material but no science class was existing from the date of purchase to the date of Audit. The amount was incurred for purchase of equipments for Students of General Science after observing all codal formalities. The articles were available in the stock.

The Department further explained that a case had been forwarded for regularization to the Finance Department.

The Committee directed / recommended that the department should withdraw the case of regularization as there was no need for regularization.

The **para was settled.**

668. Para No.126 Page 102 of Audit Report for the year 2000-01; Excess Expenditure Over & Above the Budget Allocation Rs.18,082,410/-.

(126.3) Government Girls City High School, Bahawalnagar – Rs.7,569,202/-.

15.4.2010 The Department explained that the matter of the para was related to the appropriation of accounts of the same year which had already been settled by the Public Accounts Committee.

On the recommendation of the Finance Department the **para was settled**.

669. Para No.127.2 Pages 102 & 103 of Audit Report for the year 2000-01; Non-Verification of Treasury Challans Amounting to Rs.1,414,442/-.

Govt. High School, Rao Khanwala, Kasur -Rs.246,405/-

6.7.2005 Audit had pointed out that an amount had been deposited into treasury, but deposits were not got verified from Treasury Officer as required Rule 2.4 of Punjab Financial Rules Vol-I.

The Department explained that credit verification of Rs.246,405/- duly verified by the Treasury Officer Lahore had been seen by the Audit.

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

**670. Para No.127
(127.3) Government Higher Secondary School Sukhekee Mandi Hafizabad –Rs.508,378/-.**

15.4.2010 The Department explained that the concerned principal had tried his level best through immense strives to get the receipts verified but due to separation of Hafizabad District from Gujranwala District, he could not succeeded. Now, DAO, HFD had verified the receipts from 9/95 to 9/2000 by District Accounts Officer and record was also available for verification.

The Committee directed / recommended the department to get receipts verified within one month.

The para was **settled subject to verification** by Audit.

671. Para No.128 Page 103 of Audit Report for the year 2000-01; Doubtful Payment of Telephone Rs.79,096/-.

2.1.2010 The Department explained that the verification of payments of the bills from the telephone department was available. Moreover, copies of the credit supplementary of ABL showing the amount of the paid bills were also available.

The **para was settled subject to verification** by Audit.

672. Para No.129 Page 104 of Audit Report for the year 2000-01; Irregular Appointment and Payment to Daily Paid Labour Without Provision in Budget Estimate: Rs.598,360/-.

15.2.2007 Audit had pointed out that an amount to the stated extent was incurred on the employment of daily labour without provision in budget estimates of SNE for the year 1999-2000 and getting relaxation of ban imposed by the Finance Department Vide No Exp (G) 11-9/99 dated 31.7.1999.

The Department explained that there was no ban at that time on development project so the para may kindly be settled.

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

673. Compliance Para No.7.28 (1996-97) Page 113 of Audit Report for the year 2000-01; Loss Due to Doubtful Drawal of Salary Rs.287,198/-.

Deputy DEO(M) , Pakpattan – Rs.287,198/-

2.12.2005 Audit had pointed out that- the claimants did not perform any duties at their places of posting whereas the posts of English Teacher were not transferable. The drawl of salary without performance of duty was irregular.

The Department explained that six persons were appointed as English Teachers on Schools Specific basis in 1995. They were transferred to other schools against sanctioned vacant posts. In February 1997, recruitment of English Teachers were made against the then existing vacant posts. Since the six posts against which the six appointees of 1995 were transferred were vacant. Therefore, these six posts were filled by the 1997 appointees. Moreover, the transfers/ adjustments of these teachers were made in the public interest. As regards the transfers of English Teachers, after the decision of the supreme Court of Pakistan, the Government had regularized the posts of EET vide No.(S&GAD) 01-13/2004, dated 28.7.2004. Therefore, they were transferable now. In these six transfers of English Teachers, no misappropriation, no malafide intention, and no double payment was involved at all.

The Department was directed to be careful in future and **para was settled.**

3.9.2007 The consideration on the **paras was deferred till 4-9-2007** as Mr. Khalid Akhlaq Gillani Secretary Education / Principal Accounting Officer did not attend the meeting.

Lahore College for Women, Lahore.

674. Para No. 1 Pages 5 & 6 of Special Audit Report for the year 2000-01; Recovery of Rs.917,350/- on Account of Payment of Remuneration Paid to Officers and Staff Engaged in Shifts.

4.9.2007 The Department explained that M.A. Classes of evening shift were started with the approval of the Board of Governors Lahore College for Women, Lahore and remuneration for extra duty was paid to the staff and not for routine duty. Sanction of any other authority was not necessary as the Board of Governors was the final authority of all the matters of the college.

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

675. Para No.2 Pages 6 & 7 of Special Audit Report for the year 2000-01; Unauthorized Retention of Rs.21,742,060/- in Commercial Bank Accounts.

4.9.2007 The Department explained that it was legitimate receipt of the college which was not required to keep it in the PLA according to the ordinance.

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

676. Para No.3 Pages 7 & 8 of Special Audit Report for the year 2000-01; Unauthorized Opening of Funds and Collection There Against During 1999-2000 Rs.3,226,820/-.

4.9.2007 The Department explained that Building Maintenance / Development Fund was charged from the students with the approval of the Board of Governors Lahore College for Women, Lahore. The Board was fully competent in respect of all affairs of the College.

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

677. Para No.4 Page 8 of Special Audit Report for the year 2000-01; Irregular Purchase of Durable Goods Worth Rs.1,107,375/- During 1999-2000.

4.9.2007 The Department explained that the Board of Governor Lahore College for Women, Lahore being competent authority approved the Budget estimates for the year 1999-2000 including the amount of Rs.1,300,000/- under object 10,000/- purchase of Durable Goods. Accordingly the purchase was made and there was no need for obtaining the sanction from the Finance Department.

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

678. Para No.5 Page 9 of Special Audit Report for the year 2000-01; Irregular Construction Work Out of Transport Funds During 1999-2000 Amounting to Rs.810,052/-.

4.9.2007 The Department explained that these project had been completed on self funding basis. The work had been got done according to the plan.

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

679. Para No.6 Pages 9 & 10 of Special Audit Report for the year 2000-01; Irregular Expenditure on Printing Amounting to Rs.726,626/- During 1999-2000.

4.9.2007 The Department explained that the printing work was got done during the whole year on accounts of answer sheets, continuation sheets, college magazine, stationery etc after observing all codal formalities.

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

680. Para No.7 Pages 10 & 11 of Special Audit Report for the year 2000-01; Irregular Expenditure on Entertainment Out of General Fund Amounting to Rs.154,885/- During 1999-2000.

4.9.2007 The Department explained that the refreshment charges were paid on the different occasions of students functions the charges were paid according to the menu approval by the committee who was responsible of functions of various types.

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

681. Para No.8 Pages 11 & 12 of Special Audit Report for the year 2000-01; Irregular Appointment of Machine Man and Irregular Expenditure of Rs.84,000/-.

4.9.2007 The Department explained that Mr. Hanif was retired person from the Fine Arts Department of the Punjab University Lahore and had experience in Fine Arts work for so many years. On the recommendations of the head of the Fine Arts Department, he was engaged temporarily by the Principal being competent authority for college funds.

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

682. Para No.9 Page 12 of Special Audit Report for the year 2000-01; Irregular Payment to Part-Time Lecturer During 1999-2000 Rs.53,400/- Out of General Fund.

4.9.2007 The Department explained that the appointment of Miss Rahat Rauf part time lecturer was made on temporary basis with the approval of the Board of Governors Lahore College for Women, Lahore in best interest of the college students for teaching Arabic. The Board of Governors was final authority in connection with all financial and academic matters of the college.

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

- 683. Para No.10 Page 13 of Special Audit Report for the year 2000-01; Risky Investment of Rs.27,100,000/- in Monthly Income Schemes & Earning of Profit.**
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4.9.2007 The Department explained that the Departmental contention had been verified by the Audit from supporting record.

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

- 684. Para No.11 Page 14 of Special Audit Report for the year 2000-01; Excess Collection of Rs.1,304,990/- on Account of Transport Fund Against Government Policy During the year 1999-2000.**
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4.9.2007 The Department explained that Rs.120 per year was charged on accounts of study trips made by the students during whole year. Whereas, Rs.300 to 500 was charged from those students who availed the pick and drop facility.

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

F.C. College, Lahore

- 685. Para No.1 Pages 5 & 6 of Special Audit Report for the year 2000-01; House Rent Being Drawn by Hostel Superintendents/Wardens Recovery of Rs.1,636,304/-.**
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- 686. Para No.2 Page 6 of Special Audit Report for the year 2000-01; Irregular Collection of College Magazine Fund Rs.606,168/-.**
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- 687. Para No.3 Page 7 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.468,928/- Out o Transport Fund During 1999-2000 on Repair and POL of Un-Registered Vehicles.**
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- 688. Para No.4 Pages 7 & 8 of Special Audit Report for the year 2000-01; Non-Deposit of Government Receipt on Account o Cycle Stand Fund During 1998-99 Rs.342,538/-.**
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- 689. Para No.5 Page 8 of Special Audit Report for the year 2000-01; Non-Deposit of Government Receipt into Government Account on Account of Cycle Stand Charges During 1999-2000 Rs.235,464/-.**
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690. Para No.6 Page 9 of Special Audit Report for the year 2000-01; Recovery of Rs.63,139/- from Mr Amjad Nawaz Waraich Lecturer.
691. Para No.7 Pages 9 & 10 of Special Audit Report for the year 2000-01; Recovery of Rs.48,923/- on Account of 5% House Rent Deduction 1998-99 to 12/2000 (30 Months).
692. Para No.8 Pages 10 & 11 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.4,546,917/- out of College Funds.
693. Para No.9 Page 11 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.3,324,442/- Out of College Funds.
694. Para No.10 Pages 11 & 12 of Special Audit Report for the year 2000-01; Irregular Drawal of Rs.1,542,610/- without Sanction During 1999-2000.
695. Para No.11 Pages 12 & 13 of Special Audit Report for the year 2000-01; Irregular and Time Barred Claims on Account of Payment of electricity Bills for the year 1992-93 and 1993-94 During 1998-99 for Rs.755,828/-.
696. Para No.12 Page 13 of Special Audit Report for the year 2000-01; Irregular Expenditure out of College Welfare Fund without Approval Rs.440,712/-.
697. Para No.13 Pages 13 & 14 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.295,819 out of Library Security Fund During 1999-2000.
698. Para No.14 Pages 14 & 15 of Special Audit Report for the year 2000-01; Irregular Expenditure Incurred on the Purchase of Sports Material Higher Rate Valuing Rs.299,450/- and Non Deduction of Sales Tax.
699. Para No.15 Pages 15 & 16 of Special Audit Report for the year 2000-01; Non-Surrendering of Unspent Balances of Rs.65,000/- During 1998-99.
700. Para No.16 Page 16 of Special Audit Report for the year 2000-01; Irregular expenditure of Rs.65,000/- on the Printing of College Gazette During 1998-99 and 1999-2000.
701. Para No.17 Page 17 of Special Audit Report for the year 2000-01; Purchase of Durable Goods During Ban Valuing Rs.60,500/-.

702. **Para No.18 Pages 17 & 18 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.44,966/- out of College Welfare Fund During 1999-2000.**
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703. **Para No.19 Pages 18 & 19 of Special Audit Report for the year 2000-01; Expenditure of Rs.1,365,000/- on the Appointment of Security Guards from 6/1999 to 6/2000.**
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704. **Para No.20 Pages 19 & 20 of Special Audit Report for the year 2000-01; Non Production of Receipt/Expenditure Account of Rs.2,654,951/- During 1999-2000 – Hostel Account.**
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705. **Para No.21 Page 20 of Special Audit Report for the year 2000-01; Non-Production of Computer Centre Accounting Record.**
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706. **Para No.22 Pages 20 & 21 of Special Audit Report for the year 2000-01; Non-Production of Receipt/Expenditure Account of Rs.300,000/- During 1999-2000 – Prospectus Account.**
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707. **Para No.23 Pages 21 & 22 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.270,702/- on New Electricity Connection During 1998-99.**
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708. **Para No.24 Pages 22 & 23 of Special Audit Report for the year 2000-01; Unpaid Balances of Rs.747,646/- as on 30.6.2000.**
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4.9.2007 Audit observed that the relevant record in support of departmental contention had not been produced and stated that the same had not been handed over by the new Management of F.C College Lahore.

The paras were referred to the Secretary Education for appropriate action and were kept pending.

Government Murray College, Sialkot

709. **Para No.1 Pages 6 & 7 of Special Audit Report for the year 2000-01; Misappropriation of Rs.3,155,187/- Out of Library Security Account During 1998.**
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710. **Para No.2 Page 7 of Special Audit Report for the year 2000-01; Misappropriation of Library Security Amounting to Rs.285,000/-**
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711. **Para No.3 Page 8 of Special Audit Report for the year 2000-01; Misappropriation of Rs.131,532/-.**

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| 712. | Para No.4 Pages 8 & 9 of Special Audit Report for the year 2000-01; Misappropriation of Rs.142,950/- Drawn Out of Physics Fund. |
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| 713. | Para No.5 Page 9 of Special Audit Report for the year 2000-01; Payment of Rs.180,000/- from Un-Known Source. |
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| 714. | Para No.6 Pages 9 & 10 of Special Audit Report for the year 2000-01; Misappropriation of Rs.123,500/-. |
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| 715. | Para No.7 Pages 10 & 11 of Special Audit Report for the year 2000-01; Misappropriation of Rs.83,061/- During 1993-94. |
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| 716. | Para No.8 Page 11 of Special Audit Report for the year 2000-01; Shortage of Stock Articles Worth Rs.66,300/-. |
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| 717. | Para No.9 Pages 11 & 12 of Special Audit Report for the year 2000-01; Fictitious Expenditure of Rs.70,000/- Out of Development Fund During 1998-99. |
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| 718. | Para No.10 Page 12 of Special Audit Report for the year 2000-01; Misappropriation of Rs.70,000/- Out of Development Fund during 1996-97. |
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| 719. | Para No.11 Page 13 of Special Audit Report for the year 2000-01; Misappropriation of Rs.50,000/- on Account of Purchase of Steel Almirahs. |
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| 720. | Para No.12 Pages 13, 14 & 15 of Special Audit Report for the year 2000-01; Misappropriation of Funds of Rs.50,000/- by Preparing Fictitious Bills During 1997-98. |
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| 721. | Para No.13 Page 15 of Special Audit Report for the year 2000-01; Theft of Colour Television. |
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| 722. | Para No.14 Pages 15 & 16 of Special Audit Report for the year 2000-01; Non-Return of Rs.2,280,000/- as Mess Security to Students 1972-1996. |
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| 723. | Para No.15 Page 16 of Special Audit Report for the year 2000-01; Less/Non-Realization of College Dues Amounting to Rs.2,049,150/-. |
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| 724. | Para No.16 Page 17 of Special Audit Report for the year 2000-01; Less Realization of Tuition Fee and Other Dues Worth Rs.855,818/-. |
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725. **Para No.17 Pages 17 & 18 of Special Audit Report for the year 2000-01; Non Deposit of Auction Money of College Canteen Rs.665,000/-.**
726. **Para No.18 Page 18 of Special Audit Report for the year 2000-01; Irregular and Fictitious Expenditure of Rs.253,998/- Out of Lapsed Security Account – 1994-96.**
727. **Para No.19 Pages 18 7 19 of Special Audit Report for the year 2000-01; Non-Accountal of P.O.L worth Rs.163,875/-.**
728. **Para No.20 Pages 19 & 20 of Special Audit Report for the year 2000-01; Recovery on Account of Rent of Post Office Building and Electricity Charges Recovery of Rs.102,000/-.**
729. **Para No.21 Page 20 of Special Audit Report for the year 2000-01; Advances of Rs.185,000/- not Recouped Drawn Out of Development Fund During 1995-96 Account No.231 Bank of Punjab, Circular Road Branch, Sialkot.**
730. **Para No.22 Pages 20 & 21 of Special Audit Report for the year 2000-01; Irregular Payment of Advances of Rs.85,350/- Out of General Fund.**
731. **Para No.23 Page 21 of Special Audit Report for the year 2000-01; Un-Authorised Payment of Utility Bills Out of Magazine Fund During 1993-94 Rs.53,853/-.**
732. **Para No.24 Pages 21 & 22 of Special Audit Report for the year 2000-01; Fictitious Purchase Out of Lapsed Security Deposit Account During 1995-96 Rs.48,000/-.**
733. **Para No.25 Pages 22 & 23 of Special Audit Report for the year 2000-01; Non-Adjustment of Advances of Rs.74,500/- During 1993-94.**
734. **Para No.26 Page 23 of Special Audit Report for the year 2000-01; Vouched Account not Submitted for Rs.70,000/-.**
735. **Para No.27 Pages 23 & 24 of Special Audit Report for the year 2000-01; Non-Recoupment of Advances Paid for Electricity Bills for Rs.49,981/-.**
736. **Para No.28 Pages 24 & 25 of Special Audit Report for the year 2000-01; Unauthorized Expenditure of Rs.1,084,034/- Out of Registration Fund/Examination Fund During 1992-93.**
737. **Para No.29 Page 25 of Special Audit Report for the year 2000-01; Unauthorised Opening/Creation of Fund Rs.203,470/-.**

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| 738. | Para No.30 Pages 25 & 26 of Special Audit Report for the year 2000-01; Irregular Payment of Utility Bills Out of College Funds and Non Recoupment of Advance Worth Rs.169,805/- During 1993-94. |
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| 739. | Para No.31 Pages 26 & 27 of Special Audit Report for the year 2000-01; Fictitious Purchase of Rs.126,551/- Out of General Fund During 1991-92. |
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| 740. | Para No.32 Page 27 of Special Audit Report for the year 2000-01; Irregular Drawal of Rs.161,163/- Without Sanction. |
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| 741. | Para No.33 Pages 27 & 28 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.112,009/- on Account of Construction of Work. |
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| 742. | Para No.34 Pages 28 & 29 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.94,434/- on Convocation Out of General Fund and Fine Fund During 1995-96. |
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| 743. | Para No.35 Pages 29 & 30 of Special Audit Report for the year 2000-01; Embezzlement of Rs.93,500/- on Account of Printing of Prospectus During 1997-98. |
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| 744. | Para No.36 Page 30 of Special Audit Report for the year 2000-01; Fictitious Payment of Rs.86,794/- out of Chemistry Fund During 1993-94 Payment of Utility Bills. |
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| 745. | Para No.37 Page 31 of Special Audit Report for the year 2000-01; Un-Authorised Opening of Attestation Fund Recovery of Rs.106,140/-. |
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| 746. | Para No.38 Pages 31 & 32 of Special Audit Report for the year 2000-01; Advance Out of Students Welfare Fund During 1999-2000 Recovery of Rs.56,500/-. |
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| 747. | Para No.39 Page 32 of Special Audit Report for the year 2000-01; Irregular Payment of Utility Bills Out of Medical Fund During 1991-93 Worth of Rs.72,899/-. |
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| 748. | Para No.40 Pages 32 & 33 of Special Audit Report for the year 2000-01; Non-Production of Library Security Disbursement Register for the period from 1994-95 to 1998-99. |
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749. **Para No.41 Page 33 of Special Audit Report for the year 2000-01; Unauthorised Utilisation of Government Bus Fee and Receipts Towards Expenditure.**
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750. **Para No.42 Pages 34 & 35 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.37,512,458/- Defective maintenance of Record of Control the Excess Drawals Over and above the Budget.**
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751. **Para No.43 Page 35 of Special Audit Report for the year 2000-01; Irregular Drawal of Rs.157,802/- Out of Funds During 1993-94.**
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752. **Para No.44 Pages 35 & 36 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.90,925 Out of English Seminary and Psychology Fund During 1993-94.**
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4.9.2007 Audit observed that the Department did not produce the requisite record relating to Govt. Murray College Sialkot in support of Departmental contention.

The paras were referred to the Secretary Education for appropriate action and **paras were kept pending.**

Bahauddin Zakariya University, Multan

Audit Paras (Works) for the year 2000-01

753. **Para No.1.1 Page 4 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.232 Million.**
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4.9.2007 The Department explained that non-scheduled rate of Rs.200 P. Sft was approved by the competent authority.

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

754. **Para No.1.2 Pages 4 & 5 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.092 Million.**
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4.9.2007 The Department explained that item had been paid in accordance with the sanctioned estimate & rate analysis sanctioned by the competent authority.

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

755. **Para No.1.3 Page 5 of Special Audit Report for the year 2000-01; Overpayment of Rs.1.224 Million.**
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4.9.2007 The Department explained that the rate analysis was based on actual work to be done and no extra item had been taken / paid. Moreover, the detailed estimate had been technically sanctioned by the competent authority.

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

**756. Para No.1.4 Page 6 of Special Audit Report for the year 2000-01;
Overpayment of Rs.0.285 Million.**

4.9.2007 The Department explained that a committee had been constituted to investigate the issue by the Vice Chancellor & outcome of request would be submitted to Audit.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

**757. Para No.1.5 Pages 6 & 7 of Special Audit Report for the year 2000-01;
Overpayment of Rs.0.111 Million.**

4.9.2007 The Department explained that the RCC and brick work had been carried out accordingly measured in MB and paid to the contractor correctly.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

**758. Para No.1.6 Page 7 of Special Audit Report for the year 2000-01;
Overpayment of Rs.0.466 Million.**

4.9.2007 The Department explained that the excavation of foundation, as wrongly pointed out by the Audit had been physically been executed at site and accorded in MB No.440 at page 3&4, whereas the entries of PCC and DPC had been recorded at page 9,22 to 26 respectively. No excessive entries of brick masonry for which no execution PCC & DPC were measured in MB had been recorded and paid to the contractor and no excess payment was involved.

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

**759. Para No.1.7 Page 8 of Special Audit Report for the year 2000-01;
Overpayment of Rs.0.524 Million.**

4.9.2007 The Department explained that the filling of pits curing in the alignment of walkways were watered and compacted for settlement of earth to enable the contraction of walkways. Practically it was done accordingly at site & less payment was made to contractor. There was no loss to Government exchequer.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

760. Para No.1.8 Pages 8 & 9 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.091 Million.

4.9.2007 The Department explained that in order to protect the walls and floors from settlement and moisture the vertical DPC & Bitumen coating was provided as per site requirement and the same had been taken in the technical sanctioned estimate duly approved by the competent authority. Hence no over payment was involved.

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

761. Para No.1.9 Page 9 of Special Audit Report for the year 2000-01; Overpayment of Rs.1.143 Million.

4.9.2007 The Department explained that the facts of the work was that the measurement was taken after the dressing and watering of earth for establishing lawn & parks in Bahauddin Zakariya University Multan area and no loose measurement was taken. Hence the factor of 12/14 was not applicable in this case.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

762. Para No.1.10 Pages 9 & 10 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.071 Million.

4.9.2007 The Department explained that filling in trenches and under the floors of walkways was done with suitable earth brought from outside source to avoid settlement at the latest stage.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

763. Para No.1.11 Pages 10 & 11 of Special Audit Report for the year 2000-01; Overpayment of Rs.1.799 Million.

4.9.2007 The Department explained that the actual quantity of steel worked out from the relevant drawing of the building was quite in accordance with that quantity which had physically been laid at site of work and measured recorded in the measurement book accordingly.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

764. Para No.1.12 Page 11 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.378 Million.

4.9.2007 The Department explained that engineer incharge was competent to change the specification.

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

765. Para No.1.13 Pages 11 & 12 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.047 Million.

4.9.2007 The Department explained that no incorrect calculation of rate was involved and the contractor had been paid rightly as per actual item of work done at site, therefore, no excess payment had been made.

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

766. Para No.2.1 Page 12 of Special Audit Report for the year 2000-01; Unauthentic Payment of Rs.0.263 Million.

4.9.2007 The Department explained that the Departmental contention had been verified by the Audit from supporting record.

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

767. Para No.3.1 Pages 13 & 14 of Special Audit Report for the year 2000-01; Overpayment of Rs.2.632 Million.

4.9.2007 The Department explained that the lowest tender of M/S NCL Islamabad at a premium of 29% above S.O.R. 1991 accepted by the competent authority was quite genuine and on lower side as compared to the premia allowed by Pak PWD Govt. of Pakistan.

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

768. Para No.3.2 Page 14 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.344 Million.

4.9.2007 The Department explained that the item of work had been carried out as per instructions of the consultant and the payment of work done had been made in accordance with the provision of Pak PWD Schedule 1991 after getting the requisite approvals from the competent authority. As such no violation in any way had been made.

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

769. Para No.3.3 Page 15 of Special Audit Report for the year 2000-01; Loss of Rs.8.530 Million.

4.9.2007 The Department explained that the lowest tender of M/S NCL Islamabad at a premium of 29% above S.O.R. 1991 accepted by the competent authority was quite genuine and on lower side as compared to the premia allowed by Pak PWD Govt. of Pakistan.

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

770. Para No.3.4 Pages 15 & 16 of Special Audit Report for the year 2000-01; Loss of Rs.6.132 Million Due to Non-Recovery of Electricity Charges.

4.9.2007 The Department explained that responsibility against the accused officers was imposed and they were dismissed from services. But were reinstated as per decision of Punjab Services Tribunal. Moreover fresh enquiry was held as per Punjab Services Tribunal decision and the accused were exonerated.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

771. Para No.3.5 Pages 16 & 17 of Special Audit Report for the year 2000-01; Irregular Award of Work of Rs.136.183 Million Without Administrative Approval and Technical Sanction.

4.9.2007 The Department explained that a committee had been constituted to investigate the issue by the Vice Chancellor & outcome of request would be submitted to Audit.

The Department was directed to get the facts verified by the Audit within 30 days and **para was kept pending.**

772. Para No.3.6 Page 17 of Special Audit Report for the year 2000-01; Unjustified Payment of Rs.0.119 Million.

4.9.2007 The Department explained that the detailed estimate had been revised technically sanctioned.

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

773. Para No.3.7 Pages 17 & 18 of Special Audit Report for the year 2000-01; Loss of Rs.6.881 Million to Government by Utilizing Extra Contingency.

4.9.2007 The Department explained that Govt. of Pakistan S.O.R. 1991 of Pak PWD was adopted in place of S.O.R 1979 Govt. of Punjab where rules regarding of construction work remained unchanged i.e. rules of Government of Punjab remained in vogue.

 The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

774. Para No.3.8 Page 18 & 19 of Special Audit Report for the year 2000-01; Loss of Rs.3.563 Million Due to Adoption of Rich Specifications.

4.9.2007 The Department explained that the payment to the contractor was made in line with approved enhancement as per SOR, 1991 rates with accepted premium. Hence no excess payment was involved.

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

775. Para No.3.9 Pages 19 & 20 of Special Audit Report for the year 2000-01; Loss of Rs.7.500 Million.

4.9.2007 The Department explained that the canteens were not allotted to generate funds for the University rather the important factor was to facilitate the students by providing good quality food and other facilitates with minimum price for welfare of the students.

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

776. Para No.3.10 Page 20 of Special Audit Report for the year 2000-01; Irregular Award of Work Valuing Rs.15.840 Million.

4.9.2007 The Department explained that a committee had been constituted by the Vice Chancellor to investigate the matter. Outcome of the enquiry would be communicated to Audit in due course of time.

 After detailed discussion, **the Committee settled the para.**

777. Para No.3.11 Page 21 of Special Audit Report for the year 2000-01; Irregular/Excess Expenditure of Rs.7.099 Million Over and Above the Approved PC-I.

4.9.2007 The Department explained that the case for revision of scheme was being prepared for submission to the competent forum.

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

778. Para No.4.1 Page 22 of Special Audit Report for the year 2000-01; Irregular Payment of Rs.0.364 Million.

4.9.2007 The Department explained that the contractor brought the fans/exhaust fans at site 75% of market rate was paid as per procedure and rule.

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

779. Para No.5.1 Pages 22, 23 & 24 of Special Audit Report for the year 2000-01; Unjustified enhancement of Scope of Work Resulting in Extra Burden on Department of Rs.6.123 Million.

4.9.2007 The Department explained that a committee had been constituted to investigate the matter.

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

Audit Paras (SAP) for the year 2000-01

780. Annex-1 Pages 13 to 62 of SAP Financial Audit Report for the year 2000-01; Cases of Frauds, Misuse and Theft Rs.44.196 Million.

Sr.No.1 Deputy DEO (W), Cahkwal – Rs.1.324 Million.

781. Sr.No.10 Dy. DEO(M), Layyah – Rs.0.087 Million.

782. Sr.No.21 Dy DEO(W), Layyah – Rs.0.088 Million.

783. Sr.No.23 Dy DEO(W), Pak Pattan – Rs.0.305 Million.

784. Sr.No.32 Dy DEO(M), Nankana Sahib – Rs.0.138 Million.

14.7.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

785. Sr.No.2 Dy. DEO(M), Gujranwala – Rs.0.042 Million.

5.4.2006 Audit had pointed out that articles were purchased and not accounted for in stock register.

The Department explained that all the stock entries were available in the record.

The Department was directed to get the record verified by Audit within 30 days and para was kept pending.

6.7.2007 The Department explained that the relevant record was available for Audit verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification of relevant record.**

786. **Sr.No.3 Deputy DEO (M), Lodhran – Rs.0.016 Million.**

3.4.2006 Audit had pointed out that the stationery was purchased at rates higher than the rates quoted which caused a loss of Rs.15,587/- to public exchequer.

The Department explained that Departmental contention had been verified by Audit from supporting record.

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

14.7.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

787. **Sr.No.4 Dy. DEO(W), Bahawalpur – Rs.0.464 Million.**

3.4.2006 Audit had pointed out that the lady teacher was appointed as PTC on *Adhoc* basis for six month after that no regularization or fresh appointment was made.

The Department explained that the facts had been verified by Audit from supporting record.

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

788. **Sr.No.5 Deputy DEO (W), Bahawalpur – Rs.0.199 Million.**

3.4.2006 Audit had pointed out that Mst. Rafia Khurshid Ex-PTC teacher was appointed on the basis of bogus certificates from 10-5-1993 and her appointment was declared bogus by the Army Survey Team.

The Department explained that as a result of Departmental inquiry, a case had been registered with the Anti-Corruption Establishment, Bahawalpur during 2004 which was under process.

After detailed discussion, the Committee was not satisfied and decided to refer the para for detailed examination to the following sub-Committee already constituted for examining certain other audit paras for the year 1998-99:

Sardar Muhammad Yousaf Khan Lagari MPA, PP-246 (Convener)

4.7.2007 The Department explained that the para was discussed by the Sub-Committee-VI in its meeting held on 3rd & 11th August 2006, and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VI of the PAC-I.

The para was kept pending.

789. Sr.No.6 Dy DEO(W) Gujrat – Rs.0.030 Million.

15.7.2006 Audit had pointed out that no FIR was lodged and no responsibility was fixed.

The Department explained that some goods related to the personal goods of the teacher were stolen, it did not relate to the Stock of Government Girls Primary School Dhudra Gharbi. Moreover, as far as item II was concerned, the main gate of Government Girls Elementary School Chak Miran was stolen which was Government Property and its report was made to the Police Department vide FIR No.56831 dated 15-11-2002.

On the recommendation of Audit, item I was settled and item II was settled subject to verification write off loss of main Gate by the competent authority.

5.7.2007 The Department explained that as per direction of PAC, the case of write off Rs.27,000/- was being initiated.

The Department was directed to get the loss written off by the competent authority and **para was kept pending.**

790. Sr. No.7 Deputy DEO (M), Ferozewala – Rs.0.334 Million.

14.12.2009 The Department stated that the expenditure in each School was less than Rs.40,000/- which was verified by Audit that the expenditure up to Rs.40,000/- was not to be audited.

The Committee directed/recommended that a performa for stock entry or instruction regarding adoption of procedure may be issued by Education Department.

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

791. **Sr.No.8 Dy DEO(M) Ferozewala – Rs.0.151 Million.**

792. **Sr.No.51 Dy DEO(W) Kamoke – Rs.0.077 Million.**

793. **Sr.No.73 Dy DEO(W) Kahuta – Rs.0.356 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and **paras were kept pending.**

794. **Sr.No.9 Dy DEO(M) Ferozewala – Rs.0.034 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

795. **Sr.No.11 Dy DEO(M) Isa Khel – Rs.2.393 Million.**

796. **Sr.No.41 Dy DEO(M) Bhakkar – Rs.0.037 Million.**

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and paras were settled subject to verification of relevant record.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

The explanation of the Department was accepted and **paras were settled.**

797. **Sr.No.12 Deputy DEO (M), Isa Khel – Rs.0.023 Million.**

3.4.2006 Audit had pointed out that tuition fee of Rs.22,770/- though realized in due course from students was not deposited into Government Treasury.

The Department explained that recovery of Rs.22,770/- had been verified by Audit from supporting record.

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

798. **Sr.No.13 Dy. DEO(M), Isa Khel – Rs.0.024 Million.**

4.4.2006 Audit had pointed out that neither the amounts were found entered in the bank pass book nor in the cash books maintained for SMC grants.

The Department explained that the amounts had been entered in the relevant pass book which was available for verification of Audit.

The Department was directed to get the record verified by Audit at the earliest and **para was settled subject to verification** of relevant record.

799. **Sr.No.14 Dy. DEO(M), Sialkot – Rs.0.041 Million.**

5.4.2006 Audit had pointed out that school building was misused by the Health Club.

The Department explained that the District Education Officer Sialkot had permitted the health club for functioning after the school classes were over, in the public interest.

The Department was directed to hold an inquiry and take appropriate action under rules and para was kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

800. **Sr.No.15 Dy DEO(M) Hasilpur – Rs.0.027 Million.**

15.7.2006 Audit had pointed out that amount had not been taken into cash book of the said fund nor vouched account of the same was produced.

The Department explained that recovery of Rs.27,200/- had been effected and verified by Audit.

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

801. Sr.No.16 Dy. DEO(M), Sheikhpura – Rs.0.078 Million.

5.4.2006 Audit had pointed out that personal scale was awarded to the teacher without possessing higher qualification.

The Department explained that recovery of Rs.78,813/- had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of recovery.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

802. Sr.No.17 Dy. DEO(W), Gujranwala – Rs.0.723 Million.

803. Sr.No.24 Dy. DEO(M), Pakpattan – Rs.0.266 Million.

804. Sr.No.31 Dy. DEO(M), Arifwala – Rs.0.104 Million.

805. Sr.No.49 Dy. DEO(M), Mandi Bahau Din – Rs.2.714 Million.

806. Sr.No.50 Dy. DEO(W), Kamoke – Rs.0.075 Million.

807. Sr.No.60 Dy. DEO(W), Wazirabad – Rs.0.198 Million.

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

808. Sr.No.18 Dy. DEO(M), Kehror Pacca – Rs.1.411 Million.

809. Sr.No.19 Dy. DEO(M), Kehror Pacca – Rs.0.055 Million.

810. Sr.No.44 Dy. DEO(M), Sargodha – Rs.0.051 Million.

811. Sr.No.77 Dy. DEO(W), Sargodha – Rs.0.036 Million.

812. Sr.No.79 Dy. DEO(M), Bhalwal – Rs.0.013 Million.

813. Sr.No.80 Dy. DEO(M), Bhalwal – Rs.0.018 Million.

4.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

814. Sr.No.20 Dy. DEO(W), Layyah – Rs.0.195 Million.

5.4.2006 Audit had pointed out that 2 lady teachers had been drawing salaries simply on bogus LPCs whereas they were not appointed properly by the competent authority.

The Department explained that Mst. Tasleem Akhtar OT was appointed as untrained teacher. She was transferred to D.G. Khan and her LPC duly verified by the DAO Rajanpur as well as the DEO(EE) Rajanpur was available. Moreover Mst. Fahmeeda Kausar was appointed as OT properly DRC Muzaffargarh. She was transferred to District DG Khan and her LPC duly verified by the DEO and DAO Muzaffargarh was available.

The para was referred to Sub-Committee headed by Sardar Muhammad Yousaf Khan leghari MPA for examination & report to PAC and para was kept pending.

4.7.2007 The Department explained that the para was discussed by the Sub-Committee-VI in its meeting held on 3rd & 11th August 2006, and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VI of the PAC-I.

The **para was kept pending.**

815. Sr.No.22 Dy. DEO(W), Pakpattan – Rs.0.026 Million.

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

816. Sr.No.25 Dy. DEO(M), Kasur – Rs.3.793 Million.

5.4.2006 Audit had pointed out that 30 teachers were appointed in February, 1997 and were subsequently removed from service due to their appointment having been proved as fake by the scrutiny committee.

The Department explained that after fulfilling the legal/ procedural requirement, removed the teachers from service. They were paid salary for the period they performed duty.

The Department was directed to get the matter regularized with the sanction of the Finance Department and para was settled subject to regularization by the Finance Department.

5.7.2007 The Department explained that as per direction of PAC, the case for regularization had been submitted to the Department vide memo No.1321 / B-I dated 15-05-2007. The final position would be intimated later on.

The Department was directed to call the concerned Officer for attending PAC meeting to be held on 13-7-2007 and para was kept pending.

13.7.2007 The Department explained that teachers were paid salary for the period they performed duty, in the light of decision of Lahore High Court, in like matters. Moreover, the then authority Mr. Ahmad Hassan who after a thorough proceeding into the matters was declared absolved into the matter by the Department, had retired from service.

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

817. **Sr.No.26 Dy. DEO(W), Kasur – Rs.0.111 Million.**

5.4.2006 Audit had pointed out that after the expiry of leave the teacher did not join the duty upto May 2001. Attendance Register was prepared for the said period and salary was drawn.

The Department explained that the teacher concerned and Headmistress concerned had given an under taking on Judicial paper that claim was correct/ genuine. The relevant record had also been verified. No bogus record and attendance register was prepared.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that sanctioning of leave and drawing and disbursing powers were two different authorities i.e. District Education Officer (W-EE) Kasur and Deputy District Education Officer (W-EE) Tehsil Kasur respectively. Her claim of salaries for the period from 01-01-1999 to 31-08-2001 was passed, drawn and disbursed late due to late sanction of leave as District Accounts Officer, Kasur was not ready to pass the bill unless and until the leave period was decided. The teacher concerned and Headmistress Concerned had given an under taking on Judicial paper that claim was correct/genuine. The relevant record had also been verified. No bogus record and attendance register was prepared.

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

818. **Sr.No.27 Dy. DEO(W), Jaranwala – Rs.0.040 Million.**

5.4.2006 Audit had pointed out that neither the tats were purchased nor the amount was refunded to the Primary / Middle Schools concerned.

The Department explained that the EDO (Edu) as well as DCO Jhang had been requested to initiate disciplinary action against Mst. Farkhanda Baloch.

The Department was directed to finalize the inquiry at the earliest and effect the requisite recovery and **para was settled subject to verification of recovery.**

819. Sr.No.28 Dy DEO(W) Choa Saidan Shah – Rs.0.326 Million.

820. Sr.No.34 Dy DEO(W) Shaikhupura – Rs.13.00 Million.

15.7.2006 The Department explained that the matter was of serious nature so that an inquiry officer had been appointed to probe into the matter and fix responsibility.

The paras were referred to the Sub-Committee headed by Sardar Muhammad Yousaf Khan Leghari MPA for examination and report to the PAC-I and paras were kept pending.

4.7.2007 The Department explained that the paras were discussed by the Sub-Committee-VI in its meeting held on 3rd & 11th August 2006, and paras were kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VI of the PAC-I.

The paras were kept pending.

821. Sr.No.29 Dy DEO(W) Choa Saidan Shah – Rs.0.402 Million.

15.7.2006 Audit had pointed out that the 4 teachers had been declared bogus/ fraudulent by the scrutiny team.

The Department explained that Executive District Officer (Education) Chakwal had ordered probe enquiry into the matter. The lady teachers filed a writ petition in the Lahore High Court Rawalpindi Bench.

The para was kept pending being subjudice.

6.7.2007 The Department explained that the matter was subjudice and would be initiated after its final decision.

The para was kept pending being subjudice.

822. Sr.No.30 Dy. DEO(W), Bhakkar – Rs.0.153 Million.

5.4.2006 Audit had pointed out that store items purchased were not taken in stock as required under Rule 15.7 of PFR Vol.I.

The Department explained that stock entries/ vouchers/ SMC approval for the expenditure in the concerned schools were available.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

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

823. Sr.No.33 Dy DEO(W) Sheikhpura – Rs.0.250 Million.

15.7.2006 Audit had pointed out that miss Najma Naheed, Teacher managed to get Rs.250,000/- out of SMC grant with the collaboration of the staff of the Department irrespective of the fact that she was neither Head Mistress, nor incharge of the school.

The Department explained that an enquiry had already been conducted by the DEO Sheikhpura regarding formation of bogus school council. In the probe report of Enquiry Officer as proposed various penalties against the officer / Officials and matter had also been reported to the higher authorities.

The Department was directed to finalize the inquiry within 60 days and **para was kept pending.**

824. Sr.No.35 Divisional Special Education Officer, Multan – Rs.0.006 Million.

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

825. Sr.No.36 Dy DEO(W) Mankera – Rs.0.053 Million.

826. Sr.No.68 Dy DEO(W) Rawalpindi – Rs.0.025 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and paras were kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

827. Sr No.37 Govt. College of Elementary Teachers (M), Sahiwal – Rs.0.041 Million.

14.7.2006 Audit had pointed out that the principal drew House Rent Allowance of Rs.41,436/-during 1-5-1999 to 31-1-2001 period to which he was not entitled.

The Department explained that the competent authority allowed Mr. Manzoor Aleem SS (Arabic) to reside in Principal residence from 1-7-97 to 3-4-2000. During the period 1-11-2000 to 31-1-2001, the residence remained vacant so far, the amount relating to said period amounting to Rs.10,332/- had been refunded by the Principal.

On the statement of secretary that Challan of recovery deposited was genuine, the **para was settled.**

828. Sr.No.38 Dy DEO(W) Khairpur Tamewali – Rs.0.148 Million.

829. Sr.No.53 Dy DEO(M) Kamoke – Rs.0.111 Million.

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and **paras were settled subject to verification** of relevant record.

830. Sr.No.39 Dy DEO(W) Karror Pacca – Rs.0.061 Million.

15.7.2006 Audit had pointed out that amount had been drawn showing fictitious payments and claims.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

831. **Sr.No.40 Dy DEO(W) Karror Pacca – Rs.1.947 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

832. **Sr.No.42 Dy. DEO(W), Attock– Rs.0.033 Million.**

4.4.2006 Audit had pointed out that the use of two vehicles by DEO (W) EE Attock could not be justified and was held unauthorized / irregular.

The Department explained that the para had already been settled by the SDAC in its meeting held on 20-5-2003. Moreover, the officer concerned was holding of additional charge of the post of DDEO (W-EE) Attock by the DEO (W-EE) Attock.

Audit observed that the contention of the Department was not tenable due to touring during summer vacation.

The Department was directed to hold an inquiry and para was kept pending.

5.7.2007 The Department explained that the DEO (W-EE) Attock was holding the additional charge of Deputy District Education Officer (W) Attock. The journey was made officially in the public interest. The para had already been settled by the SDAC in its meeting held on 20-05-2003.

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

833. **Sr.No.43 Dy DEO(W), Nankana – Rs.0.324 Million.**

14.7.2006 Audit had pointed out that the appointment of the PTC teachers of various Government Girls E/M School, Community Schools & P/Schools were declared, as bogus by the competent authority.

The Department explained that the Departmental contention in respect of Mst. Nagis Sultana, Mst. Shabbana Riffat and Mst Farhat Yousaf had been verified by Audit from supporting record. Moreover, the remaining teachers were reinstated by the competent authority because they did not fall in the category of bogus appointments.

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

834. **Sr.No.45 Dy. DEO(W), Phalia – Rs.0.132 Million.**

835. **Sr.No.56 Dy. DEO(W), Khanpur – Rs.0.059 Million.**

836. **Sr.No.58 Dy. DEO(W), Khanpur – Rs.0.055 Million.**

837. **Sr.No.61 Dy. DEO(M), Jhang – Rs.0.009 Million.**

838. **Sr.No.63 Dy. DEO(M), Karor – Rs.0.095 Million.**

13.7.2006 The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

839. **Sr.No.46 Dy DEO(M) Hafizabad – Rs.2.092 Million.**

840. **Sr.No.48 Dy DEO(W) Kharian – Rs.0.616 Million.**

841. **Sr.No.74 Dy DEO(M) Noshera Virkan– Rs.0.133 Million.**

842. **Sr.No.75 Dy DEO(M) Noshera Virkan – Rs.0.522 Million.**

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the paras were kept pending and constituted the following Sub Committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA (PP-199) | Member |

4.7.2007 The Department explained that the paras were discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and paras were kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The **paras were kept pending.**

843. **Sr.No.47 Dy DEO(M) Mianchannu – Rs.0.400 Million.**

15.7.2006 Audit had pointed out that 5 Kanal land had been snatched by Mr. Ramzan and sold out of total land of 15 Kanals and 6 marlas attributed to GES6/8R Rolta.

The Department explained that complaint had already been made to the revenue Department. Now another reminder had been written to the DDO Revenue Mian Channu.

The Department was directed to advice to District Coordination Officer to attend the meeting of Public Accounts Committee-I alongwith concerned EDO (Rev), and DO (Rev) to be held on 10-8-2006 at 10.00 a.m. in Committee Room “C” Assembly Building, Lahore and para was kept pending.

10.8.2006 The DCO Khanewal explained that the requisite land (1.4 kanal) had been got vacated and retrieved by the District Authority. Moreover, Education Department had certified accordingly.

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

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

844. **Sr No.52 Dy DEO(M) Kamoke – Rs.0.530 Million.**

15.7.2006 Audit had pointed out that Abdul Qadir PTC Teacher was appointed vide Dy. DEO Rawalpindi. As per bio-data available in service book i.e. Domicile and address he belonged to Gujranwala District.

The Department explained that the enquiry officer reported that said teacher was posted at Rawalpindi District on Administrative grounds. The pay was drawn by him for the services rendered in the relevant schools. Moreover, no fraudulent drawal of amount nor misappropriation amount was established.

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

845. Sr.No.54 Dy DEO(M) Kamoke – Rs.0.250 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the para had already been settled in the SDAC meeting held on 9 & 10 May 2003. The compliance had been made and record was available for Audit verification.

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

846. Sr.No55 Dy. DEO(M), Khanpur– Rs.0.213 Million.

4.4.2006 Audit had pointed out that no vouched account was produced.

The Department explained that the SMC record of concerned Schools were available which can be verified at any time.

The Department was directed to get the record verified by Audit at the earliest and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

847. Sr.No.57 Dy. DEO(W), Khanpur – Rs.0.160 Million.

13.7.2006 Audit had pointed out that SMC fund was misappropriated by preparing bogus bills and expenditure was made without the approval of SMC.

The Department explained that necessary sanctions of the S.M.Cs were also obtained before making payments to the concerned. Wages rates were less than the rates approved by the Government. Since these were minor repairs, estimates were approved by the SMCs as these committees were authorized by the Government to approve the estimates. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

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

848. Sr.No.59 Dy. DEO(W), Wazirabad – Rs.0.131 Million.

5.4.2006 Audit had pointed out that an amount of Rs.189,321/- was drawn from bank against which amount of Rs.58,506/- was shown expended and Rs.130,815/- in balance was still not deposited into SMC fund account.

The Department explained that an amount of Rs.58,506/- was utilized by the Members of SMC account and there was no embezzlement involved.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

849. Sr.No.62 Dy. DEO(M), Jhang – Rs.0.007 Million.

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

850. Sr.No.64 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.013 Million.

15.4.2010 The Department explained that an amount of Rs.13,090/- as workshop receipt was deposited into Government Treasury and verified by Audit.

The Committee **settled the para as recommended by Audit.**

851. Sr.No.65 Government Institute for the Blind W-Block, People Colony, Gujranwala – Rs.0.179 Million.

14.4.2010 The Department explained that the job of washing of clothes was got done by the concerned washer man as per requirement of PFR-VOL- 115-2 and bills were verified by the concerned principal/DDO as per main Dhobi register maintenance. The Audit accepted the contention of the department as the record was verified by Audit.

The Committee **settled the para.**

852. Sr.No.66 Govt. Institute for the Blind W-Block People Colony, Gujranwala – Rs.0.053 Million.

14.4.2010 The Department explained that all the payments were made according to rules and the record of purchased items was available for verification by Audit and no irregularity had been committed by the DDO.

The Committee **settled the para subject to verification** by Audit.

853. Sr.No.67 Dy DEO(W) Rawalpindi – Rs.0.080 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that there were 27 schools involved in this para. The expenditure of each school was less than Rs.40,000/-.

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

854. Sr.No.69 Dy DEO(W) Rawalpindi – Rs.0.010 Million.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

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

855. Sr.No.70 Dy. DEO(M), Kahuta – Rs.0.025 Million.

5.4.2006 Audit had pointed out that store articles were purchased but same were not accounted for in the stock registers.

The Department explained that the items were actually purchased and entered in the stock registers.

Audit observed that the contention of the Department was not tenable as entries in the stock registers were made at the time of Audit.

The Department was directed to take appropriate action and **para was kept pending.**

856. Sr.No.71 Dy. DEO(M), Gujar Khan – Rs.0.015 Million.

5.4.2006 Audit had pointed out that the schools property including main gate was stolen FIR was not shown to Audit.

The Department explained that chairs & tables were actually unserviceable and replaced with the help of SMC. The broken legs and other material was available in the school. Gate was also replaced with the help of SMC and adjusted in the price of new Gate.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

857. Sr.No.72 Dy. DEO(W), Gujar Khan – Rs.0.108 Million.

5.4.2006 Audit had pointed out that store articles were purchased but same were not accounted for in the stock registers.

The Department explained that the items were actually purchased and entered in the stock registers.

Audit observed that the contention of the Department was not tenable as entries in the stock registers were made at the time of Audit.

The Department was directed to take appropriate action and para was kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

858. Sr.No.76 Dy DEO(M), Mianwali – Rs.0.061 Million.

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

859. Sr.No.78 Dy. DEO(M), Bhalwal– Rs.0.066 Million.

4.4.2006 Audit had pointed out that Mr. Muhammad Yousaf, PTC teacher, was granted EOL w.e.f. 1-9-84 to 30-6-1986. The leave of the teacher was cancelled in 1990 after it was availed by him which was entirely against the spirit of rules.

The Department explained that according to findings of the inquiry officer, the teacher concerned resumed duty on 21-5-1986 with the permission of the competent authority at that time and requested for cancellation of un-availed portion of E.O.L. from 21-05-1986 to 30-6-1986 out of the leave already granted. His request was acceded to by

the Dy. District Education Officer (M-EE) Bhalwal (Competent Authority) and un-availed portion of E.O.L. from 21-05-1986 to 30-06-1986 was cancelled. Moreover, no undue benefit had been given to the teacher.

The Department was directed to get the record verified by Audit at the earliest and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that un-availed portion of E.O.L from 21-05-1986 to 30-06-1986 was cancelled vide Dy. District Education officer (M-EE) Bhawal order No.273 dated 3-01-90. No deviation of rules had been made. Moreover, no undue benefit had been given to the teacher.

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

860. Sr.No.81 Dy. DEO(M), Okara– Rs.0.411 Million.

4.4.2006 Audit had pointed out that Mr. Ghulam Mohy-ud-Din, A.T. was appointed on a fake/unrecognized B.A. degree.

The Department explained that matter had been taken up with the District Education Officer.

The Department was directed to hold an inquiry and take necessary action under the law/rules within 60 days.

The para was kept pending

6.7.2007 The Department explained that the degrees issued by the Deni Madars in respect of Mr.Ghulam Mohy-ud-Din at Government Elementary School 18/4-L had been again got re-verified by the Headmaster of the said school. The sand of Metric, (Shahadat-ul-Sanvia –Tul-Aama) F.A (Shahadat-ul-Snvia Khassa) B.A. (Shahdat-ul-Alia) in respect of the said teacher had been verified as correct by the concerned institution i.e. Tanzeem-ul-Madaras (Ahl-e-Sunahh Pakistan Lahore). No action/recovery was involved.

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

861. Sr.No.82 Dy DEO(W) Ferozewala– Rs.0.369 Million.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the para was kept pending and constituted the following Sub Committee for examination in

detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA (PP-199) | Member |

4.7.2007 The Department explained that the expenditure in each school was less than Rs.40,000/- which had been verified by Audit.

On the recommendation of Sub-Committee-VII of the PAC-I, the **para was settled.**

862. Sr.No.83 Dy DEO(W), Lahore Cantt. – Rs.4.425 Million.

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

863. Annex-2 Pages 63 to 111 of SAP Financial Audit Report for the year 2000-01; Cases of Overpayment Rs.28.143 Million.

Sr.No.1 Dy. DEO(M), Kamalia– Rs.0.061 Million.

4.4.2006 Audit had pointed out that Advance Increments for passing B.ED. Examination to three teachers were allowed which were not admissible in terms of letter No. SO(S-III) 4-3/98 dated 08.05.98 issued by the Government of the Punjab, Education Department.

The Department explained that the concerned teachers had challenged the recovery letters in Honorable Lahore High Court Lahore through writ petition No.9726/2002,10899/2002 and 10900/2002.

The para was kept pending being subjudice.

4.7.2007 The Department explained that as per PAC directions, the refixation of pay of the concerned teachers had been made as per rule / Supreme Court decision.

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

864. Sr.No.2 Dy DEO(M) Chakwal – Rs.0.381 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the compliance had been made and record was available for Audit verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

865. **Sr.No.3 Dy DEO(M), Talagang – Rs.0.140 Million.**

866. **Sr.No.33 Dy DEO(M), Shakar Garh – Rs.0.014 Million.**

867. **Sr.No.46 Dy DEO(M), Nankana Sahib – Rs.0.020 Million.**

868. **Sr.No.56 Dy DEO(W), Rojhan – Rs.0.015 Million.**

14.7.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

869. **Sr.No.4 Dy. DEO(W), Kamalia – Rs.0.197 Million.**

5.4.2006 Audit had pointed out that special allowance @ 300/--PM, was sanctioned to Female learning coordinators w.e.f. 1-7-95 for one year only. But the said allowance was paid upto 6/2000.

The Department explained that recovery of Rs.84100/- and Rs.27,600/- had been effected and verified by Audit. Moreover, balance amount was being recovered in installment.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

870. **Sr.No.5 Dy. DEO(M), Narowal – Rs.0.046 Million.**

871. **Sr.No.18 Dy. DEO(W), Lodhran – Rs.0.181 Million.**

872. *Sr.No.32 Dy. DEO(W), Pakpattan – Rs.0.048 Million.*
873. *Sr.No.50 Dy. DEO(W), Karror Pacca – Rs.0.161 Million.*
874. *Sr.No.55 Dy. DEO(M), Taxila – Rs.0.019 Million.*
875. *Sr.No.69 Dy. DEO(M), Minchinabad – Rs.0.079 Million.*
876. *Sr.No.71 Dy. DEO(M), Bahawalnagar – Rs.0.068 Million.*
877. *Sr.No.77 Dy. DEO(M), Kahuta – Rs.0.030 Million.*
878. *Sr.No.80 Dy. DEO(M), Rawalpindi – Rs.0.112 Million.*
879. *Sr.No.82 Dy. DEO(M), Rajanpur – Rs.0.023 Million.*

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

880. *Sr.No.6 Dy DEO(W) Faisalabad – Rs.0.127 Million.*
881. *Sr.No.54 Dy DEO(M) Dunyapur – Rs.0.062 Million.*

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and paras were kept pending.

4.7.2007 The Department explained that as per PAC directions, the refixation of pay of the concerned teachers had been made as per rule / Supreme Court decision.

The explanation of the Department was accepted and **paras were settled.**

882. *Sr.No.7 Dy DEO(M), Lodhran – Rs.0.072 Million.*

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and para was kept pending.

6.7.2007 The Department explained that as per PAC direction, the relevant record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

883. Sr. No.8 Deputy DEO (M), Gujrat – Rs.0.242 Million.

14.12.2009 The department explained that the amount already paid on the basis of advance increments should not be recovered according to the Supreme Court's Judgment dated 12-08-1999.

Finance department stated that re-fixation of pay should be got done according to court's decision. The relevant record was not produced for audit verification after re-fixation of pay from D.A.O., Gujrat.

The **para was kept pending** with the directions/recommendations that the record be submitted and D.A.O., Gujrat be summoned within 15 days.

884. Sr. No.9 Deputy DEO (W), Gujrat – Rs.0.041 Million.

14.12.2009 The Department explained that the re-fixation of pay and recovery from the D.A.O., Gujrat had been made in the light of the decision of the Supreme Court dated 12-08-1999.

The **para was settled subject to verification** of record by Audit.

885. Sr.No.10 Dy. DEO(W), Gujrat – Rs.0.038 Million.

886. Sr.No.74 Dy. DEO(W), Taxila – Rs.0.014 Million.

887. Sr.No.78 Dy. DEO(M), Gujar Khan – Rs.0.056 Million.

13.7.2006 The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

888. Sr No.11 Dy DEO(W) Gujrat – Rs.0.109 Million.

15.7.2006 Audit had pointed out that the purchase of stationery was made at higher than market rates.

The Department explained that tender notice was published in the news paper. Tender were opened in the presence of bidders and the supply order was given to the lowest bidder. The entire purchase of stationary articles had been made by the approved purchase committee after observing all codal formalities. Moreover, the para was also settled by the SDAC in its meeting held on 16.5.2003.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

889. Sr.No.12 Dy. DEO(M), Shahpur – Rs.0.305 Million.

5.4.2006 Audit had pointed out that qualification of Primary School Teacher was FA/ FSc with Primary Teacher certificate from a recognized institute. 46 Primary School Teachers were appointed in BPS-7. Thereafter BPS-9 was granted on the basis of same qualification of FA/FSc on individual basis.

The Department explained that the award of BPS-9 to PTC teacher was also examined by the Finance Department vide Notification No. FD (PC) 19-1/89 (BT-II) dated 01-09-2001 clarifying that PTC teachers having qualification of F.A /F.Sc eligible for BPS-9. Moreover, appointment made and the award of BPS-9 to PTC teachers was in accordance with law and policy framed by the Government. No. Irregularity had been committed.

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

890. Sr.No.13 Dy. DEO(W), Shahpur– Rs.0.446 Million.

4.4.2006 Audit had pointed out that 66 teachers having qualification FA/FSc were appointed as PTC teachers in BPS-7. There after BPS-9 was granted on the basis of same qualification of FA/ FSc on individual basis.

The Department explained that at the time of appointment they were F.A (2nd Division) and was eligible for the BS-9.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the para was settled.

891. Sr.No.14 Dy DEO(M), Layyah – Rs.0.065 Million.
892. Sr.No.16 Dy DEO(W), Lodhran – Rs.0.011 Million.
893. Sr.No.17 Dy DEO(W), Lodhran – Rs.0.082 Million.
894. Sr.No.21 Dy DEO(W), Mailsi– Rs.0.725 Million.
895. Sr.No.29 Dy DEO(M), Kehror Pacca – Rs.0.059 Million.
896. Sr.No.43 Deputy DEO (M), Noor Pur Thal– Rs.0.061 Million.
897. Sr.No.72 Deputy DEO(M), Bahawalnagar – Rs.0.109 Million

14.7.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

898. Sr.No.15 Dy DEO(M) Layyah – Rs.0.013 Million.
899. Sr.No.76 Dy DEO(W) Rawalpindi – Rs.0.176 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and paras were kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

900. Sr.No.19 Dy. DEO(M), Sheikhpura – Rs.0.020 Million.
901. Sr.No.23 Dy. DEO(W), Sialkot – Rs.0.544 Million.
902. Sr.No.79 Dy. DEO(W), Gujar Khan – Rs.0.123 Million.

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

903. **Sr.No.20 Dy DEO(M), Sheikhpura – Rs.0.013 Million.**

904. **Sr. No.81 Dy DEO(M), Rajanpur – Rs.0.040 Million.**

905. **Sr.No.83 Dy DEO(M), Rajanpur – Rs.0.027 Million.**

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and **paras were settled subject to verification** of relevant record.

906. **Sr.No.22 Dy DEO(W), Mailsi – Rs.3.416 Million.**

907. **Sr.No.36 Dy DEO(W), Kasur – Rs.3.033 Million.**

908. **Sr.No.37 Dy DEO(W), Kasur– Rs.0.061 Million.**

909. **Sr.No.38 Dy DEO(W), Kasur – Rs.1.726 Million.**

14.7.2006 The Department explained that the appointments of PTC Teachers were made one day before issuance of circular letter i.e. 11-2-1997 vide Notification No.SOR-III-I-20/95 dated 12-2-1997. Moreover, the award of BPS-9 to PTC teacher was also examined by the Finance Department vide Notification No.FD(PC) 19-1/89(BT-II) dated 01-09-2001 clarifying that PTC teachers having qualification of F.A/F.Sc were eligible for BPS-9.

The Department was directed to get the matter regularized from the Finance Department and **paras were kept pending.**

910. **Sr.No.24 Dy. DEO(M), Mailsi– Rs.1.474 Million.**

4.4.2006 Audit had pointed out that qualification of Primary School Teacher was FA/ FSc with Primary Teacher certificate from a recognized institute. On 11-2-97 Primary School Teachers were appointed on the basis of Martic + Primary Teacher Certificate in BPS-7 and grade 9 was awarded to same teacher as personal to them who held the qualification of FA/FSc + existing prescribed professional training.

The Department explained that the award of BPS-9 to PTC teacher was also examined by the Finance Department vide Notification No. FD(PC) 19-1/89 (BT-II) dated 01-09-2001 clarifying that PTC teachers having qualification of F.A /F.Sc were eligible for BPS-9. Moreover , appointment made and award of BPS-9 to PTC teachers was in

accordance with law and policy framed by the Government. No. Irregularity had been committed.

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

911. **Sr.No.25 Dy DEO(W), Gujranwala – Rs.0.199 Million.**

912. **Sr.No.47 Dy DEO(M), Jampur – Rs.0.035 Million.**

913. **Sr.No.62 Dy DEO(W), Fateh Jang – Rs.0.188 Million.**

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and paras were settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the **paras were settled.**

914. **Sr.No.26 Dy DEO(M), Khushab – Rs.0.839 Million.**

14.7.2006 The Department explained that the appointments of PTC Teachers were made one day before issuance of circular letter i.e. 11-2-1997 vide Notification No.SOR-III-I-20/95 dated 12-2-1997. Moreover, the award of BPS-9 to PTC teacher was also examined by the Finance Department vide Notification No.FD(PC) 19-1/89(BT-II) dated 01-09-2001 clarifying that PTC teachers having qualification of F.A/F.Sc were eligible for BPS-9.

The Department was directed to get the matter regularized from the Finance Department and para was kept pending.

5.7.2007 The Department explained that in the compliance of PAC direction, a case for regularization was sent to the Department vide No. 2271 dated 15-08-2006 which was received back with some observations. After doing needful, again this case had been sent vide No.401 dated 30-04-2007 through proper Channal. The decision was awaited and would be intimated when finalized.

The Department was directed to get matter regularized from the Finance Department and **para was settled subject to regularization.**

915. **Sr.No.27 Dy. DEO(M), Kehror Pacca – Rs.0.250 Million.**

4.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

916. **Sr.No.28 Dy DEO(M), Kehror Pacca – Rs.0.088 Million.**

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and para was kept pending.

4.7.2007 The Department explained that five teachers were appointed. On verification of record, later on certificates were found bogus. A detailed enquiry was held and received by the authority. The accused were afforded opportunity of personal hearing for dispensation natural justice, under the rules. After completion of prescribed process, termination orders were issued.

The Department was directed to get case registered against the responsible who submitted bogus certificates under intimation to the PAC Secretariat and **para was kept pending.**

917. **Sr.No.30 Dy. DEO(W), Shakargarh – Rs.0.030 Million.**

918. **Sr.No.44 Dy. DEO(M), Taunsa Sharif – Rs.0.026 Million.**

919. **Sr.No.45 Dy. DEO(M), Taunsa Sharif – Rs.0.046 Million.**

920. **Sr.No.51 Dy. DEO(W), Attock – Rs.0.116 Million.**

921. **Sr.No.53 Dy. DEO(M), Sargodha – Rs.0.006 Million.**

922. **Sr.No.58 Dy. DEO(W), Taunsa Sharif – Rs.0.015 Million.**

923. **Sr.No.59 Dy. DEO(W), Bhalwal – Rs.0.007 Million.**

924. **Sr.No.61 Dy. DEO(W), Bhalwal – Rs.0.038 Million.**

925. **Sr.No.63 Dy. DEO(W), Feteah Jang – Rs.0.180 Million.**

926. **Sr.No.85 Dy. DEO(W), Sargodha – Rs.0.027 Million.**

927. **Sr.No.89 Dy. DEO(M), Bhalwal – Rs.0.0169 Million.**

928. **Sr.No.91 Dy. DEO(M), Kallur Kot – Rs.1.507 Million.**

929. **Sr.No.96 Dy. DEO(M), Okara – Rs.1.267 Million.**

4.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

930. **Sr.No.31 Dy DEO(M), Attock – Rs.0.036 Million.**

931. **Sr.No.66 Dy DEO(W), Rajanpur – Rs.0.087 Million.**

14.7.2006 Audit had pointed out that no advance increments would be admissible to EST/OT (B-14) Teachers on acquiring higher qualification B.ED. MA. But scrutiny of service books revealed that SV teachers (B-14) had been granted advance increments on acquiring higher qualification of B.ED, MA.

The Department explained that the Government of the Punjab, Education Department had protected the double benefit of advance increments in addition to award of higher scale. Moreover, the Honorable Supreme Court vide their judgment dated 12-8-99 had also clarified that the amount already paid on the basis of advance increments, was not recoverable.

The explanation of the Department was accepted and **paras were settled.**

932. **Sr.No.34 Dy. DEO(M), Kasur– Rs.1.024 Million.**

933. **Sr.No.52 Dy. DEO (M), Sargodha– Rs.0.007 Million.**

4.4.2006 Audit had pointed out that teachers were appointed as PTC and awarded BPS-9 being FA after 01-2-1997 which was quite irregular.

The Department explained that there was no restriction to award BPS-9 to those PTC teachers who possessed the qualification of F.A/ F.Sc in 2nd Division plus existing prescribed professional training.

The Department was directed to get the facts verified by Audit at the earliest and paras were settled subject to verification of relevant record.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

934. Sr.No.35 Dy. DEO(W), Kasur – Rs.0.220 Million.

13.7.2006 Audit had pointed out that 20 PTC Teachers in BPS-7 were awarded BPS-9 on the basis of higher qualification of FA 2nd Division.

The Department explained that the appointments of PTC Teachers was made one day before issuance of circular letter i.e. 11-2-1997 vide notification No.SOR-III-I-20/95 dated 12-2-1997.

The Audit observed that two lady Teachers out of 20 had been granted two advance increments incorrectly.

The Department was directed to get the matter regularized from the competent authority and **para was kept pending.**

935. Sr.No.39 Dy DEO(W) Choa Saidan Shah – Rs.0.293 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the recovery had been effected and deposited into Government Treasury.

On the statement of the Secretary Education that the said amount had been deposited into Government Treasury, the **para was settled.**

936. Sr.No.40 Dy. DEO(W), Khushab – Rs.0.433 Million.

5.4.2006 Audit had pointed out that BPS-9 was granted for the same qualification of F.A /F.Sc on individual basis. As the FA/FSc was the basic qualification for the post of PTC in BPS-7 w.e.f. 1-2-97.

The Department explained that soon after the appointments were made Govt. of the Punjab, Education Department Notification No. PA/D.S (S) Micx/97 dated

12-03-1997 came into force enhancing the qualification for the post of PTC from Matric to FA/FSc. This notification was not applicable to appointments made in the light of advertisement. PTC teachers having qualification of F.A/FSc. were eligible for BPS-9 vide notification No.FD(PC) 19-1/87 (P-II) dated 01-09-2001.

The Department was directed to get the matter regularized with the sanction of the competent authority and **para was kept pending.**

937. Sr.No.41 Dy DEO(W) Bhakkar – Rs.0.022 Million.

15.7.2006 Audit had pointed out that Mst. Khadija Bibi that appointed as PET (untrained) in BPS-9. She had not improved her professional qualification required for PET.

The Department explained that the amount under objection had been recovered and deposited in to Government Treasury and verified by Audit.

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

938. Sr.No.42 Dy. DEO(M), Noor pur Thal – Rs.0.150 Million.

5.4.2006 Audit had pointed out that candidates having matric PTC qualification against Disabled quota were appointed as PTC Teachers in BPS-7.

The Department explained that a case was sent to the Finance Department for regularization.

The Department was directed to get the regularization/writer off by the competent authority and para was settled subject to regularization /write off by the competent authority.

5.7.2007 The Department explained that the Officer namely Haji Bashir Ahmad Jahmat who recruited disable below qualification teachers had died. The teachers had been paid for the period they actually served, hence no recovery became due.

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

939. Sr.No.48 Dy DEO(M) Jampur – Rs.0.012 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and paras were kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

940. **Sr.No.49 Dy. DEO(W), Noor Pur Thal – Rs.0.033 Million.**

5.4.2006 Audit had pointed out that Mrs. Kalsoom Bibi was appointed as PTC against disable quota in BPS-7. The official was qualified Matric with PTC instead of FA/F.Sc with PTC.

The Department explained that Mrs. Kalsoom Bibi (Matric PTC) was appointed as PTC teacher. The pay of duty period was admissible according to direction of the High court. She had died & recovery was not possible.

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

941. **Sr.No.57 Dy. DEO (W), Taunsa– Rs.0.107 Million.**

4.4.2006 Audit had pointed out that rent of office building was disallowed out of Government contingency vide DPI (EE), Punjab, Lahore letter No.11345/B-182, dated 2.11.98.

The Department explained that due to Non-availability of official building, both the places Taunsa and Vehova, there was no other way to take building on rent.

On the statement of Administrative Secretary that there was no misappropriation, the **para was settled.**

942. **Sr.No.60 Dy. DEO (W), Bhalwal– Rs.0.045 Million.**

4.4.2006 Audit had pointed out that an amount of Rs.45,462/- had been over paid due to wrong fixation of pay.

The Department explained that the re-fixation had been rightly made and no overpayment was involved.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

943. **Sr.No.64 Dy DEO(W) Fateh Jang – Rs.0.098 Million.**

944. **Sr.No.88 Dy DEO(W) Sargodha – Rs.0.010 Million.**

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the **paras were settled.**

945. **Sr. No.65 Deputy DEO (W), Fateh Jang – Rs.0.088 Million.**

14.12.2009 The Audit pointed out that Supreme Court had stopped the recovery of irregular advance increment but irregular increments granted were not protected in future i.e. after 12-08-1999.

The Department explained that now the Government directed that where ever double benefit of advance increments and high grade had been granted to the teachers, should be protected and no recovery thereof on this account should be made.

The **para was kept pending** with directions/recommendations that opinion from Law Department should be obtained and presented in the next meeting.

946. **Sr.No.67 Principal Govt. Deaf & Defective Hearing School (Boys), Lahore – Rs.0.033 Million.**

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

947. **Sr.No.68 Principal Govt. Deaf & Defective Hearing School (Boys), Lahore – Rs.0.015 Million.**

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such paras should not be included in working papers in future.

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

948. **Sr.No.70 Dy DEO(M) Minchanabad – Rs.0.125 Million.**

949. *Sr.No.87 Dy DEO(W) Sargodha – Rs.0.006 Million.*

4.7.2007 The Department explained that as per PAC directions, the refixation of pay of the concerned teachers had been made as per rule / Supreme Court decision.

The explanation of the Department was accepted and **paras were settled.**

950. *Sr.No.73 Dy. DEO(W), Mian Channu – Rs.0.701 Million.*

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

14.7.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

951. *Sr.No.75 Dy. DEO(W), T.T Singh – Rs.0.115 Million.*

5.4.2006 Audit had pointed out that special allowance @ 300/--PM, was sanctioned to Female learning coordinators w.e.f. 1-7-95 for one year only. But the said allowance was paid upto 6/2000.

The Department explained that recovery of Rs.84100/- and Rs.27,600/- had been effected and verified by Audit. Moreover, balance amount was being recovered in installment.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

5.7.2007 The Department explained that as per direction of PAC, Rs.83,100/- had been recovered from the concerned Learning Coordinators. The remaining amount related to six retired Learning Coordinators and amount against them was Rs.30,600/-. The District Account Officer had been requested to make recovery from their pensions.

The Department was directed to get the recovery verified by Treasury Officer and **para was kept pending.**

952. *Sr.No.78 Dy DEO(M) Gujar Khan – Rs.0.056 Million.*

953. *Sr.No.84 Dy DEO(M) Rajanpur – Rs.0.015 Million.*

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and **paras were kept pending.**

954. Sr.No.86 Dy. DEO (W), Sargodha– Rs.0.102 Million.

4.4.2006 Audit had pointed out that Miss Shaheen Kausar SV & Miss Rahila Khatoon, SV were appointed as SV teachers on the basis of BA/B.Ed w.e.f.25-11-1991 & 17-2-1997 respectively later on, they were granted BPS-14 from the same dates. Thus both the teachers had obtained double benefit.

The Department explained that Mst. Raheela Khatton was awarded BPS-14 and other benefits. Moreover, Mst. Shaheen Kausar SV Teacher had never been on the Pay Roll of the School mentioned therein.

The Department was directed to get the facts verified by Audit at the earliest and para was kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

955. Sr.No.90 Dy. DEO(M), Bhalwal – Rs.0.008 Million.

5.4.2006 Audit had pointed out that advance increments to the PTC teachers in BPS-9 were irregularly allowed.

The Department explained that in the light of Government of the Punjab, Finance Department Notification No.FD/PR-13-1/2003 dated 10-02-2003, PTC teachers having the qualification of F.A. were entitled to BS-9.

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

956. Sr.No.92 Dy. DEO(M), Fateh Jang – Rs.0.101 Million.

4.7.2007 The Department explained that as per PAC directions, the refixation of pay of the concerned teachers had been made as per rule / Supreme Court decision.

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

957. Sr.No.93 Dy. DEO(W), Dunyapur – Rs.0.118 Million.

15.7.2006 Audit had pointed out that on the occasion of selection grade, if awarded between 2nd June to 30th November to staff they used option to refix their pay after allowing annual increment.

The Department explained that selection grade had been awarded on the basis of seniority cum-fitness. Employees can Opt post date their promotion selection grade for refixation of their pay if promoted/awarded selection grade between 2nd June to 30th November vide Finance Department Government of the Punjab, No.FD-SR-II-8-8-2781 dated 10-2-1987. Moreover, as far as item II was concerned, advance increments were allowed on acquiring F.A/F.Sc qualification vide Government of the Punjab Education Department notification No.SO (Confid) 1-13/90 dated 26-06-1990.

On the recommendation of Audit, item I was settled and item II was settled subject to regularization by the competent authority.

6.7.2007 The Department explained that advance increments were allowed on acquiring F.A/ F.Sc qualification vide Government of the Punjab Education Department notification No. SO (Confid) 1-13/90 dated 26-06-1990. Award of selection grade and permissibility of advance increments on having qualification of F.A/F.Sc were separate benefits. Accountant General Punjab, had also clarified admissibility of two advance increments on acquiring F.A/F.Sc qualification even after award of selection grade.

Audit had observed that recovery was required to be effected in the light of the judgment of Supreme Court of Pakistan dated 12-8-1999 after getting their pay re-fixed from the DAO Ladhnan.

The **para was kept pending.**

958. Sr.No.94 Dy DEO(W) Dunyapur– Rs.0.415 Million.

15.7.2006 Audit had pointed out that amount was paid to the teachers on account of selection grade which was not due to them.

The Department explained that selection grade were awarded on seniority-cum fitness basis as admissible under the rules prescribed ratio of 1/3 was not violated. Teachers on their transfer to the other Tehsil/District did not loose the benefit of selection grade.

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

959. Sr.No.95 Dy. DEO (M), Okara– Rs.3.536 Million.

4.4.2006 Audit had pointed out that 21 teachers were recruited after 1-2-1997 with qualification as Matric with Primary Teacher Certificate against the existing Recruitment Rules, 1987.

The Department explained that the appointment were made in consonance of the advertisement published by the Secretary of Education Government of the Punjab wherein there was no restriction mentioned about the qualification of F.A for the post of PTC teacher. Only conditional qualification was matric 2nd Division. Moreover, no notification can take effect retrospectively. So no irregularity had been committed in making these appointments.

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

960. **Sr No.97 Government College for Elementary Teachers Training, M/Garh – Rs.0.200 Million.**

961. **Sr No.98 Govt. Elementary College for Women, DG Khan – Rs.0.070 Million.**

14.7.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

962. **Annex-3 Pages 113 to 127 of SAP Financial Audit Report for the year 2000-01; Case of Negligence Rs.20.832 Million.**

Sr.No.1 Dy DEO(M), Chakwal – Rs.0.046 Million.

14.7.2006 The Department explained that complete recovery had been effected and verified by Audit.

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

963. **Sr.No.2 Deputy DEO (M), Chakwal – Rs.1.973 Million.**

964. **Sr.No.14 Deputy DEO (M), Choa Saidan Shah – Rs.0.306 Million.**

965. **Sr.No.18 Deputy DEO (W), Nowshera Virkan– Rs.0.830 Million.**

14.7.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

966. **Sr.No.3 Dy. DEO(M), Talagang – Rs.1.102 Million.**

967. **Sr.No.5 Dy. DEO(W), Chakwal – Rs.1.225 Million.**

968. **Sr.No.15 Dy. DEO(M), Attock – Rs.1.340 Million.**

969. **Sr.No.17 Dy. DEO(M), Dunyapur – Rs.0.272 Million.**

970. **Sr.No.19 Dy. DEO(W), Dunyapur – Rs.0.263 Million.**

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

971. **Sr No.4 Head Master Govt. School for Deaf & Defective Hearing, Mianwali – Rs.0.200 Million.**

14.4.2010 The Department explained that the Headmaster Deaf & Defective Hearing School Mianwali was given DDO powers to run the School properly for six months. Extension was not granted by Director despite two reminders on 10.11.1999 and 1.2.2000. Now the case had been sent to Finance Department for ex-post facto sanction and reply is still awaited.

The Committee directed / recommended that an inquiry be held and action be taken against all the responsible officers specially District Accounts officer and report be submitted within a month positively.

The **para was kept pending.**

972. **Sr.No.6 Dy DEO(W) Chakwal – Rs.0.078 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

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

973. **Sr.No.7 Dy DEO(M), Daska – Rs.0.369 Million.**

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

974. **Sr.No.8 Dy. DEO(M), Lodhran – Rs.0.393 Million.**

4.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

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

975. **Sr No.9 Dy DEO(W) Gujrat – Rs.0.039 Million.**

15.7.2006 Audit had pointed out that servant quarter was situated in the premises was not allotted to C-IV Government servant who was paid House Rent.

The Department explained that Dy. DEO (W-EE) Office was functioning in a portion of D.E.O. (Women), Office Building and no servant quarter existed in the said building. Moreover, the para was also settled by the SDAC in its meeting held on 16-5-2003.

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

976. **Sr.No.10 Dy. DEO(M), Layyah – Rs.0.300 Million.**

5.4.2006 Audit had pointed out that house building advances were paid to the staff but the requisite mortgage deeds were not got executed to secure Government from any loss.

The Department explained that the deduction of house building advance @Rs.416/- PM was being made from the individual regularly. Moreover, the requisite mortgage deeds had been obtained from three lady teachers.

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

977. **Sr.No.11 Dy. DEO (W), Talagang– Rs.0.989 Million.**

4.4.2006 Audit had pointed out that services of the LCs were not being utilized by the Department according to their job description and LCs had been drawing their salary without bonafide duty.

The Department explained that LCs at Union Council level were performing their duties according to duty roster & to the satisfaction of controlling authority. L.Cs visited their respective schools regularly to impart model lessons to the students at primary level.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

978. Sr.No.12 Dy DEO(M) Sheikhpura – Rs.0.202 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

979. Sr.No.13 Dy. DEO(M), Kehror Pacca – Rs.0.078 Million.

5.4.2006 Audit had pointed out that selection grade was awarded without giving any indication towards his seniority. Thus the grant of selection grade was not treated as genuine valid. Rs.39,202/- was paid to H/C, and Cahier showing unjustified and fictitious purpose of journey.

The Department explained that single order was issued in favour of Mr. Shama Khan Zafar EST later on and there was no irregularity. Efforts were being made to collect the record of expenditure amounting to Rs.39,202/-.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

5.7.2007 The Department explained that para comprised of the following two parts.

Part-A: The Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, this **part of para was settled.**

Part-B: The Department explained that out of Rs.39,202/-, a sum of Rs.8,671/- had been recovered from the concerned officials.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

980. Sr No.16 Deaf & Defective Hearing School, Gujranwala – Rs.0.162 Million.

14.4.2010 The Department explained that some consumable, non-consumable and stationery items were purchased, keeping in view the demand and needs of the Institution and record was also maintained accordingly. Necessary sanctions from the competent Authority were obtained.

The Committee **settled the para subject to verification** by the Audit.

981. Sr No.20 Govt. College for Elementary Teacher, Rawalpindi – Rs.10.665 Million.

14.7.2006 Audit had pointed out that in compliance of Govt. of the Punjab, Education Department's notification No. SO(Trg) 2-3/99 (Pt) dated 6-12-2000 the CT. OT&DM courses for Elementary Teachers were discontinued from the academic session for 2000-2001 as the Govt. was considering to enhance the Educational qualification of Primary Teachers from Matric to BA. These programmes could not be implemented and despite huge expenditure, the overall productivity remained NIL resulting in total wastage of resources.

The Department explained that the services of the GCET were utilized in different in service courses. GCET Rahamat Abad Rawalpindi started F.Sc classes for the working PTC Teachers to meet the shortage of Science, Maths Teachers in the Existing Primary Schools without any extra expenses. Moreover, the programme, which could not be implemented, was not due to the negligence of management and no expenditure was incurred on it. Moreover, the programmes of training could not be continued due to the non co-operation of the trainee teachers and statuesque granted by Lahore High Court Rawalpindi Bench.

The Department was directed to submit the report regarding utilization of funds and para was kept pending.

6.7.2007 The Department explained that GCET Rahmat Abad Rawalpindi started F.Sc. classes for the working PTC teachers to meet the shortage of Science, Maths Teachers in the Existing Primary Schools without any extra expenses. The programme which could not be implemented was not due to negligence of management. It was further stated that no expenditure was incurred on it.

The consideration on the para was kept pending till 13-7-2007.

13.7.2007 The Department explained that the para was made on the basis of misunderstanding. As per factual position the funds were released from the DSD for in service Teacher Training Programme. GCET, Rawalpindi had no concern with this para. Funds to the tune of Rs.13.194 Million for the purpose were released by the DSD directly to 187 heads of the training centers i.e., Headmasters / Headmistresses of the High / Higher Secondary Schools where training was imparted. This amount was also the part of that amount which was distributed throughout Punjab for the purpose of teacher training. Complete vouched account of the activity was available at DSD which had already been Audited by the D.G. Audit. The said Audit report was available. As no funds were released to the GCET, Rawalpindi hence, no expenditure was incurred by the college.

The Department was directed to maintain balance in hand under rules and para was settled.

982. Annex-4 Pages 129 to 311 of SAP Financial Audit Report for the year 2000-01; Case of Violation of Rules Rs.482.554 Million.

Sr.No.1 Dy. DEO(M), Kamalia – Rs.16.729 Million.

983. Sr.No.3 Dy. DEO(M), Bahawalpur – Rs.0.306 Million.

984. Sr.No.4 Dy. DEO(W), Kamalia – Rs.0.330 Million.

985. Sr.No.24 Dy. DEO(M), Isa Khel – Rs.0.053 Million.

986. Sr.No.42 Dy. DEO(W), Shakargarh – Rs.0.226 Million.

987. Sr.No.66 Dy. DEO(M), Taunsa Sharif District D.G. Khan – Rs.0.050 Million.

988. Sr.No.68 Dy. DEO(M), Arifwala – Rs.0.146 Million.

989. Sr.No.100 Dy. DEO(M), Choubara District Layyah – Rs.0.095 Million.

990. Sr.No.103 Dy. DEO(W), Khairpur Tamewali District Bahawalnagar – Rs.3.029 Million.

991. Sr.No.115 Dy. DEO(W), Attock– Rs.34.095 Million.

992. Sr.No.117 Dy. DEO(M), Rahim Yar Khan – Rs.1.654 Million.

993. Sr.No.149 Dy. DEO(M), Hassan Abdal District Attock– Rs.0.074 Million.

994. Sr.No.154 Dy. DEO(W), Hassan Abdal District Attock– Rs.0.028 Million.

995. *Sr.No.164 Dy. DEO(M), Hafizabad – Rs.5.705 Million.*
996. *Sr.No.167 Dy. DEO(M), Hafizabad – Rs.0.195 Million.*
997. *Sr.No.170 Dy. DEO(W), Taunsa District D.G. Khan – Rs.0.050 Million.*
998. *Sr.No.172 Dy. DEO(W), Bhalwal District Sargodha – Rs.0.061 Million.*
999. *Sr.No.194 Dy. DEO(W), Karor District Layyah – Rs.0.234 Million.*
1000. *Sr.No.195 Dy. DEO(W), Khanpur District Rahim Yar Khan – Rs.0.564 Million.*
1001. *Sr.No.196 Dy. DEO(W), Khanpur District Rahim Yar Khan – Rs.7.849 Million.*
1002. *Sr.No.198 Dy. DEO(W), Khanpur District Rahim Yar Khan – Rs.0.270 Million.*
1003. *Sr.No.199 Dy. DEO(W), Khanpur District Rahim Yar Khan – Rs.0.072 Million.*
1004. *Sr.No.228 Dy. DEO(W), Jampur District Rajanpur – Rs.0.016 Million.*
1005. *Sr.No.229 Dy. DEO(W), Jampur District Rajanpur – Rs.0.015 Million.*
1006. *Sr.No.268 Dy. DEO(W), Mianwali – Rs.0.177 Million.*
1007. *Sr.No.270 Dy. DEO(W), Minchanabad District Bahawalnagar – Rs.22.648 Million.*
1008. *Sr.No.301 Dy. DEO(W), Lahore Cantt: – Rs.2.059 Million.*

4.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

1009. *Sr.No.2 Divisional Special Education Officer, Gujranwala – Rs.0.034 Million.*

14.4.2010 The Department explained that an amount of Rs.33,590/- was paid to Government entity and was not drawn in advance, items were purchased observing all the

codal formalities. Demands were also conveyed to L.E.S.C being Government Institution for authentication.

The Committee **settled the para subject to verification** by Audit.

1010. Sr.No.5 Dy. DEO(M), Gujranwala – Rs.0.194 Million.

5.4.2006 Audit had pointed out that the funds allocated by the Government in different heads/ classification codes were not fully utilized.

The Department explained that saving could not be surrendered well in time because Divisional Directorates abolished in January.

The Department was directed to get the record verified by Audit within 30 days and **para was kept pending**.

1011. Sr.No.6 Dy DEO(M) Gujranwala– Rs.0.419 Million.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the **para was kept pending** and constituted the following Sub Committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

1012. Sr.No.7 Govt. Deaf & Defective Hearing School, Sargodha – Rs.0.237 Million.

14.4.2010 The Department explained that furniture was purchased for a sum of Rs.582,118/- observing all the codal formalities and order was placed to the firm who offered the lowest rate for supply of the items as per procedure laid down by the Government in the purchase manual.

The Public Accounts Committee accepted the explanation of the department and **para was settled**.

1013. Sr.No.8 Govt. Deaf & Defective Hearing School, Sargodha – Rs.0.193 Million.

14.4.2010 The Department explained that all the three items i.e. Computer, Tympanometer and A.C were purchased according to specifications and observing all the procedural formalities. The items purchased were of the best quality according to the latest requirements.

The Committee directed/recommended that the case be referred to the Standardization Committee of the Department.

The Committee **settled the para subject to regularization** by Standardization Committee.

1014. Sr.No.9 Dy. DEO (M), Lodhran– Rs.1.365 Million.

1015. Sr.No.67 Dy. DEO (W), Arifwala District Pakpatten– Rs.0.501 Million.

1016. Sr.No.69 Dy. DEO (M), Arifwala District Pakpatten– Rs.0.200 Million.

1017. Sr.No.151 Dy. DEO (M), Hassan Abdal District Attock– Rs.0.501 Million.

4.4.2006 Audit had pointed out that funds were provided to Middle & Primary Schools for repair & maintenance and purchase of learning material. The funds provided were lapse able but it was observed that the savings during the year 1997-98 to 2000 -2001 were not surrendered to Government and utilized in violation of the Rules.

The Finance Department observed that funds of SMC were non lapsable.

On the recommendation of Finance Department, the **paras were settled.**

1018. Sr.No.10 Dy DEO(M), Lodhran – Rs.0.121 Million.

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

1019. Sr.No.11 Dy DEO(M), Lodhran – Rs.0.426 Million.

1020. Sr.No.32 Deputy DEO (M), Khushab– Rs.0.286 Million.

1021. Sr.No.41 Dy DEO(W), Layyah – Rs.0.034 Million.

1022. Sr.No.58 Deputy DEO (W), Khushab– Rs.0.156 Million.

1023. Sr.No.70 Dy DEO(M), Nankana Sahib District Sheikhupura – Rs.0.083 Million.
1024. Sr.No.72 Dy DEO(M), Nankana Sahib District Sheikhupura – Rs.0.037 Million.
1025. Sr.No.97 Dy DEO(W), Choubara District Layyah – Rs.0.133 Million.
1026. Sr.No.109 Dy DEO(W), Karror Pacca District Lodhan – Rs.0.059 Million.
1027. Sr.No.118 Dy DEO(M), Rahim Yar Khan – Rs.1.520 Million.
1028. Sr.No.138 Dy DEO(M), Dunyapur district Lodhran – Rs.0.233 Million.
1029. Sr.No.157 Dy DEO(W), Rojhan District Rajan Pur– Rs.0.068 Million.
1030. Sr.No.175 Dy DEO(W), Bhalwal District Sargodha– Rs.0.880 Million.
1031. Sr. No.191 Dy DEO(W), Rajanpur– Rs.0.087 Million.
1032. Sr.No.192 Deputy DEO (W), Kamoke District Gujranwala– Rs.0.250 Million.
1033. Sr.No.202 Deputy DEO (W), wazirabad district Gujranwala – Rs.0.562 Million.
1034. Sr.No.204 Dy DEO(M), Karor District Layyah – Rs.0.088 Million.
1035. Sr.No.249 Dy DEO(W), Kahuta District Rawalpindi– Rs.0.247 Million.
1036. Sr.No.250 Dy DEO(W), Kahuta District Rawalpindi– Rs.0.097 Million.
1037. Sr.No.259 Deputy DEO (M), Noshera Virkan district Gujranwala – Rs.0.250 Million.
1038. Sr.No.305 DPI (EE), Punjab, Lahore – Rs.2.153 Million.
1039. Sr.No.306 DPI (EE), Punjab, Lahore – Rs.0.050 Million.
1040. Sr.No.307 DPI (EE), Punjab, Lahore – Rs.0.069 Million.

14.7.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

1041. Sr.No.12 Dy DEO(M) Gujrat – Rs.0.794 Million.
1042. Sr.No.131 Dy DEO(W) Nankana District Sheikhupura – Rs.3.600 Million.
1043. Sr.No.197 Dy DEO(W) Khanpur District Rahim Yar Khan – Rs.0.800 Million.
1044. Sr.No.240 Dy DEO(M) Gujar Khan District Rawalpindi – Rs.1.036 Million.
1045. Sr.No.241 Dy DEO(M) Gujjar Khan District Rawalpindi – Rs.0.066 Million.
1046. Sr.No.242 Dy DEO(M) Gujar Khan District Rawalpindi – Rs.0.356 Million.
1047. Sr.No.243 Dy DEO(M) Gujjar Khan District Rawalpindi – Rs.0.350 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and **paras were kept pending.**

1048. Sr.No.13 Dy DEO(M) Gujrat– Rs.0.922 Million.
1049. Sr.No.17 Dy DEO(W) Gujrat – Rs.0.981 Million.
1050. Sr.No.128 Dy DEO(W) Nankana District Sheikhupura – Rs.1.540 Million.
1051. Sr.No.145 Dy DEO(M) Taxila District Rawalpindi – Rs.1.990 Million.
1052. Sr.No.174 Dy DEO(W) Bhalwal District Sargodha – Rs.0.126 Million.
1053. Sr.No.221 Dy DEO(W) Taxila District Rawalpindi – Rs.1.170 Million.
1054. Sr.No.230 Dy DEO(W) Rawalpindi – Rs.3.270 Million.
1055. Sr.No.233 Dy DEO(W) Rawalpindi– Rs.1.330 Million.
1056. Sr.No.244 Dy DEO(W) Gujar Khan District Rawalpindi – Rs.3.960 Million.

1057. Sr.No.251 Dy DEO(W) Kahuta District Rawalpindi – Rs.3.940 Million.

1058. Sr.No.255 Dy DEO(M) Rawalpindi – Rs.5.460 Million.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the paras were kept pending and constituted the following sub committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the paras were discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and paras were kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The paras were kept pending.

1059. Sr.No.14 Dy DEO(W) Gujrat – Rs.0.160 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

4.7.2007 The Department explained that the appointment of eight teachers were made prior to 14-08-1990 and no recovery involved. Payment was mandatory under the various decisions of the Honourable Courts of Pakistan. Moreover, the said teachers contended that condition of passing PTC examination within stipulated period was not included in their appointment conditions. In the light of above facts, PAC may kindly consider the para for settlement. Moreover, para No.14 was settled by the SDAC in its meeting held on 16-5-2003.

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

1060. Sr.No.15 Dy DEO(W), Gujrat – Rs.0.223 Million.

14.7.2006 The Department explained in Working Paper that the para was settled by the SDAC in its meeting held on 16.5.2003.

The para was settled.

1061. Sr.No.16 Dy DEO(W) Gujrat – Rs.0.189 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

5.7.2007 The Department explained that version of the appointing authority was correct. Appointment orders were issued well before imposition of ban on 22-08-1995. The appointments were valid.

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

1062. Sr.No.18 Dy DEO(W), Gujrat – Rs.31.779 Million.

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

5.7.2007 The Department explained that during the year expenditure was made to the extent of Rs.95,576,302/- which was within the budget allocation.

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

1063. Sr.No.19 Dy. DEO (M), Shahpur– Rs.7.954 Million.

4.4.2006 Audit had pointed out that the amount of Rs.7,953,815/- was drawn from Government Account for the period after 6-6-2001 under the signatures of Mr. Muhammad Zahoor Malik without DDO's Powers.

The Department explained that DDO powers exercised by Mr. Muhammad Zahoor Malik up to 7/01 were justified. Moreover, no irregularity had been committed on the part of Mr. Muhammad Zahoor Malik as submitted by Inquiry Officer.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

6.7.2007 The Department explained that DDO Powers exercised by Mr. Muhammad Zahoor Malik up to 7/01 were duly justified. Hence no irregularity had taken place on the part of Mr. Muhammad Zahoor Malik as submitted by the enquiry officer.

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

1064. **Sr.No.20 Dy. DEO(M), Shahpur – Rs.0.242 Million.**
1065. **Sr.No.38 Dy. DEO(W), Hasilpur – Rs.0.810 Million.**
1066. **Sr.No.39 Dy. DEO(W), Layyah – Rs.0.736 Million.**
1067. **Sr.No.95 Dy. DEO(M), Mankera District Bhakkar – Rs.0.038 Million.**
1068. **Sr.No.98 Dy. DEO(M), Choubara District Layyah – Rs.0.071 Million.**
1069. **Sr.No.99 Dy. DEO(M), Choubara District Layyah – Rs.0.472 Million.**
1070. **Sr.No.116 Dy. DEO(W), Attock – Rs.0.980 Million.**
1071. **Sr.No.135 Dy. DEO(M), Dunyapur District Lodhran – Rs.1.998 Million.**
1072. **Sr.No.136 Dy. DEO(M), Dunyapur District Lodhran – Rs.1.052 Million.**
1073. **Sr.No.139 Dy. DEO(M), Dunyapur District Lodhran – Rs.0.088 Million.**
1074. **Sr.No.149 Dy. DEO(M), Hassan Abdal District Attock – Rs.0.074 Million.**
1075. **Sr.No.161 Dy. DEO(W), Phalia District Mandi Bahaud Din – Rs.0.139 Million.**
1076. **Sr.No.177 Dy. DEO(W), Kharian District Gujrat – Rs.0.161 Million.**
1077. **Sr.No.182 Dy. DEO(W), Kharian District Gujrat – Rs.0.056 Million.**
1078. **Sr.No.200 Dy. DEO(M), Kot Adu District Layyah – Rs.0.123 Million.**

1079. Sr.No.201 Dy. DEO(M), Kot Adu District Layyah – Rs.0.104 Million.
1080. Sr.No.205 Dy. DEO(M), Karror District Layyah – Rs.0.157 Million.
1081. Sr.No.271 Dy. DEO(M), Rajanpur – Rs.0.025 Million.
1082. Sr.No.281 Dy. DEO(M), Fateh Jang District Attock – Rs.22.949 Million.
1083. Sr.No.316 Dy. DEO(M), Muzaffar Garh – Rs.0.084 Million.

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

1084. Sr.No.21 Dy DEO(W) Shahpur – Rs.0.340 Million.
1085. Sr.No.44 Dy DEO(M) Attock – Rs.0.413 Million.
1086. Sr.No.49 Dy DEO(M) Pak Pattan – Rs.0.231 Million.
1087. Sr.No.60 Dy DEO(W) Bhakkar – Rs.0.746 Million.
1088. Sr.No.65 Dy DEO(M) Noorpur Thal – Rs.0.171 Million.
1089. Sr.No.126 Dy DEO(W) Isa Khel District Mianwali – Rs.0.078 Million.
1090. Sr.No.148 Dy DEO(M) Taxila District Rawalpindi – Rs.0.497 Million.
1091. Sr.No.189 Dy DEO(W) Fateh Jang District Attock – Rs.0.378 Million.
1092. Sr.No.245 Dy DEO(W) Gujar Khan District Rawalpindi – Rs.0.428 Million.
1093. Sr.No.246 Dy DEO(W) Gujar Khan District Rawalpindi – Rs.0.072 Million.
1094. Sr.No.248 Dy DEO(W) Gujar Khan District Rawalpindi – Rs.0.620 Million.
1095. Sr.No.252 Dy DEO(W) Kahuta district Rawalpindi – Rs.2.298 Million.
1096. Sr.No.261 Dy DEO(M) Mianwali – Rs.0.362 Million.
1097. Sr. No.266 Dy DEO(W) Mianwali – Rs.0.222 Million.

1098. Sr.No.283 Dy DEO(W) Dunyapur District Lodhran – Rs.0.254 Million.

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and **paras were settled subject to verification** of relevant record.

1099. Sr.No.22 Dy. DEO (W), Shahpur– Rs.0.148 Million.

4.4.2006 Audit had pointed out that 17 PET (un-trained) teachers were appointed but they were still working without obtaining the requisite diploma of PET even after the lapse of three years.

The Department explained that three PET had fulfilled the requisite qualification. Moreover, Mst. Raukshanda Jabeen PET GGES, Aqalshah was not on the roll of the school during the period of Audit as reported by the Headmistress concerned.

The Department was directed to trace out the whereabouts of Mst. Raukshanda Jabeen and para was kept pending.

6.7.2007 The Department explained that three PET teachers aquired prescribed qualification and had been regularized. While the fourth one Mrs. Raukshanda Jabeen was not tenable in the whole Tehsil and no amount was drawn in the name of said teacher.

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

1100. Sr.No.23 Dy DEO(W), Shahpur – Rs.0.149 Million.

1101. Sr.No.260 Dy DEO(M), Mianwali – Rs.0.527 Million.

1102. Sr.No.265 Dy DEO(W), Mianwali – Rs.0.797 Million.

14.7.2006 Audit had pointed out that teachers were appointed as un-trained PTC teacher w.e.f. 10-11-81 and was still continuing without obtaining the Diploma in PTC from any recognized, and inspite of many candidates having certificate in PTC from the recognized institution also available.

The Department explained that according to Government notification No. SOR-III-2-122/89/B dated 14-08-90 ordering that all untrained teachers must acquire professional qualification within three years. The appointments of the teachers were made before notification dated 14-08-90.

The explanation of the Department was accepted and **paras were settled.**

1103. Sr.No.25 Dy. DEO (M), Isa Khel– Rs.0.144 Million.

4.4.2006 Audit had pointed out that expenditure of Rs.144,282/- was incurred without any voucher/ SMC's approval and stock entries etc.

The Department explained that suitable disciplinary action was recommended against defaulters in addition to recovery of unjustified expenditure.

The Department was directed to expedite the matter and **para was kept pending.**

1104. Sr.No.26 Dy. DEO(M), Sialkot – Rs.0.048 Million.

1105. Sr.No.85 Dy. DEO(W), Rahim Yar Khan – Rs.0.586 Million.

1106. Sr.No.96 Dy. DEO(W), Choubara District Layyah – Rs.0.062 Million.

1107. Sr.No.101 Dy. DEO(M), Wazirabad District Gujranwala– Rs.0.174 Million.

1108. Sr.No.106 Dy. DEO(W), Karror Pacca District Lodhran – Rs.0.036 Million.

1109. Sr.No.113 Dy. DEO(M), Bhakkar – Rs.0.026 Million.

1110. Sr.No.133 Dy. DEO(M), Sargodha – Rs.0.228 Million.

1111. Sr.No.166 Dy. DEO(M), Hafizabad – Rs.0.126 Million.

1112. Sr.No.239 Dy. DEO(M), Gujar Khan District Rawalpindi – Rs.3.040 Million.

1113. Sr.No.295 Dy. DEO(M), Lahore Cantt– Rs.0.266 Million.

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1114. Sr.No.27 Dy. DEO(W), Talagang – Rs.0.935 Million.

13.7.2006 The Department explained that the school councils grants were received to the schools in the end of June. Due to shortage of time, some schools could not utilize the grants in relevant year. However, all the remaining grants had been utilized now.

Audit observed that the requisite vouchers had not been got verified by Audit.

The Department was directed to get the requisite record verified by Audit and provide the school wise list of unspent balance in SMC Accounts within 60 days and para was kept pending.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the para was kept pending and constituted the following Sub Committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the para was discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The para was kept pending.

1115. *Sr.No.28 Dy DEO(M) Hasilpur – Rs.0.404 Million.*

1116. *Sr.No.75 Dy DEO(M) Nankana Sahib District Sheikhpura – Rs.7.200 Million.*

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and paras were kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1117. Sr.No.29 Dy. DEO (W), Multan – Rs.0.239 Million.

4.4.2006 Audit had pointed out that according to the Government instructions, un-trained teachers had been given a grace period of three years to acquire the professional qualification.

The Department explained that the para was settled by SDAC in its meeting held on 16-5-2003 to 22-05-2003.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1118. Sr.No.30 Dy. DEO(M), Sheikhpura – Rs.2.603 Million.

5.4.2006 Audit had pointed out that unjustified balance on account of Pay & Allowances was available at the end of each month.

The Department explained that at the end of every month some amount had been left undisbursed and shown as closing balance of month. Next month these amounts had been disbursed and some other claims stood undisbursed as closing balance.

The Department was directed to be careful in future and **para was settled.**

1119. Sr.No.31 Dy DEO(W) Chichawatni– Rs.0.829 Million.

1120. Sr.No.45 Dy DEO(W) Pak Pattan – Rs.1.224 Million.

1121. Sr.No.77 Dy DEO(W) Sheikhpura – Rs.0.089 Million.

1122. Sr.No.102 Dy DEO(M) Wazirabad district Gujranwala– Rs.0.810 Million.

1123. Sr.No.119 Dy DEO(M) Kharian District Gujrat – Rs.3.658 Million.

1124. Sr.No.129 Dy DEO(W) Nankana District Sheikhpura – Rs.2.030 Million.

1125. **Sr.No.159 Dy DEO(W) Phalia District Mandi Baha ud Din – Rs.4.591 Million.**
1126. **Sr.No.176 Dy DEO(W) Kharian District Gujrat – Rs.3.387 Million.**
1127. **Sr.No.184 Dy DEO(M) Mandi Baha ud Din – Rs.5.125 Million.**
1128. **Sr.No.236 Dy DEO(M) Kahuta District Rawalpindi– Rs.1.614 Million.**
1129. **Sr. No.254 Dy DEO(W) Kahuta District Rawalpindi– Rs.0.614 Million.**
1130. **Sr.No.263 Dy DEO(M) Mianwali– Rs.0.340 Million.**

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the paras were kept pending and constituted the following sub committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the expenditure in each school was less than Rs.40,000/- which had been verified by Audit.

On the recommendation of Sub-Committee-VII of the PAC-I, the **paras were settled.**

1131. **Sr.No.33 Dy. DEO(M), Khushab – Rs.0.275 Million.**

5.4.2006 Audit had pointed out that the teachers were still working as un-trained without acquiring of PTC from any recognized institute.

The Department explained that the services of both the untrained teachers had been terminated.

The Department was directed to take disciplinary action against the appointing authority and others responsible for making irregular appointments and para was kept pending.

5.7.2007 The Department explained that the services of both the un-trained teachers, that was Dost Muhammad and Muhammad Tasawar had been terminated by the District Education Officer (M-EE) Khushab.

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

1132. Sr.No.34 Dy. DEO (M), Kerhror Pacca– Rs.0.128 Million.

4.4.2006 Audit had pointed out that Mr. Abdul Rasheed LA was appointed as PTC through in service quota in the violation of rules.

The Department explained that the official approached Education Secretary through the Governor of Punjab for regularization of his appointment as PTC.

The Department was directed to take action against the responsible authority and others who made irregular appointment, within 90 days and para was kept pending.

5.7.2007 The Department explained that as per PAC direction the action was under process. The final position would be intimated as and when action was finalized.

The **para was kept pending.**

1133. Sr.No.35 Dy DEO(M), Choa Saidan Shah – Rs.8.767 Million.

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

5.7.2007 The Department explained that at that time the Budget was directly allocated/ provided to the DEO through the DPI(EE) Punjab , Lahore. No budget was distributed to the Dy.DEO of the Tehsil and as such the expenditure under the head (4150226-224) of salary was also maintained/ consolidated by the office of the DEO(EE).

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

1134. Sr.No.36 Dy DEO(M) Choa Saidan Shah – Rs.0.363 Million.

1135. Sr.No.37 Dy DEO(W) Faisalabad – Rs.0.309 Million.

1136. Sr.No.55 Dy DEO(W) Choa Saidan Shah – Rs.0.232 Million.

1137. *Sr.No.89 Dy DEO(W) Noor Pur Thal – Rs.0.117 Million.*
1138. *Sr.No.71 Dy DEO(M) Nankana Sahib – Rs.0.026 Million.*
1139. *Sr.No.90 Dy DEO(W) Mankera District Bhakkar – Rs.0.846 Million.*
1140. *Sr.No.94 Dy DEO(M) Mankera District Bhakkar – Rs.0.075 Million.*
1141. *Sr.No.231 Dy DEO(W) Rawalpindi – Rs.0.332 Million.*

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and paras were settled subject to verification of relevant record.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

The explanation of the Department was accepted and **paras were settled.**

1142. *Sr.No.40 Dy. DEO(W), Layyah – Rs.0.129 Million.*

5.4.2006 Audit had pointed out that house building advances were paid to the staff but the requisite mortgage deeds were not got executed to secure Government from any loss.

The Department explained that the deduction of house building advance @Rs.416/- PM was being made from the individual regularly. Moreover, the requisite mortgage deeds had been obtained from three lady teachers.

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

1143. *Sr.No.43 Dy DEO(M), Attock – Rs.40.863 Million.*

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

5.7.2007 The Department explained that salary of elementary and primary schools was related prior to the establishment of District Govt. for the period 7/2000 to 6/2001. At that time the Budget was directly allocated / provided to the DEO through the DPI(EE) Punjab, Lahore. No budget was distributed to the Dy.DEO of the Tehsil and as such the expenditure under the head (4150226-224) of salary was also maintained / consolidated by the office of the DEO(EE). Moreover, subsequently budget was provided.

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

1144. Sr.No.46 Dy DEO(W), Pak Pattan – Rs.16.815 Million.

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

6.7.2007 The Department explained that the saving was only Rs.467,580/32 which was the 0.99% of total allocation which was within the limits. Moreover, appropriation accounts for the year 2000-01 had already been settled by the PAC-I.

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

1145. Sr.No.47 Govt. College for Elementary Teachers, Faisalabad – Rs.0.393 Million.

14.7.2006 Audit had pointed out that excess expenditure was incurred than the budget provision without approval of the competent authority.

The Department explained that the subject specialists belonging to the nationalized cadre were adjusted in this colleges vide Government of the Punjab notification # S.O.(NS) 5-33/76 (IV) dated 01-08-1985 on the floating seats in BS-17. All of them had retired. Subject Specialists were awarded Move-over to BS-19 vide Government of the Punjab Education Department Notification # SO (S-VI) 10/2000 (A) dated 04-09-2000. An amount of Rs.10,11,137/- was actually paid to them and Rs.393,592/- pointed out by Audit was also included in it. So the whole expenditure was met out against the budget allocation of Rs.40,45,70,000/-.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1146. Sr.No.48 Dy. DEO(M), Pakpattan – Rs.0.072 Million.

5.4.2006 Audit had pointed out that funds were not utilized in the relevant financial year through SMC.

The Department explained that an amount of Rs.72,005/- had been completely and properly utilized through SMC's after observing legal codal formalities, in the light of Government instructions. No deviation or misappropriation was involved.

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

1147. Sr.No.50 Dy. DEO (M), Kasur– Rs.1.596 Million.

4.4.2006 Audit had pointed out that 10 Primary school teachers having Matic Qualification were recruited after Ist February 1997 which was quite irregular and contrary to the Government Notification No. SOR-III-1-20/95, dated 12-2-1997.

The Department explained that the appointments of teachers were made on 2nd February, 1997 according to the recruitment policy existing at that time. These posts were also advertised according to this policy and process. Moreover, the appointment made on 02-2-1997 were legitimate and in accordance with the existing criterion of recruitment.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was kept pending.

5.7.2007 The Department explained that as per direction of PAC, a case of regularization had been submitted to the Department vide No.1323 / B-II dated 15-05-2007. The final position would be intimated later on.

The Department was directed to get the matter regularized with the sanction of competent authority and **para was settled subject to regularization**.

1148. Sr.No.51 Dy. DEO (M), Kasur– Rs.0.284 Million.

4.4.2006 Audit had pointed out that 9 teachers were appointed as untrained teachers. They failed to acquire the required professional qualification within the stipulated period.

The Department explained that the case of eight teachers out of ten was settled in DAC meeting held on 30-11-2000. The remaining two cases of M/s Muhammad Akbar and Mukhtar Ahmad were under trial.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that the appointment of eight teachers were made prior to 14-08-1990 and no recovery involved. Payment was mandatory under the various decisions of the Honourable Courts of Pakistan. Moreover, the said teachers contended that condition of passing PTC examination within stipulated period was not included in their appointment conditions. In the light of above facts, PAC may kindly consider the para for settlement. Moreover, para No.14 was settled by the SDAC in its meeting held on 16-5-2003.

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

1149. Sr.No.52 Dy. DEO (M), Kasur– Rs.0.348 Million.

4.4.2006 Audit had pointed out that house Building Advance to 7 teachers were granted and paid without obtaining mortgage deeds from them.

The Department explained that the requisite copies of mortgage deed had been obtained.

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

1150. Sr.No.53 Dy. DEO(W), Kasur – Rs.0.047 Million.

5.4.2006 Audit had pointed out that the period was decided as EOL period and the salaries of the period amounting to Rs.47,330/- was paid to the concerned teacher, which was quite irregular and unjustified.

The Department explained that Mst. Hajira Siddique, was appointed as SV teacher. She was paid her salary amounting to Rs.47,338/- for the period she performed her duty.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1151. Sr.No.54 Dy. DEO(W), Jaranwala – Rs.0.033 Million.

5.4.2006 Audit had pointed out that the advance increments allowed to OT/EST/PET on account of acquiring B.ED. qualification were not admissible.

The Department explained that the recovery on account of Grant of advance increments was not recoverable as Government of the Punjab, Finance Department No.FD-PR-12-1/2003 dated 10-2-2003 in which the benefit of advance increments to the teachers had been protected.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that as per PAC directions, the refixation of pay of the concerned teachers had been made as per rule / Supreme Court decision.

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

1152. **Sr.No.56 Dy DEO(W), Khushab – Rs.0.082 Million.**

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and para was kept pending.

6.7.2007 The Department explained that the over payment in case of first sub para was re-calculated as Rs.5,656/- and was recovered vide Challan No.27 dated 02.09.2001. The promotion of Mst. Fehmida Kousar was regular.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

1153. **Sr.No.57 Dy. DEO (W), Khushab– Rs.0.035 Million.**

4.4.2006 Audit had pointed out that the expenditure was made over and above the Budget Allocation during the financial year 2000-2001.

The Department explained that according to the requirement, the amounts under heads were utilized within allocation upto 19-06-2001. On 19-06-2001, the District Education Officer (W-EE) Khushab released the modified grant for the year 2000-2001 which was reduced and received after the utilization of the allocated grant.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was settled subject to regularization.

5.7.2007 The Department explained that as per direction of PAC, the case for regularization was being initiated to the competent authority. Moreover, appropriation accounts for the 2000-01 had already been settled by the PAC.

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

1154. **Sr.No.59 Deaf & Defective Hearing School, Gujranwala – Rs.0.118 Million.**

14.4.2010 The para was pended till next day i.e. 15.4.2010.

15.4.2010 The Department explained that the head of Government School for Deaf failed in Category-II according to Delegation of Power Notification No.FD(FR)11-2-89 and Pay Revision Rules 1977. Moreover, 3.50% and 15% on account of Income Tax and Sales Tax had also been collected and deposited in the National Bank of Pakistan.

The Committee **settled the para subject to regularization** by the Finance Department.

1155. **Sr.No.61 Dy. DEO(W), Bhakkar – Rs.0.073 Million.**

5.4.2006 Audit had pointed out that lump sum amounts were drawn from accounts without any requirement for immediate disbursement.

The Department explained that the complete record pertaining to expenditure was available for verification. Moreover, no amount was in hand.

On the statement of Dy. DEO (W-EE) Bhakkar that there was no mis-appropriation, the **para was settled.**

1156. **Sr.No.62 Dy. DEO(W), Bhakkar – Rs.0.068 Million.**

5.4.2006 Audit had pointed out that amounts were irregularly expended on the objects other than for which allocations were made.

The Department explained that no clear classification existing in the grants and it was presumed that the grant can be spent either for M&R of building or for furniture and Instructional Material.

On the statement of Dy. DEO (W-EE) Bhakkar that there was no mis-appropriation, the **para was settled.**

1157. **Sr.No.63 Dy DEO(W), Bhakkar – Rs.0.048 Million.**

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

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

1158. Sr.No.64 Dy. DEO(M), Noor Pur Thal – Rs.0.042 Million.

5.4.2006 Audit had pointed out that expenditure was made over and above the allocation.

The Department explained that according to the requirement, the amount under different heads were utilized up to 19-6-2001 (within allocation). On 19-6-2001, the District Education Officer (M-EE) Khushab, released the modified grant for the year 2000-2001 which was reduced and received after the utilization of the allocated grant. No financial irregularity was involved.

The Department was directed to get the matter regularized with the sanction of competent authority and para was settled subject to regularization.

5.7.2007 The Department explained that as per direction of PAC, a case for regularization had been sent to the Department which was still under process.

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

1159. Sr.No.73 Dy DEO(M) Nankana Sahib District Sheikhpura – Rs.0.061 Million.

15.7.2006 Audit had pointed out that expenditure was incurred after advertisement in the press to ensure fair prices.

The Department explained that the amount of vouchers were less than Rs.2000/-. The Deputy District Education Officer has the competency to pass the sanction upto Rs.2000/-. So no irregularity was committed and all the codal formalities had been observed in each case.

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

1160. Sr.No.74 Dy DEO(M), Nankana Sahib District Sheikhpura – Rs.0.010 Million.

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1161. Sr. No.76 Deputy DEO (W), Sheikhpura – Rs.2.000 Million.

14.12.2009 The Department explained that all relevant record of the purchase of furniture by the office of Deputy Commissioner, Sheikhpura and its distribution to the schools was available and Audit may verify the record.

The **para was settled subject to verification** of record by Audit.

1162. Sr. No.78 Deputy DEO (W), Sheikhpura – Rs.12.000 Million.

14.12.2009 The Department explained that the schedule of payment in question had been got from the DAO Sheikhpura and all the documents/record was available for the verification of Audit.

Audit pointed out that cash book produced for audit verification was incomplete, Audit further stated that complete cash book in all respect alongwith monthly re-conciliation with bank should be produced

The Committee directed/recommended that the record should be reconciled with Bank statement and got verified by Audit.

The **para was kept pending up to next meeting.**

1163. Sr. No.79 Deputy DEO (W), Sheikhpura – Rs.3.000 Million.

14.12.2009 The Department explained that all relevant record i.e. cash book, schedule of payment and Bank statements were available for verification by the Audit.

The **para was settled subject to verification** of record.

1164. Sr.No.80 Dy DEO(W) Sheikhpura– Rs.0.113 Million.

1165. Sr.No.81 Dy DEO(W) Sheikhpura – Rs.0.135 Million.

1166. Sr.No.293 Dy DEO(W) Ferozewala District Sheikhpura– Rs.0.250 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and paras were kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the **paras were settled.**

1167. Sr.No.82 Divisional Special Education Officer, Multan – Rs.0.002 Million.

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

1168. Sr.No.83 Divisional Special Education Officer, Multan – Rs.0.015 Million.

14.4.2010 The Department explained that month wise schedules of payments had been obtained and enclosed at Annexure A & B respectively. The Audit did not agree with the contention of the department as the amounts of contingent payments in the SOP of DAO Multan were not recorded in cash book.

The Committee directed / recommended that the department should get the amounts reconciled within fifteen days with Audit.

The **para was kept pending.**

1169. Sr.No.84 Dy. DEO(W), Rahim Yar Khan – Rs.2.284 Million.

5.4.2006 Audit had pointed out that the recruitment was made and adjusted against the post of SV Cadre which was irregular.

The Department explained that an enquiry committee observed that 20 teacher out of 62 had already been adjusted by the appointing authorities. Committee further suggested that concerned authority may be directed to transfer the teachers against their original post. The process of the adjustment of remaining 42 teachers was under process and completed very soon.

The Department was directed to get the matter regularized with the sanction of Finance Department and para was kept pending.

5.7.2007 The Department explained that in compliance with PAC direction, most of the teachers had been adjusted against their original posts while the re-adjustment of remaining 21 teachers was under process which would be made very soon.

The Department was directed to get the matter regularized from the Finance Department and **para was settled subject to regularization.**

1170. Sr.No.86 Dy. DEO(M), Jampur District Rajanpur – Rs.1.032 Million.

5.4.2006 Audit had pointed out that irregular appointments of teachers were made during ban without obtaining NOC from SGA&I Department.

The Department explained that appointments of 7 PTC, teachers were made after observing legal codal formalities. No such letter regarding imposition of ban was received in the office of the Deputy District Education Officer (M-EE) Jampur.

The Department was directed to produce the record to Audit for verification and **para was kept pending.**

1171. Sr.No.87 Dy. DEO(M), Jampur District Rajanpur – Rs.0.038 Million.

5.4.2006 Audit had pointed out that while incurring expenditure Rs.250000/- on purchase of stationery caused loss of Rs.37,845/- due to higher rates.

The Department explained that stores had been purchased at the rates approved by the Tehsil purchase committee and accepted by the DAO Rajanpur. No deviation / malafide intention was involved.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

1172. Sr.No.88 Dy. DEO(M), Jampur District Rajanpur – Rs.0.015 Million.

5.4.2006 Audit had pointed out that payment of T.A /D.A was debited to the classification 415 Primary Education instead of 411 Admn Education.

The Department explained that Ex-Post facto sanction was awaited.

The Department was directed to expedite the matter and **para was kept pending.**

1173. Sr.No.91 Dy. DEO(W), Mankera District Bhakkar – Rs.0.077 Million.

5.4.2006 Audit had pointed out that stationery was purchased in excess of requirements.

The Department explained that complete vouched account, of stationery articles purchased through purchase committee was available for verification by Audit.

The Department was directed to produce the record to Audit for verification and para was kept pending.

6.7.2007 The Department explained that tender for the purchase of stationery articles amounting to Rs.250,000/- were flouted in the local “Newspaper” and stationery articles had been purchased by the purchase committee after observing all codal formalities.

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

1174. Sr.No.92 Dy DEO(W) Mankera District Bhakkar – Rs.0.041 Million.

5.4.2006 Audit had pointed out that non payment of sales tax was removed by drawing the amounts from Schools Councils accounts during the current financial year instead of making recovery from the firms.

The Department explained that the sales tax Rs.0.41 Million had been deposited by the concerned school.

The Department was directed to produce the record to Audit for verification and para was kept pending.

5.7.2007 The Department explained that the total amount of Sales Tax Rs.41,049/- had been recovered from concerned schools and had been deposited accordingly.

The Department was directed to get the recovery verified by Treasury Officer and **para was settled subject to verification** of relevant record.

1175. Sr.No.93 Dy DEO(M) Mankera District Bhakkar – Rs.1.493 Million.

5.4.2006 Audit had pointed out that Miss shehnaz Akhtar, PTC was appointed and allowed to proceed on EOL irregularly which was in violation of leave and recruitment rules.

The Department explained that the case of investigation was under process by the Executive District Officer (Education), Lodhran.

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

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

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

1176. **Sr.No.104 Dy DEO(W) Karror Pacca District Lodhran– Rs.0.077 Million.**

1177. **Sr.No.121 Dy DEO(M) Kharian District Gujrat – Rs.0.149 Million.**

1178. **Sr.No.160 Dy DEO(W) Phalia District Mandi Baha ud Din – Rs.8.503 Million.**

1179. **Sr.No.222 Dy DEO(W) Taxila District Rawalpindi – Rs.0.043 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and paras were kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the **paras were settled.**

1180. **Sr.No.105 Dy. DEO(W), Karror Pacca District Lodhran – Rs.1.007 Million.**

5.4.2006 Audit had pointed out that Miss shehnaz Akhtar, PTC was appointed and allowed to proceed on EOL irregularly which was in violation of leave and recruitment rules.

The Department explained that the case of investigation was under process by the Executive District Officer (Education), Lodhran.

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

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1181. **Sr.No.107 Dy DEO(W), Karror Pacca District Lodhran – Rs.0.674 Million.**

14.7.2006 Audit had pointed out that amount had been paid as salaries to EET appointed in violation of recruitment policy.

The Department explained that an enquiry was ordered into the matter. After detailed discussion, para was settled without prejudice to the findings of the inquiry report and subject to verification by Audit.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1182. **Sr.No.108 Dy. DEO(W), Karror Pacca District Lodhran – Rs.0.061 Million.**

5.4.2006 Audit had pointed out that Miss shehnaz Akhtar, PTC was appointed and allowed to proceed on EOL irregularly which was in violation of leave and recruitment rules.

The Department explained that the case of investigation was under process by the Executive District Officer (Education), Lodhran.

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

5.7.2007 The Department explained that the action against Officer who granted irregular EOL to Mst. Zahida Bukhari (Late) Ex-Dy. DEO(W) had expired and action could not be initiated against her.

The Department was directed to get the matter regularized by the competent authority and **para was settled.**

1183. **Sr.No.110 Dy. DEO (W), Karror Pacca District Lodhran– Rs.0.263 Million.**

4.4.2006 Audit had pointed out that Mrs Mussarat Bibi was appointed PTC untrained w.e.f. 31-12-92. Her service was regularized without obtaining the prescribed professional qualification.

The Department explained that Mst. Mussart Bibi was appointed as PTC (un-trained). She was awarded regular PTC scale w.e.f. 13-7-1993. The above said lady teacher had been removed from service by the authority on the charge of illegal appointment without observing merit policy.

The Department was directed to take action against the responsible authority and others who made irregular appointment within 90 days and para was kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1184. Sr.No.111 Dy. DEO(M), Bhakkar – Rs.2.736 Million.

5.4.2006 Audit had pointed out that funds were provided to Middle & Primary Schools for repair & maintenance and purchase of learning material. The funds were lapse able but it was observed that the savings during the year 1997-98 to 2000 -2001 were not surrendered to Government and utilized in violation of the Rules.

The Finance Department explained that funds of SMC were non lapsable.

On the recommendation of Finance Department, the **para was settled.**

1185. Sr.No.112 Dy. DEO(M), Bhakkar – Rs.0.098 Million.

5.4.2006 Audit had pointed out that amounts were expended on objects other than those for which allocations were made.

The Department explained that all expenditures were made by the respective school councils which were fully competent to utilize the said funds, therefore no irregularity was involved.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

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

1186. Sr.No.114 Dy. DEO(W), Attock – Rs.0.331 Million.

13.7.2006 Audit had pointed out that a sum of Rs.331,147/- had been drawn out of Government Treasury by various schools in lump-sum and had been credited to SMC accounts during 1999-2000.

The Department explained that the funds were issued for the purchase of equipment /Audio visual aids etc. The SMC grants were not lapsable being grants in aid.

Audit observed that the requisite vouchers had not been got verified by Audit.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

1187. Sr.No.120 Dy. DEO(M), Kharian District Gujrat – Rs.0.152 Million.

13.7.2006 The Department explained that departmental contention had been verified by Audit from supporting record.

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

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and **para was kept pending.**

1188. Sr.No.122 Dy DEO(M) Kharian – Rs.0.896 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

5.7.2007 The Department explained that as per directions of the PAC, the total record of 21 teachers i.e. services Book, appointment letter, approval of DRC, joining reports,

were available for Audit verification. Moreover, teachers were appointed before imposition of ban.

On the statement of the Administrative Secretary that actually the teachers were appointed before imposition of ban, the **para was settled**.

1189. Sr.No.123 Dy DEO(M) Kharian – Rs.0.066 Million.

15.7.2006 Audit had pointed out that cadre of PTC teacher Mr. Syed Noor Ahmad was changed to Arabic Teacher. He was also awarded (BPS-14) on the qualification of Shahdat-ul-Aalmia.

The Department explained that inquiry officer reported that incumbent held the qualification for Arabic Teacher.

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

1190. Sr.No.124 Dy. DEO (W), Isa Khel District Mianwali– Rs.1.551 Million.

4.4.2006 Audit had pointed out that the amounts were neither found entered in the pass books of the bank account in cash books maintained in schools. The advance drawl out of PLA issued through cheques and credited into private banks was held irregular.

The Department explained that the expenditure was made out of this grant in the light of resolution adopted by the concerned school council keeping in view the need and requirement of the school after observing all formalities. No irregularity had been committed. All record was available for verification.

The Department was directed to get the facts verified by Audit at the earliest and **para was settled subject to verification** of relevant record.

1191. Sr.No.125 Dy. DEO (W), Isa Khel District Mianwali– Rs.0.087 Million.

4.4.2006 Audit had pointed out that expenditure of Rs.86,507/- was incurred by the incharge/Head teachers of the schools but the approval of SMC / quotations were not obtained before incurring the expenditure. Entries were also not made in the stock registers.

The Department explained that the concerned schools had adopted all the codal formalities i.e. stock entries of store items, vouchers duly signed by member of SMC. No irregularity had been committed.

The Department was directed to get the facts verified by Audit at the earliest and **para was settled subject to verification** of relevant record.

1192. Sr.No.127 Dy. DEO(W), Isa Khel District Mianwali – Rs.0.077 Million.

5.4.2006 Audit had pointed out that amounts were expended on objects other than those for which allocations were made.

The Department explained that according to Departmental inquiry report, school councils of concerned schools decided in the special meetings to incur whole the amount of allocation (in both Heads M& R. L&M) on repair of buildings due to very dangerous conditions of the buildings other wise there was possibility of human loss for which these SMC were competent.

The Department was directed to produce the record to Audit for verification and **para was kept pending.**

1193. **Sr.No.130 Dy DEO(W) Nankana District Sheikhpura – Rs.0.023 Million.**

15.7.2006 Audit had pointed out that 15% provision of sale tax was not provided in his quotation, no in the contract.

The Department explained that the Ex. Cashier Mr. Muhammad Arshad Mughal was the custodian of the record. The effort to produce the record was being made and record would be produced on its receipt.

The Department was directed to suspend the responsible and **para was kept pending.**

1194. **Sr.No.132 Dy. DEO (M), Sargodha – Rs.1.040 Million.**

4.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to advice the DCO Sargodha and Lodhran to attend the PAC meeting along with concerned officers / officials and relevant record on 13-4-2006 and para was kept pending.

13.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to get the record verified by Audit and para was kept pending.

4.7.2007 The Department explained that the para was discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The para was kept pending.

1195. Sr.No.134 Dy. DEO(M), Sargodha – Rs.3.600 Million.

5.4.2006 Audit had pointed out that the PLA/ Assignment accounts were reconciled with the District Accounts Officer.

The Department explained that the necessary reconciliation / verification from the D.A.O. Sargodha had been received.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the necessary reconciliation/ verification from the D.A.O Sargodha had been received and was available with the record.

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

1196. Sr.No.137 Dy DEO(M) Dunyapur District Lodhran – Rs.0.052 Million.

15.7.2006 Audit had pointed out that employees who were granted S/grade between 2nd June to 30 November were not allowed refixation of their pay on 1st December under existing rules.

The Department explained that advance increments were allowed on acquiring F.A/F.Sc qualification vide Government of the Punjab Education Department notification No.SO(Confid) 1-13/90 dated 26-06-1990. Award of selection grade and permissibility of advance increments on having qualification of F.A/F.Sc were separate benefits. Accountant General Punjab, had also clarified admissibility of two advance increments on acquiring F.A/F.Sc qualification even after award of selection grade.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization.

5.7.2007 The Department explained that as per PAC directions, all the relevant record was available for verification.

The Department was directed to get the requisite record verified by Audit and **para was kept pending**

1197. Sr.No.140 Dy DEO(M), Alipur District Muzaffargarh – Rs.0.286 Million.

14.7.2006 Audit had pointed out that the arrears of pay were drawn with out provision of additional funds and prior approval of the competent authority.

The Department explained that before establishment of District Government Budget of pay and allowances was released by the Provincial Government to the Director Elementary Education concerned and placed at their disposal. They never released to lower office.

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

1198. Sr.No.141 Dy. DEO (M), Alipur District Muzaffar Garh – Rs.0.145 Million.

4.4.2006 Audit had pointed out that the head masters of the Middle and Primary schools, violated the rule by making repair/construction over Rs.10,000/-.

The Department explained that N.O.C. and estimate from building Department had been obtained and relevant record was available for verification.

The Department was directed to get the record verified by Audit and **para was kept pending.**

1199. Sr.No.142 Dy. DEO (M), Pind Dadan Khan District Jhelum – Rs.0.327 Million.

4.4.2006 Audit had pointed out that PTC teachers had been appointed during the ban period.

The Department explained that action against irregular appointees and officers/ officials involved was in process. Moreover, the para was settled by the SDAC in its meeting held on 20-06-2002.

The Department was directed to expedite action against responsible and submit report within 90 days and para was kept pending.

5.7.2007 The Department explained that action against irregular appointees and Officers/ officials involved was in process.

The Department was directed to finalize the action and **para was kept pending.**

1200. Sr.No.143 Dy DEO(W) Sohawa District Jhelum – Rs.0.193 Million.

15.7.2006 Audit had pointed out that Mst. Zahida Perveen untrained teacher had not acquired the requisite qualification with in target date.

The Department explained that on acquiring PTC Certificate she was declared regular by the competent authority.

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

1201. Sr.No.144 Dy DEO(M) Sohawa district Jhelum – Rs.1.047 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

4.7.2007 The Department explained that the appointments of the teachers were made by the then Deputy District Education Officer in different periods under rules and regulations. There was no ban on appointments during the periods of appointments. Mr. Tahir Jamshed PTC teacher was deleted due to certificates other than the province of the Punjab. Later on orders of the Punjab Govt. were set aside by the Hourouable Lahore High Court Rawalpindi Bench and the appointment was made in compliance with the directions of the High Court. Therefore, no ban applied in the instant case.

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

1202. Sr.No.146 Dy DEO(M), Taxila district Rawalpindi– Rs.0.038 Million.

14.7.2006 Audit had pointed out that there was vast difference in rates. The rates paid by this Tehsil were higher as compared with some other Tehsils which resulted in an excess /unjustified payment.

The Department explained that tenders received in response thereof were processed according to the procedure laid down by the Government and the supply order was pleased to the lowest tender the purchase was made at the economical/ competitive rates.

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

1203. Sr.No.147 Dy. DEO(M), Taxila District Rawalpindi – Rs.0.794 Million.

13.7.2006 Audit had pointed out that quotations were not called for to ensure the purchases at the most economical rates. In fact purchases were made from the firms of choice at the pre decided rates without genuine tendering.

The Department explained that an inquiry committee was constituted to scrutinize the records of the relevant schools.

The Department was directed to finalize the inquiry within 60 days and para was kept pending.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the paras were kept pending and constituted the following sub committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the expenditure in each school was less than Rs.40,000/- which had been verified by Audit.

On the recommendation of Sub-Committee-VII of the PAC-I, the **para was settled.**

1204. Sr.No.150 Dy. DEO (M), Hassan Abdal District Attock – Rs.0.368 Million.

4.4.2006 Audit had pointed out that purchases were made from the firms of choice at the pre-decided rates without genuine tendering.

The Department explained that enquiry officer reported that measurement of the work, quotations and minutes of SMC meeting were available in the record.

Audit observed that the contention of the Department was not tenable.

The Department was directed to hold the de novo inquiry and **para was kept pending.**

1205. Sr.No.152 Dy. DEO(W), Hassan Abdal District Attock – Rs.0.074 Million.

1206. Sr.No.153 Dy. DEO(W), Hassan Abdal District Attock – Rs.0.337 Million.

1207. Sr.No.203 Dy. DEO(M), Jhang – Rs.0.019 Million.

1208. Sr.No.282 Dy. DEO(W), Dunyapur District Lodhran – Rs.1.015 Million.

13.7.2006 The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1209. Sr.No.155 Dy DEO(W) Hassan Abdal District Attock – Rs.0.351 Million.

13.7.2006 The Department explained that the school councils grants were received to the schools in the end of June. Due to shortage of time, some schools could not utilize the grants in relevant year. However, all the remaining grants had been utilized now.

Audit observed that the requisite vouchers had not been got verified by Audit.

The Department was directed to get the requisite record verified by Audit and provide the school wise list of unspent balance in SMC Accounts within 60 days and para was kept pending.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the paras were kept pending and constituted the following sub committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the expenditure in each school was less than Rs.40,000/- which had been verified by Audit.

On the recommendation of Sub-Committee-VII of the PAC-I, the **para was settled.**

1210. Sr.No.156 Dy DEO(W) Rojhan District Rajan Pur – Rs.0.337 Million.

15.7.2006 The Department explained that the efforts to procure the record was being made and record would be produced on its receipt. However, in some cases relevant record was available for verification by Audit.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

1211. Sr.No.158 Dy DEO(W) Phalia District Mandi Baha ud Din – Rs.0.724 Million.

15.7.2006 Audit had pointed out that advertisement for purchase of stationery was given in local newspaper, instead of giving in national newspapers.

The Department explained that the purchase of stationery was made after proper advertisement in press “Jazba” News-Paper which was not a Local news paper as presumed by Audit.

The Department was directed to get the facts verified by Audit and para was kept pending.

5.7.2007 The Department explained that as per direction of PAC, record of purchase was complete in all respects. However, the case was under process.

The Department was directed to advise DCO M B. Din to ensure the receipt of remaining stationery items from the suppliers and **para was settled subject to verification** of relevant record.

1212. Sr.No.162 Dy DEO Phalia – Rs.0.040 Million.

4.7.2007 The Department explained that as per PAC directions, the refixation of pay of the concerned teachers had been made as per rule / Supreme Court decision.

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

1213. Sr.No.163 Dy. DEO (W), Kot Adu District Layyah – Rs.0.104 Million.

4.4.2006 Audit had pointed out that arrear of pay of the teachers/ officials was drawn from the Government account without obtaining additional funds and prior approval of the competent authority.

The Department explained that case for regularization had been moved to the EDO (Edu) for onward submission to the quarter concerned.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was settled subject to regularization.

6.7.2007 The Department explained that all the expenditure were made for drawl of arrear bills of pay of teacher. Before establishment of District Government Budget of pay & allowance was released by the Provincial Government to the Director Elementary Education concerned and placed at their disposal. That was never released to lower offices.

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

1214. Sr.No.165 Dy. DEO (M), Hafizabad – Rs.0.579 Million.

4.4.2006 Audit had pointed out that no income & sales tax was deducted.

The Department explained that non deduction of income and sales tax had been conveyed to the defaulters, for necessary action.

The Department was directed to effect the recovery and **para was kept pending.**

1215. Sr.No.168 Dy. DEO (W), Taunsa District D.G. Khan – Rs.1.356 Million.

4.4.2006 Audit had pointed out that lady teachers were appointed as un-trained and same were irregularly continued.

The Department explained that 11 teachers belonging to C & V Cadres were appointed as un-trained from time to time. Four lady teachers were appointed before the year 1990, in the light of Notification No. SOR-III-e-122/89(b) dated 14-08-1990 had been exempted. Three lady teachers out of them had been removed from service. Two lady teachers namely Sajida Shaheen, OT, GGMS, Tub, & Samra Khan, PET, GGMS, Bughlani were awarded regular grade. The remaining two of them were still working. The DEO (W-EE) D.G.Khan had moved the case for their regularization to higher authority.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was settled subject to regularization.

5.7.2007 The Department explained that in the light of the directions of PAC, the case for regularizations of remaining two teachers had been submitted to the Department.

The Department was directed to get the matter regularized with the sanction of the competent authority and **para was settled subject to regularization.**

1216. Sr.No.169 Dy. DEO (W), Taunsa District D.G. Khan– Rs.0.250 Million.

4.4.2006 Audit had pointed out that the supplier was not registered with General Sales Tax Department.

The Department explained that M/S Hayat Furniture was registered with Sales Tax Department. General Sales Tax Rs.32,609/- had been deposited into Government Treasury.

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

1217. Sr.No.171 Dy DEO(M), Mianchannu District Khanewal – Rs.0.313 Million.

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and para was kept pending.

6.7.2007 The Department explained that notices for recovery were served to the incumbents who went in Lahore High Court Multan Bench vide writ petition No.4170/2006 and the Honourable Court passed orders dated 23-08-2006 as under. In the meanwhile , the order for recovery of disputed amount shall remain suspended”. Hence the case was still undecided in the court and the final position would be intimated as and when decided.

The **para was kept pending being subjudice.**

1218. Sr.No.173 Dy. DEO (W), Bhalwal District Sargodha– Rs.1.050 Million.

4.4.2006 Audit had pointed out that neither the amount of SMC’s had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to advice the DCO Sargodha and Lodhran to attend the PAC meeting along with concerned officers / officials and relevant record on 13-4-2006 and para was kept pending.

13.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to get the record verified by Audit and **para was kept pending.**

1219. Sr.No.178 Dy DEO(W) Kharian District Gujrat – Rs.0.639 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the 21 EETs involved in this para had already been regularized accordingly.

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

1220. Sr.No.179 Dy DEO(W), Kharian District Gujrat – Rs.8.330 Million.

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the previous budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

5.7.2007 The Department explained that no expenditure in excess of budget allocation was incurred. The Audit Officer, SAP/DERA Audit Punjab, Lahore had verified the record and recommended the para for settlement. Moreover, appropriation accounts for the 2000-01 had already been settled by the PAC.

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

1221. Sr.No.180 Dy DEO(W) Kharian District Gujrat – Rs.0.050 Million.

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and para was kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1222. **Sr.No.181 Dy DEO(W) Kharian District Gujrat – Rs.6.285 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the compliance had been made and record was available for verification by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

1223. **Sr.No.183 Dy. DEO(M), Mandi Bahaud Din – Rs.0.724 Million.**

5.4.2006 Audit had pointed out that advertisement was not made in national newspapers.

The Department explained that advertisements were made on 03-04-2001 & 06-05-2001. The same were cancelled and finally the advertisement was given in daily Jazba which was not local Newspaper. No irregularity was involved.

The Department was directed to produce the record to Audit for verification and para was kept pending.

6.7.2007 The Department explained that as per direction of PAC, the relevant record was available for verification of Audit. No irregularity was involved.

On the statement of the Dy.DEO that no misappropriation was involved, the **para was settled.**

1224. **Sr.No.185 Dy DEO(M) Mandi Bahaud Din – Rs.0.223 Million.**

15.7.2006 Audit had pointed out that appointment of science, math teachers was made without obtaining approval of D.E.C.

The Department explained that all the science, math teachers were appointed after getting approval by the competent authority.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that all the science maths teachers were appointed after getting approval by the competent authority. Only ten SMT teachers were paid their salaries instead of fourteen, remaining four teachers who were pointed out in Audit para were belong to female section. It was wrongly reflected in the Treasury schedule against this office.

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

1225. **Sr.No.186 Dy. DEO(M), Mandi Bahaud Din – Rs.0.312 Million.**

5.4.2006 Audit had pointed out that excess expenditure was incurred than the allocated grant.

The Department explained that a grant amounting to Rs.250,000/- was allocated to the District Education Officer (EE), M.B. Din. Amount allocated to the District Education Officer (EE) M.B.Din was placed at the disposal of Deputy District Education Officer (M-EE) Phalia and later on the same was withdrawn. In the mean while an amount of Rs.238650/- out of Rs.250000/- was spent by the Deputy District Education Officer(M-EE) Phalia.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization.

6.7.2007 The Department explained that a grant amounting to Rs.250,000/- was allocated to the District Education Officer (EE) M.B.Din and Rs.73,000/- was allocated to Deputy District Education Officer (M-EE) Phalia at M.B.Din vide DPI(EE) Punjab, Lahore No.9545/B-I dated 12-08-2000. Amount allocated to the District Education Officer (EE) M.B.Din was placed at the disposal of the Deputy District Education Officer (M-EE) Phalia vide his No.3531-32/B-I dated 18-04-2001 and later on the said letter was withdrawn by the District Education Officer (EE) vide his No.4039/40/B-I dated 23-06-2001. In the mean while an amount of Rs.238,650/- out of Rs.250,000/- was spent by the Deputy District Education Officer (M-EE) Phalia.

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

1226. **Sr.No.187 Dy. DEO(M), Mandi Bahaud Din – Rs.0.050 Million.**

5.4.2006 Audit had pointed out that the services of un-trained teacher Mr. Ashraf Naveed appointed against the leave vacancy but his services continued till 30-5-2000, irregularly.

The Department explained that the teacher was appointed against a leave vacancy. The inquiry was conducted and the teacher was removed from service by the competent authority. The said teacher was paid only for duty period.

The Department was directed to take appropriate action against the appointing / transferring authority who transferred the teacher to other school irregularly after the expiry of leave of the actual incumbent and para was kept pending.

5.7.2007 The Department explained that as per PAC directions, the case of disciplinary action was being initiated against the appointing / transferring authority

The Department was directed to expedite the matter under the rules and **para was kept pending.**

1227. Sr.No.188 Dy DEO(W), Fateh Jang District Attock – Rs.22.880 Million.

1228. Sr.No.279 Dy DEO(W), Kallur Kot district Bhakkar – Rs.0.447 Million.

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and **paras were kept pending.**

1229. Sr.No.190 Dy DEO(W) Rajanpur – Rs.1.563 Million.

1230. Sr.No.256 Dy DEO(M) Rawalpindi – Rs.2.730 Million.

15.7.2006 The Department explained that the matter was of serious nature so that an inquiry officer had been appointed to probe into the matter and fix responsibility.

The paras were referred to the Sub-Committee headed by Sardar Muhammad Yousaf Khan Leghari MPA for examination and report to the PAC-I and paras were kept pending.

4.7.2007 The Department explained that the paras were discussed by the Sub-Committee-VI in its meeting held on 3rd & 11th August 2006, and paras were kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VI of the PAC-I.

The paras were kept pending.

1231. **Sr.No.193 Dy. DEO (W), Karor District Layyah – Rs.0.098 Million.**

4.4.2006 Audit had pointed out that rates of stationery items were higher than prevailing market rates and other suppliers by whom stationery was provided to other SAP formations.

The Department explained that according to probe report, the articles were purchased after observing codal formalities.

Audit observed that the contention of the Department was not tenable as recovery of Rs.32,608/- on account of GST was required to be effected.

The Department was directed to effect the recovery at the earliest and para was settled subject to verification of recovery.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1232. **Sr.No.206 Dy DEO(M), Minchin Abad District Bahawal Nagar – Rs.0.076 Million.**

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

5.7.2007 The Department explained that on the receipt of the modified budget grant, it was presumed that it was additional budget grant for which the remaining outstanding T.A bill were got cleared from the District Accounts Officer Bahwalnagar and no objection regarding the utilization of budget in excess was ever raised by the said office.

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

1233. **Sr.No.207 Govt. College of Elementary Teachers Training, Bahawalpur – Rs.0.197 Million.**

6.7.2007 The Department explained that DSD provided the required electronic machinery and equipment for their regular use and it was the practice of the college that they stored/ packed the equipment during summer vacation to save them from dust etc. As the Audit was carried out during the summer vacation hence, they found it packed.

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

1234. *Sr.No.208 Govt. College of Elementary Teachers Training, Bahawalpur – Rs.5.404 Million.*

1235. *Sr.No.209 Govt. College of Elementary Teachers Training, Bahawalpur – Rs.0.023 Million.*

1236. *Sr.No.210 Govt. College of Elementary Teachers Training, Bahawalpur – Rs.0.144 Million.*

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1237. *Sr.No.211 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.854 Million.*

15.4.2010 The Department explained that all the amounts regarding Electricity / Sui Gas charges had been deposited in different installments as per provision of budget into Government treasury and verified by Audit.

The **Committee settled the para.**

1238. *Sr.No.212 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.445 Million.*

15.4.2010 The Department explained that the Institution was being run under the control of BOG and the expenditure was incurred in the public interest and record comprising of Braille material was maintained properly. However, the items falling short amounting to Rs.21,300 /- had been recovered from the contractor concerned.

The **para was settled subject to verification** by Audit.

1239. *Sr.No.213 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.297 Million.*

15.4.2010 The Department explained that the Institution was running under BOG. The Principal incurred the amount as per requirement of the hostel, observing all codal formalities and dead stock register was also maintained accordingly.

The para was settled subject to verification of record by Audit.

1240. *Sr.No.214 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.100 Million.*

15.4.2010 The Department explained that an amount of Rs.100,000/- was transferred to Building Department for repair work but work was not done and amount was forfeited by the Building Department in 2000-2001 instead of refunding it to Education Department.

The Committee directed / recommended that an inquiry be held that why the work was not done within prescribed time limit and fix the responsibility and report be submitted within 30 days.

The para was kept pending.

1241. *Sr.No.215 Dy DEO(W), Mian Channu District Khanewal – Rs.0.168 Million.*

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and para was kept pending.

6.7.2007 The Department explained that the matter was subjudice. The final position would be intimated after courts decision.

The para was kept pending being subjudice.

1242. *Sr.No.216 Govt. Institute for the Blind (W) Block People Colony, Gujranwala – Rs.0.434 Million.*

15.4.2010 The Committee was not satisfied with the contention of the Department and directed /recommended that an inquiry be held against DDO for non-preparation regarding the paras and report be submitted to PAC within 30 days and above said six paras were referred to Sub-Committee-II of Public Accounts Committee-I for further probe/discussion on 6.5.2010.

The para was kept pending.

3.2.2011 The Department explained that recovery relating the para had been made and verified. This para was recommended for settlement by sub committee-II of PAC-I held on 06-08-2010.

On the recommendation of the Sub-Committee, the **para was settled**.

1243. *Sr.No.217 Govt. Institute for the Blind (W) Block People Colony, Gujranwala – Rs.0.110 Million.*

15.4.2010 The Committee was not satisfied with the contention of the Department and directed /recommended that an inquiry be held against DDO for non-preparation regarding the paras and report be submitted to PAC within 30 days and above said six paras were referred to Sub-Committee-II of Public Accounts Committee-I for further probe/discussion on 6.5.2010.

The para was kept pending.

3.2.2011 The Department explained that the penalty amounting to Rs.45,000/- was imposed on the responsible who filed the appeal to the competent authority on 23.08.2010. The Committee directed that case be pursued vigorously.

On the recommendation of the Sub-Committee, the **Committee settled the para subject to favourable decision of said appeal**.

1244. *Sr.No.218 Govt. Institute for the Blind (W) Block People Colony, Gujranwala – Rs.0.073 Million.*

15.4.2010 The Committee was not satisfied with the contention of the Department and directed /recommended that an inquiry be held against DDO for non-preparation regarding the paras and report be submitted to PAC within 30 days and above said six paras were referred to Sub-Committee-II of Public Accounts Committee-I for further probe/discussion on 6.5.2010.

The para was kept pending.

3.2.2011 The Department explained that the amount of Rs.31,122/- had been deposited in the relevant head and verified and para may be settled.

On the recommendation of the Sub-Committee, the **para was settled**.

1245. *Sr.No.219 Govt. Institute for the Blind (W) Block People Colony, Gujranwala – Rs.0.167 Million.*

15.4.2010 The Committee was not satisfied with the contention of the Department and directed /recommended that an inquiry be held against DDO for non-preparation regarding the paras and report be submitted to PAC within 30 days and above said six paras were referred to Sub-Committee-II of Public Accounts Committee-I for further probe/discussion on 6.5.2010.

The para was kept pending.

3.2.2011 The Department explained that the amount had got regularized by the Finance Department as per directed by Sub-Committee on 8.6.2010 and 6.8.2010. The Department further explained that Mr Shafique had filed an appeal before the competent authority which was rejected.

On the recommendation of the Sub-Committee, the Committee **settled the para with the direction** that the person involved in this para should not be posted against financial posts in future.

1246. Sr.No.220 Govt. Institute for the Blind (W) Block People Colony, Gujranwala – Rs.0.060 Million.

15.4.2010 The Committee was not satisfied with the contention of the Department and directed /recommended that an inquiry be held against DDO for non-preparation regarding the paras and report be submitted to PAC within 30 days and above said six paras were referred to Sub-Committee-II of Public Accounts Committee-I for further probe/discussion on 6.5.2010.

The para was kept pending.

3.2.2011 The Department explained that the para was related to the issue of sales tax. The amount had been deposited and got verified by Audit.

On the recommendation of the Sub-Committee, the **para was settled.**

1247. Sr.No.223 Dy. DEO(W), Taxila District Rawalpindi – Rs.0.223 Million.

13.7.2006 Audit had pointed out that quotations were not called for to ensure the purchases at the most economical rates. In fact purchases were made from the firms of choice at the pre decided rates without genuine tendering.

The Department explained that an inquiry committee was constituted to scrutinize the records of the relevant schools.

The Department was directed to finalize the inquiry within 60 days and **para was kept pending.**

1248. Sr. No.224 Deputy DEO (W), Taxila District Rawalpindi – Rs.0.155 Million.

14.12.2009 The Department stated that the expenditure in each School was less than Rs.40,000/- which was verified by Audit that the expenditure up to Rs.40,000/- was not to be audited.

The Committee directed/recommended that a performa for stock entry or instruction regarding adoption of procedure may be issued by Education Department.

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

1249. ***Sr.No.225 Dy. DEO (W), Jampur District Rajanpur – Rs.0.579 Million.***

4.4.2006 Audit had pointed out that appointments were made as un-trained teachers but they were irregularly continuing beyond maximum prescribed period.

The Department explained that 5 un-trained lady teachers were appointed by the District Education Officer (W-EE) Rajanpur due to non availability of trained hands in the District. Moreover, a high level Enquiry Committee, comprising Senior Officers, had been constituted to make in depth probe.

The Department was directed to finalize the inquiry within 90 days and **para was kept pending**.

1250. ***Sr.No.226 Dy DEO(W) Jampur District Rajanpur – Rs.0.350 Million.***

15.7.2006 The Department explained that the efforts to procure the record was being made and record would be produced on its receipt. However, in some cases relevant record was available for verification by Audit.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1251. ***Sr.No.227 Dy. DEO (W), Jampur District Rajanpur – Rs.0.087 Million.***

4.4.2006 Audit had pointed out that purchase of stationery was made in un-economical manners.

The Department explained that stationery articles were purchased through purchase committee after completion of all codal formalities.

The Department was directed to get the facts verified by Audit and para was kept pending.

6.7.2007 The Department explained that stationery articles were purchased through purchase committee after completion of all codal formalities. The articles were of superior

quality and correct quantity as per bill figures. There was no high rate from market, as per purchased articles.

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

1252. **Sr.No.232 Dy DEO(W) Rawalpindi – Rs.0.250 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

5.7.2007 The Department explained that a sum of Rs.2,50,000/- had been allocated to the office for the purchase of stationery during the financial year 2000-01. Sanction to incur the expenditure had not been issued by the competent authority. Therefore, in the absence of sanction incurrence of expenditure, the Dy.DEO (W) was not able to incur expenditure.

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

1253. **Sr.No.234 Dy. DEO (M), Kahuta District Rawalpindi – Rs.0.132 Million.**

4.4.2006 Audit had pointed out that three promoters were appointed at Rs.1,500/- (fixed) per month. They were subsequently adjusted as English Teachers in BPS-14.

The Department explained that the DEO (M-EE) Rawalpindi, forwarded this case to EDO (Edu) Rawalpindi. Moreover, enquiry was under process.

The Department was directed to finalize the inquiry within 90 days and para was kept pending.

5.7.2007 The Department explained that the authority i.e. District Education Officer (M-EE) Rawalpindi had initiated action against the then accused EET's. The charge sheet had been issued and an enquiry committee had been constituted. The position would be intimated after its finalization.

The Department was directed to finalize the inquiry within 90 days and **para was kept pending.**

1254. **Sr.No.235 Dy DEO(M) Kahuta District Rawalpindi – Rs.2.060 Million.**

5.7.2007 The Department explained that the para had already been referred to the Sub-Committee VII of PAC-I.

The **para was kept pending.**

1255. **Sr No.237 Deputy DEO (M), Kahutta District Rawalpindi – Rs.0.249 Million.**

14.12.2009 The Department explained that the relevant record & stock register had been produced for audit verification.

The **para was settled subject to verification** and Committee directed/recommended that all the remaining paras should be presented in the next meeting.

1256. **Sr.No.238 Dy DEO(M) Kahuta District Rawalpindi – Rs.0.296 Million.**

6.7.2007 The Department explained that there were 34 schools involved in this para. The expenditure of each school was less than Rs.40,000/- except one school.

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

1257. **Sr.No.241 Dy DEO(M) Gujjar Khan District Rawalpindi – Rs.0.066 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

5.7.2007 The Department explained that the tender for purchase of stationery was given by DEO (M&F-EE) Rawalpindi twice. A purchase committee was constituted. All quotations were received from supplier through registered letter. The comparative statement was prepared and rates were finally approved. The sanction was accorded by Finance Department. All codal formalities were adopted during the purchase, no irregularity was involved.

The Department was directed to be careful in future and **para was settled.**

1258. **Sr.No.247 Dy DEO(W), Gujjar Khan District Rawalpindi – Rs.0.250 Million.**

1259. **Sr.No.253 Dy DEO(W), Kahuta District Rawalpindi – Rs.0.250 Million.**

14.7.2006 Audit had pointed out that neither the stationery had been purchased nor allocation was surrendered in time so that it could have been utilized where actually needed.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1260. **Sr.No.257 Dy. DEO(M), Rawalpindi – Rs.0.460 Million.**

13.7.2006 Audit had pointed out that amounts were drawn and misappropriated.

The Department explained that the expenditure was made by School Council concerned after the approval in the meetings held from time to time for the betterment of the institutions within their jurisdiction.

Audit observed that the requisite vouchers had not been got verified by Audit.

The Department was directed to get the requisite record verified by Audit within 60 days and para was kept pending.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the paras were kept pending and constituted the following sub committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the para was discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The para was kept pending.

1261. Sr.No.258 Dy. DEO(M), Rawalpindi – Rs.0.266 Million.

13.7.2006 Audit had pointed out that the expenditure was to be incurred on uplift of schools whereas funds were still lying in the accounts.

The Department explained that the expenditure was made by School Council concerned after the approval in the meetings held from time to time for the betterment of the institutions within their jurisdiction. Moreover, the schools councils were fully competent for the said expenditure as notified by the Government of the Punjab.

Audit observed that the requisite vouchers had not been got verified by Audit.

The Department was directed to get the requisite record verified by Audit within 60 days and **para was kept pending**. The Audit Department was directed to scrutinize the SMC cases and to recommend for settlement of paras in which amounts were incurred less than Rs.40,000/- per SMC because SMC funds were non-lapsable.

1262. Sr.No.262 Dy DEO(M), Mianwali – Rs.0.660 Million.

14.7.2006 The Department explained that the appointments of PTC Teachers were made one day before issuance of circular letter i.e. 11-2-1997 vide Notification No.SOR-III-I-20/95 dated 12-2-1997. Moreover, the award of BPS-9 to PTC teacher was also examined by the Finance Department vide Notification No.FD(PC) 19-1/89(BT-II) dated 01-09-2001 clarifying that PTC teachers having qualification of F.A/F.Sc were eligible for BPS-9.

The Department was directed to get the matter regularized from the Finance Department and para was kept pending.

6.7.2007 The Department explained that the basic qualification for recruitment of PTC teacher had been enhanced as FA/FSC in 2/97. Yet they were allowed BPS No.9 possessing the said qualification in the light of Finance Department notification No. FDP C/9/1-89 (P-II) dated 1.9.2001, therefore no over payment was made.

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

1263. Sr.No.264 Dy DEO(M), Mianwali – Rs.5.182 Million.

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

6.7.2007 The Department explained that no budgetary allocation was required for drawal of arrears of pay & allowances etc. The expenditure pointed out by Audit pertained to arrears drawn on account of pay and allowances pertaining to the Government employees. No irregularity had been committed. The said amount could be adjusted with Government of the Punjab Appropriation Accounts for the year 2000-2001.

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

1264. ***Sr.No.267 Dy DEO(W), Mianwali – Rs.0.186 Million.***

14.7.2006 The Department explained that the appointments of PTC Teachers were made one day before issuance of circular letter i.e. 11-2-1997 vide Notification No.SOR-III-I-20/95 dated 12-2-1997. Moreover, the award of BPS-9 to PTC teacher was also examined by the Finance Department vide Notification No.FD(PC) 19-1/89(BT-II) dated 01-09-2001 clarifying that PTC teachers having qualification of F.A/F.Sc were eligible for BPS-9.

The Department was directed to get the matter regularized from the Finance Department and **para was kept pending.**

1265. ***Sr.No.269 Dy. DEO (W), Minchanabad District Bahawalnagar – Rs.0.352 Million.***

4.4.2006 Audit had pointed out that Mrs. Zareena Begum was appointed PTC during ban w.e.f. 26-9-89 without getting the rules relaxed.

The Department explained that the appointment of lady teacher was made after approval of the then Worthy Minister Education in relaxation of ban and the orders of appointment were issued accordingly.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

1266. ***Sr.No.272 Government Shadab Training Institute, Special Education, Multan – Rs.0.003 Million.***

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

1267. **Sr.No.273 Government Shadab Training Institute, Special Education, Multan – Rs.0.010 Million.**

14.4.2010 The Department explained that an amount of Rs.10,000/- was incurred on celebration of Independence Day with the sanction of the higher competent Authority. The Audit was of the view that the officer in category –I was competent to sanction Rs.8,000/- according to FPR, 1990.

The Committee **settled the para subject to regularization** by the competent Authority.

1268. **Sr.No.274 Government Shadab Training Institute, Special Education, Multan – Rs.0.352 Million.**

14.4.2010 The Department explained that an amount of Rs.318,343/- was lapsed due to ban on fresh recruitment and posts were remained vacant, hence lapse occurred for another amount of Rs.33,432/- in the payments of utilities and Government charges which were made on actual basis. The lapse of Rs.33,432/- was 4% of total allocation which was ignorable.

The Committee accepted the contention of Department and the **para was settled.**

1269. **Sr.No.275 Dy. DEO (W), Sargodha – Rs.0.104 Million.**

4.4.2006 Audit had pointed out that tuition fee in respect of 21 schools worth Rs.104,000/- was deposited in National Bank through challans, but he requisite challans were not got verified from the District Accounts Officer, Sargodha.

The Department explained that a sum of Rs.104,000/- realized on account of Tuition Fees was accordingly deposited into Government Treasury. The credit verification of the said amount had also been got carried out from the District Accounts Officer, Sargodha.

The Department was directed to get the record verified by Audit and para was kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1270. **Sr.No.276 Dy. DEO (M), Bhalwal District Sargodha– Rs.1.180 Million.**

4.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to advise the DCO Sargodha and Lodhran to attend the PAC meeting along with concerned officers / officials and relevant record on 13-4-2006 and para was kept pending.

13.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to get the record verified by Audit and para was kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1271. Sr.No.277 Dy DEO(M) Kallur Kot District Bhakkar – Rs.2.098 Million.

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that the para was discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The **para was kept pending.**

1272. Sr.No.278 Dy DEO(W) Kallur Kot District Bhakkar – Rs.1.229 Million.

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that only 11 schools expended amount above Rs.40,000/-. The record of such school was available for Audit verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

1273. Sr.No.279 Dy DEO(W), Kallur Kot district Bhakkar – Rs.0.447 Million.

14.7.2006 The Department explained that the budget was utilized by observing all codal formalities. At the close of the financial year 2000-2001, another modified budget grant was also released. Prior to the receipt of the modified budget grant, all the pervious budget grants had been incurred.

The Department was directed to get the matters regularized from the competent authority and para was kept pending.

5.7.2007 The Department explained that the total allocation of Budget for the year 2000-01 was Rs.6,40,975/- in different Heads. Due to vacant posts in the year, a sum of Rs.4,47,494/- was not utilized. Moreover, appropriation accounts for the year 2000-01 had already been settled by the PAC.

The Department was directed to be careful in future for surrendering savings well in time and **para was settled.**

1274. Sr.No.280 Government School for Disabled, Lahore – Rs.0.120 Million.

15.4.2010 The Department explained that the Headmistress was delegated the powers of officer category-III and she was competent to sanction the expenditure up to Rs.10,000/- vide rule 7 (B)(11). The repair of Vehicle was also got done observing all codal formalities.

The Committee **settled the para subject to verification** of record by Audit.

1275. Sr.No.284 Dy DEO(W) Dunyapur District Lodhran – Rs.0.276 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that there was no violation of rules in the appointment of Miss Rahat Khanam EST Middle School Makhdoom Ali, which was made in the relaxation of rule on the recommendation of competent authority. She had not availed the leave as observed by Audit officer from 10-9-95 to 31-12-96.

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

1276. Sr.No.285 Dy DEO(W) Dunyapur District Lodhran – Rs.0.083 Million.

15.7.2006 Audit had pointed out that appointments out of 50% in service quota were made which was not admitted in Audit.

The Department explained that in service teachers in lower grades were eligible for appointment to higher grades, on attaining prescribed qualification against 50% reserved quota. There was no ban on such appointments.

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

1277. Sr.No.286 Dy. DEO (W), Dunyapur District Lodhran – Rs.0.428 Million.

4.4.2006 Audit had pointed out that teachers were appointed on the basis of qualification other than prescribed as per recruitment policy.

The Department explained that both the then appointing authorities had expired as such disciplinary proceedings against them stood abated. The competent authority ordered to allow relevant scales on the basis of completion of requisite professional and academic qualifications as both the teachers were recruited as Arabic Teachers. Moreover, the teachers had acquired requisite professional/ academic prescribed qualification and had been awarded relevant scale.

The Department was directed to get the facts verified by Audit and para was kept pending.

4.7.2007 The Department explained that as per PAC directions, the refixation of pay of the concerned teachers had been made as per rule / Supreme Court decision.

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

1278. Sr.No.287 Dy. DEO (W), Dunyapur District Lodhran – Rs.1.870 Million.

4.4.2006 Audit had pointed out that 53% fixed for repair and maintenance and 47% for purchase of instructional material had not been adhered to by the SMC.

The Department explained that ratio @ 53% and 47% had been strictly adhered to by the respective SMCs. Construction work was strictly in accordance with the approved norm, specification etc. Moreover, the relevant grants had been utilized lawfully after observing formalities.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1279. *Sr.No.288 Govt. College for Elementary Teachers, Kot Lakhpat, Lahore – Rs.4.033 Million.*

14.7.2006 Audit had pointed out that comparison of figures of expenditure in statements of expenditure with those shown as per cheques issued revealed variations.

The Department explained that the payment schedules issued by A.G. Office Lahore were included the net amounts of contingences, and pay of establishment.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1280. *Sr No.289 Govt. College for Elementary Teachers, Kot Lakhpat, Lahore – Rs.0.170 Million.*

1281. *Sr No.290 Govt. College for Elementary Teachers, Kot Lakhpat, Lahore– Rs.0.028 Million.*

1282. *Sr No.315 Govt. Elementary College for Women, DG Khan – Rs.0.056 Million.*

14.7.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

1283. **Sr.No.291 Principal Govt. Elementary Teachers Training College for Women, Township, Lahore – Rs.0.094 Million**

14.7.2006 Audit had pointed out that neither the time limits prescribed for tenders was observed nor the work order was according to the Donor's criteria.

The Department explained that the unspent balance of Rs.14058/- had been deposited into Government Account by the Executive Engineer.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1284. **Sr.No.292 Dy DEO(W) Ferozewala District Sheikhpura – Rs.0.139 Million.**

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1285. **Sr.No.294 Government Inter College for Deaf, Gulberg-II, Lahore – Rs.0.707 Million.**

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

1286. **Sr.No.296 Dy. DEO (M), Lahore City – Rs.1.317 Million.**

1287. **Sr.No.299 Dy. DEO (W), Lahore City – Rs.0.574 Million.**

1288. **Sr.No.300 Dy. DEO (W), Lahore Cantt – Rs.0.299 Million.**

4.4.2006 Audit had pointed out that unspent balance was lying with the office on 30-6-2001 as per entries in cash book.

The Department explained that the unspent balance as per version of Audit was shown in cash book was kept in the National Bank of Pakistan which was cleared in the next month, as evidence bank statement was available for verification.

The Department was directed to close the private banks accounts after disbursing the amounts and **paras were settled.**

1289. Sr.No.297 Dy. DEO (M), Lahore City – Rs.1.350 Million.

4.4.2006 Audit had pointed out that the officials had been paid House Building Advances, but the Mortgage Deeds had not been obtained from them.

The Department explained that each employee had been paid Rs.50,000/- as loan for house building advance which was being recovered through regular installments and there was no apprehension of loss to Government. The mortgage deeds had already been provided by the employees in Finance Department at the time of sanction.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of recovery.

5.7.2007 The Department explained that out of Rs.1.350 million, a sum of Rs.0.741 Million had been recovered from the concerned staff.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

1290 Sr.No.298 Dy. DEO (W), Lahore City – Rs.0.743 Million.

4.4.2006 Audit had pointed out that the officials had been paid House Building Advances, but the Mortgage Deeds had not been obtained from them.

The Department explained that each employee had been paid Rs.50,000/- as loan for house building advance which was being recovered through regular installments and there was no apprehension of loss to Government. The mortgage deeds had already been provided by the employees in Finance Department at the time of sanction.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of recovery.

1291. Sr.No.302 Director Special Education, Lahore – Rs.6.783 Million.

14.4.2010 The Department explained that an amount of Rs.4,969,207/- was lapsed due to vacant posts and could not be utilized under the head Esstt. Charges. This budget was kept as routine. The overall lapse/saving was 5.45% which was slightly excess.

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

1292. Sr.No.303 Director Special Education, Lahore – Rs.0.118 Million.

1293. Sr.No.304 Director Special Education, Lahore – Rs.0.127 Million.

14.4.2010 The Department explained that the Vehicle No. LOV-9584 and LHV-4939 remained under the official use of the staff of Education Minister by the orders of competent Authority i.e. Secretary Education on 19.10.1998. Hence, no misuse was occurred as the log books of the vehicles were duly signed by the officer authorized. The Audit did not agreed with the contention of the department and was of the view that the Vehicles were misused, so recovery be effected.

The Committee directed / recommended the department that an inquiry be held, responsibility be fixed within 30 days and recovery be imposed.

The paras were kept pending.

1294. Sr.No.308 Government Institute for Blind, Sheranwala Gate, Lahore – Rs.0.278 Million.

15.4.2010 The Committee was not satisfied with the contention of the Department and directed /recommended that an inquiry be held against DDO for non-preparation regarding the paras and report be submitted to PAC within 30 days and above said six paras were referred to Sub-Committee-II of Public Accounts Committee-I for further probe/discussion on 6.5.2010.

The para was kept pending.

3.2.2011 The Department explained that the verification of the record had been made as per direction of the Sub-Committee-II of PAC-I in its meeting held on 08.06.2010 and 08.09.2010. The case for regularization was forwarded to the Finance Department vide letter No.SO(G) 14-4/2009 dated 29.06.2010, which had been approved by the Finance Department.

On the recommendation of the Sub-Committee, the para was settled.

GENERAL DIRECTION:

3.2.2011 The Committee directed/recommended that mechanism adopted by department for internal financial control be circulated within 3 days and a copy be submitted to Public Accounts Committee.

1295. Sr.No.309 Government Institute for Blind, Sheranwala Gate, Lahore – Rs.0.633 Million.

15.4.2010 The Department explained that the matter of the para was related to the appropriation of accounts of the same year which had already been settled by the Public Accounts Committee.

On the recommendation of the Finance Department, the **para was settled**.

1296. **Sr.No.310 Government Institute for Blind, Sheranwala Gate, Lahore – Rs.0.085 Million.**

15.4.2010 The Department explained that uniforms were purchased after observing all the codal formalities and relevant record was available for verification by Audit.

The Committee **settled the para with the direction / recommendation** that recovery of income Tax amounting to Rs.2,992/50 must be effected and get it verified by Audit.

1297. **Sr.No.311 Govt. College for Elementary Teachers Training, Muzaffar Garh – Rs.5.850 Million**

1298. **Sr.No.312 Govt. Elementary College for Women, DG Khan – Rs.0.441 Million**

14.7.2006 Audit had pointed out that the DAO did not supply the schedules & copies of compilation of accounts for 6/2001.

The Department explained that schedules & copies of compilation of accounts for 6/2001 had been received.

The Department was directed to get the facts verified by Audit and paras were settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

1299. **Sr.No.313 Govt. Elementary College for Women, DG Khan – Rs.0.060 Million**

14.7.2006 Audit had pointed out that Mrs. Shazia Akhtar was appointed as un-trained PET. The official joined on the same date without obtaining medical fitness certificate.

The Department explained that the services of Shazia Akhtar were surrendered to the appointing authority.

The para was referred to the Sub-Committee headed by Sardar Muhammad Yousaf Khan Leghari MPA for examination and para was kept pending.

1300. Sr.No.314 Govt. Elementary College for Women, DG Khan – Rs.0.028 Million

14.7.2006 Audit had pointed out that union fund was misused for the construction purpose, payment of TA/DA, installation of water Pump and other unauthorized purpose.

The Department explained that an amount of Rs.1033/- on account of TA/DA had been recovered and deposited into union fund. Moreover, the expenditure on water pump was incurred to meet the dire need of the students at that time.

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

1301. Annex-5 Pages 313 to 364 of SAP Financial Audit Report for the year 2000-01; Case of Recoverables Rs.50.168 Million.

Sr.No.1 Dy. DEO(W), Kamalia District Toba Tek Singh – Rs.0.026 Million.

1302. Sr.No.10 Dy. DEO(M), Layyah – Rs.0.033 Million.

1303. Sr.No.15 Dy. DEO(W), Multan – Rs.0.093 Million.

1304. Sr.No.16 Dy. DEO(W), Multan – Rs.0.024 Million.

1305. Sr.No.31 Dy. DEO(M), Noor Pur Thal District Khushab – Rs.0.214 Million.

1306. Sr.No.32 Dy. DEO(W), Arifwala District Pakpattan – Rs.0.030 Million.

1307. Sr.No.43 Dy. DEO(M), Rahim Yar Khan– Rs.0.033 Million.

1308. Sr.No.49 Dy. DEO(M), Sargodha – Rs.2.826 Million.

1309. Sr.No.51 Dy. DEO(M), Sargodha– Rs.0.014 Million.

1310. Sr.No.54 Dy. DEO(W), Taunsa D.G. Khan– Rs.0.038 Million.

1311. Sr.No.57 Dy. DEO(W), Bhalwal District Sargodha– Rs.0.083 Million.

4.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1312. *Sr.No.2 Government Deaf and Defective Hearing High School, Sahiwal – Rs.0.013 Million.*

15.4.2010 The Department explained that the residence of the Principal was remained un-occupied due to non-resideable and worst condition. The Department tried its level best through immense strives to get it repaired at the earliest but repair work was carried out during the Financial year 2004-05 and no irregular house rent was paid to Principal.

The Committee **settled the para subject to verification** of record by Audit.

1313. *Sr.No.3 Dy DEO(M), Faisalabad – Rs.0.081 Million.*

1314. *Sr.No.4 Dy DEO(M), Gujrat – Rs.0.158 Million.*

1315. *Sr.No.22 Dy DEO(W), Faisalabad – Rs.0.079 Million.*

1316. *Sr.No.26 Dy DEO(W), Jaranwala District Faisalabad – Rs.0.027 Million.*

1317. *Sr.No.30 Dy DEO(W), Bhakkar – Rs.0.080 Million.*

1318. *Sr.No.40 Dy DEO(W), Samundri District Faisalabad – Rs.0.043 Million.*

1319. *Sr.No.44 Dy DEO(M), Kharian District Gujrat – Rs.0.088 Million.*

1320. *Sr.No.73 Dy DEO(M), Noshera Virkan District Gujranwala – Rs.0.137 Million.*

14.7.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

1321. *Sr.No.5 Dy DEO(W), Gujrat – Rs.0.055 Million.*

1322. *Sr.No.34 Dy DEO(W), Sheikhpura – Rs.0.032 Million.*

1323. *Sr.No.60 Dy DEO(W), Fateh Jang District Attock – Rs.0.068 Million.*

14.7.2006 The Department explained that expenditures had been incurred after observing codal formalities and the relevant complete record was available for verification.

The Department was directed to get the facts verified by Audit and **paras were kept pending.**

1324. *Sr.No.6 Dy. DEO (M), Shahpur – Rs.2.005 Million.*

1325. ***Sr.No.7 Dy. DEO (W), Shahpur District Sargodha – Rs.0.388 Million.***
1326. ***Sr.No.11 Dy. DEO (M), Isa Khel District Mianwali– Rs.0.780 Million.***
1327. ***Sr.No.21 Dy. DEO (M), Khushab – Rs.0.728 Million.***
1328. ***Sr.No.45 Dy. DEO (W), Isa Khel District Mianwali – Rs.0.419 Million.***
1329. ***Sr.No.70 Dy. DEO (W), T.T. Singh – Rs.2.409 Million.***
1330. ***Sr.No.81 Dy. DEO (M), Bhalwal District Sargodha – Rs.2.144 Million.***

4.4.2006 Audit had pointed out that English Teachers were appointed on fixed pay of Rs.2,065/- PM and were not entitled to the annual increments but contrary to their terms of appointment they were allowed annual increments resulting in overpayments.

The Department explained that services of all the EET had already been regularized vide S&GAD Government of the Punjab notification No.SOR-III(S&GAD)1-13/2004 dated 28 July 2004. Hence the question of their increments did not arise.

The Department was directed to get the facts verified by Audit at the earliest and paras were settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the **paras were settled.**

1331. ***Sr.No.8 Dy DEO(M) Ferozewala District Sheikhpura – Rs.0.188 Million.***

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and **para was kept pending.**

1332. ***Sr.No.9 Dy DEO(M), Ferozewala District Sheikhpura – Rs.0.102 Million.***

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and **para was settled subject to verification** of relevant record.

1333. **Sr.No.12 Dy. DEO(M), Isa Khel District Mainwali – Rs.0.095 Million.**

13.7.2006 The Department explained that departmental contention had been verified by Audit from supporting record.

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

1334. **Sr.No.13 Dy. DEO(M), Isa Khel District Mianwali – Rs.0.041 Million.**

1335. **Sr.No.36 Dy. DEO(W), Mankera District Bhakkar – Rs.0.069 Million.**

1336. **Sr.No.37 Dy. DEO(M), Mankera District Bhakkar – Rs.0.370 Million.**

1337. **Sr.No.38 Dy. DEO(M), Wazirabad Gujranwala – Rs.0.122 Million.**

1338. **Sr.No.41 Dy. DEO(M), Bhakkar – Rs.2.096 Million.**

1339. **Sr.No.42 Dy. DEO(M), Bhakkar – Rs.0.170 Million.**

1340. **Sr.No.59 Dy. DEO(M), Mandi Bahaud Din – Rs.0.352 Million.**

1341. **Sr.No.61 Dy. DEO(W), Kamoke District Gujranwala – Rs.0.046 Million.**

1342. **Sr.No.64 Dy. DEO(W), Wazirabad District Gujranwala – Rs.0.085 Million.**

1343. **Sr.No.84 Dy. DEO(M), Kallur Kot District Bhakkar – Rs.0.115 Million.**

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1344. **Sr.No.14 Dy. DEO (M), Chicha Watni District Sahiwal– Rs.0.106 Million.**

4.4.2006 Audit had pointed out that funds were provided to Middle & Primary Schools for repair & maintenance and purchase of learning material. The funds provided were lapse able but it was observed that the savings during the year 1997-98 to 2000 -2001 were not surrendered to Government and utilized in violation of the Rules.

The Finance Department observed that funds of SMC were non lapsable.

On the recommendation of Finance Department, the **para was settled.**

1345. *Sr.No.17 Dy DEO(M), Sheikhpura– Rs.0.008 Million.*
1346. *Sr.No.18 Dy DEO(W), Burewala District Vehari– Rs.1.655 Million.*
1347. *Sr.No.27 Deputy DEO (W), Khushab– Rs.2.041 Million.*
1348. *Sr.No.29 Dy DEO(W), Bhakkar– Rs.1.032 Million.*
1349. *Sr.No.35 Dy DEO(W), Noor Pur Thal District Khushab– Rs.0.469 Million.*
1350. *Sr.No.47 Dy DEO(W), Nankana District Sheikhpura – Rs.0.011 Million.*
1351. *Sr.No.75 Dy DEO(W), Mianwali– Rs.0.630 Million.*
1352. *Sr.No.85 Dy DEO(W), Kallur Kot District Bhakkar– Rs.0.321 Million.*
1353. *Sr.No.91 Dy DEO(W), Dunyapur District Lodhran – Rs.0.047 Million.*

14.7.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1354. *Sr.No.19 Dy. DEO (M), Mailsi District Vehari– Rs.1.738 Million.*

4.4.2006 Audit had pointed out that English Teachers were appointed on fixed pay of Rs.2,065/- PM and were not entitled to the annual increments but contrary to their terms of appointment they were allowed annual increments resulting in overpayments.

The Department explained that services of all the EET had already been regularized vide S&GAD Government of the Punjab notification No.SOR-III(S&GAD)1-13/2004 dated 28 July 2004. Hence the question of their increments did not arise.

The Department was directed to get the facts verified by Audit at the earliest and **para was settled subject to verification** of relevant record.

1355. *Sr.No.20 Dy. DEO(W), Gujranwala – Rs.0.067 Million.*
1356. *Sr.No.39 Dy. DEO(M), Summandri District Faisalabad – Rs.0.050 Million.*
1357. *Sr.No.52 Dy. DEO(W), Phalia District Mandi Bahaud Din – Rs.0.350 Million.*

1358. *Sr.No.61 Dy. DEO(W), Kamoke District Gujranwala – Rs.0.046 Million.*
1359. *Sr.No.62 Dy. DEO(M), Kamoke District Gujranwala – Rs.0.122 Million.*
1360. *Sr.No.86 Dy. DEO(W), Kallur Kot District Bhakkar – Rs.0.033 Million.*
1361. *Sr.No.90 Dy. DEO(W), Dunyapur District Lodhran – Rs.0.047 Million.*

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1362. *Sr No.23 Govt. College of Elementary Teachers, Sargodha– Rs.0.015 Million.*
1363. *Sr No.92 Principal Govt. College of Elementary Teachers, Jhelum – Rs.0.013 Million.*
1364. *Sr No.93 Principal Govt. Elementary Teachers Training College for Women, Township, Lahore– Rs.0.020 Million.*

14.7.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1365. *Sr.No.24 Dy. DEO (M), Kasur – Rs.0.920 Million.*
1366. *Sr.No.55 Dy. DEO (M), Minchannu District Khanewal – Rs.1.610 Million.*
1367. *Sr.No.56 Dy. DEO (W), Bhalwal District Sargodha – Rs.2.084 Million.*
1368. *Sr.No.79 Dy. DEO (W), Sargodha – Rs.3.488 Million.*
1369. *Sr.No.94 Dy. DEO (M), Okara – Rs.1.869 Million.*

4.4.2006 Audit had pointed out that English Teachers were appointed on fixed pay of Rs.2,065/- PM and were not entitled to the annual increments but contrary to their terms of appointment they were allowed annual increments resulting in overpayments.

The Department explained that services of all the EET had already been regularized vide S&GAD Government of the Punjab notification No.SOR-III(S&GAD)1-13/2004 dated 28 July 2004. Hence the question of their increments did not arise.

The Department was directed to get the facts verified by Audit at the earliest and paras were settled subject to verification of relevant record.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

1370. **Sr.No.25 Dy. DEO (W), Multan – Rs.0.750 Million.**

4.4.2006 Audit had pointed out that neither the articles were received nor distributed further to the Elementary / Primary Schools.

The Department explained that the Government Printing Press Punjab, Lahore had supplied the stationery articles of amounting to Rs.500,000/- to the Deputy District Education Officer (W-EE) Multan, Shujabad on 14-11-2005. The remaining balance of Rs.250000/- was still pending with the press for which the efforts were being made.

The Department was directed to get the balance adjusted and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that as per direction of PAC, relevant record was available for the verification of Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

1371. **Sr.No.28 Deaf & Defective Hearing School, Gujranwala – Rs.0.030 Million.**

14.4.2010 The Department explained that an amount of Rs.30,497/- on account of House Rent and Conveyance Allowance had since been deposited in the Government treasury and the same had also been verified by the Audit.

The Committee **settled the para** on the recommendation by Audit.

1372. **Sr.No.33 Dy. DEO (M), Khanewal – Rs.3.067 Million.**

4.4.2006 Audit had pointed out that English Teachers were appointed on fixed pay of Rs.2,065/- PM and were not entitled to the annual increments but contrary to their terms of appointment they were allowed annual increments resulting in overpayments.

The Department explained that services of all the EET had already been regularized vide S&GAD Government of the Punjab notification No.SOR-III(S&GAD)1-13/2004 dated 28 July 2004. Hence the question of their increments did not arise.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the English Teachers were appointed after the approval of DRC and all the English Teachers were drawing their annual increment regularly. All the English Teachers were being regularized from the date of their joining/appointment in the light for judgments/orders of August Supreme Court of Pakistan in Civil Petition No.127.41.34179 and 4180 L-2002.

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

1373. **Sr.No.46 Dy. DEO (W), Isa Khel District Mianwali – Rs.0.066 Million.**

4.4.2006 Audit had pointed out that taxable goods were purchased from un-registered persons. There was no indication of deposit of sales tax.

The Department explained that the chargeable sales tax had been collected and deposited into Government Treasury. Moreover, efforts were being made to effect the balance recovery.

The Department was directed to get the facts verified by Audit at the earliest and para was settled subject to verification of balance recovery.

5.7.2007 The Department explained that as per direction of PAC, remaining amount of Rs.32,609/- was spent on purchase of stationery.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

1374. **Sr.No.48 Dy DEO(W) Nankana District Sheikhpura – Rs.0.045 Million.**

15.7.2006 The Department explained that the efforts to procure the record was being made and record would be produced on its receipt. However, in some cases relevant record was available for verification by Audit.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

1375. Sr.No.50 Dy DEO(M) Sargodha – Rs.0.146 Million.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the para was kept pending and constituted the following Sub Committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the expenditure in each school was less than Rs.40,000/- which had been verified by Audit.

On the recommendation of Sub-Committee-VII of the PAC-I, the **para was settled.**

1376. Sr.No.53 Dy. DEO (M), Hafizabad – Rs.0.120 Million.

4.4.2006 Audit had pointed out that taxable goods were purchased from un-registered persons. There was no indication of deposit of sales tax.

The Department explained that the chargeable sales tax had been collected and deposited into Government Treasury. Moreover, efforts were being made to effect the balance recovery.

The Department was directed to get the facts verified by Audit at the earliest and **para was settled subject to verification** of balance recovery.

1377. Sr.No.58 Dy DEO(W), Kharian District Sargodha – Rs.0.126 Million.

14.7.2006 The Department explained that recoverable amount had been effected and deposited into Government Treasury. However, in some cases, balance recovery was being effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that as per direction of PAC, the original challans had been submitted to the concerned Department for verification.

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

1378. *Sr.No.63 Govt. Deaf & Defective Hearing Model High School for Girls, Lahore – Rs.0.371 Million.*

15.4.2010 The Department explained that furniture was supplied by the contractor according to the specifications and purchase was made observing codal formalities strictly, however overpaid amount for Rs.8,225/-had been deposited into Government Treasury and got verified by Audit.

The Committee settled the para.

1379. *Sr.No.65 Govt. College of Elementary Teachers for Training, Bahwalpur – Rs.0.006 Million.*

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1380. *Sr.No.66 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.962 Million.*

15.4.2010 The Department explained that the Director Special Education ordered dated 17-02-1994 to get separate connections of Sui Gas, electricity and water within two months but the residents filed a case in the court of Civil Judge Lahore who ordered that supply of Sui Gas & water may not be disturbed. Later on they got stay order from another court and separate connections were delayed due to certain reasons. Now, the separate connections had been installed for all the residents from April 2009.

The Committee settled the para subject to verification by Audit.

1381. *Sr.No.67 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.077 Million.*

15.4.2010 The Department explained that the principal and Hostel Incharge of GSIB had to contact the parents of the students which could not be considered as private calls. The telephone register was also maintained properly and an amount of Rs.1,317/- had been deposited into Government treasury which was ready for verification.

The Committee settled the para subject to verification by Audit.

1382. *Sr.No.68 Principal Govt. Sunrise Institute for the Blind, Lahore – Rs.0.054 Million.*

15.4.2010 The Department explained that an income Tax amounting to Rs.54,316/- had been deposited into Government treasury and got verified by Audit.

The Committee settled the para.

1383. **Sr.No.69 Government Institute of the Blind W-Block People Colony, Gujranwala – Rs.0.146 Million.**

15.4.2010 The Department explained that there was no Sui Gas Connection installed at the residence of principal and other residences of staff. The observation was made on baseless perceptions.

The Public Accounts Committee accepted the explanation of the department and para was settled.

1384. **Sr No.71 Deputy DEO (M), Gujar Khan District Rawalpindi – Rs.0.064 Million.**

14.12.2009 The Department explained that all relevant record/deposit challans duly verified by D.A.O. concerned showing recovery of income tax had been produced to Audit for verification.

The para was settled subject to verification of record.

1385. **Sr.No.72 Dy DEO(W), Gujjar Khan District Rawalpindi – Rs.0.033 Million.**

14.7.2006 The Department explained that actual recovery of Rs.13,536/- had been effected and verified by Audit.

On the recommendation of Audit, the para was settled.

1386. **Sr.No.74 Dy. DEO(M), Mianwali – Rs.0.960 Million.**

13.7.2006 Audit had pointed out that the English Teachers were not entitled to annual increments as they were appointed on fixed pay.

The Department explained that the Education Department had regularized their services considering them regular employees. Moreover, no overpayment had been made and no amount was recoverable from these EETs. The pay of these English Teachers had also been got fixed from DAO Mianwali. The service record of 62 out of 90 Elementary English Teachers had been verified by Audit.

The Department was directed to get the service record of remaining Elementary English Teachers verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

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

1387. **Sr.No.76 Government Shadab Training Institute, Special Education, Multan – Rs.0.008 Million.**

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

1388. **Sr.No.77 Government Shadab Training Institute, Special Education, Multan – Rs.0.019 Million.**

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

1389. **Sr.No.78 Divisional Special Education Officer, Multan – Rs.0.003 Million.**

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

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

1390. **Sr.No.80 Dy. DEO (W), Sargodha– Rs.0.753 Million.**

1391. **Sr.No.82 Dy. DEO (M), Bhalwal District Sargodha– Rs.5.270 Million.**

1392. **Sr.No.83 Dy. DEO (M), Bhalwal District Sargodha– Rs.0.632 Million.**

4.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to advise the DCO Sargodha and Lodhran to attend the PAC meeting along with concerned officers / officials and relevant record on 13-4-2006 and paras were kept pending.

13.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to get the record verified by Audit and **paras were kept pending.**

1393. **Sr.No.87 Dy DEO(W) Nowshera Virkan District Gujranwala – Rs.0.144 Million.**

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

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

1394. **Sr.No.88 Dy DEO(W) Nowshera Virkan District Gujranwala – Rs.0.050 Million.**

5.7.2007 The Department explained that Disciplinary action against MR. Ali Raza Junior Clerk was finalized, the appellant went in appeal to Punjab Services Tribunal. PST remanded the case for further hearing to DCO Gujranwala. Final outcome of the case was pending with DCO.

The **para** was kept pending.

1395. **Sr.No.89 Dy DEO(W), Dunyapur – Rs.0.067 Million.**

14.7.2006 Audit had pointed out that (A) An amount of Rs.59,387/- had been drawn on POL account but neither any attestation in log book nor particulars of journeys recorded. (B) An amount of Rs.7,784/- was incurred on stationery purchase. This purchase seemed unreal.

The Department explained that Government Vehicle No.KW-3488 was requisitioned for its use by army officer during survey conducted on development activities in Dist. Lodhran. Requisition letter and attestation of mileage was available on record. As far as item (B) was concerned, the Departmental contention had been verified by Audit from supporting record.

The Department was directed to get the requisite log book verified by Audit and **item (A) was settled subject to verification of relevant record and item (B) was settled on the recommendation of Audit.**

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

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

1396. **Sr.No.95 Dy DEO(W) Ferozewala – Rs.0.107 Million.**

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and **para** was settled **subject to verification** of relevant record.

1397. **Sr.No.96 Dy DEO(W) Ferozewala – Rs.0.118 Million.**

15.7.2006 Audit had pointed out that the book was supplied to all middle and primary schools @Rs.215/-. The material of the books was not literary at primary level.

The Department explained that the books were purchased in compliance of instruction issued by the Government of the Punjab, Education Department @ Rs.215/- one per school. No irregularity was involved.

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

1398. ***Sr.No.97 Government Institute for Blind, Sheranwala Gate, Lahore – Rs.0.178 Million.***

15.4.2010 The Department explained that all concerned department had been served with repeated reminders. As and when amount received would be deposited in the state Bank.

The Committee **settled the para subject to recovery.**

1399. ***Sr.No.98 Dy. DEO (M), Sargodha– Rs.0.051 Million.***

4.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to advice the DCO Sargodha and Lodhran to attend the PAC meeting along with concerned officers / officials and relevant record on 13-4-2006 and para was kept pending.

13.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to get the record verified by Audit and para was kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1400. ***Annex-6 Pages 365 to 379 of SAP Financial Audit Report for the year 2000-01; Cases of Non-Production of Record Rs.85.015 Million.***

Sr.No.1 Dy. DEO(M), Sahiwal– Rs.0.043 Million.

1401. Sr.No.15 Dy. DEO(M), Wazirabad– Rs.0.674 Million.

4.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1402. Sr.No.2 Dy. DEO(M), Gujranwala – Rs.0.504 Million.

5.4.2006 Audit had pointed out that no vouched accounts were produced to Audit.

The Department explained that vouched accounts were available for verification.

The Department was directed to produce the requisite record to Audit for verification within 30 days and **para was kept pending.**

1403. Sr.No.3 Dy. DEO(M), Sialkot – Rs.0.077 Million.

5.4.2006 Audit had pointed out that doubtful arrears of Pay and allowances were drawn.

The Department explained that according to inquiry report, the claim of arrears of Hafiz Muhammad Kaleem, PTC teacher had been declared valid.

Audit observed that relevant record was not produced by the AEO concerned.

The Department was directed to suspend AEO concerned and to get the record produced to Audit for verification and para was kept pending.

6.7.2007 The Department explained that the record had been produced and available for verification of Audit.

The Department was directed to hold fresh inquiry and **para was kept pending.**

1404. Sr.No.4 Dy DEO(M) Hasilpur – Rs.1.456 Million.

1405. Sr.No.8 Dy DEO(W) Gujranwala – Rs.0.348 Million.

1406. Sr.No.13 Dy DEO(W) Sheikhpura – Rs.12.029 Million.

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the paras were kept pending and constituted the following Sub Committee for examination in detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the expenditure in each school was less than Rs.40,000/- which had been verified by Audit.

On the recommendation of Sub-Committee-VII of the PAC-I, the **paras were settled.**

1407. Sr.No.5 Dy DEO(M) Hasilpur – Rs.0.078 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

4.7.2007 The Department explained that as certified by the Department, the expenditure incurred by each school was less than Rs.40,000/- which was verified by the Audit.

The explanation of the Department was accepted and **para was settled.**

1408. Sr.No.6 Dy DEO(M) Sheikhpura – Rs.0.527 Million.

15.7.2006 Audit had pointed out that the record was not produced to Audit.

The Department explained that the action against responsible persons was being initiated. Now the record was available for verification by Audit.

The Department was directed to get the requisite record verified by Audit within 30 days and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that the expenditure in each school was less than Rs.40,000/- which had been verified by Audit.

On the recommendation of Sub-Committee-VII of the PAC-I, the **para was settled.**

6.7.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the **para was settled.**

1409. *Sr.No.7 Dy DEO(M) Khair Pur Tamewali District Bahawalpur – Rs.0.300 Million.*

1410. *Sr.No.22 Dy DEO(M) Bhalwal – Rs.0.036 Million.*

1411. *Sr.No.25 Dy DEO(W) Ferozewala – Rs.0.073 Million.*

15.7.2006 The Department explained that the expenditure had been rightly incurred through school councils after observing legal codal formalities. Payments were made with the approval of school councils and no Misappropriation was involved. Moreover, the amount of expenditure per SMC remained less than Rs.40,000/-.

The Department was directed to get the facts verified by Audit and **paras were settled subject to verification** of relevant record.

1412. *Sr.No.9 Dy DEO(M), Kehrora Pacca – Rs.0.199 Million.*

14.7.2006 Audit had pointed out that the documents LPC, attendance register were not available.

The Department explained that Mr. Saeed Ahmad PTC G.P.S. Lal Baghali and Mr. Muhammad Yousaf AT G.M.S Khanwah Ghalwan were suspended on registration of criminal cases. They were later on, released on bail. The pay was drawn after the said teachers were bailed out. Naeem Raza and Ishfaq Ahmad EET's had been removed from service, due to bogus documents. Moreover, as far as item (B) was concerned, M/s Naeemuddin Hashmi, EST, Mustaq Ahmad SV and Faiz Muhammad Tahir Class IV were drawn late from DAO Lodhran due to delay in pay fixation and LPC issuance.

The Department was directed to get the requisite record verified by Audit and item (A) was settled subject to verification of relevant record and item (B) was settled on the recommendation of Audit.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

1413. **Sr.No.10 Dy. DEO (W), Hasilpur – Rs.0.210 Million.**

4.4.2006 Audit had pointed out that the record of the Elementary schools was not produced to Audit inspite of the repeated requests.

The Department explained that the amount of SMC was transferred to the bank in the last week of June, 2001 as shown in the enquiry report. Due to non-availability of sufficient time, the said amount could not be utilized before 30-06-2001. Therefore, the question of any misappropriation did not arise.

The Department was directed to get the facts verified by Audit at the earliest and **para was settled subject to verification** of relevant record.

1414. **Sr.No.11 Dy. DEO(M), Pakpattan – Rs.0.072 Million.**

1415. **Sr.No.14 Dy. DEO(M), Choubara – Rs.0.042 Million.**

5.4.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

1416. **Sr.No.12 Dy DEO(M) Nankana Sahib – Rs.0.115 Million.**

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

1417. **Sr.No.16 Govt. College of Elementary Teachers (M), Sahiwal – Rs.0.718 Million**

14.7.2006 Audit had pointed out that neither the purpose of drawl of the amount sanction of the competent authority produced nor recovery from the persons at fault effected.

The Department explained that the actual amount drawn was Rs.313,297/- and Rs.48,306/- was taken from the fund as a loan for the payment of the utility Bills which was refunded to the fund.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1418. Sr.No.17 Govt. College for Elementary Teachers (M), Sahiwal – Rs.0.060 Million

14.7.2006 Audit had pointed out that a sum of Rs.20844/80 and Rs.39573/30 were withdrawn out of the scout Fund in 3/2001 and in 5/2001 respectively but the vouched accounts in support of expenditure was not produced to Audit.

The Department explained that an amount of Rs.39573/30 had not been drawn from the bank.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

6.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1419. Sr.No.18 Dy DEO(W) Nankana – Rs.0.115 Million.

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and **para was kept pending.**

1420. Sr.No.19 Dy. DEO (M), Dunyapur – Rs.0.050 Million.

4.4.2006 Audit had pointed out that neither the amount of SMC's had been returned, nor furniture was supplied.

The Department explained that supply of furniture to 16 schools had been completed, stock entries available for verification and remaining 3 schools was under process. Moreover, furniture pertaining to different schools was still awaited.

The Department was directed to advise the DCO Sargodha and Lodhran to attend the PAC meeting along with concerned officers / officials and relevant record on 13-4-2006 and para was kept pending.

13.4.2006 Audit had pointed out that the DC Lodhran had demanded the interest amount for Rs.50000/- from each school.

The Department explained that according to Education Department's No.SO(FM) Misc-37/2000, dated 26-09-2000 that allocated amounts alongwith its interest be retrieved in the PLA of Deputy Commissioner, Lodhran for purchase of furniture. There was no reason to retain the interest in A/C's of SMC's. Moreover, the stores were purchased by the District Purchase Committee and furniture was supplied to the respective schools.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

4.7.2007 The Department explained that the para was discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The para was kept pending.

1421. Sr.No.20 Dy. DEO(W), Hafizabad – Rs.62.652 Million.

5.4.2006 Audit had pointed out that record was not produced to Audit for verification.

The Department explained that Mr. Muhammad Akram Assistant and Mr. Amanat Ali Naz J/C had been declared culprit of taking away office record. Moreover, recovery of Rs.7954373/41 and Rs.668387/50, had been ordered from culprits.

The Department was directed to advise the EDO (Education) Hafizabad and District Education (W) Hafizabad to attend the PAC meeting along with concerned officials and relevant record on 13-4-2006 and para was kept pending.

13.4.2006 Audit had pointed out that record was not produced to Audit for verification.

The Department explained that Mr. Muhammad Akram Assistant and Mr. Amanat Ali Naz J/C had been declared culprit of taking away record from office. Moreover, recovery of Rs.7,954,373/41 and Rs.668,387/50, had been ordered from culprits. Moreover, efforts were being made to effect the recovery under land revenue act.

The Department was directed to get the record verified by Audit within 60 days under compliance to PAC-I and **para was kept pending.**

1422. ***Sr.No.21 Divisional Special Education Officer, Multan – Rs.0.006 Million.***

14.4.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

The Public Accounts Committee directed/recommended that such para should not be included in working papers in future.

On the recommendation of the Audit, the **para was settled.**

1423. ***Sr.No.23 Dy DEO(W) Dunyapur– Rs.0.269 Million.***

15.7.2006 The Department explained that the relevant record was available for verification by Audit.

The Department was directed to get the record verified by audit and the officers/officials who will fail to provide record for verification will be suspended and proceedings will be initiated under PRSO 2000 and para was kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1424. ***Sr.No.24 Dy DEO(W) Dunyapur – Rs.4.290 Million.***

15.7.2006 The Department explained that the furniture was purchased for different schools but Furniture was not provided to some schools. Whereabouts of the furniture of the remaining schools was not known to the Department. Moreover, the amount was released by the DC PLA account to the concerned SMC's which was not lapsable. The balance amount in question was expended properly in the next year.

The Committee was not satisfied with the contention of the Department and the para was kept pending and constituted the following sub committee for examination in

detail and report to PAC-I. The Committee further directed to submit a report of unutilized funds as on 30.6.2006 within 60 days and no amount would be spent till further orders:-

- | | | |
|----|---|----------|
| 1. | Rai Ijaz Ahmad MPA (PP-171) | Convener |
| 2. | Mian Atta Muhammad Khan Maneka MPA (PP-227) | Member |
| 3. | Syed Nazim Hussain Shah MPA(PP-199) | Member |

4.7.2007 The Department explained that the para was discussed by the Sub-Committee –VII in its meeting held on 15-8-2006 & 11-1-2007 and para was kept pending with further directions. The latest position would be intimated after decision of the Sub-Committee-VII of the PAC-I.

The para was kept pending.

1425. **Sr.No.26 Government Institute for Blind Sheranwala Gate, Lahore – Rs.0.072 Million.**

15.4.2010 The Department explained that work was done by the Building Department according to specification during the year 2000-01 and vouched Accounts were still awaited.

The Committee settled the para subject to verification of vouched accounts as soon as possible.

1426. **Annex-7 Page 381 to 388 of SAP Financial Audit Report for the year 2000-01; Cases of Others Rs.80.254 Million.**

Sr.No.1 Dy. DEO(W), Dunyapur – Rs.0.082 Million.

13.7.2006 The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

1427. **Sr.No.2 Govt. College for Elementary Teachers – Rs.20.000 Million**

14.7.2006 Audit had pointed out that provision of funds for construction of college and hostel building, without first arranging the land at a suitable site was nothing but an example of bad planning and unrealistic funding.

The Department explained that in compliance with the Government Policy for the up-gradation of all GECT's in Punjab. Directorate of Staff Development Punjab allocated Rs.96 Million in ADP for the construction of college building/ hostel. The DSD desired to prepare PC-I & estimate. The present buildings / land was not transferred to the Department, therefore, Principal tried his best to identify & arrange piece of land as per norm/ specification but the same was not available within Rawalpindi.

The Department was directed to be careful in future and **para was settled.**

1428. **Sr.No.3 Govt. College for Elementary Teachers, Kot Lakhpat Lahore – Rs.59.182 Million.**

14.7.2006 Audit had pointed out that in compliance of Govt. of the Punjab, Education Department's notification No. SO(Trg) 2-3/99 (Pt) dated 6-12-2000 the CT. OT&DM courses for Elementary Teachers were discontinued from the academic session for 2000-2001 as the Govt. was considering to enhance the Educational qualification of Primary Teachers from Matric to BA. These programmes could not be implemented and despite huge expenditure, the overall productivity remained NIL resulting in total wastage of resources.

The Department explained that the services of the GCET were utilized in different in service courses. GCET Rahamat Abad Rawalpindi started F.Sc classes for the working PTC Teachers to meet the shortage of Science, Maths Teachers in the Existing Primary Schools without any extra expenses. Moreover, the programme, which could not be implemented, was not due to the negligence of management and no expenditure was incurred on it. Moreover, the programmes of training could not be continued due to the non co-operation of the trainee teachers and statuesque granted by Lahore High Court Rawalpindi Bench.

The Department was directed to submit the report regarding utilization of funds and para was kept pending.

6.7.2007 The Department explained that an amount of Rs.50.00 Million quoted by the Audit against the mentioned training Programme was released to DSD during the year 2000-01 under the sub head teachers training. This amount was released to different centers in the Punjab for teachers training, duly Audited vouched account of which was lying at DSD. As far as the para framed against GCET, Kot Lakhpat Lahore was concerned, no fund for the purpose were provided to this college during the financial year 2000-01. There was no PLA maintained at GCET Kot Lakhpat Lahore and transfer from Treasury into the college account was also not done.

The Department was directed to get the requisite record verified by the Audit and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that the draft para amounting to Rs.59.182 million against GCET, kot Lakhpat, Lahore had been framed on the basis of misunderstanding. Training was conducted in three rounds throughout the Punjab. Funds for this purpose were directly released by DSD to the heads of the training centers. i.e. Headmasters/ Headmistresses of High/Higher Secondary Schools. GCET Kot Lakhpat, Lahore was not provided funds for this training. Hence, no expenditure to the tune of

Rs.59.18 million was incurred by the GCET, Kot Lakhpat Lahore. The Audit of DSD for the said period had already been carried out and the relevant record was available with the DSD for verification.

The Department was directed to maintain balance in hand under rules and **para was settled.**

1429. *Sr No.4 Principal Govt. Elementary Teachers Training College for Women, Township, Lahore – Rs.0.750 Million.*

14.7.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1430. *Sr.No.5 Govt. Institute for Blind Sheranwala Gate, Lahore – Rs.0.240 Million.*

15.4.2010 The Department explained that as per record no pending liability of financial year 1997-98 had been cleared in the financial year 2000-01.

The Committee accepted the explanation of Department and **settled the para.**

14.12.2009 After the recitation of the Holy Quran, the Honorable Chairman noticed that Secretary Education (Schools) was not present. The Committee directed/ recommended that Secretary should be present in the next meeting personally and Secretary Special Education was also directed to come in the next meeting dated 14.12.2009 with complete preparation of paras relating to his Department.

EXCISE & TAXATION

The Committee examined the Accounts of the Excise & Taxation Department in its meetings held on 13.7.2005, 14.7.2005, 15.7.2005, 3.6.2006, 13.9.2007 and 15.9.2007 and made the following recommendations:-

Audit paras (Revenue Receipts) for the year 2000-2001

- 1** **Para No.1.1 Pages 9, 10, 11 & 12 of Audit Report for the year 2000-01; Non-recovery of government revenue due to non issuance of demand notices in respect of property units owned by WAPDA, PTCL, and other development authorities etc. amounting to Rs.27,655,777/-.**

14.7.2005 Audit had pointed out that the buildings and lands owned by Federal / Provincial Governments, Autonomous bodies, semi government organizations / corporations like WAPDA, PTCL and development authorities etc had not been exempted from levy of property tax but the leviable property tax was neither demanded nor was recovered.

(i) DP No.6423 ETO-I, Faisalabad, Rs.36,570/-

14.7.2005 The Department explained that the police Welfare Foundation Faisalabad was of the view that it was a charitable institute and falled within the purview of section 4 (b) (i) of the Property Tax Act 1958 but Department was of the view that exemption U/S 4 (b) (i) can not be granted and fresh notices had again been served to Police Foundation for making payment of Property Tax.

The Department was directed to finalize the matter at the earliest and the item was kept pending.

3.6.2006 The Department explained that para related to Police Welfare Foundation Faisalabad. The foundation was of the view that it was a charitable institute. But Department was of the view that exemption U/S 4 (b)(i) could not be granted. Hence fresh notices had again been served to Police Foundation for making payment of property tax.

The Department was directed to effect recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that para related to Police Welfare Foundation Faisalabad. The foundation was of the view that it was a charitable institute. Moreover, this

property unit was owned by Provincial Government i.e. Police Department and thus stood exempted from payment of property tax.

The consideration on the item was deferred till 15-9-2007.

15.9.2007 The Department explained that property unit was owned by Provincial Government i.e. Police Department and thus stood exempted from payment of property tax.

The Department was directed to move a case to the Board of Revenue for seeking permission of commercial activity and also to get the exemption from Excise and Taxation Department and **item was settled subject to verification** of relevant record.

(ii) **DP No.6465 , ETO-I , Rawalpindi - Rs.221,660/-**

14.7.2005 The Department explained that notices had been served for liquidation of the amount.

The Department was directed to expedite the matter and item was kept pending.

3.6.2006 The Department explained that item related to RDA and matter was pending adjudication before the Supreme Court of Pakistan.

The item was kept pending being subjudice

13.9.2007 The Department explained that item related to RDA. The case of exemption was pending for want of an advice sought from Law Department.

The **item was settled subject to advice** of the Law Department.

(iii) **DP No.6471 ETO-I, Rawalpindi - Rs.850,224/-**

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that items related to PTCL and notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to get the facts verified by Audit and **item** was kept pending.

(iv) **DP No.6473 ETO –I - Rawalpindi , Rs.679,659/-**

14.7.2005 The Department explained that the EDO (R) Rawalpindi had granted exemption in a Revision Petition filed by Pakistan Medical Association and no tax was due.

The Department was directed to get the position verified by Audit and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(v) **DP No.6535 ETO-I, Multan - Rs.1,277,863/-**

(vi) **DP No.6568 ETO-II, Multan - Rs.414,470/-**

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The items were kept pending being subjudice.

3.6.2006 The Department explained that items related to MDA and matters were pending adjudication before the Supreme Court of Pakistan.

The items were kept pending being subjudice.

13.9.2007 The Department explained that items related to LDA/GDA/MDA. The case of exemption was pending for want of an advice sought from Law Department. The honorable Supreme Court of Pakistan had passed a Stay Order not to recover the Property Tax from GDA, Gujranwala.

The **items were kept pending.**

(vii) **DP No.6536 ETO-I, Multan - Rs.286,500/-**

(viii) **DP No.6572 ETO-II, Multan - Rs.1,459,654/-**

(ix) **DP No.6713,ETO-Zone-I , Lahore - Rs.53,578/-**

(x) **DP No.6725 ETO-Zone-IV, Lahore - Rs.149,191/-**

(xi) **DP No.6727 ETO-Zone-V, Lahore - Rs.460,404/-**

(xii) **DP No.6812 ETO-Zone-VII, Lahore - Rs.136,688/-**

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The items were kept pending being subjudice.

3.6.2006 The Department explained that items related to PTCL and notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and items were settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

(xiii) **DP No.6542 ETO, Muzaffargarh - Rs.147,678/-**

14.7.2005 The Department explained that recovery pertaining to WAPDA was not outstanding due to remission and balance recovery was due against PTCL and matters were subjudice.

The item was kept pending being subjudice.

3.6.2006 The Department explained that remission of Rs.30,375/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL. Notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to get the facts verified by Audit and **item was kept pending.**

(xiv) **DP No.6550 ETO-III, Multan - Rs.1,148,939/-**

14.7.2005 The Department explained that recovery of Rs.959,013/- had been effected and verified by Audit whereas balance recovery related to PTCL and the matter was subjudice.

The item was kept pending being subjudice.

3.6.2006 The Department explained that recovery of Rs.959013/- had been effected whereas balance recovery was outstanding against PTCL. Notices had been issued for recovery.

The Department was directed to effect the recovery at the earliest and item was settled subject to verification of relevant record.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to get the facts verified by Audit and **item was kept pending.**

(xv) **DP No.6552 ETO, D.G. Khan - Rs.16,455/-**

(xvi) **DP No.6673 ETO-Rahim Yar Khan - Rs.161,547/-**

(xvii) **DP No.6716 ETO-Zone-III , Lahore - Rs.4,608,060/-**

(xviii) **DP No.6721 ETO-Zone-IV, Lahore - Rs.65,561/-**

(xix) **DP No.6822 ETO-Zone-IX, Lahore - Rs.26,817/**

(xx) **DP No.6841 ETO-Zone-XII, Lahore - Rs.233,469/-**

(xxi) **DP No.6898 ETO, Vehari - Rs.153,691/-**

(xxii) **DP No.6903 ETO, Khanewal - Rs.55,903/-**

(xxiii) **DP No.6904 ETO, Bahawalnagar - Rs.100,470/-**

14.7.2005 The Department explained that no amount was outstanding due to remission to WAPDA.

The Department was directed to get the position verified by Audit and items were kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(xxiv) **DP No.6556 ETO, D.G. Khan Rs.326,342/-**

14.7.2005 The Department explained that remission of Rs.120,849/- had been granted to WAPDA whereas balance recovery related to PTCL and matter was subjudice.

The item was kept pending being subjudice.

3.6.2006 The Department explained that remission of Rs.120,849/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL and NTC.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to get the facts verified by Audit and **item was kept pending.**

(xxv) **DP No.6559 ETO, Lodhran - Rs.41,216/-**

(xxvi) **DP No.6655 ETO, Sialkot - Rs.56,300/-**

14.7.2005 The Department explained that recovery pertaining to WAPDA was not outstanding due to remission and balance recovery was due against PTCL and matters were subjudice.

The items were kept pending being subjudice.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(xxvii) **DP No.6565 ETO, Bahawalpur – Rs.111,124/-**

14.7.2005 The Department explained that efforts were being made to effect recovery.

The Department was directed to expedite the recovery and item was kept pending.

3.6.2006 The Department explained that remission of Rs.63,098/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL. Notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that remission of Rs.63,098/- had been granted to WAPDA whereas balance recovery had been effected.

The Department was directed to get the recovery verified by the Audit and **item was settled subject to verification** of relevant record and remission notification issued by the Government.

(xxviii) DP No.6602 ETO-I, Gujranwala - Rs.682,703/-

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that para related to GDA. The honorable Supreme Court of Pakistan had passed a Stay Order not to recover the Property Tax from GDA, Gujranwala.

The item was kept pending being subjudice.

13.9.2007 The Department explained that items related to LDA/GDA/MDA. The case of exemption was pending for want of an advice sought from Law Department. The honorable Supreme Court of Pakistan had passed a Stay Order not to recover the Property Tax from GDA, Gujranwala.

The item was kept pending.

(xxix) DP No.6603 ETO-I, Gujranwala - Rs.518,820/-

(xxx) DP No.6607, ETO-II, Gujranwala - Rs.373,883/-

(xxxi) DP No.6614 ETO-III, Gujranwala - Rs.219,771/-

(xxxii) DP No.6717 ETO-Zone-III, Lahore - Rs.280,758/-

(xxxiii) DP No.6820 ETO-Zone-IX, Lahore - Rs.119,187/-

(xxxiv) DP No.6912 ETO, Khanewal - Rs.27,356/-

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(xxxv) DP No.6610 ETO-II, Gujranwala - Rs.32,869/-

14.7.2005 The Department explained that case regarding remission to properties owned by WAPDA was under process.

The item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxxvi) DP No.6622 , ETO, Gujrat - Rs.203,976/-

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that remission of Rs.21,094/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL/ market committee. Notices had been issued for recovery. Moreover, the matter was pending adjudication before Supreme Court of Pakistan.

The item was kept pending being subjudice.

13.9.2007 The Department explained that remission of Rs.21,094/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL/ market Committee. Notices had been issued for recovery. Moreover, the matter was pending adjudication before Supreme Court of Pakistan.

The **item was kept pending** being subjudice.

(xxxvii) DP No.6652 ETO ,Sailkot - Rs.230,630/-

14.7.2005 The Department explained that recovery of Rs.32,088/- had been effected and efforts were being made to effect balance recovery.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxxviii) DP No.6671 ETO, Rahim Yar Khan - Rs.410,499/-

14.7.2005 The Department explained that recovery pertaining to WAPDA was not outstanding due to remission and balance recovery was due against PTCL and matters were subjudice.

The item was kept pending being subjudice.

3.6.2006 The Department explained that remission of Rs.47,107/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL. Notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to get the facts verified by Audit and **item was kept pending.**

(xxxix) DP No.6712 ETO,-Zone-I, Lahore - Rs.277,408/-

14.7.2005 The Department explained that no amount was outstanding due to remission to WAPDA.

The Department was directed to get the position verified by Audit and **item was kept pending.**

(xxxx) DP No.6732 ETO, Zone VI, Lahore - Rs.9,299,228/-

14.7.2005 The Department explained that no amount was outstanding due to remission to WAPDA.

The Department was directed to get the position verified by Audit and item was kept pending.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to get the facts verified by Audit and **item was kept pending.**

(xxxxxi) DP No.6734 , ETO, Zone VI, Lahore - Rs.341,720/-

14.7.2005 The Department explained that PT-11 imposing a penalty had been issued to Pakistan Atomic Energy Commission.

The Department was directed to expedite the matter and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(xxxixii) DP No.6736 ETO-Zone-VI , Lahore - Rs.157,251/-

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that items related to PTCL and notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recovery of Rs.133,204/- had been effected whereas balance amount was not due.

The Department was directed to get the facts verified by Audit and **item was settled subject to verification** of relevant record.

(xxxixiii) DP No.6811 ETO-Zone-VII, Lahore - Rs.274,050/-

(xxxixiv) DP No.6823 ETO-Zone-IX, Lahore - Rs.21,929/-

(xxxixv) DP No.6842 ETO, Zone ,XII, Lahore - Rs.72,248/-

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The items were kept pending being subjudice.

3.6.2006 The Department explained that items related to LDA and matters were pending adjudication before the Supreme Court of Pakistan.

The items were kept pending being subjudice.

13.9.2007 The Department explained that items related to LDA/GDA/MDA. The case of exemption was pending for want of an advice sought from Law Department. The honorable Supreme Court of Pakistan had passed a Stay Order not to recover the Property Tax from GDA, Gujranwala.

The items were kept pending.

(xxxxvi) DP No.6835 ETO, Zone XI, Lahore - Rs.74,267/-

14.7.2005 The Department explained that the entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and item was kept pending.

3.6.2006 The Department explained that item related to Punjab Small Industries Corporation, Lahore and efforts were being made to recover the amount.

The Department was directed to get the facts verified by Audit and item was settled subject to verification of relevant record.

13.9.2007 The Department explained that item related to Punjab Small Industries Corporation, Lahore and there was training institute.

The explanation of the Department was accepted and **item was settled.**

(xxxxvii) DP No.6839 ETO-Zone-XI, Lahore - Rs.10,539/-

14.7.2005 The Department explained that efforts were being made to effect recovery.

The Department was directed to expedite the recovery and item was kept pending.

3.6.2006 The Department explained that item related to LDA/WASA/market committee and matters were pending adjudication before the Supreme Court of Pakistan.

The item was kept pending being subjudice.

13.9.2007 The Department explained that items related to LDA/GDA/MDA. The case of exemption was pending for want of an advice sought from Law Department. The honorable Supreme Court of Pakistan had passed a Stay Order not to recover the Property Tax from GDA, Gujranwala.

The item was kept pending.

(xxxviii) DP No.6895 ETO, Vehari - Rs.464,348/-

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that items related to PTCL and notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recoverable amount had been effected.

On the recommendation of Audit, the **item was settled**.

(xxxix) DP No.6956 ETO, Mianwali - Rs.255,578/-

14.7.2005 The Department explained that cases were subjudice and the same were being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that items related to PTCL and notices had been issued for recovery.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that complete recovery had been effected.

The explanation of the Department was accepted and **item was settled**.

(L) DP No.6983 ETO-Layyah - Rs.26,726/-

14.7.2005 The Department explained that remission of Rs.7,694/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL and matter was subjudice.

The item was kept pending being subjudice.

3.6.2006 The Department explained that remission of Rs.7,694/- had been granted to WAPDA whereas balance recovery was outstanding against PTCL.

The Department was directed to effect recovery at the earliest and item was settled subject to verification of recovery by Audit.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to get the facts verified by Audit and **item was kept pending.**

2. Para No.1.2 Pages 12 & 13 of Audit Report for the year 2000-01; Non-realization of 15 percent provincial Government share of property tax from cantonment boards Rs.21,827,486/-.

14.7.2005 Audit had pointed out that in contravention of provision of law, the share of the Punjab Government amounting to Rs.21,827,486/- had not been recovered from various cantonment boards by the Excise & Taxation Officers during 1999-2000.

(i) **DP No.6486 ETO-III, Rawalpindi - Rs.263,496/-**

(ii) **DP No.6494, ETO, Jhelum - Rs.320,360/-**

14.7.2005 The Department explained that matter had been taken up with Ministry of Deference Islamabad to issue necessary instruction to all the Cantt. Executive Officers in the Punjab for release of 15% Share of Property Tax.

The Department was directed to pursue the cases and items were kept pending.

3.6.2006 The Department explained that matter had been taken up with Ministry of Deference Islamabad to issue necessary instruction to all the Cantt. Executive Officers in the Punjab for release of 15% share of property tax. Moreover, Finance Department had also been requested to adjust 15% Government share against respective Cantt. Boards' share of Octroi & Zila Tax Grant while releasing the Grant.

The Department was directed to pursue the case vigorously to realise the Government share and items were kept pending.

13.9.2007 The Department explained that on a request made by this Department, Finance Department had started at source deduction / adjustment of arrears of share of Provincial Government payable by Cantonment Boards on account of Property Tax out of Cantonment Boards share in 2.5% in GST (in lieu of Octroi). The arrears of Property Tax payable by the Cantonment Board were being deducted at source.

The **items were settled subject to verification** of relevant record.

(iii) **DP No.6489, ETO-Attock - Rs.120,914/-**

14.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled**.

(iv) **DP No.6531, ETO, Multan - Rs.872,745/-**

(v) **DP No.6613, ETO-III, Gujranwala - Rs.380,637/-**

14.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

Audit observed that receipts pertaining to the last year were shown to the Audit at the time of verification.

The Department was directed to hold an inquiry and fix responsibility and to submit the inquiry report to the PAC within 7 days and items were kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled**.

(vi) **DP No.6564, ETO, Bahawalpur - Rs.539,145/-**

14.7.2005 The Department explained that Cantt Board Authorities had promised to clear the liability as and when funds were available.

The Department was directed to pursue the case and item was kept pending.

3.6.2006 The Department explained that the Cantt. Board authorities had promised to clear the liabilities as an when funds were available.

The Department was directed to effect the recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that on a request made by this Department, Finance Department had started at source deduction / adjustment of arrears of share of Provincial Government payable by Cantonment Boards on account of Property Tax out of Cantonment Boards share in 2.5% in GST (in lieu of Octroi). The arrears of Property Tax payable by the Cantonment Board were being deducted at source.

The **item was settled subject to verification** of relevant record.

(vii) **DP No.6621 ETO, Gujrat - Rs.245,298/-**

14.7.2005 The Department explained that the Cantonment Executive Officer, Kharian Cantt had intimated that payment would be made in next financial year i.e. 2005-2006.

The Department was directed to effect the recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(viii) **DP No.6650 ETO, Sialkot - Rs.348,384/-**

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and item was settled subject to verification of relevant record.

3.6.2006 The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and item was settled subject to verification of relevant record. ‘

13.9.2007 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(ix) **DP No.6743 ETO, Okara - Rs.56,527/-**

14.7.2005 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(x) **DP No.6878, ETO, Sargodha - Rs.347,108/-**

14.7.2005 The Department explained that matter had been taken up with Ministry of Deference Islamabad to issue necessary instruction to all the Cantt. Executive Officers in the Punjab for release of 15% Share of Property Tax.

The Department was directed to pursue the case and item was kept pending.

3.6.2006 The Department explained that matter had been taken up with Ministry of Deference Islamabad to issue necessary instruction to all the Cantt. Executive Officers in the Punjab for release of 15% share of property tax. Moreover, Finance Department had

also been requested to adjust 15% Government share against respective Cantt. Boards' share of Octroi & Zila Tax Grant while releasing the Grant.

The Department was directed to pursue the case vigorously to realise the Government share and item was kept pending.

13.9.2007 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

(xi) **DP No.6468 ETO-I, Rawalpindi - Rs.11,740,822/-**

(xii) **DP No.5024 ETO, (PT) Rawalpindi - Rs.6,592,050/-**

14.7.2005 The Department explained that matter had been taken up with Ministry of Deference Islamabad to issue necessary instruction to all the Cantt. Executive Officers in the Punjab for release of 15% Share of Property Tax.

The Department was directed to pursue the case and items were kept pending.

3.6.2006 The Department explained that matter had been taken up with Ministry of Deference Islamabad to issue necessary instruction to all the Cantt. Executive Officers in the Punjab for release of 15% share of property tax. Moreover, Finance Department had also been requested to adjust 15% Government share against respective Cantt. Boards' share of Octroi & Zila Tax Grant while releasing the Grant.

The Department was directed to pursue the case vigorously to realise the Government share and items were kept pending.

13.9.2007 The Department explained that on a request made by this Department, Finance Department had started at source deduction / adjustment of arrears of share of Provincial Government payable by Cantonment Boards on account of Property Tax out of Cantonment Boards share in 2.5% in GST (in lieu of Octroi). The arrears of Property Tax payable by the Cantonment Board were being deducted at source.

The **items were settled subject to verification** of relevant record.

3. **Para No.1.3 Pages 13 & 14 & 15 of Audit Report for the year 2000-01; Non-recovery of arrears of property tax – Rs.16,241,889/-.**

14.7.2005 Audit had pointed out that provision of law as arrears of land revenue had not been enforced in certain cases where tax had not been paid by due date and resultantly property tax of Rs.16,241,889/- remained un-recovered.

(i) DP No.6485, ETO-III, Rawalpindi - Rs.469,608/-

14.7.2005 The Department explained that recovery of Rs.19,800/- had been effected and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs.272,500/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect the recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit within 90 days and **item was settled subject to verification** of relevant record.

(ii) DP No.6505, ETO, Chakwal, Rs.376,819/-

14.7.2005 The Department explained that recovery of Rs.298,197/- had been effected and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(iii) DP No.6617, ETO-III, Gujranwala - Rs.19,367/-

(iv) DP No.6649 ETO Hafizabad - Rs.37,803/-

(v) DP No.6714 ETO, Zone-I, Lahore - Rs.34,614/-

(vi) DP No.6719, ETO, Zone-III, Lahore - Rs.84,080/-

(vii) DP No.6728, ETO, Zone-IV, Lahore - Rs.304,286/-

(viii) DP No.6726, ETO, Zone-V, Lahore - Rs.580,000/-

(ix) **DP No.6718 ETO, Zone-III Lahore - Rs.139,270/-**

(x) **DP No.6452 ETO, Jhang - Rs.61,303/-**

14.7.2005 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled**.

(xi) **DP No.6608 ETO, Gujranwala - Rs.180,201/-**

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and item was settled subject to verification of relevant record.

3.6.2006 The Department explained that recovery of Rs.194,751/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect the recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit within 90 days and **item was settled subject to verification** of relevant record.

(xii) **DP No.6628 , ETO, Gujrat - Rs.60,672/-**

(xiii) **DP No.6675 ETO, Rahim Yar Khan - Rs.56,087/-**

(xiv) **DP No.6722, ETO, Zone-IV, Lahore - Rs.414,361/-**

(xv) **DP No.6905 ETO, Bahawalnagar - Rs.94,565/-**

(xvi) **DP No.6901 ETO, Khanewal - Rs.123,940/-**

(xvii) **DP No.6711, ETO, Zone-I , Lahore - Rs.145,534/-**

(xviii) **DP No.6827 ETO, Zone-X , Lahore - Rs.376,024/-**

(xix) **DP No.6810 ETO, Zone-VII , Lahore - Rs.386,487/-**

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(xx) **DP No.6733 , ETO, Zone-VI, Lahore - Rs..908,369/-**

14.7.2005 The Department explained that recovery of Rs.468,167/- had been effected and verified by Audit and efforts were being made to recover the balance amount

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxi) **DP No.6896 ETO, Vehari - Rs.229,765/-**

14.7.2005 The Department explained that recovery of Rs.67,484/- had been effected and verified by Audit and efforts were being made to recover the balance amount

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxii) **DP No.6620 ETO, Gujrat - Rs.322,359/-**

14.7.2005 The Department explained that recovery of Rs.190,841/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of relevant record.

3.6.2006 The Department explained that recovery of Rs.292,208/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect the recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit within 90 days and **item was settled subject to verification** of relevant record.

(xxiii) DP No.6723 ETO, Zone -IV, Lahore - Rs.385,548/-

14.7.2005 The Department explained that recovery of Rs.27,453/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs.322,062/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect the recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that efforts were being made to recover the balance amount. Moreover, the case of market Committee was pending with the court.

The Department was directed to effect the recovery at the earliest and **item was kept pending**.

(xxiv) DP No.6840 ETO, Zone-XIII, Lahore - Rs.581,240/-

14.7.2005 The Department explained that recovery of Rs.461,636/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of relevant record.

3.6.2006 The Department explained that recovery of Rs.450,251/- had been effected and verified by Audit. Moreover, ETO had deleted the balance demand being unreasonable.

The explanation of the Department was accepted and **item was settled**.

(xxv) DP No.6832 ETO, Zone-XI, Lahore - Rs.1,554,326/-

14.7.2005 The Department explained that recovery of Rs.822,278/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs.682,375/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit within 90 days and **item was settled subject to verification** of relevant record.

*(xxvi) **DP No.6819 ETO, Zone-IX, Lahore - Rs.415,897/-***

14.7.2005 The Department explained that recovery of Rs.366,545/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

*(xxvii) **DP No.6474 ETO-I, Rawalpindi, Rs.724,852/-***

14.7.2005 The Department explained that recovery of Rs.516,992/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs.538,981/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit within 90 days and **item was settled subject to verification** of relevant record.

(xxviii) **DP No.6862 ETO, Sargodha - Rs.1,450,134/-**

14.7.2005 The Department explained that case was subjudice and being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that recovery of Rs,679,006/- had been effected and verified by Audit and balance recovery were outstanding against PTCL /Market Committee. Moreover, notices had been issued for recovery and matter pertaining to market committee was pending adjudication with Supreme Court of Pakistan.

The item was kept pending being subjudice.

13.9.2007 The Department explained that efforts were being made to recover the balance amount. Moreover, the case of market Committee was pending with the court.

The Department was directed to effect the recovery at the earliest and **item was kept pending**.

(xxix) **DP No.6866, ETO, Khushab - Rs.748,255/-**

14.7.2005 The Department explained that recovery of Rs.312,092/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs.423,153/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect the recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to move a summary to the CM for waiving off the amount and **item was kept pending**.

(xxx) DP No.6784 ETO, Sheikhupura - Rs.3,759,630/-

14.7.2005 The Department explained that recovery of Rs.757,410/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs1,354,239/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect the recovery within 90 days under intimation to PAC and item was kept pending.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit within 90 days and **item was settled subject to verification** of relevant record.

(xxxi) DP No.6984 ETO, Bhakkar - Rs.230,423/-

14.7.2005 The Department explained that recovery of Rs.57,201/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(xxxii) DP No.6955, ETO, Mianwali - Rs.503,085/-

14.7.2005 The Department explained that recovery of Rs.95,827/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs.112,102/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit within 90 days and **item was settled subject to verification** of relevant record.

(xxxiii) **DP No.6976 ETO, Lavyah - Rs.280,592/-**

14.7.2005 The Department explained that recovery of Rs.255,968/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(xxxiv) **DP No.6501 ETO, Jehlum - Rs.202,393/-**

14.7.2005 The Department explained that recovery of Rs.191,868/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that recovery of Rs.144,203/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

4. **Para No.1.4 Pages 15 & 16 of Audit Report for the year 2000-01; Non-realization of property tax due to non-carrying forward of arrears – Rs.1,891,176/-.**

14.7.2005 Audit had pointed out that the tax outstanding against certain assesses had not been carried forward to the subsequent year's registers by various Excise & Taxation Officers and resultantly, Government revenue of Rs.1,891,176/- remained un-accounted for and un-recovered during 1999-2000.

(i) **DP No.6605 ETO-I, Gujranwala - Rs.148,639/-**

14.7.2005 The Department explained that recovery of Rs.92,616/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(ii) **DP No.6623 ETO, Gujrat - Rs.44,628/-**

14.7.2005 The Department explained that recovery of Rs.8,283/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(iii) **DP No.6646 ETO, Hafizabad - Rs.58,368/-**

14.7.2005 The Department explained that recovery of Rs.50,760/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that recovery of Rs.50,760/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit and **item was settled subject to verification** of relevant record.

(iv) **DP No.6651 ETO, Sialkot - Rs.235,539/-**

14.7.2005 The Department explained that recovery of Rs.38,287/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(v) **DP No.6715 ETO, Zone-I, Lahore - Rs.32,066/-**

(vi) **DP No.6844 ETO, Zone-XII, Lahore - Rs.46,492/-**

(vii) **DP No.6463 ETO-I, Rawalpindi - Rs.32,531/-**

14.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled**.

(viii) **DP No.6724 ETO, Zone-IV, Lahore - Rs.158,652/-**

(ix) **DP No.6735 ETO, Zone-VI, Lahore - Rs.163,454/-**

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled**.

(x) **DP No.6813 ETO, Zone-VII, Lahore - Rs.133,618/-**

14.7.2005 The Department explained that recovery of Rs.12,193/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xi) DP No.6907 ETO, Bahawal Nagar - Rs.41,000/-

14.7.2005 The Department explained that recovery of Rs.30,000/-had been effected and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xii) DP No.6466 ETO-I, Rawalpindi - Rs.300,870/-

14.7.2005 The Department explained that recovery of Rs.277,110/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xiii) DP No.6483 ETO-III, Rawalpindi - Rs.291,908/-

14.7.2005 The Department explained that recovery of Rs.153,958/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that recovery of Rs.156,958/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to reconcile the facts and figures and to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

(xiv) **DP No.6495 ETO, Jhelum , Rs.166,267/-**

14.7.2005 The Department explained that recovery of Rs.139,917/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that recovery of Rs.139,917/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to get the facts verified by the Audit and **item was settled subject to verification** of relevant record.

(xv) **DP No.6988 , ETO, Bhakkar - Rs.37,144/-**

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and item was settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

5. Para No.1.5 Pages 17 & 18 of Audit Report for the year 2000-01; Non-realization of property tax on account of unlawful exemption Rs.1,624,812/-

14.7.2005 Audit had pointed out that according to section 4 of the Punjab urban immovable Property Tax Act, 1958 read with departmental clarification dated 16th August 1996, buildings and lands owned by or administered by a local authority were exempted from payment of property tax but Market committees not being local authorities were not entitled to any such exemption. Contrary to this, certain Excise and Taxation Officers failed to recover property tax due from 24 market committees located in the Punjab.

(i) **DP No.6543 ETO , Muzafargarh - Rs.74,250/-**

(ii) **DP No.6557 ETO , Lodhran - Rs.111,572/-**

14.7.2005 The Department explained that amounts were outstanding against market committees and efforts were being made to effect recovery.

The Department was directed to pursue the cases and items were kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(iii) **DP No.6742 ETO, Kasur - Rs.47,916/-**

(iv) **DP No.6484 ETO-III, Rawalpindi - Rs.117,739/-**

(v) **DP No.6908 ETO, Bahawalnagar - Rs.39,107/-**

(vi) **DP No.6902 ETO, Khanewal - Rs.57,400/-**

(vii) **DP No.6899 ETO, Vehari - Rs.80,452/-**

(viii) **DP No.6647 ETO, Hafizabad - Rs.45,253/-**

(ix) **DP No.6534 ETO-I, Multan - Rs.246,687/-**

(x) **DP No.6757 ETO, Sahiwal - Rs.251,711/-**

(xi) **DP No.6747 ETO, Okara - Rs.290,713/-**

(xii) **DP No.6752 ETO, Pak Pattan - Rs.67,517/-**

(xiii) DP No.6672 ETO, Rahim Yar Khan - Rs.194,495/-

14.7.2005 The Department explained that amounts were outstanding against market committees and efforts were being made to effect recovery.

The Department was directed to pursue the cases and items were kept pending.

3.6.2006 The Department explained that items related to market committees. The matters were pending adjudication before Supreme Court of Pakistan.

The Department was directed to pursue the cases and items were kept pending.

13.9.2007 The Department explained that items related to Market Committees. The matters were pending adjudication before Supreme Court of Pakistan.

The Department was directed to pursue the cases and items were kept pending.

6. Para No.1.6 Pages 18 & 19 of Audit Report for the year 2000-01; Non/short realization of additional tax- Rs.2,579,667/-.

14.7.2005 Audit had pointed out that under section 3(9) of the Punjab Urban Immovable Property Tax Act 1958, additional tax @25 percent had been levied in respect of owners self occupied properties built on a plot of a land measuring two kanals and additional tax was either short realized or not realized during 1998-99 and 1999-2000.

(i) DP No.6420 & 6421, ETO-I, Faisalabad - Rs.223,489/-

14.7.2005 The Department explained that recovery of Rs.87,975/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the item was settled.

(ii) DP No.6425 , ETO-II, Faisalabad - Rs.110,866/-

(iii) DP No.6430 ETO-III, Faisalabad - Rs.116,920/-

(iv) DP No.6462 , ETO-I, Rawalpindi - Rs.31,060/-

(v) **DP No.6953 ETO, Mianwali - Rs.18,656/-**

(vi) **DP No.6739 , ETO, Kasur - Rs.65,012/-**

(vii) **DP No.6731 ETO, Zone-V - Lahore , Rs.29,616/-**

(viii) **DP No.6558 ETO, Lodhran - Rs.15,473/-**

14.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

(ix) **DP No.6451 , ETO, Jhang - Rs.77,057/-**

14.7.2005 The Department explained that recovery of Rs.67,981/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(x) **DP No.6980, ETO, Layyah - Rs.22,499/-**

14.7.2005 The Department explained that recovery of Rs.21,149/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.2,329/- had been effected and verified by Audit and balance recovery was outstanding against PTCL. Notices had been issued for recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(xi) DP No.6744 ETO, Okara - Rs.52,271/-

14.7.2005 The Department explained that recovery of Rs.51,000/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(xii) DP No.6869 , ETO , Sargodha - Rs.153,456 /-

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xiii) DP No.6750 ETO, Pakpattan - Rs.34,831/-

(xiv) DP No.6540, ETO, Muzaffargah - Rs.13,362/-

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of relevant record.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

(xv) DP No.6737, ETO, Zone-VI, Lahore - Rs.60493/-

14.7.2005 The Department explained that recovery of Rs.59,535/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(xvi) **DP No.6754, ETO, Sahiwal - Rs.46,274/-**

14.7.2005 The Department explained that recovery of Rs.35,963/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(xvii) **DP No.6720, ETO, Zone-III, Lahore - Rs.37,262/-**

14.7.2005 The Department explained that recovery of Rs.25,182/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

(xviii) **DP No.6786 ETO, Sheikhupura - Rs.166,337/-**

14.7.2005 The Department explained that recovery of Rs.25,641/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(xix) DP No.6566 ETO, Bahawalpur - Rs.174,787/-

14.7.2005 The Department explained that recovery of Rs.150,478/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xx) DP No.6532, ETO-I, Multan - Rs.348,723/-

14.7.2005 The Department explained that recovery of Rs.289,072/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxi) DP No.6828, ETO, Zone-X, Lahore - Rs.47,517/-

14.7.2005 The Department explained that recovery of Rs.45,339/- had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(xxii) DP No.6833, ETO, Zone-XI, Lahore - Rs.260,344/-

14.7.2005 The Department explained that recovery of Rs.197,200/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxiii) DP No.6545 ETO-III, Multan - Rs.95,691/-

14.7.2005 The Department explained that recovery of Rs.31,591/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxiv) DP No.6615 & 6616 ETO-III, Gujranwala - Rs.67,030/-

14.7.2005 The Department explained that recovery of Rs.13,753/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was kept pending.

3.6.2006 The Department explained that the recovery of Rs.25,604/- had been effected and verified by Audit and balance recovery was outstanding against Board of Intermediate and Secondary Education Gujranwala.

Moreover, the board had filed a revision petition against the orders of Assessing Authority Gujranwala before the EDOR Gujranwala.

The Department was directed to pursue the case and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recovery of Rs.25,604/- had been effected and verified by Audit and balance recovery was outstanding against Board of Intermediate and Secondary Education, Gujranwala. Moreover, the board had filed a revision petition against the orders of Assessing Authority Gujranwala before the EDOR Gujranwala. The Honourable High Court, had decided the case in favour of the Secretary,

Board of Intermediate and Secondary Education, Gujranwala and exempted the property owned by the said Board from the payment of property tax except the building rented out to Habib Bank, Ltd, Gujranwala. Bank was situated within Board Premises.

After detailed discussion, the **Committee settled the item.**

(xxv) **DP No.6627 ETO, Gujrat - Rs.77,114/-**

14.7.2005 The Department explained that recovery of Rs.63,478/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(xxvi) **DP No.6648 ETO, Hafizabad - Rs.39,314/-**

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of relevant record.

3.6.2006 The Department explained that the recovery of Rs.17,863/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that recoverable amount had been effected.

The Department was directed to produce the requisite record to Audit for verification and **item was kept pending.**

(xxvii) **DP No.6554 ETO, D.G, Khan - Rs.34,455/-**

14.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and items were settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(xxviii) **DP No.6571 ETO-II, Multan - Rs.159,758/-**

14.7.2005 The Department explained that recovery of Rs.88,970/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

7. Para No.1.7 Pages 19 & 20 of Audit Report for the year 2000-01; Non-realization of property tax – Rs.473,882/-

15.7.2005 Audit had pointed out that the buildings and lands owned by Federal / Provincial Governments, Autonomous bodies, semi government organizations / corporations. and development authorities etc had not been exempted from levy of property tax but the leviable property tax was neither demanded nor was recovered in respect of a property No.WX-174-A owned by the Board of Intermediate and Secondary Education, Multan.

(i) **DP No.6573 ETO-III, Multan - Rs.473,882/-**

15.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

8. Para No.1.8 Pages 20 & 21 of Audit Report for the year 2000-01; Non-realization of property tax due to un-lawful exemption Rs.374,404/-.

15.7.2005 Audit had pointed out that under section 4 (g) of the Urban Immovable Property Tax Act, 1958 and exemption from payment of property tax was available to widows, minor orphans and disabled persons but Contrary to this, certain authorities

allowed aforesaid exemption also to the properties owned by other than widows, minor orphans etc.

(i) DP No.6541 ETO, Muzaffargarh - Rs.138,458/-

15.7.2005 The Department explained that recovery of Rs.10,530/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.53,679/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 90 days and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(ii) DP No.6561 ETO, Lodhran - Rs.17,872/-

(iii) DP No.6753 ETO, Pakpattan - Rs.26,266/-

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

(iv) DP No.6570 ETO Multan - Rs.35,360/-

15.7.2005 The Department explained that case was subjudice and being pursued in the court vigorously.

The item was kept pending being subjudice.

3.6.2006 The Department explained that the owner of the property had died and dispute of ownership was pending in the Lahore High Court, Multan Bench.

The Department was directed to pursue the case and item was kept pending being subjudice.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(v) **DP No.6755 ETO, Sahiwal - Rs.94,156/-**

15.7.2005 The Department explained that recovery of Rs.82,657/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(vi) **DP No.6548 ETO-III, Multan - Rs.42,582/-**

15.7.2005 The Department explained that entire amount had been recovered.

The Department was directed to get the recovery verified by Audit and item was settled subject to verification of relevant record.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(vii) **DP No.6748 ETO, Okara - Rs.19,710/-**

15.7.2005 The Department explained that recovery of Rs.12,096/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

9. Para No.1.9 Pages 21 & 22 of Audit Report for the year 2000-01; Non-realization of property tax on expiry of tax holiday Rs.145,553/-

15.7.2005 Audit had pointed out that under section 4 (h) of the Urban Immovable Property Tax Act, 1958, all new buildings constructed for residential purpose and occupied

as such were exempted from payment of property tax for first three years only. The exemption was, however, withdrawn w.e.f 1st July, 1998 vide Punjab Finance Act, 1998 but certain authorities did not demand and recover property tax even after expiry of three years exemption period or from the date of withdrawal of exemption.

(i) DP No.6629 ETO, Gujrat - Rs.29,700/-

15.7.2005 The Department explained that recovery of Rs.24,300/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(ii) DP No.6738 & 6816 ETO, Zone-VI, Lahore - Rs.44,576/-

15.7.2005 The Department explained that recovery of Rs.6,588/-had been effected and verified by Audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled.**

(iii) DP No.6788 ETO, Sheikhupura - Rs.41,461/-

15.7.2005 The Department explained that recovery of Rs.13,207/-had been effected and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.12,616/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 30 days and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recovery of Rs.21,419/- had been effected and efforts were being made to effect the balance recovery.

The Department was directed to get the facts verified by the Audit and **item was settled subject to verification** of relevant record.

(iv) **DP No.6858 ETO, Sargodha - Rs.29,816/-**

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

10. Para No.1.10 Pages 22 & 23 of Audit Report for the year 2000-01; Short-realization of property tax due to non-consolidation of property units owned by same persons – Rs.1,251,750/-

15.7.2005 Audit had pointed out that according to section 3 of the Punjab Urban immovable Property Tax Act, 1958, the annual value for the purpose of assessment of property tax was the aggregate annual value of all buildings and lands owned by the same person in a rating area and in contravention of this provision of law, annual value of properties owned by certain assesses was not aggregated.

(i) **DP No.6424 ETO-I, Faisalabad - Rs.24,669/-**

(ii) **DP No.6428 ETO-II, Faisalabad - Rs.16,172/-**

(iii) **DP No.6431 ETO-III, Faisalabad - Rs.51,032/-**

(iv) **DP No.6492 ETO, Attock - Rs.71,357/-**

(v) **DP No.6499 ETO, Jhelum - Rs.63,298**

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

(vi) **DP No.6464 ETO-I, Rawalpindi - Rs.211,663/-**

15.7.2005 The Department explained that recovery of Rs.172,143/-had been effected and verified by audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(vii) **DP No.6479 ETO-III, Rawalpindi - Rs.193,966/-**

15.7.2005 The Department explained that recovery of Rs.136,958/-had been effected and verified by audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.151,121/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to get the facts and figures reconciled and effect the balance recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

(viii) **DP No.6574, ETO-II, Multan , Rs.76,117/-**

15.7.2005 The Department explained that recovery of Rs.40,566/-had been effected and verified by audit and efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **item was settled**.

(ix) **DP No.6567 ETO, Bahawalpur - Rs.45,817/-**

(x) **DP No.6533 ETO-I, Multan - Rs.80,901/-**

(xi) **DP No.6502, ETO, Chakwal, Rs.63,286/-**

(xii) **DP No.6549 ETO-III, Multan - Rs.34,909/-**

(xiii) **DP No.6824 ETO, Zone IX, Lahore - Rs.22,101/-**

(xiv) **DP No.6815 ETO, Zone-VII, Lahore - Rs.29,274/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(xv) **DP No.6544 ETO, Muzaffargarh - Rs.16,149/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.12,037/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(xvi) **DP No.6834 ETO, Zone-XI, Lahore - Rs.190,669/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.106,366/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 90 days and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recovery of Rs.106,281/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xvii) **DP No.6829 ETO, Zone-X, Lahore - Rs.21,931/-**

(xviii) **DP No.6877 ETO, Sargodha - Rs.13,432/-**

(xix) **DP No.6843 ETO, Zone-XII, Lahore- Rs.35,956/-**

(xx) **DP No.6611 ETO-II, Gujranwala - Rs.15,450/-**

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled**.

11. Para No.1.11 Pages 23 & 24 of Audit Report for the year 2000-01; Short-realization of property tax due to miscalculation Rs.1,066,620/-.

15.7.2005 Audit had pointed out that property tax leviable under section 3 of the Punjab Urban Immovable Property Tax Act, 1958 had been miscalculated.

(i) **DP No.6427 ETO-II, Faisalabad - Rs.24,595/-**

(ii) **DP No.6434 ETO-III, Faisalabad - Rs.29,833/-**

(iii) **DP No.6467 ETO-I, Rawalpindi - Rs.307,696/-**

(iv) **DP No.6991 ETO, Bhakar - Rs.12,543/-**

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled**.

(v) **DP No.6480 ETO-III, Rawalpindi - Rs.261,128/-**

(vi) **DP No.6487 ETO, Attock - Rs.235,533/-**

(vii) **DP No.6503 ETO, Chakwal - Rs.137,974/-**

(viii) **DP No.6569 ETO-II, Multan - Rs.46,134/-**

(ix) **DP No.6818 ETO, Zone-VII, Lahore - Rs.11,184/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

12. Para No.1.12 Pages 24 & 25 of Audit Report for the year 2000-01; Short-realization of property tax due to non-enhancement of annual rental value Rs.913,479/-

15.7.2005 Audit had pointed out that according to amendments made in section 3 of the Punjab Urban Immovable Property Tax Act 1958 through Punjab Finance Acts, 1994, and 1998 an increase of 25 per cent was made w.e.f. 1st July, 1994 and certain assessing authorities had failed to enhance the annual rental value in 188 cases leading to short realization of property Tax during 1999-2000.

(i) **DP No.6481 ETO-III, Rawalpindi - Rs.273,777/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.210,365/-had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to get the facts and figures reconciled and effect the balance recovery at the earliest and item was kept pending

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and **item was settled subject to verification** of the relevant record

(ii) DP No.6496 ETO, Jhelum - Rs.162,831/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.290,472/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and **item was settled subject to verification** of the relevant record

(iii) DP No.6469 ETO-I, Rawalpindi - Rs.343,926/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.261,192/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was kept pending.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and **item was settled subject to verification** of the relevant record

(iv) DP No.6422 ETO-I, Faisalabad - Rs.94,019/-

(v) DP No.6830 ETO, Zone-X, Lahore - Rs.21,268/-

(vi) DP No.6826 ETO, Zone-IX, Lahore - Rs.17,658/-

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

13. Para No.1.13 Pages 25 & 26 of Audit Report for the year 2000-01; Short-realization of property tax due to posting of incorrect annual values – Rs.2,464,265/-

15.7.2005 Audit had pointed out that the tax outstanding against certain assesses had not been carried forward to the subsequent year's registers by various Excise & Taxation Officers and annual rental values of certain taxable property units had not been correctly posted either from survey register to PT-I or from PT-I to PT-8 register.

- (i) **DP No.6429 ETO-III, Faisalabad - Rs.126,108/-**
- (ii) **DP No.6845 ETO, Zone-XII, Lahore - Rs.18,447/-**
- (iii) **DP No.6472 ETO-I, Rawalpindi - Rs.809,190/-**
- (iv) **DP No.6990 ETO, Bhakkar - Rs.46,038/-**
- (v) **DP No.6456 ETO, Jhang - Rs.12,498/-**

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

- (vi) **DP No.6539 & 6537 ETO, Muzafargarh - Rs.694,227/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to inquire into the matters and to submit a report to PAC within 60 days and item was kept pending.

3.6.2006 The Department explained that the recovery of Rs.394,563/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 90 days and item was kept pending.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and **item was settled subject to verification** of balance recovery.

(vii) DP No.6836, 6837 & 6838 ETO, Zone-XI, Lahore - Rs.116,947/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to inquire into the matters and to submit a report to PAC within 60 days and item was kept pending.

3.6.2006 The Department explained that the recovery of Rs.56,144/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 90 days and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and **item was settled subject to verification** of balance recovery.

(viii) DP No.6547 & 6432 ETO-III, Multan - Rs.114,422/-

(ix) DP No.6553 ETO, D.G. Khan - Rs.220,489/-

(x) DP No.6563 ETO, Bahawalpur - Rs.97,080/-

(xi) DP No.6482 ETO-III, Rawalpindi - Rs.161,683/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to inquire into the matters and to submit a report to PAC within 60 days and items were kept pending.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(xii) **DP No.6787 ETO, Sheikhupura - Rs.24,720/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to inquire into the matters and to submit a report to PAC within 60 days and item was kept pending.

3.6.2006 The Department explained that the recovery of Rs.20,585/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

(xiii) **DP No.6749 ETO, Okara - Rs.22,416/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to inquire into the matters and to submit a report to PAC within 60 days and item was kept pending.

3.6.2006 The Department explained that the recovery of Rs.10,057/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and **item was settled subject to verification** of balance recovery.

14. Para No.1.14 Page 27 of Audit Report for the year 2000-01; Non-realization of tax on luxury vehicles – Rs.83,700,000/-

15.7.2005 Audit had pointed out that according to section 7 of the Punjab Finance Act, 1997, certain Motor Registering Authorities had failed to recover the tax on certain luxury vehicles manufactured abroad and registered in the Punjab after 30.6.1994.

(i) DP No.6435 ETO, (M), Faisalabad - Rs.900,000/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that balance amount was outstanding against two vehicles i.e. FWD-5632 and MNS-354. Efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery and item was kept pending.

13.9.2007 The Department explained that recoverable amount had been effected and verified by Audit.

On the statement of Director Excise and Taxation Rawalpindi that balance amount was not due, the **item was settled**.

(ii) DP No.6475 & 5069, ETO-III, (MV), Rawalpindi - Rs.9,000,000/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that balance amount was outstanding against three vehicles i.e. RIN-2, RIN-3 and RIV-372. The owner of RIV-372 had filed a writ petition before the Honorable Lahore High Court Rawalpini Bench.

The item was kept pending being subjudice.

13.9.2007 The Department explained that recoverable amount had been effected and verified by Audit.

On the statement of Director Excise and Taxation Rawalpindi that balance amount was not due, the **item was settled**.

(iii) DP No.6849 ETO, (M), Tie-up, Lahore - Rs.58,500,000/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that recovery of Rs.12,320,000/- had been effected and verified by Audit. Moreover, notices had been issued and registration certificates suspended vide advertisement appeared in daily Nawa-i-Waqt dated 14.9.2003.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect balance recovery and **item was kept pending.**

(iv) **DP No.6847 ETO, (MV), Non Tie-Up, LHR - Rs.15,200,000/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that recovery of Rs.2,800,000/- had been effected and verified by Audit. Moreover, notices had been issued to owners of defaulting vehicles and registration certificates had also been suspended.

The Department was directed to effect balance recovery within 90 days and item was kept pending.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect balance recovery and **item was kept pending.**

(v) **DP No.6562 ETO, Lodhran - Rs.100,000/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery within 90 days and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

15. Para No.1.15 Pages 28 & 29 of Audit Report for the year 2000-01; Non-realization of token tax – Rs.5,771,911/-

15.7.2005 Audit had pointed out that according to section 3 of the Motor Vehicles Taxation Act, 1958, the unpaid tax along with penalty had not been recovered as arrears of land revenue under section 11 of the Act *ibid*.

- (i) **DP No.6453 ETO, Jhang - Rs.61,830/-**
- (ii) **DP No.6578 ETO, Bahawalpur - Rs.244,649/-**
- (iii) **DP No.6579 ETO, Muzaffargarh - Rs.111,888/-**
- (iv) **DP No.6741 ETO, Kasur - Rs.158,832/-**
- (v) **DP No.6751 ETO, Pak Pattan - Rs.120,868/-**
- (vi) **DP No.6756 ETO, Sahiwal - Rs.205,286/-**
- (vii) **DP No.6789 ETO, Sheikhpura - Rs.206,900/-**
- (viii) **DP No.6746 ETO, Okara - Rs.491,962/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled**.

- (ix) **DP No.6477 ETO, Rawalpindi - Rs.246,360/-**

(x) **DP No.6504 ETO, Chakwal - Rs.179,807/-**

(xi) **DP No.6654 ETO, Sialkot - Rs.70,773/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled.**

(xii) **DP No.6436 ETO, Faisalabad - Rs.321,862/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.117,442/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 90 days and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xiii) **DP No.6497 ETO, Jhelum - Rs.194,010/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.174,598/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xiv) DP No.6609 ETO, Gujranwala - Rs.65,880/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.64,010/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xv) DP No.6645 ETO, Hafizabad - Rs.64,282/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that efforts were being made to effect the recovery.

The Department was directed to effect the recovery within 90 days and item was settled subject to verification of recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xvi) DP No.6900 ETO, Vehari - Rs.52,395/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.11,718/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xvii) DP No.6576 ETO, D.G. Khan - Rs.105,233/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.64,500/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

(xviii) DP No.6867 ETO, Sargodha - Rs.355,114/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.307,142/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

(xix) DP No.6868 ETO, Khushab - Rs.144,552/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.104,070/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xx) DP No.6677 ETO, Rahim Yar Khan - Rs.51,584/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.10,626/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled**.

(xxi) DP No.6848 & 6825, ETO, (Tie Up), Lahore - Rs.812,633/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.190,198/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 90 days and item was kept pending.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xxii) DP No.6978 ETO, Layyah - Rs.1,099,404/-

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.201,456/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery within 90 days and item was kept pending.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **item was settled subject to verification** of balance recovery.

(xxiii) DP No.6626, ETO, Gujrat - Rs.92,067/-

(xxiv) DP No.6906, ETO, Bahawalnagar - Rs.89,390/-

(xxv) DP No.6911, ETO, Khanewal - Rs.43,134/-

(xxvi) DP No.6952, ETO, Mianwali - Rs.153,469/-

(xxvii) DP No.6993, ETO, Bhakkar - Rs.93,220/-

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

16. Para No.1.16 Page 30 of Audit Report for the year 2000-01; Non-realization of video trade tax - Rs.1,095,800/-

15.7.2005 Audit had pointed out that according to section 6(6) of the Punjab Finance Act, 1994, unpaid video trade tax had not been recovered from 163 video traders as arrears of land revenue.

- (i) **DP No.6450 ETO, Jhang - Rs.102,800/-**
- (ii) **DP No.6500 ETO, Jhelum - Rs.66,000/-**
- (iii) **DP No.6606 ETO-I, Gujranwala - Rs.28,000/-**
- (iv) **DP No.6624 ETO, Gujrat - Rs.150,000/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to examine the matter and find out way for deleting the irrecoverable amounts under rules and to effect the balance recovery and paras were kept pending.

13.9.2007 The Department explained that the recoverable amount had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled.**

- (v) **DP No.6488 ETO, Attock - Rs.172,000/-**
- (vi) **DP No.6476 ETO-II, Rawalpindi - Rs.288,000/-**
- (vii) **DP No.6987 ETO, Bhakar - Rs.66,000/-**
- (viii) **DP No.6979 ETO, Layyah - Rs.146,000/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery.

3.6.2006 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to examine the matter and find out way for deleting the irrecoverable amounts under rules and to effect the balance recovery and paras were kept pending.

13.9.2007 The Department explained that efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery and **items were settled subject to verification** of balance recovery.

(ix) **DP No.6951 ETO, Minawali - Rs.44,000/-**

(x) **DP No.6863 ETO, Khushab - Rs.33,000/-**

15.7.2005 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **items were settled**.

17. **Para No.1.17 Page 31 of Audit Report for the year 2000-01; Non-realization of cotton fee – Rs.1,725,587/-**

15.7.2005 Audit had pointed out that under the rule 25 of the Cotton Fee Rules, 1966, as amended vide Finance Act, 1995, contrary to this, certain ginning factories did not pay the cotton fee for Rs.1,725,587/- by the prescribed date.

(i) **DP No.6538 ETO, Muzaffargarh - Rs.233,035/-**

(ii) **DP No.6560 ETO, Lodhran - Rs.29,526/-**

(iii) **DP No.6577 ETO, Bahawalpur - Rs.255,229/-**

(iv) **DP No.6745 ETO, Okara - Rs.1,156,646/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and items were settled subject to verification of balance recovery

3.6.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **items were settled**.

(v) **DP No.6678 ETO, Rahim Yar Khan - Rs.51,151/-**

15.7.2005 The Department explained that efforts were being made to recover the balance amount.

The Department was directed to effect balance recovery at the earliest and item was settled subject to verification of balance recovery.

3.6.2006 The Department explained that the recovery of Rs.29,811/- had been effected and verified by Audit and efforts were being made to effect the balance recovery.

The Department was directed to effect the balance recovery at the earliest and item was settled subject to verification of balance recovery.

13.9.2007 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **item was settled.**

18. Para No.1.18 Pages 32 & 33 of Audit Report for the year 2000-01; Non-realization of education cess – Rs.1,685,975/-

15.7.2005 Audit had pointed out that under section 3(1) of the Worker's Children's Education Ordinance, 1972 read with rule 7 of the Punjab Education Cess Rules 1973 but contrary to those provisions, 159 employers did not pay education Cess during 1999-2000.

- (i) **DP No.6498 ETO, Jhelum - Rs.49,525/-**
- (ii) **DP No.6490 ETO, Attock - Rs.86,425/-**
- (iii) **DP No.6954 ETO, Mianwali - Rs.27,425/-**
- (iv) **DP No.6478 ETO-III, Rawalpindi - Rs.153,625/-**
- (v) **DP No.6876 ETO, Khushab - Rs.94,650/-**
- (vi) **DP No.6506 ETO, Chakwal - Rs.513,175/-**
- (vii) **DP No.6604 ETO-I, Gujranwala - Rs.210,425/-**
- (viii) **DP No.6625 ETO, Gujrat - Rs.137,200/-**
- (ix) **DP No.6674 ETO, Rahim Yar Khan - Rs.138,475/-**
- (x) **DP No.6653 ETO, Sialkot - Rs.196,525/-**
- (xi) **DP No.6644 ETO, Hafizabad - Rs.78,525/-**

15.7.2005 The Department explained that tax had been withdrawn from Excise and Taxation Department and entrusted to Social Security. Moreover, record had also been transferred to social security and amount involved in the para would be recovered by them.

The **para was transferred** to the Social Security.

Audit Para (Commercial) for the year 2000-01

19. Para No.47 Page 59 of Audit Report for the year 2000-01; Working Result.

13.7.2005 Audit had pointed out that the Alkaloid Factory Lahore, did not prepare and submit its accounts for the year 1993-94 to 2000-2001.

The Department explained that verified accounts for the year 1993-94 to 2000-2001 had been sent to Director General Commercial Audit(North) Lahore on 08-07-2002. Whereas, the accounts were prepared before due time and the Audit of said accounts was conducted during the year 2002-2003.

The explanation of the Department was accepted **and para was settled.**

FINANCE

The Committee examined the Accounts of the Finance Department in its meetings held on 1.8.2005 and 13.11.2006 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. **Para No.1.1 Pages 9 & 10 of Audit Report for the year 2000-01; Likely Misappropriation of G.P. Fund Due to Defective Maintenance of Accounts/Unadjusted Accounts of Rs.44,471,186/-**
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D.A.O, Muzaffargarh – Rs.21,595,840/-

1.8.2005 Audit had pointed out that the G.P. Fund accounts of DAO Muzaffargarh were not completed and compiled defectively up to June, 1995. Whereas, monthly subscriptions were also not posted regularly/ well in time in the board sheets and ledger cards and the entries made in the ledger as well as in broad sheets were also not attested by any authorized officer.

The Department explained that GPF Account upto 1997-98 had been completed and the remaining accounts upto date would be prepared very soon.

The Department was directed to get the GPF Accounts completed at the earliest and para was settled subject to verification of relevant record by Audit.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and para was settled, subject to verification of record of G.P. Fund accounts completed by the DAO, Muzaffargarh upto 2002-2003. Such verification may be done by the Local Audit officer at Muzaffargarh.

The Department explained that it was certified that G.P. Fund ledger Cards / Broad Sheets had been updated upto 2002-2003. It was not possible to carry out the huge record of the G.P. Fund for verification. However the local Audit officer of the Audit Department can be deputed to verify the facts regarding completion of G.P. Fund upto 2002-2003.

The Department was directed to get the facts verified by Audit within 30 days under intimation to Chairman PAC-I and **para was kept pending.**

2. **Para No.1.2**
D.A.O, Bahawalpur – Rs.22,875,346/-

1.8.2005 Audit had pointed out that the G.P. Fund accounts were not only in arrear but defectively complied upto 6/96.

The Department explained that the accounts for 1996-1997 were in hand and would be closed very soon and strenuous efforts were being made to upto date accounts along with maintenance of master sheet and break up of G.P.Fund.

The Department was directed to get the GPF Accounts completed at the earliest and para was settled subject to verification of relevant record by Audit..

13.11.2006 The Department explained that the Accountant General, Punjab had also been requested to re-cope the shortage of staff specially in G.P. Fund section to update the G.P. Fund accounts as early as possible.

The Department was directed to get the facts verified by Audit within 60 and **para was kept pending.**

3. **Para No.2 Page 10 of Audit Report for the year 2000-01; Fraudulent Drawal of Rs.933,340/-**

1.8.2005 Audit had pointed out that an amount had been drawn fraudulently from Treasury/ State Bank of Pakistan, Gujranwala on 09.12.1999 by submitting a bogus refund voucher.

The Department explained that efforts were being made to recover the loss from defaulter as arrears of land revenue through Tehsildar, Wazirabad but the defaulter obtained stay order from Lahore High Court Lahore restraining any action against him.

The Department was directed to take appropriate action and para was kept pending.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and the para was kept pending. The District Officer (Revenue) District Government to Gujranwala to meanwhile intimate the action taken regarding vacation of stay and recovery of the amount as arrear of land revenue.

The Department explained that write petition No.15016/2000 had been dismissed as withdrawn. Moreover, the District Officer (Revenue), Gujranwala had been requested to recover the embezzled amount as arrears of land revenue from the Manager concerned, to make good the loss caused to the public exchequer.

The Department was directed to effect the recovery within 30 days and para was kept pending.

4. Para No.3 Page 11 of Audit Report for the year 2000-01; Payment of Double Ration Allowance to the Elite Trained Personnel for Rs.416,000/-

1.8.2005 Audit had pointed out that Elite trained personals had been received Ration Allowance over and above the other Police Force.

The Department explained that recovery of Rs.15,000/- out of Rs.4,16,000/- had been effected and verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

13,11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and para was kept pending. Meanwhile, the PAC issued directions to DPO, Bahawalpur to take necessary action for the early recovery of the amounts in question, beside the Finance Department to take action against the DAO responsible for the lapse.

The Department explained that DPO, Bahawalpur, had stated that recovery could not be effected in view of stay order of Lahore High Court, Multan Bench, dated 23.6.2006.

The para was kept pending being subjudice.

5. Para No.4.1 Pages 11 & 12 of Audit Report for the year 2000-01; Excess Payment of Rs.137,465/- by the Banks Due to Non-Confirmation of Payment on Account of Pension.

D.A.O, Bahawalpur – Rs.48,962/-

1.8.2005 Audit had pointed out that out of 18 branches of National Bank of Pakistan, the post Audit of the pension payment had been made only for 3 branches but Post Audit had not been conducted for all the branches so that over payments could be detected.

The Department explained that recovery of Rs.33,927/- out of Rs.39,773/- had been effected by the Bank and the recovery from all the concerned pensioners except one pensioner namely Ghulam Sarwar had been made by the Bank.

The Department was directed to issue instructions regarding 100% pension post Audit and para was settled subject to verification of relevant record by Audit.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and para was settled, subject to re-verification of record (pertaining to the recovery) by the Audit. The PAC also directed to complete pending post Audit of the pensions paid by the NBP, Besides the Finance Department to reiterate its instructions on the subject to all DAOs.

The Department explained that the actual amount of recovery stood Rs.39,773/-. Moreover, it was certified that the said amount Rs.39,773/- had been recovered from the concerned pensioner.

The explanation of the Department was accepted and **para was settled.**

6. **Para No.4.2**
D.A.O, M/Garh – Rs.88,503/-

1.8.2005 Audit had pointed out that an overpayment had been pointed out during the post Audit of pension payments.

The Department explained that recovery of Rs.45,621/- out of Rs.88,503/- had been effected and verified by Audit and the remaining amount was being recovered on monthly basis.

The Department was directed to effect balance recovery and para was settled subject to verification of relevant record by Audit.

13.11.2006 The Department explained that in compliance with the PAC direction, all recoveries had already been made from their pension through monthly installments.

The Department was directed to get the facts verified by Audit within 30 days and **para was kept pending.**

7. **Para No.5 Pages 12 & 13 of Audit Report for the year 2000-01; Non-Confirmation of Payments of Computerized Pay Roll Excess Payment of Rs.53,378/-.**

1.8.2005 Audit had pointed out that excess payments had been made to the payees.

The Department explained that the para had already been settled in the meeting of SDAC dated 11 & 12.12.2002.

Audit observed that contention of the Department was not tenable.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

13.11.2006 The Department explained that the para had already been settled by SDAC in its meeting held on 11 & 12/12/2002. However as per directions of the PAC, the Director General, Audit, Punjab, Lahore had since been requested to depute an Audit Officer for record/ Physical verification.

The Department was directed to get the facts verified by Audit and **para was settled, subject to verification** of record.

8. Para No.6.1 Pages 13 & 14 of Audit Report for the year 2000-01; Overpayment of Rs.303,611/- on Account of Science Teaching Allowance to Subject Specialist.

D.A.O, Chakwal– Rs.101,300/-.

1.8.2005 Audit had pointed out that science teaching allowances had been paid to the subjects specialists and they were not entitled to any science teaching allowance, as clarified by the Government of the Punjab Education Department dated 24.9.1999.

The Department explained that recovery of Science Teaching Allowance prior to 11.3.2000 had since been waived off by Finance Department dated 30.11.2002.and the recoverable amount came to Rs.8,675/- out of it, a sum of Rs.6,940/- had been recovered and verified by Audit leaving a balance of Rs.1,735/- in respect of Mr. Haq Nawaz who had been transferred to Mainwali.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery by Audit.

13.11.2006 The Department explained that balance recovery of Rs.1,935/- had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

9. Para No.6.2
D.A.O, Jhelum – Rs.80,341/-.

1.8.2005 Audit had pointed out that science teaching allowances had been paid to the subjects specialists and they were not entitled to any science teaching allowance, as clarified by the Government of the Punjab Education Department dated 24.9.1999.

The Department explained that recovery of Science Teaching Allowance Rs.54,000/- out of Rs.80,341/- had been effected.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery by Audit.

13.11.2006 The Department explained that out of total recovery of Rs.80,341/-, a sum of Rs.56,341/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

10. **Para No.6.3**
D.A.O, Khushab – Rs.121,970/-.

1.8.2005 Audit had pointed out that science teaching allowances had been paid to the subjects specialists and they were not entitled to any science teaching allowance, as clarified by the Government of the Punjab Education Department dated 24.9.1999.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

13.11.2006 The Department explained that balance recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled**.

11. **Para No.7.1 Page 14 of Audit Report for the year 2000-01; Irregular Award of Advance Increments to E.S.T/S.V Teachers on their Appointment/ Selection as S.S.T (BPS-16) Recovery of Rs.489,857/-**

D.A.O, Attock – Rs.76,428/-.

1.8.2005 Audit had pointed out that according to Government of Punjab Finance Department clarification dated 29.11.1999, the advance increment got in a lower cadre i.e. EST/SVT by virtue of higher qualification like M.A. etc. cannot be reclaimed on appointed / promotion to the higher post like S.S.T.(BS-16) but contrary to it, increment had been allowed to S.S.T.

The Department explained that the matter regarding the recoveries on account of grant of advance increments and higher pay scales to the teachers had been decided by Government that wherever double benefits of advance increments and higher grade had been granted to teachers, no recovery on this account shall be made as per Finance Department letter dated 10.02.2003.

The Department was directed to re-examine the cases under the Government Policy dated 10.02.2003 and para was kept pending.

13.11.2006 The Department explained that the matter regarding the recoveries on account of grant of advance increments and higher pay scales to the teachers had been

decided by Government that wherever double benefits of advance increments and higher grade had been granted to teachers, recovery should be made as per Finance Department letter No. FD.PR-12-1/03 dated 10.2.2003.

The Department was directed to produce the requisite record to Audit for verification within 30 days and **para was kept pending.**

12. Para No.7.2
D.A.O, Vehari – Rs.413,429/-.

1.8.2005 Audit had pointed out that according to Government of Punjab Finance Department clarification dated 29.11.1999, the advance increment got in a lower cadre i.e. EST/SVT by virtue of higher qualification like M.A. etc. cannot be reclaimed on appointed / promotion to the higher post like S.S.T.(BS-16) but contrary to it, increment had been allowed to S.S.T.

The Department explained that the matter regarding the recoveries on account of grant of advance increments and higher pay scales to the teachers had been decided by Government that wherever double benefits of advance increments and higher grade had been granted to teachers, no recovery on this account shall be made as per Finance Department letter dated 10.02.2003.

The Department was directed to re-examine the cases under the Government Policy dated 10.02.2003 and para was kept pending.

13.11.2006 The Department explained that out of total recovery of Rs.413,429/-, a sum of Rs.41,894/- had been recovered and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

13. Para No.8.1 Page 15 of Audit Report for the year 2000-01; Irregular Payment of Special Allowance Amounting to Rs.1,889,766/- to the Learning Coordinators (Education Department).

D.A.O, Jhelum– Rs.477,600/-.

1.8.2005 Audit had pointed out that special allowance to the learning co-coordinator@ Rs.300/- pm had been sanctioned by the Government under Primary Education Project for the period 1995 to 1996 only but the payment of Rs.300/- pm had been made to the learning co-coordinators even after June, 1996.

The Department explained that recovery of Rs.3,94,000/-out of Rs.4,77,600/- had been effected. The balance amount would be recovered in due course.

The Department was directed to effect balance recovery and para was kept pending.

13.11.2006 The Department explained that recovery of Rs.244,200/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

14. **Para No.8.2**
D.A.O, Attock – Rs.388,800/-.

1.8.2005 Audit had pointed out that special allowance to the learning co-coordinator@ Rs.300/- pm had been sanctioned by the Government under Primary Education Project for the period 1995 to 1996 only but the payment of Rs.300/- pm had been made to the learning co-coordinators even after June, 1996.

The Department explained that complete recovery had been effected.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

13.11.2006 The Department explained that recovery had been effected.

The Department was directed to get the facts verified by Audit and **para was kept pending**.

15. **Para No.8.3**
D.A.O, M/Garh – Rs.927,366/-.

1.8.2005 Audit had pointed out that special allowances to the learning coordinator @Rs.300 P.M. was sanctioned by the Government under Primary Education Project for the period i.e. 1995-96 only. The payment of Rs.300/- had been made even after June, 1996.

The Department explained that the para had been discussed in special DAC meeting held on 22-25.7.2002 & directed that these Para may be referred to Admn Department for its regularization as per direction given by the High Court.

The Department was directed to get the expenditure regularized by the competent authority and para was kept pending.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and the PAC directed that the Administrative Department may take up the matter with the Finance Department in the light of the decision of the Lahore High Court, and consider write off the amount in question.

The Department explained that the Honorable High Court had set aside the recovery pointed out by the Audit.

The explanation of the Department was accepted and **para was settled.**

16 . **Para No.8.4**
D.A.O, B/Pur – Rs.96,000/-.

1.8.2005 Audit had pointed out that the learner coordinators of Deputy District Education Officers (W) of Ahmedpur East were in receipt of special Allowance Rs.300/- P.M. which was not admissible to them in terms of clarification issued by the Director, Public instructions Punjab Lahore dated 21.06.2000.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

13.11.2006 The Department explained that this para had already been settled by SDAC in its meeting held on 11 & 12/12/2002. However, as per directions of PAC, the Director General (Audit), Punjab, Lahore had since been requested to depute an Audit Officer for record/ physical verification.

The Audit Department was directed to verify the requisite record within 30 days and **para was settled subject to verification** of relevant record.

17. **Para No.9.1 Page 16 of Audit Report for the year 2000-01; Overpayment of Rs.573,491/- on Account of Technical Allowance.**

D.A.O, Hafizabad – Rs.134,436/-.

1.8.2005 Audit had pointed out that technical allowance was only admissible to the staff working in telecommunication and Motor Transport Section whereas it was confirmed by superintendent of Police Motor Transport, Punjab, Lahore that the Telecommunication & Motor Transport Section, did not exist in Hafizabad and Sialkot but irregular payment of Technical Allowance had been paid to the staff of S.P. Office, Hafizabad.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

18. **Para No.9.2**
D.A.O, Sialkot – Rs.439,055/-.

1.8.2005 Audit had pointed out that technical allowance was only admissible to the staff working in telecommunication and Motor Transport Section whereas it was confirmed by superintendent of Police Motor Transport, Punjab, Lahore that the Telecommunication & Motor Transport Section, did not exist in Hafizabad and Sialkot but irregular payment of Technical Allowance had been paid to the staff of S.P. Office, Sialkot.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

19. Para No.10 Page 17 of Audit Report for the year 2000-01; Overpayment on Account of Increments on Higher Qualification to Subject Specialists to Rs.178,756/-.

1.8.2005 Audit had pointed out that the Accountant General Punjab dated 2.6.2000 had conveyed the decision of Honorable High Court Lahore that the subject specialists were not entitled to the advance increments on acquiring the higher qualification of M.ED but Contrary to that, the District Accounts Officer, Lodhran issued pay slips allowing advance increments to the subject specialists.

The Department explained that the departmental contention regarding M/S Allah Diwaya and Shahzad Ali Subject Specialists had been verified by audit from supporting record whereas the case of Mr. Muhammad Furqan SS was still under trial in the Supreme Court.

The Department was directed to pursue the case with supreme court and part of the para relating to Mr. Muhammad Furqan was kept pending and on the recommendation of Audit, items relating to M/S Allah Diwaya and Shahzad Ali Subject Specialists were settled.

13.11.2006 The Department explained that in the light of the orders of the Supreme Court of Pakistan that the recovery against Mr. Muhammad Furqan S.S was not recoverable being a past and closed transaction.

On the recommendation of Audit, the **para was settled.**

20. Para No.11.1 Pages 18 & 19 of Audit Report for the year 2000-01; Irregular Payment of House Rent Allowance and Non Deduction of 5% Recovery of Rs.1,091,727/-

DAO, Hafizabad – Rs.131,061/-.

1.8.2005 Audit had pointed out that House Rent Allowance had been paid to the Officer inspite of availability of Government accommodation and in some cases 5% House Rent deduction had not been deducted.

The Department explained that full recoveries in respect of 20 medical officers out of 23 medical officers, amounting to Rs.266,945/- had been effected. Whereas, Dr. Zahid Javid had filed a writ petition in the Lahore High Court Lahore.

The Department was directed to pursue the case in the court of law and para was kept pending being subjudice.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and para was settled, with the direction that the DAO should provide certificate to Audit that the total recovery had been made.

The Department explained that actual amount of recovery in respect of 23 Medical Officers came to Rs.390,484/- out of which a sum of Rs.314,533/- in respect of 20 medical officers had been recovered.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

21. **Para No.11.2**
DAO, Bahawalpur – Rs.103,535/-.

1.8.2005 Audit had pointed out that 5% house rent deduction had not been made from the occupants of the Government accommodation resulting into loss to the public exchequer.

The Department explained that recovery of Rs.2,944/- had been effected and verified by Audit. Moreover, Dr.Asif Ali Kazmi was not allotted any Government residence.

The Department was directed either to provide certificate duly counter signed by EDO (H) that the officer had vacated Government residence or effect the balance recovery and para was settled subject to verification of relevant record by Audit.

13.11.2006 The Department explained that certificate to the effect that Dr. Asif Ali Qazmi, Ex-District Health Officer, Hasilpur during his stay i.e. year 2000-2001 was not residing in the Government residence of the Hospital issued by the Medical Superintendent, THQ Hasilpur duly countersigned by the Executive District Officer (Health) Bahawalpur was available.

The Department was directed to hold an inquiry into the matter and **para was kept pending**.

22. **Para No.11.3**
DAO, Mandi Bahauddin – Rs.81,295/-.

1.8.2005 Audit had pointed out that Government had sustained a loss due to irregular payment of House Rent Allowance and non deduction of 5% house rent.

The Department explained that recovery of Rs.21,386/- out of Rs.81,295/- had been effected and verified by Audit whereas balance recovery was being effected @ Rs.1,000/- per month from the pay of the officer concerned.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

13.11.2006 The Department explained that the whole recovery amounting to Rs.59,909/- pertaining to house rent allowance and non deduction of 5% house rent in favour of Mst. Kousar Ahmed Hussain Headmistress had already been effected from her salary bills

The explanation of the Department was accepted and **para was settled.**

23. **Para No.11.4**
DAO, Sialkot – Rs.422,905/-.

1.8.2005 Audit had pointed out that house rent allowance and non-deduction of 5% house rent of the basic pay of various Medical Officers had been resulted into over-payment of Rs.422,905/-.

The Department explained that the para had been discussed in the SDAC meeting held on 22.5.2001. and kept pending with the direction to seek clarification from Finance Department. Accordingly the matter had been referred to Finance Department for clarification but reply was still awaited.

The Department was directed to get the matter clarified from Finance Department at the earliest and para was kept pending.

13.11.2006 The Department explained that the clarification from the Finance Department was still awaited.

The Department was directed to pursue the case for early finalization and **para was kept pending.**

24. **Para No.11.5**
DAO, T.T. Singh – Rs.146,337/-.

1.8.2005 Audit had pointed out that house rent allowance and non-deduction of 5% house rent of the basic pay of various Medical Officers had been resulted into over-payment of Rs.146,337/-

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

25. Para No.11.6
DAO, Rawalpindi – Rs.96,886/-.

1.8.2005 Audit had pointed out that house rent allowance and non-deduction of 5% house rent of the basic pay of various Medical Officers had been resulted into over-payment of Rs.146,337/-

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

26. Para No.11.7
DAO, Muzaffargarh – Rs.109,708/-.

1.8.2005 Audit had pointed out that house rent allowance and non-deduction of 5% house rent had been resulted into irregular payment of Rs.1,091,727/-.

The Department explained that the para had been settled in Special DAC meeting held on 22-25.07.2002.

The explanation of the Department was accepted and **para was settled.**

27. Para No.12 Page 19 of Audit Report for the year 2000-01; Recovery of Rs.181,572/- on Account of Penal Rent @ 60%.

1.8.2005 Audit had pointed out that Dr. Arshad Mehboob Tabasum, was posted as Deputy District Health Officer, Mandi Bahuddin and un-authorizedly occupied a designated residence of Medical Officer, Rural Health Centre Malakwal since 6/1998. Being an un-authorized occupant a penal rent @ 60% of his salary from the date of occupation was imposed.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

28. Para No.13.1 Pages 19 & 20 of Audit Report for the year 2000-01; Non Realization of Rs.20,302,243/- on Account of Audit Fee and Annual Contribution.

Divisional Director Local Fund Audit Rawalpindi – Rs.2,560,390/-.

1.8.2005 Audit had pointed out that the amounts had been found outstanding as on 30.06.2000 against various Local Bodies / Institutions on accounts of Audit fee.

The Department explained that recovery of Rs.289,495/- out of Rs.2,898,339/- had been effected and verified by Audit.

The Department was directed to effect balance recovery and para was kept pending.

13.11.2006 The Department explained that recovery of Rs.5,81,215/- had been effected & verified by Audit. Moreover, the audit fee amounting to Rs.19,02,160/-/69 of Resident Audit Scheme of Murre Kahuta Development Authority (MKDA) was outstanding due to the reasons that the MKDA had since been desolved by the Government on 30-9-2000. The Executive District Officer (F&P), Rawalpindi stated that Audit fee was not leviable against MKDA because it was not Cess/Tax Generating Institution and was running business through grants received from the Government.

The Department was directed to get the recovery waived off / written off by the competent authority and **para was kept pending.**

29. Para No.13.2

Divisional Director Local Fund Audit Bahawalpur – Rs.6,887,204/-.

1.8.2005 Audit had pointed out that the amounts had been found outstanding as on 30.06.2000 against various Local Bodies / Institutions on accounts of Audit fee.

The Department explained that recovery of Rs.1,319,155/-out of Rs.7,246,983/-had been effected.

The Department was directed to effect balance recovery and para was kept pending.

13.11.2006 The Department explained that recovery of Rs.54,75,156/- had been effected and verified by Audit.

The Department was directed to get the recovery waived off / written off by the competent authority and **para was kept pending.**

30. Para No.13.3

Divisional Director Audit Multan – Rs.2,361,712/-.

1.8.2005 Audit had pointed out that the amounts had been found outstanding as on 30.06.2000 against various Local Bodies / Institutions on accounts of Audit fee.

The Department explained that recovery of Rs.1,395,935/-out of Rs.2,361,712/-had been effected and verified by Audit.

The Department was directed to effect balance recovery and para was kept pending.

13.11.2006 The Department explained that out of total amount of Rs.2,361,712/-, a sum of Rs.1634323-50 had been recovered and remaining amount of Rs.727388-50 was still outstanding. Efforts were being made for recovery of remaining amount.

The Department was directed to get the recovery waived off / written off by the competent authority and **para was kept pending.**

31. Para No.13.4

Divisional Director Local Fund Audit Lahore– Rs.8,492,937/-.

1.8.2005 Audit had pointed out that the Government had sustained a loss due to non realization of Rs.1,47,40,776/- by the Divisional Director, Local Fund Audit, Lahore on account of the Audit fee and annual contribution which was outstanding against various Union Councils / Town Committee and Municipal Corporation.

The Department explained that recovery of Rs.11,96,718/- had been effected and verified by Audit.

The Department was directed to effect balance recovery and para was kept pending.

13.11.2006 The Department explained that a sum of Rs.633355/- had been recovered out of balance amount Rs.6,870,269/-. Efforts were being made to recover the arrears from the successors of Local Government and other Auditees.

The Department was directed to get the recovery waive off / write off by the competent authority and **para was kept pending.**

32. Para No.14 Pages 20 & 21 of Audit Report for the year 2000-01; Irregular Payment Made on Purchase of Taxable Goods to Un-Registered Firms Rs.227,937/-.

1.8.2005 Audit had pointed out that taxable goods had been purchased without obtaining prescribed sales tax invoices.

The Department explained that Audit comments were not depicted in the working papers as the same were awaited from the Audit Department.

The para was kept pending.

13.11.2006 The Department explained that actual amount of GST came to Rs.36,444/- instead of Rs.48,444/-. A sum of Rs.34,014/- had been recovered which had been verified by Audit from Sales tax invoices.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

33. Para No.15.1 Pages 21 & 22 of Audit Report for the year 2000-01; Non-Deduction of Outstanding Recoveries Amounting to Rs.182,146/-

D.A.O, Bahawalpur – Rs.59,646/-.

1.8.2005 Audit had pointed out that overpayments amounting to Rs.59,646/- had been pointed out by the District Accounts Officers in the L.P.C.s. But no recovery was made despite the lapse of considerable period.

The Department explained that recovery of Rs.35,182/- out of Rs. 59,646/- had been effected and verified by Audit.

The Department was directed to effect balance recovery from salary or as arrears of land revenue and para was kept pending.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and para was settled to the extent of recovery of Rs.31,890/- from Miss Maryam Qasir Civil Judge the PAC directed to take up the matter with the Registrar, Lahore High Court, Lahore for issuance of suitable directions to the concerned officer for making good the recovery from his pay.

The Department explained that outstanding recovery amounting to Rs.23,864/- against Mr. Badar-uz-Zaman Chattha, District & Session Judge was still recoverable.

The Department was directed to effect the recovery and **para was kept pending.**

34. Para No.15.2

D.A.O, Rahim Yar Khan – Rs.122,500/-.

1.8.2005 Audit had pointed out that the amount of advances shown in the LPCs of the Government Servant had not been recovered.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

35. Para No.16.1 Page 22 of Audit Report for the year 2000-01; Recovery of Rs.276,912/- on Account of Non-Adjustment of T.A. Advance.

D.A.O, Bahawalnagar – Rs.40,000/-.

1.8.2005 Audit had pointed out that various T.A. advances had been drawn by the Officers on transfer to Bahawalnagar which were not recovered from them even after lapse of considerable period.

The Department explained that the para had been reduced from Rs.97,469/- to Rs.40,000/- in SDAC meeting held on 11-12.12.2001 and recoverable amount of Rs.40,000/- had been effected and verified by Audit.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

13.11.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

36. Para No.16.2
D.A.O, Khanewal – Rs.236,912/-.

1.8.2005 Audit had pointed out that various T.A. advances had been drawn by the Officers on transfer to Khanewal which were not recovered from them even after lapse of considerable period.

The Department explained that recovery of Rs.42,200/- had been effected and verified by Audit.

The Department was directed to effect balance recovery from salary or as arrears of land revenue and para was kept pending.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and the PAC directed to take up the matter of recovery from the concerned officers with their respective administrative Department for making good the Governments dues from their pays.

The Department explained that recovery of Rs.4,500/- from DAO Multan in respect of Mr Muhammad Afzal S.W.O. had been effected and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

37. Para No.17 Page 23 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Rs.339,651/-.

1.8.2005 Audit had pointed out that according to the Government instruction vide letter No.Exp(G) 11-1/97 (1) dated 15.10.1997 re-appropriation of funds exceeding to Rs.50,000/- was required to be made with the prior approval for the Finance Department. But re-appropriation was irregularly made by the departments in violation of the government instructions.

The Department explained that the para had been reduced to the extent of Rs.180,000/-by SDAC in its meeting held on 22 to 25.07.2002 on the basis that an advance para had been established against M.S DHQ Hospital Muzaffargarh for the said amount.

Audit observed that contention of the Department was not tenable as the SDAC was not competent to discuss the printed para.

The Department was directed to get the re-appropriation regularized by the competent authority and para was settled subject to verification of relevant record.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01-08-2005 and PAC directed to write a letter to the Health Department to take up the matter with the Finance Department for regularization.

The Department explained that the para was sent to M.S DHQ Hospital but no final reply received from M.S. DHQ Hospital Muzaffargarh.

The Department was directed to take action against the responsible and **para was kept pending.**

38. Para No.18.1 Pages 23 & 24 of Audit Report for the year 2000-01; Expenditure Beyond Competency Amounting to Rs.2,254,707/-.

D.A.O, B/Nagar – Rs.412,626/-.

1.8.2005 Audit had pointed out that purchases had been split up avoiding necessity of obtaining sanction of the competent authority.

The Department explained that the matter had been properly scrutinized and found that no payment had been authorized to the Department beyond their competency / splitting up thereof.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification.

13.11.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

39. **Para No.18.2**
D.A.O, D.G. Khan – Rs.34,419/-.

1.8.2005 Audit had pointed out that the expenditure had been split up to avoid the necessity of obtaining the sanction of competent authority in violation of Rule 15.2 of PFR Vol-I.

The Department explained that the para had been settled by the SDAC in the light of clarification issued by the AG Punjab, in its meeting held on 11-12/12/2001.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification.

13.11.2006 The para was discussed by the PAC-I in its meeting held on 01.08.2005 and PAC directed that Administrative Department should take up the matter with the Finance Department for regularization.

The Department explained that the Director Health Service, D.G. Khan being an officer in Category-I under the delegation of Financial Powers Rules 1990 was competent to sanction the expenditure upto Rs.5,000/- without obtaining NOC from the Government printing Press in each case.

Audit observed that departmental contention was not tenable.

The Department was directed to take action against the responsible and **para was kept pending.**

40. **Para No.18.3**
D.A.O, M/Garh – Rs.1,475,525/-.

1.8.2005 Audit had pointed out that the expenditure had been split up to avoid the necessity of obtaining the sanction of competent authority in violation of Rule 15.2 of PFR Vol-I.

The Department explained that the para had been discussed in Special DAC meeting held on 22-25 to 07/2002 and the para was reduced to Rs.688,930/- which related to DHO Muzffargarh. Whereas, the Dy. DEO Muzaffargarh was asked to produce

necessary sanction of the competent Authority but no response had been received from their end.

The Department directed to take appropriate action and para was kept pending.

13.11.2006 The Department explained that the para was discussed in SDAC meeting held on 22 to 25.7.2002 and was reduced to Rs.6,88,930/-.

Audit observed that the contention of the Department was not tenable as the SDAC was not competent to discuss the printed Para.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

41. Para No.18.4
D.A.O, Multan – Rs.332,137/-.

1.8.2005 Audit had pointed out that the expenditure had been split up to avoid the necessity of obtaining the sanction of competent authority in violation of Rule 15.2 of PFR Vol-I.

The Department explained that sanctions had been accorded on different dates for different stationary items.

On the statement of the Secretary that no irregularity was involved in local purchase of stationary items, the **para was settled.**

42. Para No.19.1 Pages 24 & 25 of Audit Report for the year 2000-01; Irregular Payment to the Contingent Paid Staff for Rs.1,593,980/-.

D.A.O, Bahawalpur – Rs.84,780/-.

1.8.2005 Audit had pointed out that as per economy measure issued by the Government of the Punjab, Finance Department No. Exp.(G) 11-9/99 dated 31.07.1999, no appointment of contingent paid staff could be made without the prior approval of Finance and S&GAD Departments.

The Department explained that daily wages staff, instead of contingent paid staff was recruited for spray action programme on daily basis by the DHO, Bahawalpur. On the completion of work, the daily wages staff was struck off and there was no violation of Finance Department letter dated 31.7.1999 as no appointments of contingent paid staff were made.

The Department was directed to produce a certificate and para was settled subject to verification of relevant record by Audit.

13.11.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

43. **Para No.19.2**
D.A.O, M/Garh – Rs.391,000/-.

44. **Para No.19.3**
D.A.O, M/Garh – Rs.650,000/-.

1.8.2005 Audit had pointed out that as per economy measure issued by the Government of the Punjab, Finance Department No. Exp.(G) 11-9/99 dated 31.07.1999, no appointment of contingent paid staff could be made without the prior approval of Finance and S&GAD Departments.

The Department explained that the paras had been settled in the meeting of special DAC held on 22 to 25.7.2002 in Finance department.

The Department was directed to produce a certificate that the staff had been appointed prior to issuance of instructions about austerity measures and paras were settled subject to verification of relevant record by Audit.

13.11.2006 The Department explained that the para was discussed in SDAC meeting held on 22 to 25.7.2002 and was reduced to Rs.688,930/-.

Audit observed that the contention of the Department was not tenable as the SDAC was not competent to discuss the printed Para.

The Department was directed to get the requisite record verified by Audit and **paras were settled subject to verification** of balance recovery.

45. **Para No.19.4**
D.A.O, B/Nagar – Rs.468,200/-.

1.8.2005 Audit had pointed out that as per economy measure issued by the Government of the Punjab, Finance Department No. Exp.(G) 11-9/99 dated 31.07.1999, no appointment of contingent paid staff could be made without the prior approval of Finance and S&GAD Departments.

The Department explained that the paras had been settled in the meeting of special DAC held on 22 to 25.7.2002 in Finance department.

The Department was directed to produce a certificate that the staff had been appointed prior to issuance of instructions about austerity measures and para was settled subject to verification of relevant record by Audit.

13.11.2006 The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

46. Para No.20 Page 25 & 26 of Audit Report for the year 2000-01; Un-Necessary Purchase of Consumable Store Articles Without Immediate Requirement of Rs.199,446/-.

1.8.2005 Audit had pointed out that purchase of consumable articles had been effected without immediate requirements to avoid the lapse of budget in violation of Rule 17.19.of PFR Vol-I. Moreover, the expenditure was split up the sanction of the competent authority in violation of Rules 15.2 (C) of PFR Vol-I.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

47. Para No.21 Page 26 of Audit Report for the year 2000-01; Irregular Adjustment of Female Lecturer Against an Erratic Post Amounting to Rs.148,797/-.

1.8.2005 Audit had pointed out that contrary to the Government instructions, the services of the incumbent had not been utilized in the Department for which she was originally appointed.

The Department explained that the matter had been referred to the AG Punjab for clarification. Moreover, Miss Farhat Deebea lecturer was adjusted against the post of Assistant Professor Persian.

The Department was directed to ensure that such adjustment may not occur in future and **para was settled.**

48. Para No.22 Page 27 of Audit Report for the year 2000-01; Payment to Avoid the Lapse of Budget Without Immediate Requirement of Rs.918,786/-

1.8.2005 Audit had pointed out that expenditure had been incurred during last month of financial year just to utilize the budgetary grant in violation of Rules 2.10 (b) of PFR Vol-I.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

49. Para No.23 Pages 27 & 28 of Audit Report for the year 2000-01; Expenditure in Excess of the Budget Allotment Rs.287,023/- After the Close of Project.

1.8.2005 Audit had pointed out that the Japan assisted project DECF had been approved on 31/12/1999 by the E.C.N.E.C but no Administrative Approval beyond the date was accorded by the Government.

The Department explained that the period of the subject project had been extended by the Finance Department up to 25.3.2000.

The Department was directed to get the administrative approval from the Competent Authority and para was kept pending.

13.11.2006 The Department explained that the concerned office had again been reminded of obtaining administrative approval from the competent authority.

The Department was directed to get the Administrative approval issued by the Finance Department and **para was kept pending.**

50. Para No.24 Page 28 of Audit Report for the year 2000-01; Un-Secured Loans and Advances Amounting to Rs.2,368,680/-.

1.8.2005 Audit had pointed out that in accordance with the provision of Rule 10.17 of PFR Vol-I, advances had been granted to Government servants for purchase of houses subject to mortgage deed but in contravention of the rule, the Department did not adopt any measures to secure government interest.

The Department explained that all the officers/ officials were repaying the loan advanced to them regularly and a final notice had been served to the concerned officers / officials for supplying mortgage deeds, otherwise their pay would be stopped.

The Department was directed to get the recovery of loans and mortgage deeds verified by Audit and **para was settled subject to verification** of relevant record.

51. Para No.25 Pages 28 & 29 of Audit Report for the year 2000-01; Un-Authorized Allotment of Funds Rs.9,00,000/-

D.A.O, M/Garh – Rs.391,000/-

1.8.2005 Audit had pointed out that according to Government Instructions, the budget sanctioning authority was competent to keep reserve fund. But the DAO, Muzaffargarh had released the payment of reserve fund to the different centers of Director Health Services, Dera Ghazi Khan in violation of the instruction.

The Department explained that the para had been deleted from the part of DAO Muzaffargarh & shifted to Health Department in the SDAC meeting held on 22.25/07/20002. Moreover, no irregularity was involved in it.

The explanation of the Department was accepted and **para was settled.**

52. Para No.26 Page 29 of Audit Report for the year 2000-01; Expenditure in Excess of Budget Allocations for Rs.525,012/-.

1.8.2005 Audit had pointed out that amount had been allowed for payments to the different formations. But the withdrawals were in excess of budgetary provisions.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

53. Para No.27 Page 30 of Audit Report for the year 2000-01; Non Production of Record for Rs.2,631,653/-.

1.8.2005 Audit had pointed out that supporting record had not been produced to Audit for scrutiny and in the absence of such record the expenditure could not be admitted in audit.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

FORESTRY, WILDLIFE, FISHERIES AND TOURISM

The Committee examined the Accounts of the Forestry, Wildlife, Fisheries and Tourism Department in its meetings held on 2.8.2005, 3.8.2005, 2.8.2006, 3.8.2006, 2.9.2006, 2.8.2007, 3.8.2007, 13.8.2007 & 15.11.2007 and made the following recommendations:-

Audit Paras (Commercial) for the year 2000-01

(GOVERNMENT JALLO ROSIN AND TURPENTINE FACTORY)

1. Para No.48 Page 63 of Audit Report for the year 2000-01; Working Results.

2.8.2005 Audit had pointed out that no books of accounts had been maintained by the management and establishment charges amounting to Rs.154,923/- had been booked in the cashbook of Divisional Forest Officer, Lahore and a Performa balance sheet had also been prepared as on 30.06.2001 showing advances, deposits, and prepayments of Rs.225,937/- for more than twelve years. But physical verification of fixed assets and stores was not carried out.

The Department explained that Jallo Rosin and Turpentine Factory had been closed w.e.f. 25-2-1988 and no expenditure had been incurred except Rs.154,923/-per annum on account of salary of four officials of Jallo Rosin Factory and the absorption of said four officials had been made by the Administrative Department. Whereas, Physical verification of fixed assets had been done by the Committee which was constituted by the Administrative Department dated 03-06-2000 for the disposal of machinery/equipments of Jallo Rosin Factory. Moreover, the Sub-Committee was constituted by the Director Industries to assess the value of machinery and equipments and the depreciated value of plant, machinery & equipment and store/ stock items had been fixed by the Sub-Committee. Moreover, the case had been referred to the Finance Department dated 12-1-2002 for the disposal of assets through open auction fixing Rs.12 lac as reserve price. However, the Finance Department had raised an objection dated 16-3-2002 that the evaluation of assets should be got done from Chartered Accountant, firms having good

reputation. But the Department was of the view that the engagement of Chartered Accountant would be more costly.

The Department further stated that the summary for the worthy Chief Minister, Punjab regarding disposal of store, machinery and equipment of Jallo Rosin and Turpentine Factory had already been submitted to the Administrative Department by the Chief Conservator of Forest (P&E) Punjab, Central Zone Lahore dated 4-1-2005 which was under process.

The Department was directed to finalize the necessary action at the earliest and para was kept pending.

2.8.2006 The Department explained that the process of the auction had since been finalized and machinery and equipments of Jallo Rosin and Turpentine Factory disposed of and sale proceed of Rs.24,96,100/- had been deposited into Government Treasury.

On the recommendation of Audit, the **para was settled.**

(TOURISM DEVELOPMENT CORPORATION OF PUNJAB LIMITED)

2. Para No.49 Pages 64 & 65 of Audit Report for the year 2000-01; Working Results.

2.8.2005 Audit had pointed out that the working results of the company for the year 2000-2001 as compared to the previous year had been decreased and the corporation sustained a loss of Rs.4.830 million during the year 2000-01 as against profit of Rs.1.370 million during 1999-2000.

The Department explained that the Secretary Regional Transport Authority had advised to stop TDCP bus service from 4-A Lawrence Road Lahore and temporary arrangements had been made by TDCP with some private (transport) terminals at Bund Road, Lahore and the same could not become truly functional due to shifting of our terminal from one place to another due to certain reasons and it frustrated the passengers and they stopped traveling by TDCP buses. Whereas, during the year 1999-2000, the event of Jashan-e-Baharan/ Basant Festival had been arranged by the corporation but during next year this event was arranged by the Parks and Horticulture Authority as all the parks and the road-side advertisements came under PHA and thus TDCP could not earn in-come from fair & exhibition as the festival was arranged by PHA. Moreover, after termination of agreement for Kharian, Aimenabad and Jallo Resort, the TDCP advertised in national dailies for re-licensing of Aimenabad and Kharian Resorts on 24.11.1998 but due to shifting of the main stream traffic from G.T. Road to newly built Motorway, the venue of Kharian and Aimenabad became unattractive, and no attractive price was quoted by the bidders. An income of Rs.4,868,326/- had since been earned from Kharian and Jallo Resorts during the years 2001-02 to 2004-05. Whereas, the interest amounting to Rs.632,169/- had been credited prior year adjustments head vide Jv No.79 dated 30.06.02.

Moreover, at present the advice of audit was being followed and provision for accrued interest income was being regularly made in the books of accounts.

The explanation of the Department was accepted and **para was settled.**

Audit paras (Civil) for the year 2000-01

(FISHERIES)

3. Para No.1 Page 7 of Audit Report for the year 2000-01; Loss of Rs.424,000/- Due to Mortality of 530000 Fish Seed.

2.8.2005 Audit had pointed out that inspite of availability of sufficient facilities 530,000/- fish seed had died during 1996-2000 due to lack of interest of staff. Thus, due to negligence, Government had sustained a heavy loss of Rs.424,000/-.

The Department explained that as per inquiry report, the survival rate was 25% which was within the permissible limit and no loss was sustained to the Government due to lack of interest of staff.

The explanation of the Department was accepted and **para was settled.**

4. Para No.2 Page 8 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.300,671/- on Pay & Allowances Due to Irregular Sanction of E.O.L

2.8.2005 Audit had pointed out that extra ordinary leave had been granted with less than two years service at credit of the official by the Director Fisheries, in violation of Leave Rules 1981 and this resulted into irregular expenditure of Rs.300,671/- to the Government on account of Pay & Allowances of the official.

The Department explained that the case for regularization of expenditure had been sent to Finance Department but the same had not yet been finalized.

The Department was directed to hold fresh inquiry and fix responsibility and para was kept pending.

3.8.2007 The Department explained that as per decision of the PAC-I fresh inquiry had been conducted by Director Fisheries (Extension). The findings of the officer was that

no recovery was involved as the leave was sanctioned without pay and there was no loss to the Government.

The explanation of the Department was accepted and **para was settled.**

5. Para No.3 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Drawl of Pay and Allowances worth Rs.108,745/-

2.8.2005 Audit had pointed out that Mr. Muhammad Aslam, Assistant Director Fisheries (N) Hasilpur was transferred and Mr. Gulzar Ahmad took over the charge as Assistant Director Fisheries (N), Hasilpur on 27-03-1999, but Mr. Muhammad Aslam, had drawn pay and allowances against the post of Assistant Director Fisheries (N) Hasilpur upto 6/2000 inspite of the fact that Mr. Gulzar Ahmad was also drawing pay against that post and chances of embezzlement could not be ruled out.

The Department explained that the actual recovery came to Rs.91,063/- instead of Rs.108,745/- and complete recovery had been effected and verified by Audit.

Audit observed that Finance Department should take action against the DAO, Bahawalpur for admitting the claim of the officer in the first instance and then showing the overpaid amount in his LPC as there was only one post available at Bahawalpur against the drawal of two posts.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

3.8.2007 The Department explained that as per directions of the P.A.C, Director Fisheries (Ext) conducted an enquiry and he had concluded that no excess money was drawn by any officer.

The explanation of the Department was accepted and **para was settled.**

6. Para No.4 Pages 9 & 10 of Audit Report for the year 2000-01; Loss of Rs.4,650,000/- Due to Non-Achievement of Targets.

2.8.2005 Audit had pointed that the sale proceed of fish only a revenue target of Rs.1,850,000/- had been achieved against a revenue target of Rs.6,500,000/- for the period from 1996-2000.

The Department explained that as per approved PC-I, 20% fish seed of total seed production, 13.0 lacs was to be supplied to private sector and 52.0 lacs fish seed to be stocked in natural water resources. Against the target, 18.96 fish seed for Rs.16.99 lacs had been supplied to private farmers and 86.60 lacs of seed was stocked in natural water resources. Moreover, the fish seed production target had been met successfully and no loss to the Government had occurred.

The explanation of the Department was accepted and **para was settled**

7. Para No.5 Page 10 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.65,086/- on Account of Payment of Pending Liabilities.

2.8.2005 Audit had pointed out that contrary to Rule 2.10 (b)(3) read with 17.18 of P.F.R. Vol-I, a sum of Rs.65,086/- had been drawn in 6/98 to discharge liabilities pending for the year 1996.

The Department explained that the departmental contention had been verified by audit from supporting record.

On the recommendation of Audit, the **para was settled**.

8. Para No.6 Pages 10 & 11 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.227,882/- on Account of Pay & Allowances.

2.8.2005 Audit had pointed out that two vehicles were placed at the strength for the DDO whereas four drivers were drawing their pay against these vehicles and two drivers were drawing salaries without performing any duty.

The Department explained that the service of fourth driver was being utilized at night and also as alternative when work load was maximum and no driver was drawing salary without performing duties.

The Department was directed to shift the services of two drivers where needed and para was settled subject to verification of relevant record by Audit.

3.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled**.

9. Para No.7.1 Pages 11 & 12 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.214,135/- Due to Shifting of Headquarter Without Sanction of the Competent Authority.

Assistant Director, Fisheries (STC), Bahawalpur – Rs.94,582/-

2.8.2005 Audit had pointed out that contrary to the instructions F.D.S.R.IV-8-178, dated 16-3-88, headquarter of the staff was shifted without prior approval of the Finance Department.

The Department explained that the post of Junior Clerk was shifted from Hasilpur to Bahawalpur training center as per distribution of staff by the Director General Fisheries, Punjab, Lahore, due to non availability of the post of Junior Clerk at Bahawalpur training sub-centre.

The Department was directed to get the expenditure regularized from the Finance Department and para was settled subject to verification of relevant record by Audit.

3.8.2007 The Department explained that case regarding regularization of expenditure had been sent to Finance Department.

The Department was directed to pursue the case vigorously and above mentioned **para was kept pending.**

10. Para No.7.2
Deputy Director Fisheries, Fish Seed, Hatchery, Gujranwala Rs.119,553/-.

2.8.2005 Audit had pointed out that contrary to the instructions F.D.S.R.IV-8-178, dated 16-3-88, headquarter of the staff was shifted without prior approval of the Finance Department.

The Department explained that the case of regularization had been sent to Finance Department but the same was still awaited.

The Department was directed to get the expenditure regularized from the Finance Department at the earliest and para was settled subject to verification of relevant record by Audit.

3.8.2007 The Department explained that case regarding regularization of expenditure had been sent to Finance Department.

The Department was directed to pursue the case vigorously and above mentioned **para was kept pending.**

11. Para No.8 Page 12 of Audit Report for the year 2000-01; Advance Drawl of T&T and Electricity Bills for Rs.102,592/-.

2.8.2005 Audit had pointed out that lump sum claims on account of telephone and electricity had been drawn in advance without obtaining sanction of the competent authority.

The Department explained that the case of regularization had been sent to Finance Department but the same was still awaited.

The Department was directed to get the expenditure regularized from the Finance Department at the earliest and para was settled subject to verification of relevant record by Audit.

3.8.2007 The Department explained that as per directions of PAC, the case was referred to Finance Department for the regularization of expenditure.

The Department was directed to pursue the case vigorously and **para was kept pending.**

12. Para No.9 Pages 12 & 13 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.284,991/- Over and Above Sanctioned Budget.

2.8.2005 The Department explained that audit comments were not depicted in the working papers as the same were awaited from the audit department.

The para was kept pending.

3.8.2007 The Department explained that overall saving of the Department during 1995-96 was 0.04%, during 1996-97 2.72% and during 1997-98 2.54%. The accounts of the Department for the said years had been settled by the Public Accounts Committee. However, warning had been issued to the concerned Drawing & Disbursing Officer for over and above expenditure made by him.

The explanation of the Department was accepted and **para was settled.**

13. Para No.10.1 Pages 13 & 14 of Audit Report for the year 2000-01; Irregular/Doubtful Expenditure on Repair of vehicles Amounting to Rs.287,588/-.

Deputy Director, Fisheries, Hatchery, Rawalpindi – Rs.53,490/-.

2.8.2005 The Department explained that audit comments were not depicted in the working papers as the same were awaited from the audit department.

The para was kept pending.

3.8.2007 The Department explained that the para was discussed in the Special Departmental Accounts Committee meeting held on 29-10-2001 and was reduced to Rs.53,490/- Department was directed to get the expenditure of Rs.53,490/- regularized

from the Finance Department. Moreover, out of Rs.1,073,250/-, an amount of Rs.10,19,012/- had so far been recovered and deposited into the Government Treasury.

The Department was directed to get the expenditure regularized from the Finance Department and above mentioned **para was kept pending.**

14. Para No.10.2

Assistant Director, Fisheries (N), Hasilpur – Rs.55,200/-.

15. Para No.10.4

Director, Fisheries (R&T) Manawan, Lahore – Rs.19,950/-.

16. Para No.10.6

Assistant Director, Fisheries (N), Muzaffargarh – Rs.89,398/-.

2.8.2005 Audit had pointed out that a sum of Rs.541,325/- on account of repair of vehicles had been incurred without observing codal formalities and sanction of the competent authority.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

17. Para No.10.3

Assistant Director, Fisheries (Ext) Sargodha – Rs.24,550/-.

18. Para No.10.5

Deputy Director, Fisheries (H), Mian Channu, District Khanewal – Rs.45,000/-.

2.8.2005 Audit had pointed out that a sum of Rs.541,325/- had been incurred on repair of vehicles without obtaining sanction of the competent authority and observing codal provisions.

The Department explained that as per inquiry report, all codal formalities were fulfilled and there was no irregularity involved in the repair of vehicles.

The explanation of the Department was accepted and **paras were settled.**

19. Para No.11.1 Page 15 of Audit Report for the year 2000-01; Loss of Rs.2,793,512/- Due to Non-Recovery of Cost of Motor Cycles.

Director, Fisheries, (AQUA), Punjab, Lahore – Rs.1,926,715/-.

2.8.2005 Audit had pointed out that a large number of Motor Cycles had been provided to different officers/officials on monthly installments basis but progress of their recovery was neither watched nor effected within stipulated period.

The Department explained that recovery of Rs.983,442/- out of Rs.1,069,054/- had been effected and deposited into the Government Treasury. Efforts were being made to effect balance recovery.

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of recovery by the Audit.

3.8.2007 The Department explained that the para was discussed in the Special Departmental Accounts Committee meeting held on 29-10-2001 and was reduced to Rs.53,490/- Department was directed to get the expenditure of Rs.53,490/- regularized from the Finance Department. Moreover, out of Rs.1,073,250/-, an amount of Rs.10,19,012/- had so far been recovered and deposited into the Government Treasury.

The Department was directed to get the expenditure regularized from the Finance Department and above mentioned **para was kept pending**.

20. **Para No.11.2**
Director (Ext) Fisheries Punjab, Lahore – Rs.858,419/-.

2.8.2005 Audit had pointed out that a large number of motor cycles had been provided to different officers/ officials, on monthly installments basis. But progress of their recovery was neither watched nor effected within stipulated period.

The Department explained that complete recovery of Rs.858,419/- had been effected from the concerned officers/officials.

The Department was directed to get the recovery verified and para was settled subject to verification of relevant record by Audit.

3.8.2007 The Department explained that the whole amount of Rs.8,58,419/- had been recovered from the concerned officers/ officials.

The explanation of the Department was accepted and **para was settled**.

21. **Para No.11.3**
Assistant Director, Fisheries (STC), Bahawalpur – Rs.8,378/-.

2.8.2005 Audit had pointed out that a large number of motor cycles had been provided to different officers/ officials, on monthly installments basis. But progress of their recovery was neither watched nor effected within stipulated period.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

22. Para No.12 Page 16 of Audit Report for the year 2000-01; Loss of Rs.67,598/- Due to Unjustified Payment of Salaries to Chowkidar Beyond the Date of Superannuation.

2.8.2005 Audit had pointed out that a sum of Rs.67,598/- had been paid to Chowkidar on account of pay and allowances who had already retired after attaining the age of superannuation.

The Department explained that Wafqi Mohtasib vide order dated 27.03.1997 decided that as the official had served in the Department as such question of recovery did not arise and gratuity be paid to the official and the decision of the Wafaqi Mohtasib had been verified by the Audit.

The Department was directed to get the expenditure regularized with the sanction of competent authority and para was kept pending.

3.8.2007 The Department explained that a summery had also been moved to Chief Minister through Finance Department for regularization of expenditure.

The explanation of the Department was accepted and **para was settled.**

23. Para No.13.1 Pages 16, 17 & 18 of Audit Report for the year 2000-01; Overpayment of Rs.556,713/- on Account of House Rent and Conveyance Allowance.

Assistant Director, Fisheries (N), Hasilpur – Rs.86,519/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the departmental contention had been verified by audit from supporting record.

On the recommendation of Audit, the **para was settled.**

24. Para No.13.2
Assistant Director, Fisheries (N), Hasilpur – Rs.37,820/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that the enquiry officer concluded that seven residences were completed on 15-11-1999. After completion, these residence were handed over to the Department which were allotted to the staff with effect from 16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees which may be verified.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

25. **Para No.13.3**
Deputy Director, Fisheries Fish Seed Hatchery, Channawan, Gujranwala – Rs.16,880/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

26. **Para No.13.4**
Deputy Director, Fisheries, Fish Seed Hatchery, Channawan, Gujranwala – Rs.25,929/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed

on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that out of fourteen residences at Fish Hatchery Chhenawan, eight residences remained vacant for want of major repair. The building Department has issued a certificate declaring these residences non-worth living.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

27. Para No.13.5
Deputy Director, Fisheries, Bahawalpur – Rs.51,129/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that out of remaining recovery of Rs.22,887/- an amount of Rs.10,202/- pertained to class-IV officials i.e. Chowkidar and Naib Qasid, who as per policy were appointed from the local residents and did not avail the accommodation facility.

The explanation of the Department was accepted and **para was settled**.

28.

Para No.13.6

Assistant Director, Fisheries (N), Pir Mahal, T.T. Singh – Rs.85,500/-.

2.8.2005

Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007

The Department explained that according to the Audit there were three residences for class III, BPS 5-11, but as per approved PC-I of the project residences were made for scale 5-10, so the amount of Rs.22,476/- calculated by Audit against BPS-11 was not justified. After deducting Rs.22,476/- against BPS-11 official, the total amount of recovery against class III residences became Rs.36,532/-. Out of Rs.36,532/-, a sum of Rs.31,442/- had already been recovered from the officials. Balance recovery of Rs.5,090/- against one official who had retired from service. Efforts were being made to recover the balance amount from him. Against class IV employees, the Audit officer had calculated recovery of Rs.26,492/-. Out of Rs.26,492/-, an amount of Rs.18,828/- had already been deducted through pay bills. The case to waive off recovery of Rs.7,664/- against class-IV officials had been sent to Finance Department.

The explanation of the Department was accepted and **para was settled.**

29.

Para No.13.7

Deputy Director, Fisheries (H), Mian Channu, Khanewal – Rs.NIL.

2.8.2005

Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that the building Department had issued a certificate declaring ten residences (BS-1 to 15) and one residence (BS-17) unfit for living. An amount of Rs.2,09,833/- against the remaining residences had been recovered through pay bills.

The explanation of the Department was accepted and **para was settled.**

30. Para No.13.8

Assistant Director, Fisheries (N), Muzaffargarh – Rs.50,799/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

31. Para No.13.9

Assistant Director, Fisheries (N), Muzaffargarh – Rs.87,768/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed on 15-11-1999. After completion, these residences were handed over to the Department

which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that the case to waive off the recovery against officials in the BPS-1-4 had been referred to the Finance Department.

The explanation of the Department was accepted and **para was settled.**

32. Para No.13.10

Deputy Director, Fisheries, D.G Khan – Rs.29,061/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that the residence in question was constructed out of Commissioners Fund and was at the disposal of D.C.O, D.G. Khan after devolution.

The explanation of the Department was accepted and **para was settled.**

33. Para No.13.11

Assistant Director Fisheries, Fish Seed, Farooqabad (N), Sheikhupura – Rs.85,308/-.

2.8.2005 Audit had pointed out that inspite of availability of designated residence, house rent allowance had been drawn and 5% deduction from pay had not been effected as required under the rule.

The Department explained that the enquiry officer had concluded that seven residences were not worth living due to incompleteness and these residences were completed

on 15-11-1999. After completion, these residences were handed over to the Department which were allotted to the staff w.e.f.16-11-1999 and an amount of Rs.2,170/- had been recovered from the allottees.

The Department was directed to get the recovery waived off by the competent authority being hardship case regarding employees in BS.1-4 and parts of paras to this extent were settled and the Department was further directed to effect recovery from the employees working in BS.5 and above and items were kept pending.

3.8.2007 The Department explained that out of total recoverable amount of Rs.85,308/-, an amount of Rs.30,862/- had been recovered. The case to waive off an amount of Rs.3,806/- being class IV officials had been sent to the Finance Department. Order for recovery of Rs.50,640/- had been issued and DAO Sheikhpura had been requested to recover the amount @ $1/3^{\text{rd}}$ of the basic pay of the officer.

The explanation of the Department was accepted and **para was settled.**

(FOREST)

34. Para No.1.1 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-

Director Punjab Forestry Research Institute, Gatwala, Faisalabad – Rs.42,747/-.

2.8.2006 Audit had pointed out that a considerable quantity of timber / plants and other material was lying in form 7,16 & 17 of the different formations for the last several years and had not so far been disposed off.

The Department explained that the recovery of Rs.29,903/- had been effected and verified by Audit.

The para was settled subject to balance recovery or writing off of the loss by the Competent Authority.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

35. Para No.1.2

Divisional Forest Officer, Canal, Sargodha – Rs.66,012/-.

2.8.2006 Audit had pointed out that a considerable quantity of timber/ plants and other material was lying in Form 7,16 &17 of the different formations for the last several years and had not so far been disposed off.

The Department explained that all the stumps/ plant mentioned in this para was also included in advance para No.7/2000-01, Audit agreed to the contention of the Department that items involved in this para were also included in DP No.4.6/01-02 and had been verified from the contents of the para and Timber Form No.7.

On the recommendation of Audit, the **para was deleted from here and was referred to PAC-II.**

36. Para No.1.3 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-

Divisional Forest Officer, Sialkot – Rs.413,258/-.

37. Para No.1.11

Divisional Forest Officer, Jhelum – Rs.332,386/-.

38. Para No.1.19

Divisional Forest Officer, Gujrat – Rs.106,379/-.

39. Para No.19.4 Pages 22, 23 & 24 of Audit Report for the year 2000-01; Loss of Rs.1,398,685/- Due to Non/Less Deduction of Income/ Professional/ General Sales Tax.

Conservator of Forest (Ext) PFSDP, Lahore – Rs.123,756/-.

40. Para No.20.2 Pages 24 & 25 of Audit Report for the year 2000-01; Recovery of Rs.2,410,883/- Imposed Upon the Officials Not Effectd.

Divisional Forest Officer, Bahawalpur – Rs.69,820/-.

41. Para No.24.7 Pages 29 & 30 of Audit Report for the year 2000-01; Loss of Rs.1,743,825/- Due to Failure of Plantation.

Divisional Forest Officer, Lahore/Seikhupura – Rs.252,070/-.

42. Para No.24.8

Divisional Forest Officer, Lahore/Sheikhupura – Rs.148,716/-.

43. Para No.43.2 Page 45 of Audit Report for the year 2000-01; Loss of Rs.383,348/- Due to Irregular Payment of Loading, Unloading, Staking and Carriage Charges.

Conservator of Forest, Rawalpindi (PFSDP), Islamabad – Rs.40,115/-.

44. **Para No.44.2 Page 46 of Audit Report for the year 2000-01; Non-Production of Record Amounting to Rs.802,345/- In Connection With Different Forms, P.O.L, ETC.**
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Conservator of Forest (PFSDP), Multan – Rs.225,743/-.

45. **Para No.44.3**
Divisional Forest Officer, Rajanpur – NIL.

3.8.2006 The Department explained that the difference in cost of carriage was due to different rates in the original and revised PC-I and not because of any excess charging. Moreover, the plants were transported from different places to planting sites spread over far located areas with varying carriage leads. The revised rates observed by Audit as higher rates were charged after 6 months, in accordance with provision of Revised PC-I. Moreover, the relevant record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and paras were settled subject to verification of relevant record.

15.11.2007 The Committee decided that the above noted left over paras were referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

46. **Para No.1.4 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-**
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Divisional Forest Officer, Gujranwala – Rs.322,758/-.

2.8.2005 Audit had pointed out that timber and plants had been misappropriated resulting in loss to the Government.

The Department explained that the departmental contention regarding item No.2&4 had been verified by Audit from supporting record. Moreover, matters pertaining to item 1&3 were still subjudice in the court of law. Whereas, trees pertaining to items 6,7 and 8 had been auctioned.

The Department was directed to pursue the cases in the court of law vigorously for their early finalization and produce the requisite record pertaining to auction of trees and items 1,3,6,7 and 8 were kept pending. On the recommendation of Audit, the items 2&4 were settled.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

47. **Para No.1.5**
Divisional Forest Officer, Gujranwala – Rs.137,024/-.

2.8.2005 Audit had pointed out that timber and plants had been misappropriated resulting in loss to the Government.

The Department explained that recoverable amounts had been effected and verified by Audit except balance recovery of Rs.12,400/-

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of relevant record.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

48. **Para No.1.6**
Divisional Forest Officer, Bahawalpur – Rs.41,548/-.

49. **Para No.1.14**
Divisional Forest Officer, Bahawalnagar – Rs.1,410,058/-.

2.8.2005 Audit had pointed out that timber and plants had been misappropriated resulting in loss to the Government.

The Department explained that the cases were under active process for the disposal of confiscated wood.

The Department was directed to produce the record of auction and deposit of sale proceed to Audit for verification and paras were settled subject to verification of relevant record.

15.11.2007 The Committee decided that the above noted left over paras were referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

50. **Para No.1.7 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-**

Divisional Forest Officer, Silva Gatwala, Faisalabad – Rs.69,930/-.

51. **Para No.1.12**
Divisional Forest Officer, Mianwali – Rs.11,985/-.
52. **Para No.1.15**
Divisional Forest Officer, R. Y. Khan – Rs.80,454/-.
53. **Para No.1.23**
Divisional Forest Officer, Faisalabad – Rs.18,496/-.
54. **Para No.7.6 Pages 13 & 14 of Audit Report for the year 2000-01; Non-Accountal of Material/Plants/Timber Worth Rs.1,916,704/-.**

Divisional Forest Officer, Jhelum – Rs.37,046/-.
55. **Para No.9 Pages 14 & 15 of Audit Report for the year 2000-01; Doubtful Expenditure of Rs.381,035/- on Account of Restocking of Plants.**

Divisional Forest Officer, Changa Manga – Rs.170,477/-.
56. **Para No.16.1 Pages 19 & 20 of Audit Report for the year 2000-01; Excess Expenditure of Rs.1,264,645/- on Account of Charges of Higher Rates.**

Divisional Forest Officer, Changa Manga – Rs.170,477/-.
57. **Para No.16.3**
Divisional Forest Officer, Jhang – Rs.17,190/-.
58. **Para No.16.9**
Divisional Forest Officer, Canal Sargodha – Rs.42,975/-.
59. **Para No.18.1 Page 22 of Audit Report for the year 2000-01; Recovery of Rs.383,464/- Due to Overpayment of Pay, TA/DA.**

Director (B&A), Forest, Lahore – Rs.268,411/-.
60. **Para No.19.6 Pages 22, 23 & 24 of Audit Report for the year 2000-01; Loss of Rs.1,398,685/- Due to Non/Less Deduction of Income/ Professional/General Sales Tax.**

Conservator of Forest, Rawalpindi (PFSDP), Islamabad – Rs.2,146/-.
61. **Para No.19.10**
Conservator of Forest, Multan – Rs.3,859/-.

62. **Para No.20.7 Pages 24 & 25 of Audit Report for the year 2000-01; Recovery of Rs.2,410,883/- Imposed Upon the Officials Not Effected.**
Divisional Forest Officer, Mianwali – Rs.26,600/-.
63. **Para No.21.7 Pages 26, 27 & 28 of Audit Report for the year 2000-01; Loss of Rs.17,999,158/- on Account of Non-Finalization of Offence Cases.**
Divisional Forest Officer, Canal, Sargodha – Rs.113,350/-.
64. **Para No.21.17**
Divisional Forest Officer, Mianwali – Rs.25,050/-.
65. **Para No.21.26**
Divisional Forest Officer (S), Rawalpindi – Rs.31,750/-.
66. **Para No.21.27**
Divisional Forest Officer, Chichawatni – Rs.15,275/-.
67. **Para No.23 Page 29 of Audit Report for the year 2000-01; Loss of Rs.2,186,362/- Due to Less Realization of Revenue.**
68. **Para No.24.3 Pages 29 & 30 of Audit Report for the year 2000-01; Loss of Rs.1,743,825/- Due to Failure of Plantation.**
Divisional Forest Officer, Okara – Rs.87,260/-.
69. **Para No.24.6**
Divisional Forest Officer, Gujranwala – Rs.34,896/-.
70. **Para No.28.9 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,625,035/- beyond Competency.**
Divisional Forest Officer (Ext), Lahore– Rs.32,751/-.
71. **Para No.29.2 Pages 34 & 35 of Audit Report for the year 2000-01; Irregular Expenditure from Wrong Head of Accounts. Misclassification of Rs.985,797/-.**
Conservator of Forest, Multan – Rs.37,230/-.

72. **Para No.32 Pages 36 & 37 of Audit Report for the year 2000-01; Doubtful Expenditure of Rs.3,443,484/- Due to Non Maintenance of History Files/Nursery Registers.**

73. **Para No.35.3 Pages 38 & 39 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.2,950,387/- Without Provision in Annual Plan of Operation.**

Divisional Forest Officer, Chichawatni – Rs.2,604,493/-.

74. **Para No.40.2 Page 43 of Audit Report for the year 2000-01; Irregular and Doubtful Expenditure of Rs.19,483,123/- on Different Frost Operations.**

Divisional Forest Officer, Changa Manga – Rs.9,066,414/-.

75. **Para No.41.2 Pages 43 & 44 of Audit Report for the year 2000-01; Irregular Advance Payment of Rs.126,286/-.**

Divisional Forest Officer, (R.M), Bhakkar– Rs.48,286/-.

76. **Para No.44.1 Page 46 of Audit Report for the year 2000-01; Non-Production of Record Amounting to Rs.802,345/- in Connection with Different Forms, P.O.L ETC.**

Conservator of Forest, Lahore – Rs.4,665/-.

77. **Para No.44.4**

Divisional Forest Officer (RM), Bhakkar – Rs.400,313/-.

2.8.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

78. **Para No.1.8 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-**

Divisional Forest Officer, Khushab at Joharabad – Rs.98,116/-.

3.8.2006 Audit had pointed out that a considerable quantity of timber plants and other material was lying in Form 7, 16, & 17 of different formations for the last several years and had not so far been disposed off.

The Department explained that recovery had been imposed upon M/s Zulfiqaar Ali, Ahmad Din, Munawar Ahmad, Forest Guards and entered in Form No.11.

The Department was directed to effect the recovery and para was kept pending.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

79. Para No.1.9

Divisional Forest officer, (TED), Rawalpindi – Rs.497,707,270/-.

3.8.2006 Audit had pointed out that a considerable quantity of timber plants and other material was lying in Form 7, 16, & 17 of different formations for the last several years and had not so far been disposed off.

The Department explained that as per report of the inquiry officer, there was no shortage of timber / plants.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

80. Para No.1.10

Divisional Forest Officer, Chakwal – Rs.500,999/-.

2.8.2005 Audit had pointed out that timber and plants had been misappropriated resulting in loss to the Government.

The Department explained that all the seed had been utilized except kiker seed for which recovery had been effected, as such the Government had sustained no loss. Moreover, store articles like paint, plastic sheets etc. were available as certified by the SDFO and earth manure. valuing Rs.3,500/- had been utilized. Whereas, recovery of Rs.3,912/- had been effected and verified by Audit.

The Department was directed to produce the requisite certificate to Audit for verification and para was settled subject to verification of relevant record.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

81. **Para No.1.13 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-**

Divisional Forest Officer, Mianwali – Rs.50,664/-.

82. **Para No.14.1 Page 18 of Audit Report for the year 2000-01; Recovery of Rs.115,560/- Due to Mis-Use of Vehicle.**

Director Punjab Forestry Research Institute, Gatwala, Faisalabad – Rs.32,618/-.

2.8.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the paras were settled.

83. **Para No.1.16 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-**

Divisional Forest Officer, R.Y.Khan – Rs.59,740/-.

84. **Para No.2 Page 10 of Audit Report for the year 2000-01; Mis-appropriation of Rs.1,112,200/- on Account of Doubtful Fixing of Barbed Wire/Angle Iron.**

85. **Para No.4.4 Page 11 of Audit Report for the year 2000-01; Loss of Rs.837,494/- Due to Mis-Appropriation of Plants and Stumps.**

Divisional Forest Officer, Khushab at Jauharabad – Rs.221,506/-.

86. **Para No.7.5 Pages 13 & 14 of Audit Report for the year 2000-01; Non-Accountal of Material/Plants/Timber Worth Rs.1,916,704/-.**

Chief Conservator of Forest, Lahore – Rs.41,988/-.

87. **Para No.7.7**

Divisional Forest Officer, Bhakkar – Rs.340,163/-.

88. **Para No.7.8**

Divisional Forest Officer, Gujrat – Rs.8,200/-.

89. **Para No.7.9**

Divisional Forest Officer, Gujrat – Rs.89,400/-.

90. **Para No.15.1 Page 19 of Audit Report for the year 2000-01; Shortage of Store Articles Worth Rs.1,941,555/-.**

Divisional Forest Officer, Chakwal – Rs.1,753,050/-.

91. **Para No.17.5 Page 21 of Audit Report for the year 2000-01; Loss of Rs.14,677,993/- Due to Non-Recovery of Dues from Contractors/Officials.**

Divisional Forest Officer, Changa Manga – Rs.280,220/-.

92. **Para No.19.2 Pages 22, 23 & 24 of Audit Report for the year 2000-01; Loss of Rs.1,398,685/- Due to Non/Less Deduction of Income/ Professional/ General Sales Tax.**

Divisional Forest Officer, Okara – Rs.786,593/-.

93. **Para No.19.9**

Divisional Forest Officer, Khushab Jauhrabad – Rs.10,206/-.

94. **Para No.19.11**

Divisional Forest Officer, Bhawalpur – Rs.6,610/-.

95. **Para No.20.1 Pages 24 & 25 of Audit Report for the year 2000-01; Recovery of Rs.2,410,883/- Imposed Upon the Officials not Effectuated.**

Divisional Forest Officer, (RM), Chakwal – Rs.54,650/-.

96. **Para No.20.5**

Divisional Forest Officer, R.Y. Khan – Rs.147,535/-.

97. **Para No.40.3 Page 43 of Audit Report for the year 2000-01; Irregular and Doubtful Expenditure of Rs.19,483,123/- on Different Forest Operations.**

Divisional Forest Officer, Okara – Rs.3,846,969/-.

2.8.2005 Audit had pointed out that timber and plants had been misappropriated and non effecting recovery from the concerned officers/officials causing loss to the Government.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of the Audit, the **paras were settled.**

**98. Para No.1.17 Pages 8 & 9 of Audit Report for the year 2000-01;
 Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-**

Divisional Forest Officer, Gujrat – Rs.718,970/-.

2.8.2005 Audit had pointed out that timber and plants had been misappropriated resulting in loss to the Government.

The Department explained that shortage recovery of 285.41CFT and 125.05 CFT had been imposed upon and shown in form No.11 which had been recovered. Moreover, Shisham Timber 217.05 Cft were short against Mr Sikander Hayat Forester who had since died in service and writing off case had been referred to the competent authority. Whereas, the disposal of 20,000/- stumps had been shown in Timber Form No.7 for the month of 12/2001.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

**99. Para No.1.18 Pages 8 & 9 of Audit Report for the year 2000-01;
 Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-**

Divisional Forest Officer, Gujrat – Rs.1,232,389/-.

**100. Para No.4.1 Page 11 of Audit Report for the year 2000-01; Loss of
 Rs.837,494/- Due to Mis-Appropriation of Plants and Stumps.**

Divisional Forest Officer, Gujrat – Rs.264,670/-.

**101. Para No.12 Page 17 of Audit Report for the year 2000-01; Loss of
 Rs.500,410/- Due to Less Realization of Sale price of Plants/Stumps.**

**102. Para No.15.2 Page 19 of Audit Report for the year 2000-01; Shortage of
 Store Articles Worth Rs.1,941,555/-.**

Divisional Forest Officer, Jhelum – Rs.188,505/-.

**103. Para No.16.10 Pages 19 & 20 of Audit Report for the year 2000-01;
 Excess Expenditure of Rs.1,264,645/- on Account of Charges of Higher Rates.**

Conservator of Forest (Ext), PFSDP, Lahore – Rs.137,100/-.

104. Para No.16.12

Divisional Forest Officer, Lahore/Shekhupura – Rs.190,039/-.

105. Para No.18.2 Page 22 of Audit Report for the year 2000-01; Recovery of Rs.383,464/- Due to Overpayment of Pay, TA/DA.

Director, Punjab Forest Research Institution Gatwala, Faisalabad – Rs.28,620/-.

106. Para No.24.2 Pages 29 & 30 of Audit Report for the year 2000-01; Loss of Rs.1,743,825/- Due to Failure of Plantation.

Divisional Forest Officer, Jhelum – Rs.40,375/-.

107. Para No.24.5

Divisional Forest Officer, Canal Sargodha – Rs.100,000/-.

108. Para No.27.1 Page 32 of Audit Report for the year 2000-01; Wasteful Expenditure of Rs.548,308/- on Pay and Allowances to Idle Staff of Closed Jallo Rosin Factory and Others.

Divisional Forest Officer, Jhelum – Rs.213,537/-.

109. Para No.27.3

Divisional Forest Officer, Lahore/Sheikhupura – Rs.145,003/-.

110. Para No.28.6 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,625,035/- Beyond Competency.

Secretary, Govt. of the Punjab, Forest Department, Lahore – Rs.170,646/-.

111. Para No.28.8

AO, Lal Suhanra National Park, Bahawalpur – Rs.119,019/-.

112. Para No.29.7 Pages 34 & 35 of Audit Report for the year 2000-01; Irregular Expenditure from Wrong Head of Accounts. Misclassification of Rs.985,797/-

Divisional Forest Officer, Layyah – Rs.126,990/-.

113. Para No.31 Page 36 of Audit Report for the year 2000-01; Irregular/Doubtful expenditure of Rs.502,863/- on Account of Afforestation/ Irrigation.

114. Para No.35.1 Pages 38 & 39 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.2,950,387/- Without provision in Annual Plan of Operation.

Divisional Forest Officer, Lahore/Sheikhupura – Rs.295,898/-.

115. Para No.37.2 Pages 40 & 41 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,303,313/- on Carriage of Plants and Purchase of Seed.

AO, National park Lal Suhanra, Bahawalpur – Rs.190,166/-.

116. Para No.38.1 Pages 41 & 42 of Audit Report for the year 2000-01; Irregular and Un-Economical Purchase of Plants, P-Bags and Seed Worth Rs.1,382,520/-

Divisional Forest Officer, Multan – 458,277/-.

117. Para No.39.1 Page 42 of Audit Report for the year 2000-01; Irregular Saving and Non Surrendering of Amount of Rs.9,511,272/-

Conservator of Forest, PFSDP, Lahore – Rs.6,781,214/-.

3.8.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

118. Para No.1.20 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-

Divisional Forest Officer (Ext.), Lahore – Rs.1,871,906/-.

2.8.2005 Audit had pointed out that timber and plants had been misappropriated resulting in loss to the Government.

The Department explained that Dr. Muhammad Rafique, the then Conservator of Forests (Coordination), Lahore had been appointed as inquiry officer who had not yet finalized the enquiry.

The Department was directed to finalize the inquiry at the earliest and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

119. Para No.1.21 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-

A.O, Lal Suhanra, Bahawalpur – Rs.16,164,800/-.

120. Para No.19.1 Pages 22, 23 & 24 of Audit Report for the year 2000-01; Loss of Rs.1,398,685/- Due to Non/Less Deduction of Income/ Professional/ General Sales Tax.

Divisional Forest Officer, Changa Manga – Rs.25,578/-.

121. Para No.20.6 Pages 24 & 25 of Audit Report for the year 2000-01; Recovery of Rs.2,410,883/- Imposed Upon the Officials Not Effected.

Divisional Forest Officer, Jhang – Rs.619,020/-.

122. Para No.29.4 Pages 34 & 35 of Audit Report for the year 2000-01; Irregular Expenditure From Wrong head of Accounts. Misclassification of Rs.985,797/-.

Deputy Director Sericulture, Lahore – Rs.9,283/-.

123. Para No.34 Page 38 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.533,866/- on Account of Law Charges.

124. Para No.39.2 Pages 42 & 43 of Audit Report for the year 2000-01; Irregular Saving and Non Surrendering of Amount of Rs.9,511,272/-

Conservator of Forest, Faisalabad – Rs.2,730,058/-.

3.8.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

125. Para No.1.22 Pages 8 & 9 of Audit Report for the year 2000-01; Doubtful Existence of Timber/Plants at Sites Valuing Rs.521,470,643/-

Divisional Forest Officer, Rajanpur – Rs.12,754/-.

3.8.2005 Audit had pointed out that timber and plants had been misappropriated resulting in loss to the Government.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

126. Para No.3 Page 10 of Audit Report for the year 2000-01; Loss of Rs.549,536/- Due to Non-Accountal of the Balances in the Next Year.

3.8.2005 Audit had pointed out that permanent stock items had not been brought forward in the next year. Either stock articles were short in the balances or the same had been misappropriated.

The Department explained that the para was discussed in SDAC meeting held on 21.11.2001 and was kept pending for enquiry of shortage. Mr. Niaz Ahmad SDFO had accordingly been appointed as enquiry officer to probe into the matter. Moreover, as per enquiry report, no item of store/ stock had been misappropriated. Since all the item shown as closing balance 1999-2000 had been carried forward in the next year 2000-01.

The Department was directed to take appropriate action and para was settled subject to verification of relevant record by Audit.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

127. Para No.4.2 Page 11 of Audit Report for the year 2000-01; Loss of Rs.837,494/- Due to Mis-Appropriation of Plants and Stumps.

Divisional Forest Officer (Ext), Lahore – Rs.73,224/-.

3.8.2005 Audit had pointed out that the plants and stumps had been misappropriated

The Department explained that at the occasions of farmer days, exhibitions planting ceremonies, Shajarkari walks, planting stocks were supplied to the farmers, students, general public to motivate them and planting these sapling in their respective land and the activities performed by the extension wing were duly acknowledged by the World Bank. Moreover, small quantity of planting stock had been distributed on each occasion. Similarly mass planting were carried out at the spot in various school, colleges and the

places where farmers days were conducted. Receipts of the planting stock supplied to various organizations were obtained.

The explanation of the Department was accepted and **para was settled.**

128. Para No.4.3

Divisional Forest Officer, Gujranwala – Rs.278,094/-.

3.8.2005 Audit had pointed out that the plants and stumps had been misappropriated.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

129. Para No.5 Pages 11 & 12 of Audit Report for the year 2000-01; Theft of Acer Based Computer worth Rs.72,883/-.

3.8.2005 Audit had pointed out that one computer had been stolen but neither computer was recovered nor any departmental inquiry was initiated to fix the responsibility.

The Department explained that the computer had been recovered by police and the Range Forest Officer had taken the computer in his custody from the concerned police officer through Area Magistrate. Moreover, the inquiry officer after thorough probe had submitted Enquiry Report wherein he had concluded that since the loss to the Government had been recovered, therefore, the accused persons may be exonerated from the charges and accordingly authority exonerated the officer / officials from the charges.

On the statement of Chief Conservator of Forests that the computer was functional after its recovery, **para was settled.**

130. Para No.6 Pages 12 & 13 of Audit Report for the year 2000-01; Embezzlement of Rs.324,417/- by Showing Bogus Plantation.

3.8.2005 Audit had pointed out that Rs.648,835/- had been charged on account of Plantation of 265 Acres areas of Bela Forest but actually a very small areas was planted and bogus charging of plantation had been resulted into loss to the Government.

The Department explained that the recovery order had been set aside by the competent authority subject to the denovo enquiry. Moreover, the enquiry officer had submitted his findings that plantation in Bela Panjgrain, Ferozepur, Ahmalpur were

satisfactory but 20 acres planted in Chani Khizerpur failed. As per enquiry report, the recovery of failed area had been imposed upon M/S Muhammad Moazam, F.C for Rs.62,800/- and Muhammad Bashir Ahmed, F.C for Rs.31,400/-.and the said amount had been entered in Form No.11 for effecting recovery.

The explanation of the Department was accepted and **para was settled.**

131. Para No.7.1 Pages 13 & 14 of Audit Report for the year 2000-01; on-Accountal of Material/Plants/Timber Worth Rs.1,916,704/-.

Conservator of Forest (PFSDP), Multan – Rs.104,115/-.

2.8.2006 Audit had pointed out that material / plants/ timber, valuing to the stated extent was neither accounted for in the relevant forms nor their consumption was shown to Audit.

The Department explained that all the articles were actually purchased but their entry in the relevant form was omitted. However, now the same had been made in the relevant form.

On the statement and assurance of the Chief Conservator of Forests that no misappropriation or financial embezzlement was found after inquiry, the **para was settled.**

132. Para No.7.2

Divisional Forest Officer (RM), Bhakkar – Rs.811,500/-.

3.8.2005 Audit had pointed out that plants/timber had been misappropriated.

The Department explained that para was discussed in SDAC meeting held on 9.2.2002 and recommended to refer the case to Finance Department for writing off the loss of Rs.8,11,500/-. Accordingly, case had been submitted to the Finance Department and same had not yet been finalized.

The Department was directed to get the matter finalized at the earliest and para was kept pending.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

133. Para No.7.3

Divisional Forest Officer, Gujranwala – Rs.100,007/-.

3.8.2005 Audit had pointed out that plants/timber had been misappropriated.

The Department explained that all entries of store / stock articles were available in the relevant record/ registers.

The Department was directed to produce the relevant record to Audit for verification and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

134. Para No.7.4
Divisional Forest Officer, Rajanpur – Rs.384,285/-.

3.8.2005 Audit had pointed out that plants/timber had been misappropriated.

The Department explained that the relevant material had been actually purchased and utilized. Hence, no material was misappropriated.

The Department was directed to produce the relevant record to Audit for verification and para was settled subject to verification.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

135. Para No.8 Page 14 of Audit Report for the year 2000-01; Embezzlement of Rs.74,250/- on Account of Compensations Received from Offenders.

3.8.2005 Audit had pointed out that compensation from offenders had not been deposited into Government Treasury and said amount had been embezzled.

The Department explained that a sum of Rs.250/- on account of compensation had been recovered and adjusted. Moreover, all the confiscated timber taken in Form-17 had been auctioned for Rs.42,412/- and sale proceeds deposited into Government Treasury which had also been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

136. Para No.10 Page 14 of Audit Report for the year 2000-01; Loss of Rs.640,484/- Due to Unauthorized Occupation of Government Residences.

3.8.2005 Audit had pointed out that two government quarters had been irregularly occupied by private persons for the last 5 to 20 years without paying monthly rent.

The Department explained that unauthorized occupants had filed appeal/suits in the court of law which were still under trial.

The Department was directed to pursue the court cases vigorously for their early finalization and para was kept pending being subjudice.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

137. Para No.11.1 Pages 16 & 17 of Audit Report for the year 2000-01; Expenditure of Rs.85,334/- on Residential Telephones in Excess of the Prescribed Limit.

Conservator of Forest, Bhawalpur – Rs.64,380/-.

3.8.2005 Audit had pointed out that a sum of Rs.85,334/- had been charged on residential telephones in excess than the prescribed limit, fixed by the Government of the Punjab.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

138. Para No.11.2

Conservator of Forest, Sargodha – Rs.20,954/-.

3.8.2005 Audit had pointed out that a sum of Rs.85,334/- had been charged on residential telephones in excess than the prescribed limit, fixed by the Government of the Punjab.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

139. Para No.13 Pages 17 & 18 of Audit Report for the year 2000-01; Loss of Rs.4,030,330/- Due to Non-Realization of Lease Money.

3.8.2005 Audit had pointed out that lease money was outstanding against lease holders since long.

The Department explained that in order to ascertain the actual area under the use of lessees, a committee was constituted. As per report submitted by the said committee, the actual recoverable surface rent from the lessees was Rs.766,812/- instead of Rs.4,030,330/-. Out of which an amount of Rs.595,544/- had been recovered and adjusted in the accounts leaving a balance of Rs.171,268/-. Moreover, the PAC in its meeting held on 4-9-04 while discussing D.P.No.25 for the year 98-99 of similar nature, had directed to take financial policy decision with the approval of Finance Department. Accordingly a case had already been sent to the Finance Department for concurrence of the revised rates/ policy decision.

The Department was directed to get the revised rates/ policy decision vetted by the Finance Department at the earliest and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

140. Para No.14.2 Page 18 of Audit Report for the year 2000-01; Recovery of Rs.115,560/- Due to Mis-Use of Vehicle.

Divisional Forest Officer, Lahore/Sheikhupura – Rs.82,942/-.

2.8.2006 Audit had pointed out that Government vehicles were extensively used for private purposes but their charges amounting to Rs.115,560/- had not been recovered from the users.

The Department explained that the para was settled by the SDAC in its meeting held on 17-11-2001.

On the recommendation of Audit, the **para was settled.**

141. Para No.16.2 Pages 19 & 20 of Audit Report for the year 2000-01; Excess Expenditure of Rs.1,264,645/- on Account of Charges of Higher Rates.

Divisional Forest Officer, Gujrat – Rs.42,427/-.

3.8.2005 Audit had pointed out that rates for various forest operations like planting , felling and conversion of timber, hand watering charges etc. had been charged in excess of those prescribed in Forest Schedule of rates/ approved Annual Plan of Operations.

The Department explained that the number of watering through out the year were not exceeded than the approved in the A.P.O. whereas, the overall expenditure per acre/per AV. Mile was not exceeded than the budget.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

142. **Para No.16.4**
Divisional Forest Officer, Mianwali – Rs.32,377/-.

2.8.2006 Audit had pointed out that rates for various forest operations like planting, felling and conversion of timber, hand watering charges etc were charged in excess of those prescribed in Forest Schedule of Rates.

The Department explained that recovery of Rs.24,047/- was imposed as a result of inquiry which had been shown in Form-II.

The Department was directed to effect the recovery at the earliest and para was settled subject to verification of recovery/write off sanction as the case may be.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

143. **Para No.16.5**
Divisional Forest Officer, Murree – Rs.171,225/-.

2.8.2006 Audit had pointed out that rates for various forest operations like planting, felling and conversion of timber, hand watering charges etc were charged in excess of those prescribed in Forest Schedule of Rates.

The Department explained that the rates charged by the Department were less than average rates of CSR, 1998.

On the statement of the Secretary that no irregularity was involved, the **para was settled.**

144. **Para No.16.6**
Divisional Forest Officer, Murree – Rs.320,845/-.

3.8.2006 Audit had pointed out that rates for various forest operations like planting, felling and conversion of timber, hand watering charges etc were charged in excess of those prescribed in Forest Schedule of rates, approved annual plan of operations and P.C-I without prior approval of the competent authority.

The Department explained that the labour charges were paid according to the approved rates by the Commissioners/DCOs. However, in case of carriage of plants, the rates approved by the Conservator of Forest vide letter No.MKDA/F/594/AC dated 24.8.1998. Moreover, an identical para No.18.2 of the Audit Report 2001-02 had been settled by the Public Accounts Committee-II in its meetings held on 19.12.2005. The Conservator of Forest Rawalpindi had also certified that the rates charged for carrying out forestry operations e.g. carriage of plants were economical and less than the rates prescribed under the composite schedule of rates.

The para was settled subject to production of certificate by the Department that Chief Conservator of Forest was Competent Authority to make decision for public work under the rules as explained by the Department.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

145. Para No.16.7
Divisional Forest Officer, Gujranwala – Rs.34,800/-.

2.8.2005 Audit had pointed out that rates for various forest operations like planting, and hand watering charges etc had been charged in excess of those prescribed in Forest Schedule of Rates, and P.C-I without prior approval of the competent authority.

The Department explained that as per revised distribution for the year 1999-2000 funds had been allocated @ Rs.3100/- per Av. Mile and annual plan of operation had also been revised by the CF, Lahore vide letter dated 16-04-2002 and no excess expenditure had been charged. Moreover, area was planted under World Bank Scheme and expenditure was charged as per allocation of funds provided by the authority and departmental contention had been verified by Audit from supporting record.

The explanation of the Department was accepted and **para was settled.**

146. Para No.16.8
Divisional Forest Officer, Gujranwala – Rs.72,300/-.

3.8.2005 Audit had pointed out that rates for various forest operations like planting , felling and conversion of timber, hand watering charges etc. had been charged in excess of those prescribed in Forest Schedule of rates/ approved Annual Plan of Operations.

The Department explained that operations had been carried out as per rates approved by the Finance Department and as per S.N.E. approved. Hence, no excess rates were charged.

The explanation of the Department was accepted and **para was settled.**

147. Para No.16.11
Director, Punjab Forest, Research Institute, Gatwala Faisalabad – Rs.32,890/-.

2.8.2006 Audit had pointed out that rates for various forest operations like planting, felling and conversion of timber, hand watering charges etc were charged in excess of those prescribed in Forest Schedule of Rates.

The Department explained that the para had already been settled by the SDAC in its meeting held on 28-09-2001.

On the recommendation of Audit, the **para was settled.**

148. Para No.17.1 Page 21 of Audit Report for the year 2000-01; Loss of Rs.14,677,993/- Due to Non-recovery of Dues from Contractors/Officials.

Divisional Forest Officer, Muzaffargarh – Rs.9,849,998/-.

3.8.2005 Audit had pointed out that sale proceeds of timber/ firewood and other departmental recoveries were lying outstanding against various contractors / field staff since long.

The Department explained that recovery of Rs.7,494,099/- had been verified and further recovery of Rs.82,360/- through pay bills had also been effected and verified by Audit. Whereas remaining amounts were taken in from No.11 and the same were being recovered from the salaries of Officials in monthly installments.

The Department was directed to effect balance recovery and para was settled subject to verification balance recovery by Audit.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

149. Para No.17.2

Divisional Forest Officer, Bhawalpur – Rs.1,336,065/-.

3.8.2005 Audit had pointed out that sale proceeds of timber/ firewood and other departmental recoveries were lying outstanding against various contractors / field staff since long.

The Department explained that recovery of Rs.263,015/- out of Rs.1,336,293/- had been effected. Moreover, recoveries from the staff were being effected in monthly installments from their salaries and was being monitored through monthly pay bills and From No.11.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery by Audit.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

150. **Para No.17.3**
Divisional Forest Officer, Sialkot – Rs.2,700,415/-.

3.8.2006 Audit had pointed out that heavy amounts of sale proceeds of timber/ firewood and other Departmental recoveries were lying outstanding against various contractors/ field staff since long.

The Department explained that out of balance recovery of Rs.2,700,415.54, a sum of Rs.2,361,226/- had further been recovered and deposited into Government Treasury.

The Department was directed to effect balance recovery and para was settled subject to verification of recovery.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

151. **Para No.17.4**
Divisional Forest Officer, D.G Khan – Rs.441,572/-.

2.8.2006 Audit had pointed out that heavy amounts of sale proceeds of timber / firewood and other Departmental recoveries were lying outstanding against various contractors / field staff since long.

The Department explained that out of Rs.441,572/-, a sum of Rs.214,293/- had been recovered and verified by Audit. Moreover, recoveries of Rs.194,493/- had been seen by Audit from Form No.11.

The Committee agreed to carry previous decision given about Form No.11. The para was settled subject to it and balance recovery and verification.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

152. Para No.17.6
Director Punjab Forestry Research Institute Gatwala, Faisalabad – Rs.69,723/-.

2.8.2006 Audit had pointed out that heavy amounts of sale proceeds of timber / firewood and other Departmental recoveries were lying outstanding against various contractors / field staff since long.

The Department explained that the Ex-DDO seed supply system Division (Defunct) Bahawalpur had been asked to remit the amount of Rs.69,723/- into the Government Treasury to make good the loss sustained by the Government.

On the statement of the Secretary that this para falls within Form No.11 and the recovery had been effected through book adjustment, **Committee settled the para.**

153. Para No.18.3 Page 22 of Audit Report for the year 2000-01; Recovery of Rs.383,464/- Due to Overpayment of Pay, TA/DA

Conservator of Forest, (PFSDP), Multan – Rs.86,433/-.

3.8.2006 Audit had pointed out that Rs.478,531/- were overpaid on account of Pay, TA/DA etc., which resulted into loss to the Government.

The Department explained that out of the balance recovery of Rs.64,420/-, a sum of Rs.5134/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and the para was settled subject to verification of balance recovery.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

154. Para No.19.3 Pages 22, 23 & 24 of Audit Report for the year 2000-01; Loss of Rs.1,398,685/- Due to Non/Less Deduction of Income/Professional/General Sales Tax.

Divisional Forest Officer, (TED), Rawalpindi – Rs.150,571/-.

2.8.2006 Audit had pointed out that twenty DDOs of the different formations, failed to recover Income/Professional/General Sales Tax from Contractors/ Suppliers.

The Department explained that the remaining amount of Rs.2991/- on account of income tax had been recovered and deposited into Government treasury and the same had been verified by Audit

The para was settled subject to the direction that the Department will supply a list of suppliers to Sales Tax Department for effecting recovery of Sales Tax.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

155. Para No.19.5
Director, Punjab Forestry Research Institute Gatwala Faisalabad – Rs.64,807/-.

3.8.2006 Audit had pointed out that DDOS of the different formation failed to recover Income/ Professional/ General sales tax from contractors/ suppliers.

The Department explained that a sum of Rs.17,583/- out of total recoverable amount of Rs.29,416/- which had been verified by Audit.

The Department was directed to effect the balance recovery and the para was settled subject to deposit and verification of taxes by the Department.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

156. Para No.19.7
Conservator of Forest (PFSDP), Multan – Rs.160,411/-.

3.8.2006 Audit had pointed out that DDOS of the different formation, failed to recover Income/ Professional/ General sales tax from contractors/ suppliers.

The Department explained that recovery of Rs.1200/- had been effected.

The Department was directed to effect the balance recovery and the para was settled subject to verification of balance recovery.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

157. Para No.19.8
Secretary, Government of the Punjab, Forest Department, Lahore – Rs.64,148/-.

3.8.2006 Audit had pointed out that DDOS of the different formation, failed to recover Income/ Professional/ General sales tax from contractors/ suppliers.

The Department explained that actual amount of sales tax worked out to Rs.42,190/- instead of Rs.64,148/- pointed out by the Audit, out of which Rs.13,439/- had already been recovered through sales tax invoices.

The Department was directed to intimate a list of suppliers / contractors to sales tax Department for effecting balance recovery of sales tax and **para was settled**.

158. Para No.20.3 Pages 24 & 25 of Audit Report for the year 2000-01; Recovery of Rs.2,410,883/- Imposed Upon the Officials Not Effected.

Divisional Forest Officer, Multan – Rs.189,610/-.

2.8.2006 Audit had pointed out that recovery was imposed on various officials after deciding their inquiry cases, but neither any entry was shown in the Form-11 nor any recovery was effected.

The Department explained that recovery of Rs.145,153/- out of Rs.189,610/- had been effected and verified by Audit from Form-11.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

159. Para No.20.4
Divisional Forest Officer, Gujrat – Rs.1,303,598/-.

3.8.2006 Audit had pointed out that neither any entry was shown in the Form-11 nor any recovery was effected.

The Department explained that recovery of Rs.214,678/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and the para was settled subject to verification of balance recovery.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

160. Para No.21.1 Pages 26, 27 & 28 of Audit Report for the year 2000-01; Loss of Rs.17,999,158/- on Account of on-Finalization of Offence_Cases.

Divisional Forest Officer, Gujranwala – Rs.2,082,970/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that out of 110 cases valuing Rs.18,42,010/- only 16 cases valuing Rs.74,500/- had been disposed off by court of law. Moreover, the prosecution staff was pursuing the cases in relevant courts vigorously.

The para was kept pending being subjudice.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

161. Para No.21.2
Divisional Forest Officer, Sialkot – Rs.416,670/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that recovery imposed for Rs.119,220/- upon the responsible officials had been recovered and adjusted in accounts.

The Department was directed to get the figures reconciled and the requisite record verified by Audit and para was settled subject to verification of relevant record.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

162. **Para No.21.3**
Divisional Forest Officer, Sialkot – Rs.383,460/-.

2.8.2006 Audit had pointed out that a large no of forest offence cases amounting to Rs.2,76,72,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that 7 cases for Rs.3275/- had been decided by the court leaving balance of 72 cases for Rs.380185/-.

The Department was directed to pursue the cases with the court of law vigorously and para being subjudice was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

163. **Para No.21.4**
Divisional Forest Officer, Faisalabad – Rs.211,650/-.

2.8.2006 Audit had pointed out that a large no. of forest offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that out of 13 FIRs registered with the Police involving a Forest damage worth Rs.4,89,750/-, 10 FIRs valuing Rs.2,78,100/- had already been finalized and verified by the Audit leaving a balance of 3 cases worth Rs.2,11,650/-.

The Committee kept those parts of the para pending which were subjudice and directed concerned DPO and DCO for recovery and if it is not possible then to proceed for write off amount of deceased person from Competent Authority

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

164. **Para No.21.5**
Divisional Forest Officer, Faisalabad – Rs.210,380/-.

2.8.2006 Audit had pointed out that a large no. of forest offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that out of the balance recovery of Rs.210,380/-, recovery of Rs.1,22,730/-had been effected and verified by the Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery through Form-11.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

165. Para No.21.6
Divisional Forest Officer, Canal Sargodha– Rs.169,800/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that out of 26 cases, 8 cases of Rs.9600/- were compounded and recovery of Rs.8200/- in 6 cases was imposed which had been verified by Audit. Moreover, The remaining FIR cases worth Rs.1,05,700/- were being pursued vigorously in the court of law.

The para was kept pending being subjudice.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

166. Para No.21.8
Divisional Forest Officer, Jhang – Rs.2,720,130/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that out of total 457 cases, 68 cases valuing Rs.87240/- had been compounded, in 18 cases valuing Rs.355,950/- (FIRS) had lodged, 13 cases valuing Rs.96,800/- were decided yet imposing recovery upon the responsible officials and entered in the Form No.11, 3 cases valuing Rs.14,100/- had been disposed off through Form No.12 (Free of Cost), 355 cases valuing Rs.2,166,380/- had been prosecuted to the court of law for summary trial after completion of all codal formalities.

The para was kept pending being subjudice.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

167. **Para No.21.9**
Divisional Forest Officer, Multan – Rs.169,330/-.

2.8.2006 Audit had pointed out that a large no. of forest offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that out of total 48 cases, 31 cases had been decided by the various courts. All out efforts were being made to get the balance cases decided from the courts.

The Department was directed to pursue the cases with the court of law vigorously and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

168. **Para No.21.10**
Divisional Forest Officer, Bahawalpur – Rs.903,130/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that actual amount of cases came to Rs.774,536/- instead of Rs.903,130/-. Moreover, 63 prosecution cases valuing Rs.48,882/- had been decided by the courts and the remaining were being pursued.

The Department was directed to pursue the cases vigorously and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

169. **Para No.21.11**
Divisional Forest Officer, Bhawalpur – Rs.475,426/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that recovery of Rs.46,400/- had been imposed in respect of 25 cases. Moreover, 32 cases valuing Rs.296,270/- were pending at various stages.

The Department was directed to pursue the cases vigorously and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

170. **Para No.21.12**
Divisional Forest Officer, Chichawatni – Rs.435,670/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that 26 cases had been compounded 38 cases prosecuted. FIRs registered with police for 7 cases while disciplinary proceedings for the rest 43 cases were initiated and finalized in 42 cases against concerned staff. The recoveries were being effected from concerned staff.

The Department was directed to pursue the cases vigorously and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

171. **Para No.21.13**
Divisional Forest Officer, Sahiwal – Rs.344,967/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that 7 cases had been decided by the court. Moreover, 11 cases were being pending in the court while 5 cases were being probed.

The Department was directed to complete the inquiry within 30 days and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

172. **Para No.21.14**
Divisional Forest Officer, Khushab at Jouharabad – Rs.46,450/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that recovery relating to 2 Nos. cases had been imposed upon Mr. Muhammad Azeem, Forest Guard. Moreover, recovery of Rs.15,000/- had been effected from the official and adjusted in the accounts.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

173. **Para No.21.15**
Divisional Forest Officer, Khushab at Jouharabad – Rs.90,000/-.

2.8.2006 Audit had pointed out that a large no. of forest offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that the FC case at S.No.4 (FC No.60 of 1999-2000 Rs.15,000/- had already been recommended for deletion by the Audit. Moreover, recovery of Rs.6750/- and Rs.1050/- had been imposed and the same had been taken in Form No.11.

The explanation of the Department was accepted and **para was settled.**

174. **Para No.21.16**
Divisional Forest Officer, Mianwali – Rs.69,700/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that all the three FIRs cases had been decided by the court.

The Department was directed to produce the Form-17 for verification the account of timber by Audit within 60 days and para settled subject to verification of relevant record.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

175. **Para No.21.18**
Divisional Forest Officer, Bahawalnagar – Rs.149,490/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that 24 cases amounting to Rs.140,300/- were prosecuted in the various courts and were under trial

The Department was directed to pursue the cases vigorously and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

176. **Para No.21.19**
Divisional Forest Officer, Bahawalnagar – Rs.92,800/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that recovery of Rs.27,700/- in respect of FC Case No.66/98-99 had been effected and verified by Audit.

The Department was directed to get the loss of Rs.65,000/- written off by the competent authority and para was settled subject to verification of relevant record.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

177. **Para No.21.20**
Divisional Forest Officer, Bahawalnagar – Rs.845,907/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that 208 PC cases were lying pending with the court for decision.

The Department was directed to pursue the cases vigorously and get the loss of Rs.128295/- written off with the sanction of competent authority and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

178. **Para No.21.21**
Divisional Forest Officer, R.Y. Khan – Rs.685,412/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that 02 cases valuing Rs.13,590/- were prosecuted and were still under trial. Out of 17 cases worth Rs.199,250/-, recovery of Rs.198,250/- was imposed in 15 cases out of which recovery of Rs.58,325/- had been verified by Audit.

The Department was directed to effect the balance recovery and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

179. **Para No.21.22**
Divisional Forest Officer, R.Y. Khan – Rs.425,795/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that all the PC cases relating to Whalhar and Khanpur Ranges had already been sent to summary courts and were being followed up. As regards PC cases pertaining to Liaquatpur, recovery of total 62 cases valuing Rs.89,458/- had been imposed upon Mr. Abdul Qayyum (late) out of which recovery of Rs.4,800/- had been effected from the pay of concerned Forester and remaining amount of Rs.84,658/- had been shown in his NDC.

The Department was directed to effect the balance recovery and para was settled subject to verification of relevant record.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

180. Para No.21.23

Divisional Forest Officer, R.Y. Khan – Rs.423,753/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that the prosecution cases sent to the court were being properly followed up in the summery courts. Moreover, every possible efforts were being made to bring the offenders in the courts.

The Department was directed to pursue the cases with the court of law vigorously and para was kept pending

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

181. Para No.21.24

Divisional Forest Officer, Gujrat – Rs.3,747,708/-.

3.8.2006 Audit had pointed out that a large no. of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that out of 566 PC cases, 191 cases had been decided by the court and the remaining were under trial in various courts.

The Department was directed to pursue the cases and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

182. Para No.21.25

Divisional Forest Officer, Gujrat – Rs.96,840/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that recovery in respect of FC No.13,33,34,145/99-2000 had been effected. Moreover, recovery of FC No.144 & 158/99-2000 had been imposed upon the concerned official and shown in Form No.11.

The explanation of the Department was accepted and **para was settled.**

183. Para No.21.28

Divisional Forest Officer, R.Y. Khan – Rs.410,100/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that recovery of Rs.95,150/- had already been imposed against the responsible official and recovery had already been shown in Form-11. Moreover, a case was registered against 13 Forest Offenders vide FIR No.252/1997 dated 11-12-1997 in Police Station Rukanpur. The police failed to arrest the Forest offenders.

The Department was directed to effect the recovery and para was kept pending. The District Police Officer, R.Y. Khan was further directed to ensure the presence of the concerned DSP/ Inspector and Inquiry Officer alongwith record of FIR No.252/1997 dated 11-12-1997 in Police Station Rukanpur District Rahimyar Khan and Conservative Forest Bahawalpur should attend meeting of the Public Accounts Committee-I on 2-9-2006 at 10.00 AM in Assembly Building.

2.9.2006 The Department explained that a case was registered against 13 Forest Offenders vide FIR No.252/1997 dated 11-12-1997 in Police Station Rukanpur. The police failed to arrest the Forest offenders.

The Department was directed to advice to DPO Rahim Yar Khan to attend the next meeting of PAC-I regarding the Forest Department personally along with relevant officers / record and para was kept pending.

2.8.2007 The Department explained that a case was registered against 13 Forest offenders vide FIR No.252/1997 dated 11-12-1997 in Police Station Rukanpur. The Police failed to arrest the forest offenders.

The para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

184. Para No.21.29

Divisional Forest Officer, Changa Manga – Rs.733,195/-.

2.8.2005 Audit had pointed out that a large number of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that the departmental contention regarding Pattoki and Kanganpur cases had been verified by Audit from supporting record. Moreover, remaining cases pertaining to Kasur Sub-Division were being pursued vigorously. Whereas, out of 54 cases valuing Rs.234,870/-, recovery of Rs.127,320/- in respect of 48 cases had been imposed and taken in form-11 which had been verified by Audit.

On the recommendation of Audit, part 1&2 were settled and part 3&4 were settled subject to verification of relevant record by Audit.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

185. **Para No.21.30**
Divisional Forest Officer, Gujrat – Rs.382,200/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that the FIRS of the cases valuing Rs.231,050/- had been discharged by the concerned police station. Remaining cases valuing Rs.151,150/- were under trial in the courts.

The Department was directed to pursue the cases with the courts to effect the recovery from the responsables and para was settled subject to verification of recovery.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

186. **Para No.21.31**
Divisional Forest Officer, Bahawalnagar – Rs.232,950/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that all the offence cases had been prosecuted/ compounded. Out of the 128 Trees, 53 Trees were still present at site while for remaining 71 Trees legal action i.e. compounded/ prosecuted had already been taken.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

187. Para No.21.32
Divisional Forest Officer, Bahawalnagar – Rs.842,900/-.

2.8.2005 Audit had pointed out that a large number of forest offence cases pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that charge sheets had been submitted to Chief Conservator of Forests, Southern Zone Multan for initiating proper action against the staff. Moreover, recovery of Rs.47,950/-had been effected from the defaulters and verified by Audit.

The Department was directed to finalize the necessary action and part-1 of this para was kept pending and on the recommendation of Audit, part-2 was settled.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

188. Para No.21.33
Divisional Forest Officer, Faisalabad – Rs.14,950/-.

2.8.2006 Audit had pointed out that a large no of offence cases amounting to Rs.27,672,406/- pertaining to different formations were neither compounded nor prosecuted in the court of law.

The Department explained that balance recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

189. Para No.22 Page 28 of Audit Report for the year 2000-01; Encroachment of Forest Land Valuing Lac of Rupees.

3.8.2006 Audit had pointed out that Forest land measuring 30.1 Acr (Approx) under the charge of Divisional Forest Officer, (S) Rawalpindi was encroached by various persons.

The Department explained that the Federation of Employees housing Society filed an appeal in the Court of District and Session judge Islamabad.

The para was kept pending being subjudice.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

190. Para No.24.1 Pages 29 & 30 of Audit Report for the year 2000-01; Loss of Rs.1,743,825/- Due to Failure of Plantation.

Divisional Forest Officer, Faisalabad – Rs.60,000/-.

3.8.2006 Audit had pointed out that a very large area was planted, maintenance charges were also incurred for considerable periods but subsequently discontinued.

The Department explained that the entire stock of P. Bags Plants 93285 Nos. raised during 99-2000 at head quarter Nursery Faisalabad. Including 30000 obtained from refilling/ re-sowing of P. Bags were later utilized.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

191. Para No.24.4
Divisional Forest Officer, Sialkot – Rs.1,020,508/-.

2.8.2006 Audit had pointed out that plantation / area had been failed, resulting into a substantial loss to the Government.

The Department explained that recovery was imposed upon the responsible official and was taken in Form-11 accordingly.

The Department was directed to effect the recovery and the para was kept pending.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

192. Para No.25 Page 30 of Audit Report for the year 2000-01; Loss of Rs.126,000/- Due to Mis-Use of Forest Land.

2.8.2006 Audit had pointed out that neither any recovery was effected from the private cultivators nor any orders of the competent authority was shown to Audit.

The Department explained that the para was settled by the SDAC in its meeting held on 17-11-2001.

On the recommendation of Audit, the **para was settled.**

193. Para No.26.1 Page 31 of Audit Report for the year 2000-01; Loss of Rs.218,418/- Due to Loss of Timber/Fire Wood Due to Fire Incidents.

Divisional Forest Officer, Gujranwala – Rs.138,300/-.

2.8.2006 Audit had pointed out that a considerable quantity of timber/fire wood valuing to the stated extent was burnt due to fire.

The Department explained that out of 5 cases, three cases were under trial in the court of Civil Judge Gujranwala while 2 FIRs were under investigation with the police.

The Department was directed to pursue the cases with the court of law/ Police vigorously and para was kept pending.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

194. Para No.26.2
Divisional Forest Officer, Sialkot – Rs.38,900/-.

2.8.2006 Audit had pointed out that a considerable quantity of timber/fire wood valuing to the stated extent was burnt due to fire.

The Department explained that recovery of Rs.30,000/- was imposed against Mr. Muhammad Younis Shah, FG. Moreover, recovery of Rs.8,900/- in respect of FC No.24/99-2000 had been verified from relevant cash accounts and Form-11.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

195. **Para No.26.3**
Divisional Forest Officer, Khushab at Jouharabad – Rs.41,218/-.

2.8.2006 Audit had pointed out that a considerable quantity of timber/fire wood valuing to the stated extent was burnt due to fire.

The Department explained that remaining amount of Rs.9000/- had been recovered from Mr. Nazir Ahmad, F.G. which had been verified from Form No.11.

The explanation of the Department was accepted and **para was settled.**

196. **Para No.27.2 Page 32 of Audit Report for the year 2000-01; Wasteful Expenditure of Rs.548,308/- on Pay and Allowances to Idle Staff of Closed Jallo Rosin Factory and Others.**

Divisional Forest Officer, Changa Manga – Rs.189,768/-.

197. **Para No.28.3 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,625,035/- Beyond Competency.**

Director PFRI, Faisalabad – Rs.78,000/-.

198. **Para No.28.10**
Divisional Forest Officer (R.M), Bhakkar – Rs.106,184/-.

199. **Para No.30 Pages 35 & 36 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.276,142/- on Account of Payments of Pending Liabilities.**

200. **Para No.35.2 Pages 38 & 39 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.2,950,387/- without Provisions in Annual Plan of Operation.**

Divisional Forest Officer, Rajanpur – Rs.49,996/-.

201. **Para No.44.5 Page 46 of Audit Report for the year 2000-01; Non-Production of Record Amounting to Rs.802,345/- in Connection With Different Forms, P.O.L Etc.**

Divisional Forest Officer, (S), Rawalpindi – Rs.171,624/-.

2.8.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

202. Para No.28.1 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,625,035/- Beyond Competency.

Conservator of Forest, Rawalpindi (PFSDP), Islamabad – Rs.30,000/-.

3.8.2006 Audit had pointed out that the DDOs of the twenty formations incurred an expenditure of Rs.5,917,099/- on repair of building, vehicles, purchase of AC, stationary items, hiring of furniture etc., without obtaining sanction of the competent authority.

The Department explained that air conditioner was not a novel item. It falls in category of tools and plants. Whereas, minor purchases were made under development budget and not from the non development budget.

The Department was directed to get the matter regularized with the sanction of competent authority and para was settled subject to verification of Ex-Post Facto sanction.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

203. Para No.28.2

Director Punjab, Forestry Research, Institute, Faisalabad – 43,400/-.

3.8.2006 Audit had pointed out that the DDOs of the twenty formations incurred an expenditure on repair of building, vehicles, purchases of AC, stationary items, hiring of furniture etc., without obtaining sanction of the competent authority.

The Department explained that ex-post facto sanction had been verified by Audit.

On the recommendation of Audit, the **para was settled.**

204. Para No.28.4

Conservator of Forest (PFSDP), Multan – Rs.840,085/-.

3.8.2006 Audit had pointed out that the DDOs of the twenty formations incurred an expenditure on repair of building, vehicles, purchase of AC, stationary items, hiring of furniture etc., without obtaining sanction of the competent authority.

The Department explained that the expenditure was incurred during celebration of farmer days at various places. Moreover, the basic theme idea of Punjab Forest Sector Development Project was based on mass awareness through farmer days and seminars for which funds were provided in the sanctioned budget grant by the Project

Director as per approved scheme. No separate financial sanction was required for the purpose.

The Department was directed to get the advice from the Finance Department and para was settled subject to verification of relevant record.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

205. Para No.28.5
Secretary, Govt. of the Punjab, Forest Department, Lahore – Rs.53,890/-.

3.8.2006 The Department explained that printing of official record was carried out on different dates and occasions as per requirements of the office and sanction were accorded by the competent authority. Moreover, the tyres of tractors were purchased and case for the sanction of this purchase was sent to Chief Conservator of Forests, Southern Zone, Multan.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of the competent authority/ Finance Department and para was settled subject to verification of Ex-Post Facto Sanction.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled.**

206. Para No.28.7 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,625,035/- Beyond Competency.

AO Lal Suhanra National park, Bahawalpur – Rs.111,000/-.

207. Para No.29.3 Pages 34 & 35 of Audit Report for the year 2000-01; Irregular Expenditure from Wrong Head of Accounts. Misclassification of Rs.985,797/-.

Conservator of Forest (PFSDP), Multan – Rs.63,695/-.

208. Para No.29.5
Director PFRI, Gatwala, Faisalabad – Rs.85,302/-.

209. Para No.29.6

Divisional Forest Officer, Sialkot – Rs.223,601/-.

210.

Para No.29.9

Divisional Forest Officer, Changa Manga – Rs.277,402/-.

211.

Para No. 33 Page 37 of Audit Report for the year 2000-01; Unauthorized Opening of Bank Accounts with the Commercial Banks to the Tune of Rs.775,000/-.

3.8.2006

The Department explained that printing of official record was carried out on different dates and occasions as per requirements of the office and sanction were accorded by the competent authority. Moreover, the tyres of tractors were purchased and case for the sanction of this purchase was sent to Chief Conservator of Forests, Southern Zone, Multan.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of the competent authority/ Finance Department and paras were settled subject to verification of Ex-Post Facto Sanction.

15.11.2007

The Committee decided that the above noted left over paras were referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

212.

Para No.28.11 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,625,035/- Beyond Competency.

Divisional Forest Officer, Bahawalpur – Rs.40,060/-

2.8.2006

Audit had pointed out that the DDOS of the twenty formations incurred on purchase of AC, Stationery items, hiring of furniture etc., without obtaining sanction of the competent authority.

The Department explained that ex-post facto sanction to regularize the expenditure had been accorded by the competent authority.

The explanation of the Department was accepted and **para was settled.**

213.

Para No.29.1 Pages 34 & 35 of Audit Report for the year 2000-01; Irregular Expenditure from Wrong Head of Accounts. Misclassification of Rs.985,797/-.

Secretary, Govt. of the Punjab, Forest Department, Lahore – Rs.78,000/-

3.8.2006 Audit had pointed out that not only expenditure to the stated extent was charged to wrong head of accounts but also found incurred by irregular re-appropriations from different objects.

The Department explained that re-appropriation order of Rs.78,000/- mentioned in the advance para was issued on 8.4.1999 which pertained to the financial year 1998-99, instead of 1999-2000 but the financial year was mentioned in this order erroneously, thus no irregularity was involved.

The explanation of the Department was accepted and **para was settled.**

214.

Para No.29.8

Divisional Forest officer, (M&E), PFSDP, Lahore – Rs.84,294/-

2.8.2006
account.

Audit had pointed out that expenditure was charged to wrong head of

The Department explained that the (M&E) component of the PFSDP was provided for strengthening the M&E cell and its staff. The funds for TA expenditure etc. were provided in scheme and as such the expenditure was a valid charge to the project.

The Department was directed to be careful in future and **para was settled.**

215.

**Para No.36.1 Pages 39 & 40 of Audit Report for the year 2000-01;
Excess Expenditure Over Budget Allocation Worth Rs.317,793/-.**

Divisional Forest Officer (S), Rawalpindi – Rs.131,368/-

2.8.2006 Audit had pointed out that according to Rule 2.10 and 17.15 of the P.F.R Vol-I, incurring of the expenditure in excess of budget provision was not admissible but contrary to rules.

The Department explained that the case for regularization of expenditure worth Rs.1,31,368/- had been referred to Finance Department.

The Department was directed to get the expenditure regularized with the sanction of Finance Department at the earliest and para was settled subject to regularization.

15.11.2007 The Committee decided that the above noted left over para was referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

216. **Para No.36.2**
Secretary Govt. of the Punjab, Forest Department, Lahore – Rs.186,425/-

3.8.2006 Audit had pointed out that according to the Rule 2.10 and 17.15 of the P.F.R Vol.1, incurring of expenditure in excess of budget provision was not admissible.

The Department explained that excess expenditure pointed out in appropriation Accounts for the year 2000-2001 was discussed in the P.A.C meeting held on 31.07.2004, and grant was settled.

The Department was directed to be careful in future and **para was settled.**

217. **Para No.37.1 Pages 40 & 41 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,303,313/- on Carriage of Plants and Purchase of Seed.**

Conservator of Forests Rawalpindi, (PFSDP), Islamabad – Rs.79,104/-

2.8.2006 Audit had pointed out that neither the tenders were invited through news paper nor the quotations were called for open competition as required under rule 15.2(d) of the P.F.R. Vol-I.

The Department explained that the para was discussed by the SDAC in its meeting held on 2-2-2002 and para was reduced to Rs.16,875/-. Moreover, the rates charged for purchase of seed were in accordance with provisions of approved PC-I and necessary funds were also available. There was no requirement for calling competitive rates.

The Department was directed to be careful in future and **para was settled.**

218. **Para No.37.3 Pages 40 & 41 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,303,313/- on Carriage of Plants and Purchase of Seed.**

Divisional Forest Officer, Murree – Rs.416,327/-

219. **Para No.37.4**
Divisional Forest Officer (N), Rawalpindi – Rs.617,716

220. Para No.43.1 Page 45 of Audit Report for the year 2000-01; Loss of Rs.383,348/- Due to irregular Payment of Loading, Unloading, Staking and Carriage Charges.

Divisional Forest Officer (N), Rawalpindi - Rs.343,233/-

2.8.2006 Audit had pointed out that neither the tenders were invited through newspaper nor the quotations were called for open competition as required under rule 15.2(d) of the P.F.R. Vol-I.

The Department explained that the planting season in this area was limited and depends upon natural climates. Carriage of plants was done in small consignments as per daily consumption/ requirements at a site. Moreover, the rates charge for carrying out forestry operations carriage of plants were economical and less than the rates prescribed under the Composite Schedule of rates.

The Department was directed to be careful in future and **paras were settled.**

221. Para No.38.2 Pages 41 & 42 of Audit Report for the year 2000-01; Irregular and Un-Economical Purchase of Plants, P-Bags and Seed Worth Rs.1,382,520/-.

AO, National Park, Lal Suhanra Bahawalpur – Rs.924,243/-

2.8.2006 Audit had pointed out that Purchase had been made un-economically in violation of rules 15.2(d) of P.F.R Vol-I as no quotation / tender had been invited.

The Department explained that there was no proper storage of feed so its purchase in bulk was not possible without availability of proper store. A para No.54/97-98 of similar nature had already been discussed and dropped in PAC meeting held on 01-02-/04/2002.

The explanation of the Department was accepted and **para was settled.**

222. Para No.40.1 Page 43 of Audit Report for the year 2000-01; Irregular and Doubtful Expenditure of Rs.19,483,123/- on different Forest Operations.

Divisional Forest Officer, Lahore/Sheikhupura – Rs.6,569,740/-

3.8.2006 Audit had pointed out that DDOs of the formations incurred a sum of Rs.19,483,123/- on the basis of schedule of rate of 1974 which was also not approved by the Finance Department.

The Department explained that the schedule of rates were prepared and issued by the Chief Conservator of Forests, (P&E) Punjab Central Zone, Lahore during 1974 and since then the Forestry Operations were being carried out on the rates provided there in for the each item.

The Department was directed to get the rates approved by the Finance Department for Forest Operations in future and **para was settled.**

223. Para No.41.1 Pages 43 & 44 of Audit Report for the year 2000-01; Irregular Advance Payment of Rs.126,286/-.

Director, P.F.R.I, Faisalabad – Rs.78,000/-

2.8.2005 Audit had pointed out that an advance payment of electricity bills had been made without obtaining prior approval of the Finance Department.

The Department explained that as per verification of electricity bills, no advance payment had been made.

On the recommendation of the Audit, the **para was settled.**

224. Para No.42 Page 44 of Audit Report for the year 2000-01; Loss of Rs.450,000/- due to Road Side Accidents.

2.8.2006 Audit had pointed out that Government vehicle No.5760 met with accident and damaged completely. But the Departmental authorities did not take action warranted by Rule 2.33 & 2.34 of the P.F.R Vol-I.

The Department explained that damaged vehicle No. BK-5760 was under process of auction for which an advertisement had been published in the newspapers.

The Department was directed to get the vehicle auctioned at the earliest and **para was settled.**

(WILDLIFE)

225. Para No.1 Page 8 of Audit Report for the year 2000-01; Loss of Rs.700,000/- Due to Theft of Government Vehicle.

3.8.2005 Audit had pointed out that neither the copy of F.I.R. nor log book and history sheet of the vehicle had been produced for detailed Audit scrutiny.

The Department explained that as per inquiry report, the accused was censured by the authority and penalized to get the vehicle repaired at his own expenses.

Accordingly, the vehicle had been got repaired by the concerned officer at his own expenses and fitness certificate verified by the Audit.

On the recommendation of Audit, the **para was settled.**

226. Para No.2 Page 9 of Audit Report for the year 2000-01; Doubtful Purchase and Consumption of POL Worth Rs.59,082/-.

3.8.2005 Audit had pointed that the expenditure had been held irregular and doubtful due to reason that payment of Rs.19,535/- had been initially paid by the DDO out of his own pocket in defiance of rules on the subject and the same was subsequently cleared.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

227. Para No.3 Page 10 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.130,900/- on Account of Construction of Publicity Shed/Shelter.

3.8.2005 Audit had pointed out that expenditure had been incurred on construction of publicity shed/ shelter and the same was held irregular due to the reason that work was neither got executed through Building Department nor NOC was obtained from them.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

228. Para No.4 Page 11 of Audit Report for the year 2000-01; Irregular/Fictitious Expenditure of Rs.880,654/- Incurred on Printing Charges.

3.8.2005 Audit had pointed out that expenditure had been incurred on account of printing charges without observing codal formalities.

The Department explained that the publicity material in four different colours, and specific in nature had been purchased after obtaining NOC from Government Printing Press inviting of quotations from the reputed firms and sanctions had been accorded by the competent authority on case to case basis.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized by the Finance Department and para was settled subject to verification of the requisite sanction.

15.11.2007 The Department explained that there was no excess amount charged by the then Deputy Director Wildlife, Publicity & Research Cell, Lahore since the rates were quite reasonable as compare to rates indicated by the Government Printing Press. Accordingly the case had been referred to the Finance Department vide No. 10202 /DG/ W&P/N2007 dated 28.06.2007 for regularization of the expenditure.

The explanation of the Department was accepted and **para was settled.**

229. Para No.5.1 Pages 11 & 12 of Audit Report for the year 2000-01; Irregular and Un-Authorized Expenditure of Rs.217,863/-.

District Wildlife Officer, Muzaffargarh – Rs.25,600/-

3.8.2005 Audit had pointed out that contingent expenditure had been incurred without observing codal formalities and certain appointment of contingent paid staff were made either during ban without approval of the competent authority or in violation of the procedure.

The Department explained that since no post of Sweeper had been sanctioned and Sweepers were engaged on part time basis at the rate approved by the D.C. Muzaffargarh. As amount had been incurred on contingent paid staff for part time Sweepers during 4 years, therefore, no irregularity was committed.

The explanation of the Department was accepted and **para was settled.**

230. Para No.5.2
District Wildlife Officer, Sialkot – Rs.192,263/-

3.8.2005 Audit had pointed out that contingent expenditure had been incurred without observing codal formalities and certain appointment of contingent paid staff were made either during ban without approval of the competent authority or in violation of the procedure.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

231. Para No.6.1 Pages 12 & 13 of Audit Report for the year 2000-01; Loss Due to Mortality of Wildlife Valuing Rs.355,000/-.

Assistant Game Warden, Jallo Park, Lahore – Rs.305,000/-

232. Para No.6.2
District Wildlife Officer, T.T. Singh – Rs.50,000/-

3.8.2005 Audit had pointed out that neither sanction of the competent authority to write off the loss had been obtained into the matter as required under Rule 15.3 of P.F.R. Vol-I nor death certificates and postmortem reports were shown to Audit.

The Department explained that different wildlife parks had been established in the Punjab, which were being managed on scientific lines. A large number of wildlife species (Animals and Birds) had been kept in these wildlife parks for recreation and education of public. Moreover, the dead animals had automatically written off with effect from the date of their expiry. Whereas, Postmortem reports of the dead animal / birds were available on record and all the deaths had occurred due to natural causes, which were beyond the control of human beings and no mortality had occurred due to negligence of staff.

The explanation of the Department was accepted and **paras were settled.**

233. Para No.7.1 Pages 13 & 14 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.90,427/- on Account of Feed Charges.

Assistant Game Warden, Jallo Park, Lahore – Rs.38,596/-

**234. Para No.7.2
District Wildlife Officer, T.T. Singh – Rs.51,831/-**

3.8.2005 Audit had pointed out that expenditure had been incurred on account of feed charges without observing codal formalities .

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

235. Para No.8 Page 14 of Audit Report for the year 2000-01; Irregular Drawl of Advance Bill Worth Rs.124,700/-

3.8.2005 Audit had pointed out that electricity charges had been drawn in advance, without obtaining approval of the Finance Department.

The Department explained that the amount had not been paid to WAPDA as an advance. In fact, bills for the month of June were obtained from revenue officer WAPDA on request because in routine the WAPDA furnished bills in the last dates of the month. However, the payments made were not in advance.

The Department was directed to avoid such practice in future and **para was settled.**

236. Para No.9 Page 15 of Audit Report for the year 2000-01; Non-Auction of Shopping Plaza and Illegal Occupation on Two Shops, Recovery of Rs.828,560/-.

3.8.2005 Audit had pointed out that no auction of shops on lease basis had been taken despite lapse of about 9 years.

The Department explained that during June, 1991, the then Secretary, after inspecting the site had considered that the areas of shops was very valuable and being wasted by leasing it out on a low annual lease money. Accordingly, a summary was submitted to the then Chief Minister Punjab proposing construction of Commercial Building in place of the existing shopping area. Moreover, the matter had been discussed in the meeting of Z.M.C held on 23.10.1997 and the Committee was of the view that construction of shopping plaza would increase pollution and disturbance for Zoo exhibits which were already facing captivity trauma, therefore, the Committee decided that shopping plaza may not be constructed and this area should be utilized for Parking Area and accommodation of Zoo employees. Whereas, matter had been again examined and found that the Audit had calculated the amount of loss merely on the basis of previous lease rent and had not examined the other factors like litigations and increase in the lease rents of other facilities i.e. parking and canteen after the closure of these shops.

The explanation of the Department was accepted and **para was settled**

237. Para No.10.1 Page 16 of Audit Report for the year 2000-01; Non/Less Deduction of Income Tax Amounting to Rs.118,788/-.

District Wildlife Officer, Kasur – Rs.9,723/-

3.8.2005 Audit had pointed out that DDOs had failed to deduct withholding / Income Tax from contractors, as required under section 50(4) of Income Tax Act.

The Department explained that recovery of Rs.21,497/- out of Rs.31,220/- had been deposited into Government Treasury. Whereas, the concerned contractor had been advised to deposit balance amount of Rs.9,723/- but the contractor did not deposit the amount of income tax.

The Department was directed to effect the balance recovery of Rs.9,723/- at the earliest and para was kept pending.

15.11.2007 The Department explained that balance recovery of Rs.9,723/- was to be deposited by the concerned contractor.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

238. Para No.10.2

Director, Lahore Zoo, Lahore – Rs.94,264/-

3.8.2005 Audit had pointed out that DDOs had failed to deduct withholding / Income Tax from contractors, as required under section 50(4) of Income Tax Act.

The Department explained that items not included in the sixth schedule were not liable to Sale Tax @ 12.5% Lahore Zoo which was an Autonomous Body invited tenders every year for the supply of different kind of Stores Articles i.e. paint, distemper, red oxide, bulbs, tube rods, locks, lime, phenyl, cement, sanitary items and eclectic goods. Whereas, on these items Sales Tax had already been charged by the manufacturers and further Sale Tax was not required to be paid. Moreover, according to sixth schedule of the Sales Tax Act vide clause No.42 (b), Retailers whose annual turnover from supplies whether taxable or otherwise made in any tax period during the last twelve months, ending any tax period did not exceed five million rupees were not required to pay the Sale Tax.

The explanation of the Department was accepted and **para was settled**.

239.

Para No.10.3

Assistant Game Warden, Jallo Park, Lahore – Rs.14,801/-

3.8.2005 Audit had pointed out that DDOs had failed to deduct withholding / Income Tax from contractors, as required under section 50(4) of Income Tax Act.

The Department explained that the then DDO had been compulsory retired from service and the said recovery would be effected from his PPO as and when it was finalized. Meanwhile, the District Coordination Officer Lahore had also been requested to recover the amount from the officer as arrear of land revenue.

The Department was directed to effect the recovery at the earliest and para was kept pending.

15.11.2007 The Department explained that as and when claim of pension was received from the defaulter, an amount of Rs.14,801/- would be recovered from his pension.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

240.

Para No.11.1 Page 17 of Audit Report for the year 2000-01; Loss of Rs.287,660/- Due to Less Realization of Permit, License and Hunting Fee etc.

District Wildlife Officer, Vehari – Rs.66,160/-

241.

Para No.11.2

District Wildlife Officer, Muzaffargarh – Rs.49,980/-

242.

Para No.11.3

District Wildlife Officer, Layyah – Rs.12,900/-

3.8.2005

Audit had pointed out that permits, license and hunting fee had been less realized.

The Department explained that notification dated 3.3.1997 regarding enhancement of license fee and another notification dated 11.8.1997 were implemented w.e.f. the receipt of said notifications and there was no discrepancy in realization of license and permit fee.

Audit observed that the contention of the Department was not tenable as the notifications were applicable with immediate effect instead of w.e.f. the receipt of said notifications

The Department was directed to get the matter rectified after holding an inquiry and paras were kept pending.

15.11.2007

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **paras were settled.**

243.

Para No.11.4

District Wildlife Officer, Multan – Rs.140,270/-

3.8.2005

Audit had pointed out that permits, license and hunting fee had been less realized.

The Department explained that notification dated 3.3.1997 regarding enhancement of license fee and another notification dated 11.8.1997 were implemented w.e.f. the receipt of said notifications and there was no discrepancy in realization of license and permit fee.

Audit observed that the contention of the Department was not tenable as the notifications were applicable with immediate effect instead of w.e.f. the receipt of said notifications

The Department was directed to get the matter rectified after holding an inquiry and para was kept pending.

15.11.2007

The Department explained that after 28.8.97, two licenses of dealer of quails were issued on 10.9.97 with previous fee. The difference of enhancement fee i.e. Rs.4000/- had been recovered and deposited in Government Treasury.

On the statement of DG Wild Life and Parks Punjab that balance recovery would be effected, the **para was settled.**

244. Para No.11.5
District Wildlife Officer, T.T Singh – Rs.18,350/-

3.8.2005 Audit had pointed out that permits, license and hunting fee had been less realized.

The Department explained that notification dated 3.3.1997 regarding enhancement of license fee and another notification dated 11.8.1997 were implemented w.e.f. the receipt of said notifications and there was no discrepancy in realization of license and permit fee.

Audit observed that the contention of the Department was not tenable as the notifications were applicable with immediate effect instead of w.e.f. the receipt of said notifications

The Department was directed to get the matter rectified after holding an inquiry and para was kept pending.

15.11.2007 The Department explained that Government of the Punjab, FW&F Department rectified the notification vide No. SOFT (EXT)XII-13/92 dated 21.2.06 regarding enhancement of permit / Licence fee to be applicable w.e.f. 20.3.97 instead of 3.3.97, therefore, no loss had been sustained to the Government.

The explanation of the Department was accepted and **para was settled.**

245. Para No.12 Page 18 of Audit Report for the year 2000-01; Record not Produced for the Accounting Period 7/87 to 6/94.

3.8.2005 Audit had pointed out that the Auditable record regarding Development and Non-Development expenditure had not been produced to Audit for scrutiny.

The Department explained that after verification of record 16 paras for the period 7/87 to 2/90 were settled by the DAC in its meeting held on 19.9.1991, as far as record pertaining to the accounts for the financial year 1993-94 was concerned, a darft para No.9/1998-99 had already been pointed out which was included in the Audit report for the year 1998-99 as such this portion was a duplication.

The Department was directed to produce the relevant record to Audit for verification and para was kept pending.

15.11.2007 The Department explained that the relevant record would be presented to Audit for verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject verification** of relevant record.

246. Para No.13.1 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Production of Log Books Involving Expenditure of Rs.147,870/- on Procurement of POL.

Deputy Game Warden Research, Gujranwala, Civil Division, Lahore –
Rs.46,460/-

3.8.2005 Audit had pointed out that log books of the vehicles had not been produced for verification and POL purchased was misappropriated.

The Department explained that consumption of POL valuing Rs.36,555/- had been verified by Audit from log book of vehicle No.LXE-4649.. While recovery of Rs.9,905/- on account of POL for vehicle No.LHC-3482 had been deposited.

The Department was directed to produce credit verification of deposit of Rs.9,905/- to Audit and para was settled subject to verification of relevant record.

15.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **para was settled**.

247. Para No.13.2
Deputy Game Warden, Publicity and Research, Lahore – Rs.81,835/-

3.8.2005 Audit had pointed out that log books of the vehicles had not been produced for verification and POL purchased was misappropriated.

The Department explained that consumption of POL pertaining to vehicles no. LOK-1214, LXE-4644 and LHO-6512 had been verified by Audit from supporting record. While consumption of POL amounting to Rs.43,029/- pertaining to vehicle no. LXE-4642, had been incurred in excess of entitlement.

The Department was directed to get the expenditure regularized by the competent authority and para was settled subject to verification of regularization.

15.11.2007 The Department explained that the log book had been signed by the Assistant to the then Minister, Forest & Wildlife.

The explanation of the Department was accepted and **para was settled**.

248. **Para No.13.3**
District Wildlife Officer, Kasur – Rs.19,575/-

3.8.2005 Audit had pointed out that log books of the vehicles had not been produced for verification and POL purchased was misappropriated.

The Department explained that recovery of Rs.1,795/- out of Rs.19,575/- had been effected and verified by Audit. Efforts were being made to effect the balance recovery.

The Department was directed to effect balance recovery from the defaulters at the earliest and para was kept pending.

15.11.2007 The Department explained that recovery amounting to Rs.1,795/- recovered from the concerned official and deposited into Government Treasury. Balance recovery of Rs.17,782/45 related to Mian Muhammad Aleem, DWO which could not be made effected because of said officer had been removed from service and proceed abroad. As and when he applied for final payment of G.P. Fund, recovery of Rs.17, 782/45 would be made.

The explanation of the Department was accepted and **para was settled.**

**(Performance Audit Report on Development of Changa Manga Park
Forest Division, Kasur of Forest Department)**

249. **Para No.2.1 Pages 11 & 12 of Performance Audit Report for the year 2000-01; Defective Planning.**

250. **Para No.2.2 Pages 12 & 13 of Performance Audit Report for the year 2000-01; Lack of Specifications.**

251. **Para No.2.3 Pages 13 & 14 of Performance Audit Report for the year 2000-01; Impact of the Project.**

252. **Para No.2.4 Pages 14, 15 & 16 of Performance Audit Report for the year 2000-01; Execution.**

(2.4.1) Non Achievement of Planned Activities.

(2.4.2) Un-Necessary Erection of Barbed Wire Fence to the Tune of Rs.543,875/-

(2.4.3) Lack of Supply of Cold Drinking Water due to Non-Utilization of electric Water Coolers Purchased With Rs.60,000/-

(2.4.4) Non-Utilization of Boat Engine Rs.129,000/-

253. Para No.2.5 Pages 16 & 17 of Performance Audit Report for the year 2000-01; Deviation from PC-I.

(2.5.1) Project Funds Were Utilized on Following Items Not Included in the PC-I of the Project

- a) Construction of Iron Trusses Bridge Costing Rs.140,000/-
- b) Purchase of Additional barbed Wire Fence Including Angle irons Costing Rs.97,270/-
- c) Purchase of Water Tanks Costing Rs.33,915/-

(2.5.2) The Following Items of Work Were Included in the PC-I But the Same were not Carried Out and Thus the PC-I Provisions were Violated.

- i) Construction of Rest House
- ii) Construction of Aviary
- iii) Manufacturing of 16 Bogies of Mini Train.
- iv) Two Diesel Engines were required to be repaired but the repair work was not done.

254. Para No.2.6 Pages 17, 18 & 19 of Performance Audit Report for the year 2000-01; Financial Mismanagement.

(2.6.1) Excess Expenditure worth Rs.1,005,626/- Over and Above the Estimated Cost of PC-I.

(2.6.2) Expenditure of Rs.64,570/- Over and Above the Contractual Cost.

(2.6.3) Excess Payment worth Rs.0.701 Million Over and Above the Contractual Cost of Four Components.

255. Para No.2.7 Pages 19, 20, 21, 22 & 23 of Performance Audit Report for the year 2000-01; Civil Works.

(2.7.1) Construction of Cafeteria.

(2.7.2) Improper/Inadequate Construction of 4 Walking Trails.

256. Para No.2.8 Pages 23 & 24 of Performance Audit Report for the year 2000-01; Expenditure on the Activities Not Benefiting the Project.
257. Para No.2.9 Page 24 of Performance Audit Report for the year 2000-01; Expenditure on POL.
258. Para No.2.10 Pages 24 & 25 of Performance Audit Report for the year 2000-01; Monitoring and Evaluation.
259. Para No.3 Pages 26 & 27 of Performance Audit Report for the year 2000-01; Achievement of Targets/Objectives.
260. Para No.4 Page 28 of Performance Audit Report for the year 2000-01; Conclusion.

15.11.2007 The Committee decided that the above noted left over paras were referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

Audit Paras (Works) for the year 2000-01

(Murree Kahuta Development Authority, Rawalpindi)

261. Para No.1.1 Page 6 of Special Audit report for the year 2000-01; Double Payment of Rs.0.076 Million.

3.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

262. Para No.1.2 Pages 6 & 7 of Special Audit report for the year 2000-01; Overpayment of Rs.0.024 Million.

3.8.2007 The Department explained that recovery of Rs.4,600/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery within 30 days and **para was settled subject to verification** of balance recovery.

263. Para No.1.3 Page 7 of Special Audit report for the year 2000-01; Fictitious Payment of Rs.0.370 Million.

3.8.2007 The Department explained that the payment made was within the provision of T.S Estimate so no fictitious payment was involved.

The explanation of the Department was accepted and **para was settled.**

264. Para No.1.4 Pages 7 & 8 of Special Audit report for the year 2000-01; Overpayment of Rs.0.072 Million.

3.8.2007 The Department explained that full recovery as pointed out by the Audit amounting to Rs.71,604/- had been made from the Security Deposit of the contractor.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

265. Para No.1.5 Page 8 of Special Audit report for the year 2000-01; Overpayment of Rs.0.868 Million.

3.8.2007 The Department explained that the quantities paid to the contractor were within T.S. Estimate.

Audit observed that the contention of the Department was not tenable. The 2nd technical sanction estimate was technical sanctioned @ 13.5% above A.A. cost against permissible limit of 10% as per Finance Department instructions of June 1991.

The Department was directed to get the expenditure regularized from the Finance Department and **para was settled subject to regularization.**

266. Para No.1.6 Pages 8 & 9 of Special Audit report for the year 2000-01; Unauthorized Payment of Rs.0.149 Million.

3.8.2007 The Department explained that provision of item / quantities which paid to the contractor existed in the estimate technically sanctioned.

Audit observed that Departmental contention was not tenable.

The Department was directed to hold an inquiry by the DCO Rawalpindi within 30 days and also effect the recovery and **para was kept pending.**

267. Para No.1.7 Page 9 of Special Audit report for the year 2000-01; Overpayment of Rs.0.110 Million.

3.8.2007 The Department explained that the record pertaining to this Draft para had not been handed over to District officer Road, Highway Division, Rawalpindi.

The Department was directed to produce the record to Audit for verification and para was kept pending.

13.8.2007 The Department explained that the record pertaining to this Draft para had not been handed over to District Officer Roads, Highway Division, Rawalpindi. During the meeting of Pre-PAC held on 16-6-2007 in the Forest Department, Lahore, this position was appraised. The Chief Conservator, North Zone Forest Department, Rawalpindi had been ordered by the Forest Department to conduct enquiry into the matter.

The Department was directed to produce the requisite record to Audit for verification and **para was kept pending.**

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| 268. | Para No.1.8 Pages 9 & 10 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.100 Million. |
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| 269. | Para No.1.9 Page 10 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.212 Million. |
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| 270. | Para No.1.10 Pages 10 & 11 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.107 Million. |
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| 271. | Para No.1.11 Page 11 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.817 Million. |
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| 272. | Para No.1.12 Pages 11 & 12 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.033 Million. |
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| 273. | Para No.1.13 Page 12 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.055 Million. |
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| 274. | Para No.1.14 Pages 12 & 13 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.024 Million. |
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| 275. | Para No.1.15 Page 13 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.078 Million. |
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| 276. | Para No.1.16 Pages 13 & 14 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.51 Million. |
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| 277. | Para No.2.1 Page 14 of Special Audit Report for the year 2000-01; Unauthorized Payment of Rs.6.660 Million. |

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278. **Para No.2.2 Page 15 of Special Audit Report for the year 2000-01; Loss of Rs.0.183 Million Due to Acceptance of Tender at Higher Rates.**
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279. **Para No.2.3 Pages 15 & 16 of Special Audit Report for the year 2000-01; Irregular Award of Works of Rs.18.002 Million.**
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280. **Para No.2.4 Page 16 of Special Audit Report for the year 2000-01; Loss of Rs.1.183 Million Due to Acceptance of Tender at Higher Rate.**
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281. **Para No.2.5 Pages 16 & 17 of Special Audit Report for the year 2000-01; Loss of Rs.0.177 Million.**
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282. **Para No.2.6 Page 17 of Special Audit Report for the year 2000-01; Irregular Accord of Technical Sanction Rs.5.676 Million.**
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283. **Para No.2.7 Page 18 of Special Audit Report for the year 2000-01; Undue Financial Aid of Rs.0.066 Million.**
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284. **Para No.2.8 Pages 18 & 19 of Special Audit Report for the year 2000-01; Loss of Rs.1.355 Million.**
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285. **Para No.2.9 Page 19 of Special Audit Report for the year 2000-01; Loss of Rs.0.200 Million.**
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286. **Para No.2.10 Pages 19 & 20 of Special Audit Report for the year 2000-01; Non Forfeiture of Security Rs.0.084 Million.**
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287. **Para No.2.11 Pages 20 & 21 of Special Audit Report for the year 2000-01; Mis-Utilization of Funds of Rs.0.598 Million.**
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288. **Para No.2.12 Page 21 of Special Audit Report for the year 2000-01; Wasteful Expenditure of Rs.0.375 Million.**
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289. **Para No.2.13 Pages 21 & 22 of Special Audit Report for the year 2000-01; Irregular Award of Work Rs.3.792 Million.**
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290. **Para No.2.14 Page 22 of Special Audit Report for the year 2000-01; Irregular Payment of Rs.1.563 Million.**
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291. **Para No.2.15 Pages 22 & 23 of Special Audit Report for the year 2000-01; Wasteful Expenditure of Rs.0.040 Million.**

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| 292. | Para No.2.16 Page 23 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.0.671 Million. |
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| 293. | Para No.3.1 Page 24 of Special Audit Report for the year 2000-01; Non-Recovery of Rs.0.160 Million. |
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| 294. | Para No.3.2 Pages 24 & 25 of Special Audit Report for the year 2000-01; Non-Recovery of Compensation of Rs.0.283Million. |
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| 295. | Para No.4.1 Page 25 of Special Audit Report for the year 2000-01; Delay in Deposit of Income Tax of Rs.0.786 Million. |
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| 296. | Para No.5.1 Pages 25 & 26 of Special Audit Report for the year 2000-01; Non-Production of Record. |
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| 297. | Para No.6.1 Pages 26 & 27 of Special Audit Report for the year 2000-01; Non-Reconciliation Balances of Cash Books. |
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| 298. | Para No.6.2 Page 27 of Special Audit Report for the year 2000-01; Non-Deduction of Income Tax/Benevolent Fund/Group Insurance Etc. |
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15.11.2007 The Committee decided that the above noted left over paras were referred to the Administrative Secretary for consideration and **action under rules & regulations within four months** under intimation to PAC Secretariat, Finance and Audit Departments.

FOOD

The Committee examined the Accounts of the Food Department in its meetings held on 12.9.2005, 13.9.2005, 14.9.2005, 1.4.2010 & 2.4.2010 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. Para No.1.1 Pages 8 & 68 of Audit Report for the year 2000-01; Loss_of Rs.6,919,084/- Due to Enroute Shortage of Wheat.

District Food Controller, Bhakkar-Rs.32,914/-.

14.9.2005 Audit had pointed out that the checking of stock reports and dispatching documents with acknowledgments of receipts thereof revealed that there occurred enroute shortage of wheat in transferring to other Districts by the respective Centers.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit the **para was settled.**

2. Para No.1.2 District Food Controller, Faisalabad – Rs.120,651/-.

1.4.2010 The Department explained that all the recoveries involved in this para had been made and deposited into Government Treasury and had also been verified by Audit.

On the recommendation of the Audit, the **para was settled.**

3. Para No.1.3 District Food Controller, Bahawalpur – Rs.231,974/-.

1.4.2010 The Department explained that there were seventeen items involved in this para. All the necessary actions had been taken and all the relevant record had been produced and verified by the Audit. All the recoveries involved had been made and verified.

On the recommendations of the Audit **all the items were settled** included in this para except the item No.12 (Liaquat Pur) as there was no shortage in this item

pointed out by Audit. Further investigation was required in this item but **this item was also settled.**

4. **Para No.1.4**
District Food Controller, Okara - Rs.49,415/-.

13.9.2005 Audit had pointed out that 5.302 M.T. wheat was shown as enroute shortage while transportation of wheat from PR Center Renala Khurd to Gulberg, Lahore vide G.P. 7 No.23/843, dated 23-12-1999 of Gulberg, Lahore received against G.P-6 No.73/786, dated. 06-04-2000 of Renala Khurd.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

5. **Para No.1.5**
District Food Controller, Okara - Rs.852,780/-.

13.9.2005 Audit had pointed out that 35495 bags of wheat weighing 3549.500 M.Tons was dispatched to PR Center Rakh Chabeel, Lahore from purchase center shahmand. Acknowledgment of receiving center G.P.7 No. 18/510, dated 21-5-1999 showed that there was enroute shortage of 91.500 MT wheat which was shown adjusted in the books without the approval of the competent authority and thus the enroute shortage was concealed.

The Department explained that 3549.500 M.Tons wheat had been dispatched from Shahmand Flag center vide GP-6. No. 13747, dated 15-05-1999 and 3549.500 M.Tons wheat had been received at Rakh Chabeel PR Center Lahore vide GP-7 No.119/510, dated 21-05-1999. There was no enroute shortage.

The explanation of the Department was accepted and **para was settled.**

6. **Para No.1.6**
District Food Controller, Sargodha – Rs.68,262/-

7. **Para No.1.7**
District Food Controller, Sargodha – Rs.912,618/-

13.9.2005 Audit had pointed out that wheat dispatched to the various centers was acknowledged less than the actual quantity dispatched.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

8. Para No.1.8

District Food Controller, Attock-Rs.134,576/-.

12.9.2005 Audit had pointed out that comparison of GP-6 dispatching documents and GP-7 receiving documents revealed that less quantity was acknowledged which resulted into enroute shortage.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit the **para was settled.**

9. Para No.1.9

District Food Controller, Jhang- Rs.63,963/-.

13.9.2005 Audit had pointed out that scrutiny of the GP-13 of P.R. Center Rabwah revealed that wheat dispatched to Islamabad during the scheme 1994-95. It was noticed that the enroute shortage to the tune of 6.945 M.T. was declared by the recipient center in the acknowledged GP-13.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

10. Para No.1.10

District Food Controller, Rawalpindi - Rs.260,814/-.

13.9.2005 Audit had pointed out that comparison of GP-6 dispatching document with GP-7 receiving document revealed that short quantity of wheat was received, which resulted into enroute shortage.

The Department explained that recovery of Rs.156,328/- had been effected and verified by Audit. Efforts were being made to effect balance recovery.

The Department was directed to effect balance recovery within 90 days and para was settled subject to verification of balance recovery.

1.4.2010 The Department explained that the remaining recovery of Rs.29,563/- had been made and verified by Audit.

On the recommendation of the Audit, the **para was settled.**

11. Para No.1.11

District Food Controller, Bahawalnagar - Rs.124,976/-.

14.9.2005 Audit had pointed out that wheat dispatched record that 25.020 MT wheat had been less received on account of transportation from center Meclod Gunj to Lahore, while as per contract agreement Clause-7, sub clause (I) between the food Department and NLC Authorities.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

12. Para No.1.12

District Food Controller, Bahawalpur – Rs.537,967/-.

1.4.2010 The Department explained that regarding the items No.1 to 5 in this para, the recoveries had been made and verified by the Audit. Regarding the item No.6, Rao Ghulam Mustafa (Retd.) FGI was responsible for the loss of Rs.428,450/- from which he had deposited a sum of Rs.107,000/- into the Government Treasury and Rs.321,450/- had yet to be recovered.

The Department further explained that said accused official was compulsory retired from service and his due pension was Rs.205,452/- and the recoverable amount was Rs.321,450/-. The amount of pension of the concerned had been withheld and his pension case was pending since 2005 but P.P.O. was not issued because he did not sign the pension papers.

The Committee directed/recommended the Finance Department that instructions should be issued as per rules regarding all the cases in which the persons who had been retired, died or never submitted their P.P.O. cases.

The **para was kept pending.**

13. Para No.1.13

District Food Controller, Muzaffargarh-Rs.133,812/-.

12.9.2005 Audit had pointed out that as per GP-6 No.7/15 29.11.99 Quantity of 414.600 M. Tones wheat was dispatched to PRC Attock by PRC. Kot Adu for 1999-2000 whereas PRC, Attock Acknowledged the receipt of 400.061 M.Tones wheat by giving enroute shortage of 14.539 M. Tons wheat.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

14. Para No.1.14

District Food Controller, Sialkot-Rs.542,814/-.

14.9.2005 Audit had pointed out that PR Documents i.e.GP-13,6 & 7 it was noticed that enroute shortages both in weight and full bags were found.

The Department explained that balance recovery of 2.147 M.Tons had been recovered from Contractor concerned and deposited into Government Treasury and the same had been verified by Audit .

On the recommendation of Audit, the **para was settled.**

15. Para No.1.16

District Food Controller, Gujranwala - Rs.1,404,574/-.

14.9.2005 Audit had pointed out that highly infested as well as mixed with clay, sand, turee and other ingredients, wheat stocks were received from other Regions.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

16. Para No.2.1 Pages 8, 9 & 69 of Audit Report for the year 2000-01; Loss of Rs.468,760,543/- Due to Un-Acknowledged Despatch of Bardana/Stock Articles/Wheat.

District Food Controller, Kasur-Rs.56,076/-.

12.9.2005 Audit had pointed out that A/ class 1074 gunny bags valuing Rs.53,700/- at Rs.50/- per bag and 88 B-class gunny bags valuing Rs.2376/- at Rs.27/- per bag were shown dispatched to Pattoki PR Center vide G.P.6 No 43/213 dated 26-6-2000. The bags were neither acknowledged nor the same were taken on stock by the recipient G.P.7 No.112,726/- dated 26-6-2000 was produced which was not signed by the concerned.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

17. **Para No.2.2**
District Food Controller, Multan - Rs.72,000/-.

14.9.2005 Audit had pointed out that 2000 empty gunny bags were dispatched from PR center Kehror Pakka to Purchase Center, Pull Bazari as per GP-6 No.126,008/- dated 17-05-1999. These bags were not acknowledged at Flag Center.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

18. **Para No.2.3**
District Food Controller, Multan – Rs.216,000/-.

1.4.2010 The Department explained that 6000 B-Class bags were dispatched to Flag Centre, Bahadarpur during 1999-2000 on 11.5.1999 but the same were not accounted for in the record of Bahadarpur Centre being disputed. All the record i.e. Inventory Registers record had been seen and verified by the Audit.

On the recommendation of the Audit, the **para was settled**.

19. **Para No.2.4**
District Food Controller, Jhang- Rs.64,536,312/-.

13.9.2005 Audit had pointed out that the acknowledgments of the recipient center/orders of the competent authority was not shown to Audit.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

20. **Para No.2.5**
District Food Controller, Rajanpur-Rs.93,780/-.

12.9.2005 Audit had pointed out that while checking of inventory accounts of Bardana of various centers of Rajanpur District revealed that bardana was dispatched to other districts but there was no documentary evidence of receipt thereof in form GP-7 by the recipient centers for 1999-2000 schemes.

The Department explained that the acknowledgment of 600 A-class bags in form GP-7 vide No.17/135 dated 26.2.2000 was available. Moreover, 1484 A-class bags

had been dispatched from Mithan Kot to Jahanian District Khanewal vide GP-6 No.19/11 dated 19.4.1999.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

21. **Para No.2.6**
District Food Controller, Okara-Rs.153,819/-.

12.9.2005 Audit had pointed out that 5697 “B” Class empty bags were shown issued to PR Center Tounsa from PR Center Akhtarabad and G.P.6 No.15988, dated 17-1-2000 but the acknowledgment of the same was not obtained and produced to Audit for verification.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

22. **Para No.2.7**
District Food Controller, Sargodha-Rs.114,851,463/-.

12.9.2005 Audit had pointed out that scrutiny of the stock report of the various centers revealed that 124703=12470.300 M.Tons was shown dispatched to other District. But the acknowledgment i.e.G.P-7, of the recipient centers was not shown to Audit.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

23. **Para No.2.10**
District Food Controller, Jhelum-Rs.3,333,345/-.

12.9.2005 Audit had pointed out that scrutiny of Form GP-7 revealed that various quantities of empty bags were issued but their acknowledgement i.e. GP-7 was not found available with the record.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

24. **Para No.2.11**
District Food Controller, Bhakkar-Rs.40,788,504/-.

14.9.2005 Audit had pointed out that there was no acknowledgement of receipt thereof in shape of Form GP-7 by the recipient centers.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit , the **para was settled.**

25. **Para No.2.12**
District Food Controller, Rawalpindi-Rs.173,703/-.

14.9.2005 Audit had pointed out that scrutiny of GP-7 of Islamabad-I center with GP-6 of Kot Mithan Rajanpur revealed that 121010 bags /12101.000 MT wheat was dispatched to PR Center-I Islamabad, but only 6707 / 670.7000 MT at PR Center –I Islamabad 114023/ 11402.300 at PR Center –II Islamabad was received. GP-6 No.49/206 dated 18-6-99 of Mithan Kot indicated that 280 /28.000 MT was detained at PR Center Rajanpur with order of Director Food Punjab Lahore.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

26. **Para No.2.13**
District Food Controller, Rajanpur-Rs.152,967,923/-.

12.9.2005 Audit had pointed out that the checking of stock reports of various centers of District Rajanpur for 1999-2000 revealed that quantity of wheat was dispatched but there was no documentary evidence of acknowledgement of receipts thereof by the recipient's centers.

The Department explained that a quantity of 322.800 MT wheat scheme 1999-2000 dispatched from PR Rajanpur to Quetta, which had been acknowledged /reconciled with the authorities of Baluchistan Food Department and quantity of 4166.500 MT wheat had since been acknowledged. Moreover, a quantity of 12074 MT wheat had since been acknowledged at the centers of Islamabad and a quantity of 58 MT wheat which misplaced during transit on 27.5.99 had been received back at PR center, Ranjanpur vide Food Directorate letter dated 14.6.99.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

27. **Para No.2.14**
District Food Controller, Sargodha-Rs.1,671,615/-.

12.9.2005 Audit had pointed out that wheat was shown issued to the D.H.O Sargodha by the different centers under World Food Programme but the order of the competent authority and acknowledgment of the DHO was not produced to Audit.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

28. **Para No.2.15**
District Food Controller-I, Lahore - Rs.13,450,600/-.

13.9.2005 Audit had pointed out that the checking of inventory accounts of bardana of PR Center Gulberg and M/Pura,(DFC-I) lahore revealed that number of empty jute bags were shown transferred to other Districts, but there was no documentary evidence of acknowledgment/receipt there of in the shape of GP-7.

The Department explained that acknowledgement of 340175 bags in the shape of GP-7 were available. Moreover, this para was already settled by the SDAC in its meeting held on 10.10.2001.

The explanation of the Department was accepted and **para was settled.**

29. **Para No.2.16**
District Food Controller, Muzaffargarh-Rs.62,608,033/-.

12.9.2005 Audit had pointed out that a quantity of 6802.500 M. Tons wheat valuing Rs.62,608,033/- was dispatched to Rawalpindi by PRC. R.H.Pallo vide GP-No.44/565 dated 28.2.2000 for 1999-2000 but there was no documentary evidence of receipt thereof.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

30. Para No.3.1 Pages 9 & 70 of Audit Report for the year 2000-01; Loss of Rs.20,067,282/- Due to Mis-Appropriation /Shortage of Wheat/Bardana and Stock Articles.

District Food Controller, Bhawalnagar - Rs.70,000/-.

14.9.2005 Audit had pointed out that 35 No. of tarpaulins had been less carry forwarded as opening balance.

The Department explained that DDF, Bahawalpur had imposed full recovery of Rs.70,000/-. The official had been compulsory retired from service on 15.12.1999 in another case and demand had been created in this case as arrears of land revenue.

The Department was directed to effect the recovery and **para was kept pending.**

31. Para No.3.2
District Food Controller, Bhakkar - Rs.593/-.

14.9.2005 Audit had pointed out that scrutiny of inventory account of bardana and comparison of number of bags accounted revealed that 100 bags were taken short.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

32. Para No.3.4
District Food Controller, Jhang-Rs.59,400/-.

12.9.2005 Audit had pointed out that scrutiny of the Inventory of Bardana account for the scheme 1999-2000 of purchase center 18 Hazari, revealed that 74350 B class bags were received from kuriana center vide GP-7 No.66/3 dated:13-5-1999 where as only 72150 bags were accounted for in the inventory during the month of 4,5/99.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

33. Para No.3.5

District Food Controller, Sahiwal - Rs.631,250/-.

14.9.2005 Audit had pointed out that an examination of Inventory Bardana Accounts of PR Center, kassowal for the year 1999-2000 revealed that 12625 A/Class bags were missing from stock and were shown against Mahar Muhammad Ismail Assistant Food Controller.

The Department explained that the same bardana had already been included in D.P.No.41.1 for the year 1999-2000 which had been verified by Audit.

On the recommendation of Audit, the **para was deleted.**

34. **Para No.3.6**
District Food Controller, Rawalpindi – Rs.67,932/-.

13.9.2005 Audit had pointed out that 55 bottles of AP tablets were misappropriated.

The Department explained that recovery of Rs.39,960/- had been effected and verified by Audit. Moreover, 55 bottles of AP tablets were used for fumigation of wheat stock stored in the Godowns and the consumption of fifty five bottles of AP tablets had been verified by Audit.

On the recommendation of Audit, the **para was settled.**

1.4.2010 The Department explained that this para had already been settled by the PAC in its meeting held on 13.09.2005. It was requested by the Department that this para may kindly be deleted.

The para was deleted from list and it was **not discussed being settled** already.

35. **Para No.3.7**
District Food Controller, Bhawalnagar - Rs.1,441,557/-.

14.9.2005 Audit had pointed out that during the Inspection of Bardana accounts register Fig/PR center had misappropriated.

The Department explained that recovery had been imposed upon responsible officials who had also been compulsory retired from service. The demand for recovery had also been created for recovery as arrears of land revenue. The pension sanctioning authority had also ordered for forfeiture of their pension against recovery.

The Department was directed to effect the recovery at the earliest and **para was kept pending.**

36. **Para No.3.8**

District Food Controller-I, Lahore - Rs.10,000/-.

14.9.2005 Audit had pointed out that the checking of stock articles register of PRC Mughalpura for the month of 02/2000 revealed that 1998 AP Tablets were shown handed over to the representative of A.G. Sons Co. for analysis without any reason/order of the competent authority.

The Department explained that the management of M/S AG Sons Co. were contacted and 7 bottles of AP Tablets containing 333 AP Tablets in each bottle were taken in PR Books vide GP-7 dated 03-05-2000. and this para was settled by the SDAC in its meeting held on 10-10-2001.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

37. Para No.3.9

District Food Controller-I, Lahore – Rs.118,800/-

13.9.2005 Audit had pointed out that the checking of inventory bardana of PR Center Gulbarg revealed that as reported by Sh: Istiaq Ahmad, AFC 5500 Bags of Bardana were physically un-serviceable.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled**.

38. Para No.3.10

District Food Controller-I, Lahore - Rs.7,390,000/-.

14.9.2005 Audit had pointed out that 200 bales of PP Bags were less acknowledged / accounted at the centers under field control of DFC-I, Lahore.

The Department explained that 200 PP Bales were received at Manga PR Center vide GP-7 No.16, dated 10-06-2000 and 18, dated 12-06-2000 and the same had been accounted for in inventory register. Moreover, this para was settled by the SDAC in its meeting held on 10-10-2001.

The Department was directed to get the facts verified by Audit and the **para was settled subject to verification** of relevant record.

39. Para No.3.11

District Food Controller, Khanewal – Rs.61,952/-

13.9.2005 Audit had pointed out that the accountal and disposal of the tat and patri valuing to Rs.61,952/- was not available on the record.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

40. **Para No.3.13**
District Food Controller, Vehari – Rs.304,830/-

2.4.2010 The Department explained that an amount of Rs.87,422/- had since been recovered and deposited into Government treasury by the defaulting official which had also been seen and verified by Audit.

Audit accepted the contention of the department and recommended its settlement.

The Committee was not satisfied with the contentions of both the Departments and directed /recommended that disciplinary action should be taken against the defaulters who did not bother for the early recovery as the Government money was utilized for a long time.

The **para was kept pending.**

41. **Para No.3.14**
District Food Controller, Vehari-Rs.554,745/-.

14.9.2005 Audit had pointed out that the bardana was not accounted for in the inventory of next month i.e. 04/2000 when new Inventory Register was started with effect from 01-04-2000.

The Department explained that the responsible official Mr Faqeer Muhammad, FGI was dismissed from service in another case on 23-2-2000 and reinstated in service on 12-4-2002. Anti Corruption Establishment had proposed Departmental action against the officials on 09-01-2000. The present staff at PR-Gaggo had taken over the charge of 1779 once used bags in 4-2004 and also entered 18240 B-Class bags in inventory register in June 2005.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

42. **Para No.3.15**
District Food Controller, Rajanpur-Rs.258,208/-.

12.9.2005 Audit had pointed out that the checking of dispatch record of wheat of various centers of 99-2000 scheme revealed that the recipient centers while acknowledged the receipt of wheat recorded remarks in margin GP-7 that bardana was non PR/ private /unserviceable /torn/sub standard.

The Department explained that the recipient centers, Sargodha, Islamabad and Attock had given certificates duly countersigned by their DFCs that wheat stocks dispatched from Rajanpur, Fazilpur, Matwah and Muhammadpur Center District Rajanpur during the scheme 1999-2000 had been sold to Flour Mills and cost of Bardana had been realized. No loss had been caused to the Government.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

43. **Para No.3.16**
District Food Controller, Rajanpur-Rs.215,436/-.

12.9.2005 Audit had pointed out that recovery of 6460 bags (B) valuing Rs.206,720/- were yet recoverable from zimindars.

The Department explained that recovery of Rs.2,080/- and Rs.6,656/- had been effected and verified by Audit. Moreover, the DDF D.G. Khan had imposed recovery of 5460 bags instead of actual 6460 bags amounting to Rs.163,800/ but responsible official namely Mr. Habib ullah Tariq FGI had expired during 10/04.

The Department was directed to get the loss written off by the Finance Department and **para was settled**.

44. **Para No.3.17**
District Food Controller, Muzaffargarh-Rs.63,712/-.

12.9.2005 Audit had pointed out that 1911 bags(i.e. difference of 46600 and 44609) of B. class were acknowledged / accounted less at M.P. Bhagil. It appeared that so much bardana was rather misappropriated by the concerned staff as same official was working at both the centers simultaneously.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

45. **Para No.3.18**
District Food Controller, Muzaffargarh - Rs.71,752/-.

14.9.2005 Audit had pointed out that the checking of inventory bardana of PRC Muzaffargarh-I, for 1999-2000 revealed that at the time of handing / taking over the charge for the scheme in 5/99, 3336 bags of A/Class valuing Rs.66,726/- were shown missing.

The Department explained that shortage of 3336 A class bags of bardana relating to scheme year 1988-99 was already included in Draft Para No.9.37 (1991-92). The cost of 14 PP bags amounting to Rs.168/- had been recovered and verified by Audit . Moreover, there was no misappropriation of 152 B/class bags and same had been verified by Audit.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

46. **Para No.3.20**
District Food Controller, Multan – Rs.576,000/-

13.9.2005 Audit had pointed out that during scrutiny of Bardana Stock Register revealed that 198,000/- empty gunny bags were dispatched from PR Center, Rawalpindi to PR Center, Dunyapur as per GP-6 No.071928 dated 29-04-1999. But the recipient Center incharge taken 182000 empty gunny bags in the Stock Register.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

47. **Para No.3.21**
District Food Controller, Multan – Rs.4,534,598/-/-

13.9.2005 Audit had pointed out that scrutiny of the stock report GP-5 No.22 / 233 dated 10-6-2000 revealed that 69,233.640/- M.Tons wheat was stored at PR Center Dunyapur during Scheme for the year 1999-2000. Out of which 68740.946 M.Tons wheat was disposed off as per detail in the original para and the balance of 492.694 M. Tons wheat found misappropriated.

The Department explained that the authority had imposed recovery of Rs.1559233.70 upon each of the official/ officer beside other penalties. Mr. Ghulam Akbar Niazi, S.O, had deposited his share Rs.1,562,023/- vide T.C. No.I dated 19-06-2000 and Abrar Fida Hashmi, FGI also deposited 131.500 M.Tons of wheat. The remaining amount Rs.310,754/- was deposited by Mr.Abrar Fida Hashmi, FGI. Efforts were being made to effect balance recovery.

The Department was directed to hear Mr. Asfaq Ali Shah FGS and decide the case at the earliest and **para was kept pending**.

48. **Para No.3.22**

District Food Controller, Sialkot - Rs.142,425/-.

14.9.2005 Audit had pointed out that 10000 Bags were allocated and shifted from P.R. Center Sialkot and remaining 5000 B-Class bags were accounted for in inventory register of bardana. After wards the bardana was declared D-Class in 8/99 by the Incharge of Center Baddomalhi himself without assigning any cogent reason.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

49. Para No.3.23

District Food Controller, Rahim Yar Khan-Rs.452,520/-.

12.9.2005 Audit had pointed out that at the end of the scheme 1999-2000, 16,760 gunny bags were found as balance in the stock in the month of June, 1999. but no disposal was shown.

The Department explained that recovery of Rs.4,52,520/- on account of 16,760/- B/class bags had been imposed upon Mr. Muhammad Azhar Koreja, FGI (Retired) and FIR had also been registered with Anti Corruption Establishment Bahawalpur. Moreover, the accused official had filed an appeal against the orders of the DDF / Authority which was under process with the appellate authority.

The Department was directed to effect the recovery at the earliest and **para was kept pending.**

50. Para No.3.24

District Food Controller, Okara - Rs.78,000/-.

13.9.2005 Audit had pointed out that an examination of inventory of the PR center Akhtarabad revealed that 45039 filled bags were received from purchase center Dhool Chourh, but only 44919 filled bags were accounted for in the inventory resulting in less account of 120 filled bags valuing to Rs.78,000/- which had been misappropriated.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

51. Para No.3.25

District Food Controller, Bahawalpur-Rs.1,620,000/-.

14.9.2005 Audit had pointed out that 650 bales of Amin Fabric vide GP-No: 9/596 dated 14.06.2000, No:217373 dated 18.06.2000, No:128416-17 dated 19.06.2000 and 2181-13/58 dated 19.06.2000 had been shown as issued to the District Food Officer, Bahawalpur while only 450 bales had been received and shown as issued to different PR centers. In this way 200 bales had misappropriated.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

52. Para No.3.26
District Food Controller, Sargodha-Rs.132,716/-.

12.9.2005 Audit had pointed out that according to the stock report No.005111 dated 20.4.2000 of Assianwala for the scheme 1999-2000. 215849 bags=21584-964 M.Tons Wheat was sold to Flour Mills, whereas the scrutiny of SF-21No.0097699 dated 11.4.2000 revealed that only 215705=21570.554 M.Tons was sold.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

53. Para No.3.27
District Food Controller, Okara - Rs.87,210/-.

14.9.2005 Audit had pointed out that 3230 filled bags received from PR Center Jamal Pur District Bahawalpur were declared as D-Class non PR cut and torn and 40% to 55% dust and damaged vide G.P.7 No9379, dated 25-8-1999. The same was irregularly / illegally got adjusted in the books without an approval of the authority.

The Department explained that wheat stock which were received in B-Class from Jamal Pur District Bahawalpur was accounted for into stock in the B/Class and the same were dispatched to Gulberg, Manga Mandi, Rakh Chabeel, Signal shop, Lahore and Muridkey in the same category which had been accounted for as D-Class in the Inventory of Bardana.

The Department was directed to take appropriate action and **para was kept pending.**

54. Para No.3.28
District Food Controller, Sahiwal - Rs.723,000/-.

14.9.2005 Audit had pointed out that the acknowledgement (GP-7) received in support of dispatches did not show the class of bardana according to the dispatch report less quality class of bardana was acknowledged resulting in loss to Government.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

55. Para No.4 Pages 9 & 10 of Audit Report for the year 2000-01; Loss of Rs.1,387,500/- Due to Theft of A-Class Bags.

13.9.2005 Audit had pointed out that an examination of inventory of PR Center Harrapa revealed that bardana of wheat scheme 1980-81 was shown theft. While scrutiny of the inventory of PR Center, Sahiwal it was observed that 23050 . A Class gunny bags of scheme 1979-80 were theft and the recovery of the cost of bardana was still recoverable.

The Department explained that the same para had already been included in D.P.No.7.20 for the year 1992 -93, which had been verified by Audit.

On the recommendation of Audit, the **para was deleted**

56. Para No.5.1 Page 10 of Audit Report for the year 2000-01; Loss of Rs.235,614/- Due to Godown Shortage of Wheat.

District Food Controller, Sialkot - Rs.215,366/-.

14.9.2005 Audit had pointed out that wheat was found short at the time of clearance of godowns of P.R. Center, Shakargarh.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

57. Para No.5.2
District Food Controller, Rajanpur-Rs.20,248/-.

12.9.2005 Audit had pointed out that according to purchase record of PR center, Jampur for 1999-2000 scheme, a quantity of 15982.200 M. Tons wheat was stored as a result of purchase / receipt from flag centers. Out of which 15980.00 M.Tons wheat was

sold to local flour mills, by giving a Godown Shortage of 2.200 M.Tones wheat vide last stock report (GP-5) No.28/277 dated 31.3.2000.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

58. Para No.6 Page 11 of Audit Report for the year 2000-01; Mis-Appropriation of 3169 Non-Retrieved gunny Bags Worth Rs.110,915/- By Giving Double Effect in Inventory of same Transaction of Sale.

13.9.2005 Audit had pointed out that 3169 retrieved gunny bags were embezzled by giving double effect of sale of wheat with bags in inventory. The cost of retrieved bags were charges at Rs.27/- per bag instead of Rs.35/- alongwith cost of wheat. The recovery of difference of Rs.8/- per bag was effected from the firm. The said numbers of bags were subtracted twice from the inventory once at the time of actual sale of wheat with bag during 98-99 and secondly when the recovery of difference of Rs.8/- per bags was effected during April, 1999. Thus 3169 retrieved bags were embezzled.

The Department explained that the difference of cost of 3269 Retrieved bags at Rs.8/- per bag had been recovered in 3, 4/99 and 8/01 in the light of instructions contained in letter dated 31-3-1999. The incharge center made entry in the inventory register regarding difference recovery of 3269 bags in 4/99 and said bardana was subtracted from the inventory. Moreover, this para was already settled by the SDAC in its meeting held on 11.08.2001.

The explanation of the Department was accepted and **para was settled.**

59. Para No.7 Pages 11 & 12 of Audit Report for the year 2000-01; InfRACTUOUS Expenditure on the Printing of P.R Books Worth Rs.615,897/-.

14.9.2005 Audit had pointed out that neither the PR Books had been entered in the stocks register nor the issue account was shown to Audit.

The Department explained that due to heavy rush of other Departments printing & binding works, the jobs could not be completed. However GP-7 and GP-8 form were ready for dispatch and other items were under the process of printing and binding and would be completed within the month positively.

The explanation of the Department was accepted and **para was settled.**

60. Para No.8 Page 13 of Audit Report for the year 2000-01; Recovery of Overpayment of Delivery Charges Amounting to Rs.64,207/-

13.9.2005 Audit had pointed out that fixed delivery charges paid to growers while making purchase of wheat @95 Paisa per bag of 100 Kg but it was observed that delivery charges @ Rs.1/- per bag of 100 Kg was paid to growers / commission agents resulting in over payment of Rs.64,207/-

The Department explained that recovery of Rs.48,126/- had been effected and verified by Audit. Whereas, as balance recovery of Rs.16,081/- was verified by Audit during meeting.

On the recommendation of Audit, the **para was settled**.

61. Para No.9.1 Pages 14 & 72 of Audit Report for the year 2000-01; Loss to Government Due to Non-Recovery of Heavy Government Dues Worth Rs.69,850,846/-.

District Food Controller, Vehari - Rs.344,650/-.

14.9.2005 Audit had pointed out that 6893 A. Class Jute Bags valuing Rs.344,650.00 of wheat procurement scheme 1999-2000 were recoverable from the center Incharges of Dokota.

The Department explained that recovery of Rs.399,000/- had been imposed upon Mr.Allah Rakha Zahid, FGS and recovery from the official was being affected as 1/3rd pay and recovery of Rs.11,700/- had been effected and verified by Audit. Whereas, the official had lodged an appeal before the Director Food Punjab Lahore against the recovery imposed by the Deputy Director Food Multan Division Multan, and the appellant Authority had rejected the same. However, the official had also lodged an appeal before the Punjab Service Tribunal against the orders of the Director Food. The Chairman PST decided the case on 09-6-05 by modifying the order as recovery of bardana in kind instead of cash within two months but written order had not been received so far.

The **para was settled subject to implementation** of the decision of the PST.

62. Para No.9.2
District Food Controller, Vehari - Rs.28,800/-.

14.9.2005 Audit had pointed out that while scrutiny of the bardana account of Bini Shells, Vehari for the month of 8/99 revealed that 2878 once used bags were found short.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled**.

63. **Para No.9.3**
District Food Controller, Sahiwal -Rs.13,590,850/-.

14.9.2005 Audit had pointed out that inventory for the month of 3/2000 of PR Center, Iqbal Nagar showed that 20909 filled bags of wheat were recoverable from Mr. Mukhtar Shah, Food grain Inspector since long.

The Department explained that recovery of Rs.6995425/- had been imposed upon Mr.Mukhtar Ahmad Shah on account of misappropriation of 2090-900 M.Tons wheat at PR Center Iqbal Nagar during scheme year 1991-92. Out of which Rs.4,200,000/- had been deposited.

The Department was directed to effect balance recovery at the earliest and **para was kept pending.**

64. **Para No.9.4**
District Food Controller, Vehari - Rs.22,035,963/-.

13.9.2005 Audit had pointed out that amounts were recoverable from the officials of the Food Department. The recovery process was very slow.

The Department explained that recovery of Rs.520,164/-had been effected and deposited into Government Treasury. Efforts were being made to effect the balance recovery as arrears of land revenue.

The Department was directed to effect the balance recovery within 90 days besides approaching to the Senior Members Board of Revenue for effecting recoveries of Government Dues through special task force and **para was kept pending.**

65. **Para No.9.5**
District Food Controller, Khanewal-Rs.152,307/-.

12.9.2005 Audit had pointed out that 5641 B class bags were recoverable from Mehdi Shah, AFC while he posted at Vigianwala center and bardana was still recoverable from the concerned.

The Department explained that actual recovery came to Rs.84,615/- which had been effected and verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

66. **Para No.9.6**
District Food Controller, Khanewal – Rs.6,992,250/-

13.9.2005 Audit had pointed out that no fruitful action regarding recovery of the amounts were taken.

The Department explained that the same para had already been included in D.P.No.41.2 for the year 1999-2000 which had been verified by Audit.

On the recommendation of Audit, the **para was deleted.**

67. **Para No.9.8**
District Food Controller, Sahiwal -Rs.80,850/-.

14.9.2005 Audit had pointed out that while consulting of Inventory / bardana account for the year 1999-2000 it was observed that 1617 A. Class gunny bags were still recoverable from Mr. Qamar Irshad Gill.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

68. **Para No.9.9**
District Food Controller, Sahiwal -Rs.64,390/-.

14.9.2005 Audit had pointed out that an examination of Inventory of PR Center, Kameer for the month of 10/99 revealed that the bardana was recoverable from the different persons.

The Department explained that the same bardana had already been included in D.P.No.41.1 for the year 1999-2000 which had been verified by Audit.

On the recommendation of Audit, the **para was deleted.**

69. **Para No.9.10**
District Food Controller, Sahiwal -Rs.201,550/-.

14.9.2005 Audit had pointed out that gunny bags were recoverable from different persons of Food Department.

The Department explained that 2411 retrieved bags for the year 1997-98 and 1370 once used for the year 1998-99 relating to PR center Arifwala included in this para were also included in D.P. No.41.1 of 1999-2000. Moreover, 250 A.Class bags had been recovered during the month of July 2004 from the Rice Dealers and had been duly accounted for in the inventory Register of PR Center Arifwala.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

2.4.2010 The Department explained that the para was discussed in the PAC meeting held on 14.9.05 and was settled subject to verification of relevant record. However, balanced recovery of Rs.11,438/- had since been recovered and deposited into Government treasury which had also been seen by Audit.

Audit recommended the para for settlement.

The **para was settled**.

70. **Para No.9.11**
District Food Controller, Sargodha-Rs.447,323/-.

12.9.2005 Audit had pointed out that a sum of Rs.447,323/34 was lying outstanding against the different officials since long.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled**.

71. **Para No.9.12**
District Food Controller, Okara-Rs.1,227,896/-.

12.9.2005 Audit had pointed out that a sum of Rs.12,38,121/- was recoverable from the Field staff of DFC, Okara at the close of year, 1998-99. The recovery progress was very slow and Rs.12,27,896/- were still recoverable at the close of year 1999-2000.

The Department explained that recovery from M/s Muhammad Rafique, Muhammad Afzal, Shukar Din and Wajid Bennett had been effected and verified by Audit and efforts were being made to recover the balance amount from the defaulters.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

72. **Para No.9.14**
District Food Controller, Faisalabad -Rs.29,646/-.

14.9.2005 Audit had pointed out that recovery of Rs.29646.00 on account of damage B-Class bardana was imposed upon Mr.Muhammad Mansha Food grain Inspector vide office order No.DFC/A-8/2000/2044 dated 20.6.2000 was not recovered.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled**.

73. Para No.9.15

District Food Controller, Sahwial – Rs.508,642/-.

1.4.2010

- i) The Department explained that recovery of Rs.123,080/- regarding 32270 PP bags had been imposed on Mr. Mushtaq Ahmed, FGI and Mr. Azhar Hussain, FGI on equal share basis and the same had been made, deposited and verified by D.A.O concerned.
- ii) The Department explained that regarding the 953 D-Class Gunny bags, the recovery of Rs.38,120/- had been made and verified by Audit.
- iii) The Department explained that regarding the 516 B-Class bags, the same had already been discussed in draft para No.41.1 for the year 1999-2000 and verified by the Audit vide its letter dated 28.10.2005.
- iv) The Department explained that regarding the 637 B-Class bags, the same were available at the centre and record had been seen and verified by the Audit.

On the recommendation of the Audit, **all items of the para were settled**.

74. Para No.9.16

District Food Controller, Vehari - Rs.273,400/-.

13.9.2005 Audit had pointed out that 5468 A.Class Jute bags valuing Rs.2,73,400.00 of wheat procurement scheme 2000-2001 were recoverable from the Incharge of the purchase center, Chak 65/WB.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit the **para was settled**.

75. Para No.9.17

District Food Controller, T.T. Singh-Rs.45,495/-.

12.9.2005 Audit had pointed out that no efforts were made to recover the price of bags.

The Department explained that the complete recovery had been Affected and verified by Audit.

On the recommendation of Audit the **para was settled.**

76. **Para No.9.18**
District Food Controller, Vehari - Rs.99,350/-.

13.9.2005 Audit had pointed out that an examination of the bardana account maintained at the office of the District food Controller, Vehari revealed that 1987 A.Class Jute bags were recoverable from Mr. Iqbal Hussain Magassi, AFC the then Incharge of Purchase Center, Ratta Tibba since 1979-80.

The Department explained that this para was included in DP.No.43.2 of 1998 -99, the same had been verified by Audit.

On the recommendation of Audit, the **para was deleted.**

77. **Para No.9.19**
District Food Controller, Bahawalnagar –Rs.59,265/-.

1.4.2010 The Department explained that the actual recoverable bags were 4505 as per bardana inventory register for the month of 6/1999 which was also included in D.P. No.4.9.2 for the year 2003-04 and was decided.

The **para was deleted from the list being decided** already.

78. **Para No.10 Pages 14 & 15 of Audit Report for the year 2000-01; Loss of Rs.571,675/- Due to Non-Recovery of Declassified Bags.**

14.9.2005 Audit had pointed out that bags were declared D-Class by the competent authority and subsequently were sold.

The Department explained that recovery of 2343 bags Machinwala amounting to Rs.51,077/- had been effected and verified by Audit . Moreover, inquiry regarding 6044 bags, 3064 bags and 8092 bags was under process.

The Department was directed to finalize the necessary action and **items pertaining to inquiry were kept pending.** However, the item relating to recovery of 2343 bags Machinwala was settled.

79. Para No.11 Page 15 of Audit Report for the year 2000-01; Loss of Rs.52,710 Due to Payment of Penalty Paid to WAPDA for Non-Consumption of Electricity.

13.9.2005 Audit had pointed out that un-necessary heavy-duty factory connection of electricity was taken at BS Arifwala and Rs.52,710/- were paid to WAPDA on account of penalty for non-consumption of electricity according to line load.

The Department explained that due to usage of heavy machinery for the construction of Bini Shells along with allied facilities i.e. residences, street lights, tube well, metal roads and office block at Arifwala, an industrial connection of electricity was installed by the NLC. Moreover, non-utility of the sanctioned load had caused to pay the pointed out amount of Rs.52,710/- on account of the load power factor penalty and was deposited into Government Treasury. All the connection being utilized by the Food Department was of commercial category. Therefore, this connection could not be converted into domestic connection.

The explanation of the Department was accepted and **para was settled.**

80. Para No.12 Pages 15 & 16 of Audit Report for the year 2000-01; Overpayment of Rs.356,721/- on Account of Repair of Godowns.

13.9.2005 Audit had pointed out that comparison of rates of works charged in the bills by the Deputy Manager (Works) Executive Engineer PASSCO Division Lahore with the components schedules of rate 1998 was made and excess rates were charged.

The Department explained that rates were charged as per approval of the technical sanction of the Passco and was in accordance with the procedure vide letter dated 18-04-2000. No excessive rates were charged.

The para was settled subject to verification of relevant record.

1.4.2010 The Department explained that the rates charged were according to procedure and were technically sanctioned by PASSCO.

The Audit was agreed with the contention of the Department and all the relevant record had been verified by the Audit.

The Committee directed/recommended that in future all the relevant record should be produced by all the departments at the time of regular audit otherwise the appropriate actions would be taken against the responsables and after that the same record should not be accepted by the Audit.

The **para was settled.**

81. Para No.13.1 Pages 16 & 17 of Audit Report for the year 2000-01; Non/Less Recovery of Rs.497,996/- on Account of Income/Sales/Professional Tax.

District Food Controller, R.Y. Khan-Rs.117,358/-.

13.9.2005 Audit had pointed out that as per income tax ordinance 1979 vide sub section 54(A) income tax @ 2% on account of transportation charges were required to be deducted which had not been deducted. In this way, Government had sustained a loss of Rs.117,358/-

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

82. Para No.13.2
District Food Controller-I, Lahore – Rs.22,395/-

13.9.2005 Audit had pointed out that income tax was deducted at the rate of 3.5% as per supply of items instead of 5% as due for services rendered under section 50(4) of income tax ordinance 1979 which resulted loss of Rs.22,395/-.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

83. Para No.13.3
District Food Controller, Muzaffargarh – Rs.30,000/-.

2.4.2010 The Department explained that balance recovery of Professional Tax for Rs.10,000/- had been recovered and deposited into Government treasury.

Audit verified the contention of Department and recommended the para for settlement.

The **para was settled.**

84. Para No.13.4
District Food Controller, Muzaffargarh-Rs.38,846/-..

12.9.2005 Audit had pointed out that according to the Government of the Punjab, Finance Department letter No.SO(Tax)1-19/98 dated 19.9.98, all the departments were

required that purchases of stores / taxable items may be effected only against the prescribed sales tax invoices of registered firms with sales tax department.

The Department explained that the rates offered by the quotationers were without including of the sales tax as no sales tax registered firm was locally available and sanction was accorded without inclusive of the sales tax. Therefore, less amounts were drawn/ paid from Government accounts.

The Department was directed to inform the particulars of the sellers to sales tax Department for further necessary action and **para was settled.**

85. **Para No.13.5**
District Food Controller, Rajanpur-Rs.42,000/-.

12.9.2005 Audit had pointed out that the checking of record revealed that heavy amounts were paid to the contractors on account of transportation / handing charges of wheat / bardana etc during the Financial year 1999-2000. But it was observed that professional / trade tax not deducted / deposited from the concerned firms.

The Department explained that the responsibility to watch the recovery of professional tax did not lie on the part of DFC. It was responsibility of those Divisional Food Officers from where the contractor had got annual renewal registration.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record

86. **Para No.13.6**
District Food Controller, Rajanpur-Rs.13,424/-.

14.9.2005 Audit had pointed out that purchases of taxable goods were made in June, 2000 without asking registration under sales tax, without Invoices showing sales tax or without deductions from bills of suppliers due to which Government suffered a monetary loss of Rs.13,424/-.

The Department explained that the balance recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

87. **Para No.13.7**
District Food Controller, Khanewal-Rs.22,925/-.

88. **Para No.13.11**

District Food Controller, Sahiwal-Rs.32, 582/-.

12.9.2005 Audit had pointed out that Amounts were paid to growers in purchase bills on account of transportation of wheat but the Income Tax was either not deducted at sources or deducted by less payment of total bills but the income tax was not credited to Income Tax treasury in proper Head of Account as required under section 50(4) a of Income Tax Ordinance 1979.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

89.

Para No.13.8

District Food Controller, Bahawalnagar-Rs.76,800/-.

14.9.2005 Audit had pointed out that payment had been drawn and paid on account of rent of Zila Council Godown rent, but income tax @ Rs.7% had not been deducted.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

90.

Para No.13.9

District Food Controller, Bahawalnagar-Rs.79,654/-.

14.9.2005 Audit had pointed out that income tax @ Rs.2% was required to be deducted at the time of making payment on account of transportation charges to the contractor which had not been deducted.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit , the **para was settled.**

91.

Para No.13.10

District Food Controller, Sahiwal - Rs.22,012/-.

14.9.2005 Audit had pointed out that an amount of Income Tax was less deducted at source from the payment made to the godowns owners for rent of godowns.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

- 92. Para No.14.1 Page 17 of Audit Report for the year 2000-01; Loss of Rs.209,983/- Due to Non-Deduction of 5% Maintenance Charges.**

District Food Controller, Bahawalpur-Rs.168,710/-.

- 93. Para No.14.2**

District Food Controller, R.Y. Khan-Rs.41,273/-.

- 14.9.2005** Audit had pointed out that 5% maintenance charges had not been deducted.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

- 94. Para No.15 Pages 17 & 18 of Audit Report for the year 2000-01; Less Deposit of Rs.56,320/- on Account of Cost of 7040 No Retrieved Bags.**

13.9.2005 Audit had pointed out that recovery of the cost of 7040 retrieved / once used bags was required to be effected @Rs.35/- amounting to Rs.246,400/- but recovery had been made @Rs.27/- resulting in less deposit of amount into Government Treasury.

The Department explained that out of Rs.433,809/-, recovery of Rs.222,795/- had been deducted from his gratuity and balance recovery was being effected from his monthly pension @ Rs.500/- PM by the District Accounts Officer, Kasur.

The **para was kept pending.**

- 95. Para No.16.1 Page 18 of Audit Report for the year 2000-01; Loss of Rs.790,811/- Due to Non-Recovery of A & B Class Bags from Growers/Mills.**

District Food Controller, Okara-Rs.51,786/-.

12.9.2005 Audit had pointed out that 1918 “B” Class bags valuing Rs.51,786/- were recoverable from the growers at purchase Center Sukh Pur for scheme 1999-2000 and no fruitful action had been taken to recover the bardana in kind or coin.

The Department explained that 1918 B-Class bags had been deposited at P.R. Center Depalpur during the month of 02/2001 and 3/2001 and total bardana had been received.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

96. **Para No.16.2**
District Food Controller, Layyah - Rs.23,139/-.

14.9.2005 Audit had pointed out that scrutiny of bardana stocks register of flag center revealed that 857 B.Class bags of scheme for the year 1999-2000 were recoverable from Growers.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit , the **para was settled.**

97. **Para No.16.3**
District Food Controller, Sargodha-Rs.93,673/-.

12.9.2005 Audit had pointed out that scrutiny of the inventory register of bardana revealed that 3000 bags were shown recoverable from the growers.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

98. **Para No.16.4.**
District Food Controller, Multan - Rs.129,744/-.

14.9.2005 Audit had pointed out that 15,000 B-Class empty gunny bags were recoverable from growers during the month of 4/99, out of which 8740 filled bags were received as local purchase during the month of 5/99. Further 2656 bags were recovered during 6/1999. The remaining 3604 bags were still not recovered.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

- 99. Para No.16.5**
District Food Controller, Jhang-Rs.60, 885/-.

12.9.2005 Audit had pointed out that scrutiny of the Inventory of Gunny Bags of Flag Center Mangoana for the Scheme 1994-95, revealed that 2255 B-Class gunny bags were recoverable from the Growers/ Sellers. No efforts had been made so far to recover such bags.

The Department explained that efforts were being made to effect the recovery as arrears of land revenue but no recovery had yet been made.

The Department was directed to effect the recovery at the earliest and **para was kept pending.**

- 100. Para No.16.6**
District Food Controller, Muzaffargarh-Rs.399,222/-.

12.9.2005 Audit had pointed out that the checking of inventory account of bardana of Flag center Ghazi Ghat for 1999-2000 revealed that 14,786 empty jute bags of B-Class were recoverable from Zimindars at the close of scheme but neither bardana received back nor deposited cost amount thereof besides the laps of about two years.

The Department explained that efforts were being made to effect recovery as arrears of land revenue.

The Department was directed to effect recovery within 90 days and **para was kept pending.**

- 101. Para No.16.7**
District Food Controller-I, Lahore - Rs.32,362/-.

14.9.2005 Audit had pointed out that neither bardana received back nor cost there of found deposited into Government Treasury by the concerned Mills.

The Department explained that the complete recovery had been effected and deposited into Government Treasury. Moreover this para was settled by the SDAC in its meeting held on 10-10-2001.

The Department was directed to get the facts verified by Audit and the **para was settled subject to verification** of relevant record.

- 102. Para No.17 Page 19 of Audit Report for the year 2000-01; Loss of Rs.358,019/- Due to Less Deposit of Cost of Wheat With Bags.**

14.9.2005 Audit had pointed out that wheat bags were sold to Flour Mills of District Gujranwala but the cost of bags was not deposited by the mill owners at yet.

The Department explained that the complete recovery had been effected and deposited into Government Treasury.

The Department was directed to get the recovery verified by Audit and the **para was settled subject to verification** of relevant record.

103. Para No.18 Page 19 of Audit Report for the year 2000-01; Loss of Rs.282,400/- Due to Less Deposit of Cost of Wheat.

13.9.2005 Audit had pointed out that scrutiny of SF-21 revealed that less amount was deposited as compared to actual sale value of wheat.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

104. Para No.19 Page 20 of Audit Report for the year 2000-01; Irregular Drawal of House Rent and Conveyance Allowance Worth Rs.155,547/-

14.9.2005 Audit had pointed out that Food Officials posted at Raiwind Rakh Chabeel since 1986 and Manga Mandi since 22.08.1998 were drawing house rent allowance @45% instead of @ 30% and conveyance allowance irregular, as all the center were situated outside Municipal Limits.

The Department explained that incharge PR Rakh Chabeel had stated that area of his center falls in the locality of Lahore Cantonment where 45% house rent and conveyance allowance was allowed.

The Department was directed to effect the recovery for the employees of the centers which were situated beyond municipal limits and **para was kept pending.**

105. Para No.20.2 Pages 20 & 21 of Audit Report for the year 2000-01; Loss of Rs.967,704/- due to Non-Forfeiture of Securities.

District Food Controller, Bahawalpur-Rs.205,555/-.

14.9.2005 Audit had pointed out that DFC imposed penalty of Rs.205,555/- which was also verified by the Internal Audit . While the contractor submitted his appeal before the Deputy Director Food, Bahawalpur/ Authority who waived off the penalty against the opinion of the Agency and passed order of amount during the year 1999-2000 on the plea that trucks were into unloaded due to mixing of mud, sand and packed into non-PR

bardana, while investigation was not made to fix the responsibility due to which Government had to sustain a loss of Rs.205,555/-.

The Department explained that an amount of Rs.205,555/- had been deducted from I/C Bill No.10/190 dated 23.07.2005 on account of less lifting of 5243-730 M.Tons wheat. The carriage contractor had filed an appeal feeling aggrieved by this action, before the Authority /DDF, Bahawalpur who had waived off the recovery for which he was fully competent being Appellate Authority under the Government transport Policy. However, Rs.4,112/- @ 2% Income Tax had already been deducted.

The explanation of the Department was accepted and **para was settled.**

106.

Para No.20.3

District Food Controller, Sialkot - Rs.51,346/-.

14.9.2005 Audit had pointed out that contractors were failed to transport the full quantity allocated to them but no penalty was imposed by the DFC, Sialkot for quantity less transported.

The Department explained that 3000 M. Tons wheat had been allocated from Siranwali to Gujrat to approved carriage contractor to M/S Zahid Hussain out of which only 239.500 M. Tons wheat had been transported during the period from 19.6.1999 to 3.7.1999. The remaining quantity of 2760.500 M. Tons was retained in Sialkot under the order No. ADF-I/99 dated 28.6-1999 of Food Directorate Punjab, Lahore, hence no penalty was leviable to the contractor. Moreover, according to work order, 1600 M.Tons of wheat had been allocated from Daska to Gujrat through approved carriage contractor out of which 501.000 M. tons wheat had been transported by the contractor and the remaining quantity was retained in Sialkot in compliance with the order of Director Food , Punjab, Lahore issued vide No. ADF-I/99 dated 28.06.1999. No. Penalty was livable to the contractor.

The explanation of the Department was accepted and **para was settled.**

107.

Para No.20.4

District Food Controller, Rajanpur - Rs.227,720/-.

14.9.2005 Audit had pointed out that the refund of penalty amount (on account of failure of Contractor) without special/ unavoidable circumstances, after the lapse of about 2 years (by the DDF not the then existing but successor) tantamount to serious Financial irregularity causing loss to Government.

The Department explained that as per para 21 of transport policy, the authority had accepted the appeal of the contractor and ordered to waive off penalty to the contractor. DDF was fully competent to waive off penalty.

The explanation of the Department was accepted and **para was settled.**

**108. Para No.20.5
District Food Controller, Multan – Rs.125,633/-.**

1.4.2010 The Department explained that said contract was awarded to Rehman Traders and completion of work was fixed upto 30.07.1999 which was extended upto 31.08.1999. The penalty of less transportation was Rs.224,286/- instead of Rs.125,633/- pointed out by Audit. The amount of Rs.224,286/- being penalty of less transportation had been deducted and verified by Audit.

Audit was agreed with the contention of the Department.

The **Committee settled the para** with the direction that the Audit Department may explain that why there was a difference of amount between Audit and Department and it may be reconciled.

109. Para No.21 Page 21 of Audit Report for the year 2000-01; Dispatch of Wheat in damaged/Old Bags to the Other Districts. Loss of Rs.490,858/- Due to Apprehended Replacement of Bags.

14.9.2005 Audit had pointed out that a large number of bardana were received in poor condition / damage and poor class bardana was intentionally dispatched instead of B.Class bags.

The Department explained that the Departmental contention had been verified by Audit during meeting from supporting record.

On the recommendation of Audit , the **para was settled.**

110. Para No.22.1 Pages 22 & 73 of Audit Report for the year 2000-01; Loss of Rs.69,739,929/- Due to De-Classification/Damage of Bags, Tarpaulins and Stock Articles.

District Food Controller, Multan - Rs.3,494,800/-.

13.9.2005 Audit had pointed out that 349480 retrieved empty gunny bags were dispatched from various PR Centers to PR Center, Kehror Pacca as per detail in the original Para. The recipient incharge center taken B-Class bags in the Inventory Register.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**111. Para No.22.2
District Food Controller, Faisalabad -Rs.673,645/-.**

14.9.2005 Audit had pointed out that either the approval of the competent authority for conversion of B-Class be shown to Audit or recovery thereof amounting to Rs.673,645/- be made and deposited into Government Treasury.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

112. **Para No.22.3**
District Food Controller, Multan - Rs.34,000/-.

13.9.2005 Audit had pointed out that scrutiny of Bardana Stock Register of PR Dhanote revealed that 2000 B-Class bags of previous Scheme were handed over as poor condition during 7/99 by the Incharge Center, Dhanot. There was no justification to Convert the quality without the orders of the competent authority.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

113. **Para No.22.4**
District Food Controller, Sahiwal – Rs.263,400/-.

2.4.2010 The Department explained that this Para was included in Draft Para No.10.13 of 1999-2000 and audit also verified the contention of the department.

The Committee **directed / recommended its deletion.**

114. **Para No.22.5**
District Food Controller, Sahiwal - Rs.1,192,293/-.

13.9.2005 Audit had pointed out that 44159 B.Class gunny bags had been de-classified as D/Class but neither any survey report nor any approval of competent authority to de-classify the bardana was produced to Audit.

The Department explained that out of total 44159 bags inclusion of 40555 bags in D.P.No.3.10 for the year 1999-2000 and 3604 bags in D.P.No.10.1 for the year 1999-2000 had been verified by Audit.

On the recommendation of Audit, the **para was deleted.**

115. **Para No.22.6**
District Food Controller, Vehari-Rs.121,522/-.

12.9.2005 Audit had pointed out that while scrutiny of the Inventory of PR Center, Gaggo, it was observed that the closing balance of bardana on 31-03-1999, while carrying forward the balance to the next date i.e. 01-04-1999 the said retrieved bags were merged with B.Class bags without any justification and approval of the competent authority.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

116. **Para No.22.8**
District Food Controller, Mianwali-Rs.33,760/-.

12.9.2005 Audit had pointed out that the checking of PR Center Mari Indus-Inventory Account of Bardana for the month of 3/2000 revealed that 1055 empty jute bags of B class valuing Rs.33,760/- were shown as D/Class (Unserviceable) without any particular reason, survey report or sanction of Competent Authority under Delegation of Financial Powers Rules 1990.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

117. **Para No.22.10**
District Food Controller, D.G. Khan –Rs.1,833,180/-.

2.4.2010 The Department explained that all the relevant record had been got verified by Audit.

On the recommendation of Audit the **para was settled**.

118. **Para No.22.11**
District Food Controller, Rajanpur –Rs.560,000/-.

2.4.2010 The Department explained that 140 Tarpaulins were declared de-classified by the competent authority in 2004. The concerned FGI had been removed from service in another case by the Authority on 8.09.2009. All the record was available for verification.

The **Committee settled the para** with instructions to the department to enhance / improve his internal Mechanism to avoid such practices in future.

119. **Para No.22.14**

District Food Controller, Bahwalpur – Rs.731,268/-.

1.4.2010 The Department explained that this para comprised of nine different P.R. centres. All the balance recoveries had been made and verified by Audit except in Sr. No.9 in which Rs.96,417/- was yet to be recovered. Recovery of Rs.96,417/- was imposed on Mr. Abdul Qayyum FGI (Retd.) (now deceased) (now deceased) of F/C Khairpur (T) Centre.

The Committee directed/recommended the Finance Department that the amount of Rs.96,417/- involved in this item should be written off as the accused had died.

This **item at Sr.No.9 was settled subject to write off** by the Finance Department.

On the recommendation of the Audit all **remaining items in this para were settled.**

120. Para No.22.16
District Food Controller, Sialkot - Rs.379,940/-.

14.9.2005 Audit had pointed out that gunny and P.P. Bags declared D-Class by the Incharge of the Center irregularly.

The Department explained that declassified bardana had been auctioned and the auction money Rs.4,888/- and Rs.15,404/- had been deposited into Government Treasury and the same had been verified by Audit .

On the recommendation of Audit, the **para was settled.**

121. Para No.22.17
District Food Controller, Sargodha - Rs.167,501/-.

14.9.2005 Audit had pointed out that either the approval of the competent authority for conservation into B-Class be shown to Audit or recovery thereof amounting to Rs.167,501/- @ Rs.17/- difference cost of A/Class to B/Class be made and deposited.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

122. Para No.22.18
District Food Controller, Sargodha - Rs.53,271/-.

14.9.2005 Audit had pointed out that gunny bags were declared as D.Class by the Center Incharge without the order of competent authority which sustained a loss of Rs.53,271/-

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

123. **Para No.22.21**
District Food Controller, Multan - Rs.800,020/-.

13.9.2005 Audit had pointed out that A-Class retrieved empty gunny bags were dispatched from various PR Center but the Recipient Center Incharge taken B-Class bags without use.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

124. **Para No.22.22**
District Food Controller, Rawalpindi - Rs.1,573,814/-.

13.9.2005 Audit had pointed out that inventory register revealed A-Class retrieved bags 163939 were at balance on 12/99 while forwarding the balance from 12/99 to 1/2000 class of bags were changed as B-Class and then dispatched to the other Centers with the same class i.e. B. in this way Government was put to loss of Rs.1,573,814.00.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

125. **Para No.22.23**
District Food Controller, T.T. Singh-Rs.58,860/-.

12.9.2005 Audit had pointed out that as per remarks on the acknowledged GP-13 of wheat dispatched from PR Center T.T, Singh to Lahore. 2180 bags were declared as D/class bags by the recipient centre.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit the **para was settled.**

126. Para No.22.24

District Food Controller, Muzaffargarh-Rs.136,160/-.

12.9.2005 Audit had pointed out that PRC-I Islamabad acknowledged the receipt of wheat and mentioned in remarks column that a number of 3621 bags (B/Class) or non PR torn as sent by PRC. Harpaloo for 1999-2000 scheme and departmental (PR) bardana was rather changed/ replaced with private (Non PR) old (torn) bardana by the staff working at PRC Harpaloo which gave the recipient center to show received bardana as D. Class in his books.

The Department explained that the incharge Islamabad-I, center as well as DFC, Rawalpindi had confirmed that the wheat stocks received from Harpaloo during scheme 99-2000 had been issued to the Floor Mills in the same bardana @ Rs.27/- per bag prevalent at that time, and no loss was sustained by the Government. Moreover, the DFC Attock had verified this fact the staff of recipient station did not record any negative remarks about the bardana received from Kot Adu Center and no loss was sustained by the Government.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

127. Para No.22.25

District Food Controller, Gujranwala - Rs.583,303/-.

14.9.2005 Audit had pointed out that due to exchange of 25361 bags from "A to B" the Government had sustained the loss of Rs.5,83,303/-.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit , the **para was settled.**

128. Para No.22.26

District Food Controller-II, Lahore –Rs.2,045,064/-.

2.4.2010 The Department explained that eight PR centres were involved regarding the exchange of bags and it had become a hanging fire since 1999-2000 but no irregularity had been committed / occurred by any officer / official, just to exchange of bags in different GP,s.

The Committee **settled the para subject to verification of record.**

129. Para No.22.27

District Food Controller, Khanewal – Rs.10,000/-

2.4.2010 The Department explained that 15 tarpaulins were declared un-serviceable by the competent Authority on 1.1.2000 after observing all the codal formalities. The cost was deposited by the highest bidder when the Auction process was over. The same was verified by the DAO Khanewal.

Audit verified the contention of the department and recommended for its settlement.

The Committee **settled the para** as recommended by Audit.

**130. Para No.22.28
District Food Controller, Muzaffargarh – Rs.739,200/-.**

2.4.2010 The Department explained that 149 Nos. of tarpaulins were declared un-serviceable by the competent Authority and were auctioned accordingly. Auctioned money had also been deposited into Government treasury.

The Committee **settled the para subject to verification** of record by Audit.

**131. Para No.22.30
District Food Controller, Sahiwal - Rs.53,625/-.**

13.9.2005 Audit had pointed out that purchase Center, 150/9-L received total A/Class Bardana from PR Center, Sahiwal during purchase season of 1999-2000 but in the inventory for the month of 07/99, 3575 bags were shown sent back to PR center, Sahiwal as once used.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

**132. Para No.22.31
District Food Controller, Sahiwal - Rs.90,735/-.**

13.9.2005 Audit had pointed out that PR Center, Harrapa had dispatched 10458 A.Class gunny bags to PR Center, Bonga Hayat. But Receiving Centre Bonga Hayat treated the bardana as B and non-PR 'B' class.

The Department explained that later on, these B and non-PR bags were exchanged with the A-Class bags and were accounted for in the inventory of the recipient end.

The explanation of the Department was accepted and **para was settled.**

133. **Para No.22.32**
District Food Controller, Bhawalnagar - Rs.76,356/-.

14.9.2005 Audit had pointed out that inventory Register of PR Center Chibiana & Flag center 33/ Fateh that 540 & 2288 B.class bags had been replaced into the damaged/ non PR Bardana while all the B/class Bardana was available at the time of ending of the scheme.

The Department explained that Assistant Food Controller PR Center Islamabad-I had issued a certificate that 540 NON PR bags had been issued to local Flour Mills. There was no loss to Government. Moreover, 2288 bags as non PR were also included in the draft para No.10.45 for the year 1999-2000.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

134. **Para No.22.34**
District Food Controller, Bahawalpur - Rs.274,924/-.

14.9.2005 Audit had pointed out that 25-Container and 16-Bottles were found as damaged / unserviceable in the stock articles register of PR center, Bahawalpur which were damaged due to negligence of the concerned Incharge PR Center. The staff neither made correspondence with the District Food Controller nor shifted at needy PR Center / nor returned to the Directorate for disposal.

The Department explained that Mr. Manzoor Abbas Nasim FGI was held responsible for receiving the ineffective/ expired pesticides supplied by M/S A.G. Services Karachi and a sum of Rs.3,19,950/- was imposed upon him. The accused went in appeal before PST who exonerated the accused official and set aside the said recovery. The Department filed an appeal against the decision of PST in the Supreme Court of Pakistan who rejected the appeal and held M/S A.G. Services responsible for the matter.

The Department was directed to make good the loss sustained by the Government from the defaulters at the earliest and **para was kept pending.**

135. **Para No.22.35**
District Food Controller, Khushab – Rs.157,408/-

13.9.2005 Audit had pointed out that the checking of inventory accounts of bardana of PRC. Jauharabad, Khushab, and Q/Abad, for 1999-2000 scheme revealed that 4919 jute bags valuing Rs.157,408/-were shown disposed off by orders of D.F.C, Khushab. It was observed that bardana of B-Class was declared as U/Serviceable / D-Class without any particular reasons/ orders of competent authority.

The Department explained that 4919 bags had been declared as D-Class /unserviceable gunny bags by the competent authority and the same had been auctioned

after observing all codal formalities and sale proceeds amounting to Rs.16,233/- had been deposited into Government treasury and the same had been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

136. Para No.22.36

District Food Controller, Sahiwal - Rs.78,000/-.

13.9.2005 Audit had pointed out that scrutiny of the inventory of PR Center, Iqbal Nagar revealed that 120 filled bags of wheat were shown damaged and Government had sustained loss.

The Department explained that this loss had already been included in draft para No.8.2, 5(2) of 1988-89 report and demand had been created vide No.84-M/DRA dated 31.01.1993.

The explanation of the Department was accepted and **para was deleted.**

137. Para No.22.37

District Food Controller-II, Lahore –Rs.32,583,350/-.

1.4.2010 The Department explained that 39045 filled wheat bags containing 3910.640 M. Ton wheat were damaged in August, 1996 due to heavy rains resulting the loss of Rs.24,672,882/-. The recovery of Rs.24,672,882/- was imposed against 13 officials on equal share basis from which Rs.375,000/- had been recovered/deposited and verified by the Audit.

Furthermore, a criminal case was also got registered against the said staff with Anti-Corruption Establishment (ACE) which was under trial in the court of Anti-Corruption.

The **para was kept pending being sub-judice.**

138. Para No.22.40

District Food Controller, Gujrat - Rs.384,021/-.

13.9.2005 Audit had pointed out that wheat stock were received in non P.R/ damaged D-Class gunny bags from various centers of Punjab, during scheme 1999 -2000. According to the policy the responsibility was required to fix on account of exchange of P.R. bags with non P/R damaged D-Class bags. But it was observed that instead of effecting recovery from the staff at fault 1913 bags were un-authorize allowed to replace in kind by the staff of P.R. Gujrat

The Department explained that on receipt of 2310 non P.R. bags from Fort Abbas, DDF, Gujranwala, after detailed inquiry, recovery of Rs.62370/- @ Rs.27/- per bag had been imposed upon Mr. Muhammad Amjid, FGI, Fort Abbas DFC, Bahawal Nagar.

Moreover, as regard 11913 bags were sold to Flour Mills at Government prescribed rate and no loss was involved.

The Department was directed to effect balance recovery at the earliest and **para was kept pending.**

139. **Para No.22.41**
District Food Controller, Bahawalpur-Rs.130,977/-.

14.9.2005 Audit had pointed out that un-due retention of 4851 B-Class bags valuing Rs.130,977/- was found as lying in the balance of inventory register of PR Center Ahmedpur East during the scheme 1999-2000 while the scheme had been ended and disposal of the empty gunny bags was still pending.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

140. **Para No.22.42**
District Food Controller, D.G. Khan - Rs.488,967/-.

14.9.2005 Audit had pointed out that 13088 empty bags, reported as no P.R. / D/Class duly verified by the representative of carriage contractor Vide GP-7 No. 140093 Dated. 05/2003 & No.850 dated 5/6 No.15/6 dated 24-7-2000 respectively. Neither any action yet initiated against the officials concerned, nor cost there of found recover.

The Department explained that 13088 bags were as non PR and not D-Class as pointed out by the Audit. In fact under the Food Directorate Punjab Lahore letter No. ADF-I dated 16-5-2000. The Government of the Punjab Food Department allowed to purchase wheat from the Growers/ Suppliers, along with jute bags and cost of jute bags @ Rs.27/- per bag was included in the purchase bills. Wheat stocks purchased in said bardana was dispatched to Islamabad. Further the DFC of recipient end (Rawalpindi) had clarified that these bags were sold out to the Flour Mills and there was no loss sustained by the Government.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

141. **Para No.22.43**
District Food Controller, D.G. Khan - Rs.873,738/-.

14.9.2005 Audit had pointed out that huge quantity of bags reported as D.Class (Non PR) at the recipient ends, duly verified by the representative of the carriage Contactor and DFC Concerned. But neither cost thereof recovered nor any action yet been taken.

The Department explained that out of 24,074/- bags, 23,387 bags had been accounted for as non PR instead of D/ Class bags by the incharge center Islamabad and the remaining 687 bags had also been accounted for at PR Center Basal which had been sold out to the flour mills and no loss was sustained by the Government.

The explanation of the Department was accepted and **para was settled.**

142. Para No.22.44

District Food Controller, Bhakkar-Rs.43,000/-.

14.9.2005 Audit had pointed out that on checking of inventory of PRC Bhakkar-I for 1991-92 it revealed that 4150 bags received unfilled but used by arthies were shown as A Class once used instead of B Class in 11/91 against the policy of Food Department due to which Government suffered a monetary loss of Rs.33,200.00/-.

The Department explained that during the scheme 1991-92 center incharge had recorded un-necessary note in the inventory register of Bardana. The then District Food Controller had disagreed with the remarks. These bags were remained included in the category of 14018 A Class bags and were finally disposed off as A Class. Whereas, 905 A-Class bags were handed over by Mr.Qadir Bukhsh FI to his successor M/S Ahamed Hassan FI and Baqir Zadi FI on 27.04.1991 with out any change in classification of the condition. Moreover, there were 4621 A-Class bags in balance, which were taken in charge by Mr. Allah Din Akhtar AFC as A-Class vide inventory of bardana for the month of 5/92. These bags were subsequently used on purchase of wheat during scheme year 1992-93. There was no loss to Government.

The explanation of the Department was accepted and **para was settled.**

143. Para No.23 Pages 22 & 23 of Audit Report for the year 2000-01; Non-Shifting of 398,000 No Pacca Bricks Worth Rs.119,400/-

14.9.2005 Audit had pointed out that 398,000/- pacca bricks were lying in the area of Al-Habib Rice Mills Meclod Gunj since long w.e.f. 88-89 to up till now. While the above mentioned place had been closed for wheat purchase and handed over to the PASSCO for purchase of wheat.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

144. Para No.24.1 Pages 24 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.3,633,275/- Beyond Competency.

District Food Controller, Bhakkar-Rs.648,252/-.

14.9.2005 Audit had pointed out that amounts were drawn with the scattered sanctions of Deputy Director Food, Sargodha Division, Srgodha by splitting the orders /bills for each Plinth, besides of same center and in a single contingent bill.

The Department explained that sanctions were accorded by the Deputy Director Food, Sargodha Division, Sargodha in the light of advice issued by the Deputy Director Food, (B&A) Food Directorate Punjab, Lahore vide letter dated 18.02.02. Wherein Deputy Director Food, had powers to write off loss upto 0.25% of the total value of stocks stored in a unit Gunji. It was implied that Gunji was an independent unit and expenditure incurred in its erection can be met. Hence, Deputy Director Food, being officer in Category-I had powers to sanction expenditure upto the extent of Rs.20,000/- in each case.

The explanation of the Department was accepted and **para was settled.**

145. Para No.24.2
District Food Controller, Muzaffargarh-Rs.258,975/-.

12.9.2005 Audit had pointed out that according to S.No.3-B (I) (a) of Delegation of Financial Powers Rules, 1990, Deputy Director Food being an officer of category-I was empowered to effect local purchase of stores of one article at one time without splitting the indent during the period of one year upto expenditure of Rs.150,000/- only. But as was evident from the expenditure of Rs.2,58,975.00 was made by D.F.C. by obtaining splitted sanctions of DDF besides purchase was made locally at same rate of Rs.75/- per Kilogram.

The Department explained that the Deputy Director Food DG. Khan had accorded sanction for purchase of polythene considering each plinth /gunjie as an independent unit, keeping in view the instructions contained in Food Directorate Punjab letter dated 18.12.2000.

The explanation of the Department was accepted and **para was settled.**

146. Para No.24.3
District Food Controller, Mianwali – Rs.527,066/-

147. Para No.24.4
District Food Controller, Mianwali – Rs.40,200/-

148.

Para No.24.7

District Food Controller, Bhakkar – Rs.59,222/-

13.9.2005

Audit had pointed out that expenditure was made by splitting order/bills/sanction just to avoid sanction of higher competent authority as Deputy Director Food, being not empowered to do so beyond Rs.20,000/- in each case.

The Department explained that sanctions were accorded by the Deputy Director Food, Sargodha Division, Sargodha in the light of advice issued by the Deputy Director Food, (B&A) Food Directorate Punjab, Lahore vide letter dated 18.02.02. Wherein Deputy Director Food, had powers to write off loss upto 0.25% of the total value of stocks stored in a unit Gunji. It was implied that gunji was an independent unit and expenditure incurred in its erection can be met. Hence, Deputy Director Food, being officer in Category-I had powers to sanction expenditure upto the extent of Rs.20,000/- in each case.

The explanation of the Department was accepted and **paras were settled.**

149.

Para No.24.5

District Food Controller, Mianwali-Rs.23,760/-.

12.9.2005

Audit had pointed out that expenditure was either split-up to avoid sanction of the higher authority or incurred without sanction of the competent authority.

The Department explained that the para actually related to DFC Khushab instead of DFC Mianwali.

The Department was directed to produce the requisite working paper pertaining to DFC Khushab and **para was kept pending.**

1.4.2010

The Department explained that the Deputy Director Food being competent authority under the Financial Rules 1990 fulfilled all the usual codal formalities and issued payment orders for the purchase of 176 Nos. steel buckets @ Rs.135/- per bucket in respect of three PR centres separately. The expenditures incurred by the Deputy Director were within the prescribed limit. The sales tax amounting to Rs.3,564/- had been deposited on 22.09.2005.

The Audit department stated that the contention of the Department was tenable and the record had been verified.

The Committee directed/recommended that the G.S.T. should be deducted on supply items at the time of petty purchases.

The **para was settled with the direction** to Audit Department that the draft paras should be framed on strong and reasonable grounds in future.

150.

Para No.24.8

District Food Controller, Muzaffargarh - Rs.69,000/-.

13.9.2005

Audit had pointed out that an amount of Rs.69,000/- was found drawn on account of white washing charges of godowns on 30.6.00 with two separate sanctions of Deputy Director Food DG. Khan of same date i.e. 27.6.00, just to avoid sanction of higher competent authority against the instructions contained in rule 15.2 (c) PFR Vol-I. Whereas DDF, being an officer in category-I was not empowered to do so beyond Rs.20,000/-

The Department explained that sanctions were accorded by the Deputy Director Food, in the light of advice issued by the Deputy Director Food, (B&A) Food Directorate Punjab, Lahore vide letter dated 18.02.02. The Deputy Director Food, DG. Khan, had sanctioned the expenditure of Rs.69,000/- for white wash of 16 godowns considering each godown as separate unit and the expenditure sanctioned by the DDF was within the competency.

The explanation of the Department was accepted and **para was settled.**

151.

Para No.24.9

District Food Controller, Muzaffargarh-Rs.41,735/-.

12.9.2005

Audit had pointed out that according to S.No. b(ii) of Delegation of Financial Powers Rules, 1990, Deputy Director Food being an officer of category-I was empowered to effect repair of machinery up to Rs.20,000/- in each case. But it was observed that an amount of Rs.41,735/- was found drawn by DFC, Muzaffargarh on account of repair of PF scales on 30.6.2000 with sanction of DDF No.660 dated 8.6.2000.beyond his powers.

The Department explained that the Deputy Director Food DG. Khan had accorded sanction Rs.41,735/- for repair of PF scales of 10 centers of the District considering each center as separate case keeping in view the instruction contained in Food Directorate Punjab letter dated 18.2.2000. He had not acceded to his competency of Rs.20,000/- in each case as per Rule ibid and the expenditure had been sanctioned by the DDF within the competency.

The explanation of the Department was accepted and **para was settled.**

152.

Para No.24.10

District Food Controller, Muzaffargarh-Rs.127,470/-.

12.9.2005

Audit had pointed out that according to S.No. 3 b(xxvii)(a) of Delegation of Financial Powers Rules, 1990, DDF, being an officer in category-I may incur an

expenditure on non recurring items upto Rs.20,000/- in each case. But as was evident expenditure of Rs.1,27,470/- was made by DFC with two sanctions of DDF beyond the limit of Rs.20,000/-.

The Department explained that the Deputy Director Food DG. Khan had accorded sanction of Rs.127,497/- for construction of 23-Plinths considering each plinth as separate case keeping in view the instructions contained in Food Directorate Punjab vide letter dated 18.12.2000 and the expenditure had been sanctioned by the DDF within the competency

The explanation of the Department was accepted and **para was settled.**

153. Para No.24.11

District Food Controller-I, Lahore - Rs.318,609/-.

14.9.2005 Audit had pointed out that Rs.318,609/- was found drawn on account of white washing charges of Godowns of Mughalpura PR Center through Safa Trader, Lahore on 13-06-2000 without obtaining sanction of higher competent authority as DFC, being an officer in category IV was not empowered to do so beyond Rs.2000/- in each case.

The Department explained that sanctions were accorded in the light of advice issued by the Deputy Director Food, (B&A) Food Directorate Punjab, Lahore vide letter dated 18.02.02. The expenditure had been sanctioned for white wash godowns considering each godown as separate unit and the expenditure sanctioned was within the competency.

The explanation of the Department was accepted and **para was settled.**

154. Para No.24.12

District Food Controller-I, Lahore - Rs.10,500/-.

14.9.2005 Audit had pointed out that a sum of Rs.10,500/- was found drawn on account of fumigation of wheat stocks lying in godowns of PR Center Mughalpura on 23.06.2000, without obtaining sanction of higher competent authority, as DFC being an officer in category-iv was not empowered to do so beyond Rs.2000/- in each case.

The Department explained that a sum of Rs.10,500/- had been regularized with the sanction of DDF Lahore.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of the competent authority and **para was settled subject to verification** of relevant record by Audit.

155. Para No.24.13

District Food Controller-I, Lahore - Rs.597,200/-.

14.9.2005 Audit had pointed out that the expenditure made on a single date i.e. 29-06-2000 with the help of four splitted / scattered sanctions of DDF, just to avoid sanction of higher competent authority against Rule 15-2 (C) PFR Vol-I as DDF being not empowered to do so beyond Rs.150,000/-.

The Department explained that the 200 tarpaulins had been purchased for the whole division on emergent basis. As the funds were available in the office of DFC-I, Lahore hence sanction of all the 5 centers was issued vide No. LHR.38 (Genl-I) 2000/2597 to 2600 dated 22-6-2000 and each sanction was less than Rs.1,50,000/-. Moreover, this para was settled by the SDAC in its meeting held on 10-10-2001.

The Department was directed to effect recovery of Rs.2,932/- on account of sales tax and income tax and **para was settled subject to verification** of relevant record by Audit .

156. **Para No.24.14**
District Food Controller, Bahawalnagar-Rs.203,691/-.

14.9.2005 Audit had pointed out that telephone No.2264 was installed in the office of the DFC Bahawalnagar and the amount of bill was paid against the head of regular budget instead of head-597.

The Department explained that telephones were being used from 1994 to 2000 in different months regarding procurement and dispatches of wheat etc. Moreover, due to non availability of budget grant under head “522” Telephone charges, the payment was made under Head “597”.

The explanation of the Department was accepted and **para was settled.**

157. **Para No.24.15**
District Food Controller, T.T. Singh-Rs.87,082/-.

12.9.2005 Audit had pointed out that a sum of Rs.87,082/- had been deposited telephone bill from the Head 597-Godown instead of 522- Telephone.

The Department explained that the payment of Telephone bills installed at PR Centers of the district were being paid from sub Head 59701 (Incidental Charges on wheat)in the light of procedure received under Food Directorate Punjab, Lahore letter dated 11.8.1985.

The explanation of the Department was accepted and **para was settled.**

158. **Para No.24.16**
District Food Controller, Faisalabad-Rs.83,671/-.

14.9.2005 Audit had pointed out that scrutiny of the vouchers revealed that a sum of Rs.83,671/- on account of payment of Telephone Bills was deposited from the Head 59701 godown expenses instead of the relevant Head 522 Telephone.

The Department explained that payment of telephone bills installed at PR centers of the district was being paid from “sub head 59701 incidental charges on wheat” in the light of procedure received under Food Directorate Punjab Lahore letter dated 11-8-1985.

The explanation of the Department was accepted and **para was settled.**

159. **Para No.24.18**
District Food Controller, Multan-Rs.448,800/-.

13.9.2005 Audit had pointed out that deputy Director Food, Multan Division Multan was not competent to sanction expenditure.

The Department explained that white washing of Godowns which was not carried out since long. Calcium hydroxide (CHO) / lime which was hygroscopic and germicidal effect. Unanimously, it was decided for white washing of Godowns Accordingly, Secretary Food informed field formation vide letter 11-3-2000 for white washing of the Godowns on war footing basis to curtail the infestation. Exercise carried out by the Department on lesser rate than CSR. RWP Godowns /Food Department 500 M.Tons capacity Godown.

The explanation of the Department was accepted and **para was settled.**

160. **Para No.25.1 Pages 24, 25 & 26 of Audit Report for the year 2000-01; Irregular Payment of Transportation Charges Amounting to Rs.21,748,828/-.**

District Food Controller, Sargodha-Rs.2,167,772/-.

161. **Para No.25.2**
District Food Controller, Toba Tek Singh-Rs.163,247/-.

162. **Para No.25.4**
District Food Controller, Muzaffargarh-Rs.826,983/-.

163. **Para No.25.6**
District Food Controller, Bahawalpur-Rs.169,237/-.

164. **Para No.25.7**
District Food Controller, Jhang-Rs.1,138,784/-.

165. **Para No.25.10**
District Food Controller, Sialkot-Rs.55,665/-.

166. **Para No.25.11**
District Food Controller, Khushab-Rs.70,240/-.

167. **Para No.25.13**
District Food Controller, Sahiwal-Rs.4,489,162/-.

14.9.2005 Audit had pointed out that no evidential or supporting orders under which the center incharge was authorized to make payment of transportation charges through purchase bills was shown.

The Department explained that transportation charges had been paid to the farmers alongwith the cost of wheat in the same bill in order to ensure financial transparency and the decision was taken in the public interest to facilitate the farmers. No irregularity was involved. Moreover, paras of the same nature were settled by the PAC-II in its meeting held on 22 & 23.7.2005.

The explanation of the Department was accepted and **paras were settled.**

168. **Para No.25.3**
District Food Controller, Bhakkar-Rs.3,682,494/-.

169. **Para No.25.5**
District Food Controller, Mianwali-Rs.466,154/-.

14.9.2005 Audit had pointed out that transportation charges paid through purchase Bills (Form2) from account “Cash/Credit Accumulation (Food Staff) advances from Commercial Bank” instead of making payments from budget grants under object “59701-Incidental Charges on wheat” in violation of instructions issued by the Directorate of Food, Punjab, Lahore vide their letter No.ABI (15) 11/51 dated 17.08.1985 and was also against new budgetary classification codes 1979.

The Department explained that transportation charges were paid to the farmers along with the cost of wheat in the same bill in order to ensure financial transparency and the decision was taken in the public interest to facilitate the farmers.

The explanation of the Department was accepted and **paras were settled.**

170. **Para No.25.8**
District Food Controller, R.Y. Khan – Rs.5,867,907/-

2.4.2010 The Department explained that all the payments were made in accordance with the Government policy and the wheat sellers were paid transportation charges. Moreover all the payments were made to the wheat sellers and not to the contractors. The

Department also stated that the para of same nature had already been settled by the PAC held on 18-20/3/2002.

Audit contended that the payments were made from the wrong head of Account.

The para was kept pending for detailed discussion till 3.4.2010.

On 3.4.2010 the department explained that the payment of transportation charges was made to the growers/sellers in accordance with the policy followed by the Department and no income tax was leviable on the growers.

Audit was of the view that the payments should be made from the proper head and for this purpose there should be a separate head of account.

The Committee directed / recommended that the Finance Department should formulate a unified policy regarding deduction of income Tax / Sales Tax, whether it should be collected from growers, sellers or contractors etc.

The para was kept pending.

171. Para No.26 Page 26 of Audit Report for the year 2000-01; Loss of Rs.680,368/- Due to Irregular Expenditure on Repair of P.R Center by Adopting Non Schedule Rate.

1.4.2010 The Department explained that the repair work was carried out after the preparation of estimates and technical sanction. The administrative approval was also granted for the calling of tenders for non-scheduled items as per agreement of Food Department and PASSCO.

The Audit was agreed with the explanation/reply of the Department and the record was also verified by the Audit.

The Committee directed/recommended that all the relevant record should be produced by all the departments at the time of regular audit otherwise the action should be taken against the responsables and after that the said record should not be accepted/verified by the Audit.

The para was settled.

172. Para No.27.1 Pages 26 & 27 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.2,734,450/- on Account of Construction and Repair Works.

District Food Controller, Rawalpindi - Rs.676,447/-.

13.9.2005 Audit had pointed out that scrutiny of vouchers revealed that repair of Food Godowns was carried out but documents were not found available with record.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

173. **Para No.27.2**
District Food Controller, Attock-Rs.1,228,500/-.

12.9.2005 Audit had pointed out that scrutiny of Vouchers revealed that expenditure on construction of check posts had been incurred and charged against head 0597 State Trading Food Grain without sanction of the competent authority.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled**.

174. **Para No.27.3**
District Food Controller, Jhelum-Rs.829,503/-.

12.9.2005 Audit had pointed out that neither the comparative rates were found collected nor sanction of the competent authority was shown.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

175. **Para No.29 Page 28 of Audit Report for the year 2000-01; Locking Up of Capital Worth Rs.144,182,192/-. Liability of Mark Up About 20% Worth Rs.28,836,438/-**

14.9.2005 Audit had pointed out that 50,409,947 Numbers P.P. bags and 1,827,121 Number jute bags were purchased without immediate requirement.

The Department explained that farmers had faced a difficulty in selling their cotton crop as cotton market had crashed, therefore, the Government of the Punjab ensured that farmers did not face the same difficulty in sale of wheat. No definite figure of procurement could be envisaged. In this way surplus bardana/ bags were purchased and were used during the next year. Next year the rate of new jute bag was Rs.46/- per bag as against the surplus purchased bags @ Rs.45.75 per bag.

The explanation of the Department was accepted and **para was settled**.

176. Para No.30.1 Pages 28 & 29 of Audit Report for the year 2000-01; Irregular Issue of 25486.400 M.T Wheat Worth Rs.165,710,600/-

District Food Controller, Rawalpindi - Rs.165,024,600/-.

14.9.2005 Audit had pointed out that scrutiny of GP-5 stock register revealed that various quantities of wheat was issued to Army and Afghanistan but neither the orders of competent authority was shown nor value of the same was found deposited into Government Treasury.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

177. Para No.30.2

District Food Controller, Vehari - Rs.686,000/-.

13.9.2005 Audit had pointed out that 98.000 M.Tons wheat was dispatched to Narang Mandi from purchase center, Machiwal during 1999-2000 scheme without allocation, which was un-justified and irregular.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

178. Para No.31 Page 29 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.4,455,618/- on Account of Payments of Pending Liabilities.

14.9.2005 Audit had pointed out that an amount of Rs.4,271,346/- had been drawn from the Government Treasury to show the payment of pending liabilities in the current financial budget 1999-2000 in contravention to the rule 17.17 and 2.10(b) 3 of Punjab Financial Rules Vol-I.

The Department explained that the contingent charges under Rules 2.26 of PFR Vol-I were recorded as charges of the month in which those were actually disbursed from treasury.

The explanation of the Department was accepted and **para was settled.**

179. Para No.32 Pages 29 & 30 of Audit Report for the year 2000-01; Excess Expenditure of Rs.557,513/- Over and Above Budget Allocation.

12.9.2005 Audit had pointed out that as per rule 17.15 PFR Vol-I, Government servant may not incur expenditure without previously obtaining an extra appropriation of funds. When a Government servant exceeded the annual budget, he may be held responsible for the excess.

The Department explained that the total expenditure of the Division was within the budget limit with a slight excessive expenditure of Rs.35,021/- which was less than 1% of the total allocated budget to DG. Khan Division during 1999-2000.

The explanation of the Department was accepted and **para was settled.**

180. Para No.33.1 Pages 30 & 31 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.3,309,505/- on Account of Appointments of Chowkidars/Contingent Paid Staff.

District Food Controller, Attock-Rs.412,600/-.

12.9.2005 Audit had pointed out that temporary Chowkidars were appointed without having NOC from Finance Department /S&GAD Department as required under FD letter No.Exp(g) 11-9/99 dated:13.7.1999, this resulted in the irregular expenditure.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**181. Para No.33.2
District Food Controller, Rawalpindi – Rs.1,293,920/-.**

1.4.2010 The Department explained that the appointment orders were signed by Office Superintendent on behalf of District Food Controller after getting the approval of appointments of temporary Chowkidars. Record had been verified by the Audit.

On the recommendation of the Audit, the **para was settled.**

**182. Para No.33.3
District Food Controller, Bahawalnagar – Rs.1,325,785/-.**

1.4.2010 The Department explained that the appointments of daily wages Chowkidars were made according to requirements of that District and there was no restrictions/ban on the recruitment of daily wages Chowkidars during the period of 1994-95. All the relevant record had been verified by Audit.

On the recommendation of the Audit, the **para was settled.**

183. Para No.35 Pages 31 & 32 of Audit Report for the year 2000-01; Loss of Rs.105,232/- Due to Unjustified Payment of Rent of Godown.

14.9.2005 Audit had pointed out that according to the record, the agreement was expired on 30-6-93 and the godowns were also vacated on 30-6-93 but the owner of the godowns was deliberately avoided to take possession of the godowns as it was also evident from the correspondence of the then D.F.C. and owner of the godowns. As the lessor was deliberately avoided to take possession of godowns so he was not entitled to claim rent for the period.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit , the **para was settled.**

184. Para No.36.1 Page 32 of Audit Report for the year 2000-01; Irregular Payment of Rs.1,987,002/- on Account of Octroi Charges.

District Food Controller, Attock-Rs.63,914/-.

12.9.2005 Audit had pointed out that District Food Controller being an officer of category-IV was competent upto Rs.2000/- for incurrence of expenditure on non-recurring item.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

185. Para No.36.2

District Food Controller, Sargodha - Rs.389,479/-.

14.9.2005 Audit had pointed out that scrutiny of the I/C bills revealed that a sum of Rs.389,479/- was drawn from Government Treasury and paid to the Market Committee on account of marketing / octroi charges without the sanction of the Finance Department.

The Department explained that the contingent charges under Rules 2.26 of PFR Vol-I were recorded as charges of the month in which those were actually disbursed from treasury. Moreover, this para was settled by the SDAC in its meeting held on 11-8-2001.

The explanation of the Department was accepted and **para was settled.**

186. Para No.36.3

District Food Controller, Jhang - Rs.1,503,831/-.

14.9.2005 Audit had pointed out that scrutiny of the I/C bills revealed that a sum of Rs.15,03,832/- was drawn from Government Treasury during scheme 1999-2000 and shown paid to the market committee on account of marketing / octroi charges without the sanction of the Finance Department .

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

187. Para No.36.4

District Food Controller, Rajanpur-Rs.29,778/-.

14.9.2005 Audit had pointed out that expenditure of Rs.29,778/- was made without obtaining proper sanction of competent authority as DFC being an officer in category –IV was not empowered to do so beyond Rs.2,000/.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

188. Para No.37.1 Page 33 of Audit Report for the year 2000-01; Irregular Saving and Non Surrendering of Amount of Rs.9,549,604/-

District Food Controller, Khushab-Rs.674,858/-.

189. Para No.37.3

District Food Controller, Mianwali-Rs.903,328/-.

12.9.2005 Audit had pointed out that according to rule 17.20 P.F.R. Vol-I, every DDO was responsible not only to see the excess expenditure than budget allocation as well as anticipated savings were notified surrendered on due date.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

190. Para No.37.2

District Food Controller, Faisalabad - Rs.58,924/-.

13.9.2005 Audit had pointed out that non-utilization / lapse of funds was a serious irregularity.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

191. Para No.37.4

District Food Controller, Rajanpur-Rs.5,868,831/-.

12.9.2005 Audit had pointed out that according to Rule 17.20 PFR Vol-I every Department incurring the expenditure was made responsible for seeing not only that grant was acceded but also that any anticipated saving therein were notified and surrendered in time.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

192. Para No.37.5

District Food Controller-I, Lahore - Rs.2,043,663/-.

14.9.2005 Audit had pointed out that due care was not paid in that aspect as saving of Rs.2,043,663/- were found unspent and un-surrendered.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

193. Para No.38 Pages 33 & 34 of Audit Report for the year 2000-01; Irregular Advance Payment of Rs.690,000/- for Printing of P.R. Books.

14.9.2005 Audit had pointed out that full advance payment was made instead of 70% advance payment.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

194. Para No.39.1 Page 34 of Audit Report for the year 2000-01; Irregular Payment of Rs.2,747,137/- to the Market Committee on Account of Market Fee.

District Food Controller, T.T. Singh - Rs.600,595/-.

13.9.2005 Audit had pointed out that a sum of Rs.600,595/- had been paid to the Market Committee on account of Market fee without the sanction of Finance Department.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**195. Para No.39.2
District Food Controller, Faisalabad - Rs.2,028,409/-.**

13.9.2005 Audit had pointed out that scrutiny of I/C bills revealed that a sum of Rs.2,028,409.31 was drawn from Government treasury and paid to market committee etc on account of marketing/ octroi charges without sanction of the Finance Department.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**196. Para No.39.3
(39.3) District Food Controller, Khanewal – Rs.118,133/-**

2.4.2010 The Department explained that total recovery for Rs.118,133/- had since been deposited into Government treasury and the same was seen and verified by Audit.

The **para was settled.**

197. Para No.41 Pages 35 & 36 of Audit Report for the year 2000-01; Loss of Rs.4,929,329/- Due to Irregular Payment of Rent, Transportation and Handling Charges.

14.9.2005 Audit had pointed out that private Godowns were hired without any requirement as there was sufficient capacity of storage.

The Department explained that Godowns were hired under proper sanction by the Government and wheat was also stored which was lying in open in surplus districts. Moreover, allocation of wheat and transportation of stocks from surplus area to Gujranwala was made by the Food Directorate on the basis of its Policy of allocation. Any

surplus wheat excess than the requirement of Gujranwala was also allocated to NWFP by the Punjab Food Directorate.

The explanation of the Department was accepted and **para was settled.**

198. Para No.42 Page 36 of Audit Report for the year 2000-01; Loss of Rs.229,822/- Due to Unjustified Allocation of Wheat to Non-Milling stations.

13.9.2005 Audit had pointed out that the excess stocks were allocated from other Region to Sangla Hill instead of Milling station of Sheikhpura.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

199. Para No.43 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular and Doubtful Expenditure of Rs.718,846/- on Account of Hire Charges of Private Godowns.

2.4.2010 The Department explained that no irregularity had been occurred as the competent authority had directed to arrange private storage accommodation for safe storage of Government wheat stocks as there was inadequate storage accommodation with the Government. Accordingly, rent was given to the private centres as sanctioned by the Authority.

All the record / documents was available for verification.

The Committee **settled the para subject to verification** of record by Audit.

200. Para No.44.1 Page 38 of Audit Report for the year 2000-01; Loss of Rs.493,691/- Due to Undue Favour to the Contractors.

District Food Controller, Sahiwal-Rs.180, 000/-.

12.9.2005 Audit had pointed out that contracts were awarded to the firms for transportation of wheat from Flag Centre to Storage Centers but it was observed that the payment of the transportation of wheat from Purchase Center to Storage Centers had been made to growers/ sellers without showing any reason and action against the defaulting firms to whom the contracts were awarded.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

- 201. Para No.44.3**
District Food Controller, Okara-Rs.48,522/-.

12.9.2005 Audit had pointed out that Government allowed transportation charges to Growers @ Rs.6/- per bag for transportation of wheat from Gulsher Purchase Center to PR Center Shergarh 126.300 M.Tons (1263) bags were purchased from Mr Asim Riaz Grower during 1999-2000 Scheme. Transportation charges Rs.56,100/- in the purchase bill No.35908, dated 20.05.1999 and 35939, dated 01-06-1999 resulting in overpayment of Rs.48,522/-.

The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

- 202. Para No.45 Page 39 of Audit Report for the year 2000-01; Loss of Rs.363,600/- Due to Deviation From Specification.**

14.9.2005 Audit had pointed out that standardized specification of spray machine was reduced at the time of accepting, supplies without reduction in proportionate price. This resulted into loss of Rs.363,600/- to the Government due to acceptance of the sub standard machinery by extending undue favour to the selected party.

The Department explained that according to the advice of the Finance Department, two experts from Agriculture Department and PCSIR Laboratory were associated for the purchase process and a meeting was held on 21.1.2000 under the chairmanship of Secretary Food. The Committee cleared the negotiated lowest price of Rs.12,000/- per unit and working of the sample was also checked which was found satisfactory. Moreover, Director, Agriculture Mechanization Research Institute, Multan also suggested some improvement in the features of the product which were accordingly made by the supplier. The demonstration of the working of the sample was also seen by the then Minister Food and it was found satisfactory. The store was inspected and accepted being in accordance with the advertised specification and improved features.

The explanation of the Department was accepted and **para was settled.**

- 203. Para No.46 Page 39 of Audit Report for the year 2000-01; Loss of Rs.230,460/- Due to Purchase of Moisture Meter At Higher Rate.**

14.9.2005 Audit had pointed out that a moisture meter was purchased from contractor which was not included in the grading list as per comparative statement. Higher rates were paid as compared to the other offers having same specifications and characteristics. Thus Government sustained a loss of Rs.230,460/- due to non vigilance.

The Department explained that in the negotiation meeting dated 19.4.1999, M/S Mirza Sewtech offered the revised lowest rate of Rs.17,600/- among the five firms who offered the same model in their original tender enquiry were included in the comparative statement and graded for the best model No. 08025 FARMEX USA. Moreover, the Purchase Committee considered the offer and unanimously decided to purchase the store from Mirza Sewtech at the revised rate of Rs.17,600/- per unit. The purchase proposal was sent to Finance Department and Finance Department accorded approval after scrutiny of the case.

The explanation of the Department was accepted and **para was settled.**

204. Para No.47.1 Page 40 of Audit Report for the year 200-01; Loss of Rs.861,739,264/- Due to Substandard Purchase of Material.

District Food Controller, Attock-Rs.101,898/-.

12.9.2005 Audit had pointed out that 102 AP tablets bottles were collected from D.F.C. Attock which was considered substandard but value of loss was not made good.

The Department explained that the departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

205. Para No.47.2

District Food Controller, Rawalpindi - Rs.383,616/-.

13.9.2005 Audit had pointed out that scrutiny of stock article register revealed that 384 bottles of AP tablet were reverted to the Directorate of Food Punjab Lahore being substandard.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

206. Para No.47

14.9.2005 Audit had pointed out that 30,000 bags of polypropylene supplied had started bursting with sun light. Similarly, bad quality jute bags were supplied short in numbers.

The Department explained that item no.1 was included in the para No. 47.1 for the year 2000-01 pertaining to the office of DFC Attock and item No.2 was also

included in para No.47.2 of 2000-2001 of the office DFC, Rawalpindi .whereas, item no. 3 was included in the special Audit Report for 2002-2003 which was discussed in the SDAC meeting held on 1.10.2003 and was settled by the Committee on the explanation of the Department that inspections of the consignment of Polypropylene bags were carried out by the Technical Officer strictly in accordance with the standing operation procedure issued by the Senior Technical Officer. Moreover, the Enquiry Officer concluded that all the 744 bales received from M/S Sargodha Jute Mills were confirming to the prescribed specification and nothing was found as alleged in the audit observation. No Government loss was involved.

The explanation of the Department was accepted and **para was settled.**

207. Para No.48 Pages 40 & 41 of Audit Report for the year 2000-01; Loss of Rs.4,125,850/- Due to Sale of Wheat to Mills During Purchase Season.

(48.2) District Food Controller, Sahiwal – Rs.582,500/-.

2.4.2010 The Department explained that the wheat was released to the Flour Mills @ Rs.5,500 /- per M. Ton. The rate of wheat was increased to Rs.6,500/- per M. Ton on 4.5.1999 by the Competent Authority and the wheat was issued to flour Mills w.e.f. 28.8.1998 to 3.5.1999 which was according to the instructions of the higher Authorities and supply was also stopped after two days, hence no question of undue favour as the release price was fixed by the Provincial Government.

Audit contended that the department was required to provide approval / permission of Government for issuance of wheat to flour Mills @ of Rs.5,500/- per M. Ton on 1 & 3.5.1999, otherwise recovery be effected from the defaulters.

The Committee directed / recommended the department to get verified the demanded permission of Government by the Audit and **para was kept pending** till the next meeting.

208. Para No.49 Page 41 of Audit Report for the year 2000-01; Loss of Rs.79,665/- Due to Un-Authorized Payment of Rent of Private Godown.

2.4.2010 The Department explained that during the procurement scheme for the year 2000-01, a bumper crop had to tackle. The Government storage accommodation was fully packed and the department had to hire private godowns for the safety of wheat stocks in the public interest after observing all the codal formalities.

Audit accepted the contention of the department and recommended its settlement.

The Committee **settled the para** on the recommendation of Audit.

209. Para No.50 Page 42 of Audit Report for the year 2000-01; Loss of Rs.7,028,340/- Due to Unjustified Payment of Rent at Enhanced Rates.

14.9.2005 Audit had pointed out that the rate of rent were enhanced from Rs.1/-per Sq.Ft. per month to Rs.1/50 per Sq.Ft. per month w.e.f. 20-9-1987 despite the fact that there was no provision/ clause in an agreement to increase or decrease the rate of rent during the period of contract.

The Department explained that godowns were hired on rent @ Rs.1/- per Sq.Ft per month fixed by the Government. The said rate of rent was enhanced from Rs.1/- to Rs.1.50 per Sq.Ft per month in pursuance of revision of rate by Government circulated vide No.SOF-VIII- V(8) 81 dated 29-9-87 and presumption of Audit that increase in rate of rent by the Government was in the interest of godown owner was not in line with the Policies of Government .

The explanation of the Department was accepted and **para was settled.**

210. Para No.51.2 Pages 42 & 43 of Audit Report for the year 2000-01; Loss of Rs.8,216,629/- Due to Irregular and Unjustified Transportation of Wheat.

District Food Controller, Sheikhupura - Rs.3,077,916/-.

13.9.2005 Audit had pointed out that during 1999-2000, 120.300 M.Ton wheat was purchased locally and in the presence of old stock i.e. 5964.700 M.T. the fresh allocation from Machiwala, Vehari was made and 3323.200 M.T. Wheat Stocks were shifted to Shahkot and all the stocks were sold to Flour Mills. Whereas, 5964.700 M.T. Wheat was shifted / Transported to Sheikhupura which resulted loss to Government exchequer.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

211. Para No.51.3
District Food Controller, Sialkot -Rs.70,051/-.

14.9.2005 Audit had pointed out that storage capacity of Phuklian was 5000 Bags whereas it was noticed that instead storage, all the stocks were shifted to P.R.Center, Sialkot. Which resulted the loss to Government to the tune of Rs.46,500/- on account of unjustified transportation of 500.000 M.Tons wheat stocks from Phuklian to Sialkot.

The Department explained that the godowns were situated at flood area and unfit for wheat storage for longer period and the expenditure was justified.

The explanation of the Department was accepted and **para was settled.**

212. Para No.52 Page 43 of Audit Report for the year 2000-01; Un-Authorized Payment of Rs.230,375/- Due to Excess Dispatch of 368.600 M.T Wheat.

2.4.2010 The Department explained that all the procured wheat stocks were to be shifted from Nutkani centre to P.R Centre Taunsa for which the contract was approved by the competent authority on 1.04.1999. After wards, Food Directorate, Punjab Lahore made new allocation of 4000 M. Tons wheat for Attock on 8.05.1999 by the competent authority which could be seen and verified by Audit.

The Committee **settled the para subject to verification** of record by Audit.

213. Para No.53 Page 44 of Audit Report for the year 2000-01; Non Production of Record Worth Rs.297,280/-

14.9.2005 Audit had pointed out that 8540 bags at Hajipur and 750 bags at Mehraywala were yet recoverable from the center incharges.

The Department explained that 8540 B-class bags had since been recovered and accounted for at PR center, Fazilpur vide GP-7 No.8/188 dated 10.6.2001. Moreover, 750 B-class bags had also been recovered and accounted for at PR center Fazilpur vide GP-7 No.10555 dated 7/9/2001.

The Department was directed to get the record verified by Audit and **para was settled subject to verification** of relevant record.

214. Para No.55 Page 45 of Audit Report for the year 2000-01; Non-Production of G.P-7 of Bardana Worth Rs.1,955,634/-

14.9.2005 Audit had pointed out that bardana was dispatched to other center. But the GP-7, of the recipient centers was not produced to Audit.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

HEALTH

The Committee examined the Accounts of the Health Department in its meetings held on 1.12.2005, 2.12.2005, 3.12.2005, 1.9.2006, 2.9.2006, 4.9.2006, 15.9.2006, 4.1.2007, 5.1.2007, 6.1.2007, 2-3.4.2007, 4.4.2007, 14.4.2007, 4 & 9.6.2007, 12.7.2007, 13.7.2007, 1.8.2007, 3.9.2007, 1.11.2007, 2.11.2007, 3.11.2007, 13.11.2007, 3.12.2009, 4.12.2009 and 5.1.2010 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. Para No.1 Page 10 of Audit Report for the year 2000-01; Misappropriation of Government Receipt Amounting to Rs.1,613,401/-.

2.12.2005 Audit had pointed out that an amount of Rs.1,376,000/-and Rs.64,537.86 was collected from the doctors, students and misc. recoveries and was deposited into personal account PLS-951 maintained with the Bank of Punjab, Jail Road Branch, Lahore instead of Government Treasury.

The Department explained that Audit contention was not justified. Finance Department vide Notification No. SO(NB-I) 3-2/98 dated 8-9-98 had allowed all the Autonomous and Medical & Health Institutions to deposit their receipts in the PLA of the Chief Executive(s) (Now Principals) of the institutions. The same practice was continuing since autonomy. Moreover, all the receipts like tuition fee, misc. recovery were promptly deposited into the PLA of the Chief Executive under the rules. No irregularity had been committed.

Audit observed that nine month delay had occurred in depositing the amount into PLA.

The delay was condoned and **para was settled.**

2. Para No.2 Page 11 of Audit Report for the year 2000-01; Doubtful and Irregular Expenditure on Repair of X-Ray Plant Worth Rs.88,000/-

4.4.2007 Audit had pointed out that the amount was not taken in cash book and the sanction of competent authority was not shown.

The Department explained that entry in cash book was taken. Moreover, sanction from the competent authority was available on the record.

The explanation of the Department was accepted and **para was settled.**

3. Para No.3 Pages 11 & 12 of Audit Report for the year 2000-01; Misappropriation of Receipts for Rs.286,030/-.

2.12.2005 Audit had pointed out that an amount of Rs.286,030/- was received from patients on account of fee but the same was not deposited into Government Treasury.

The Department explained that the patients welfare society of the hospital was constituted / registered under Voluntary Social Welfare Agencies (Registration & Control) ordinance 1961. The registration authority i.e. Deputy Director Social Welfare Lahore Division was the only competent authority under the Law, to order any probe or any complaint against the society .Moreover, the Government had never given any aid to the patients welfare society. The hospital management had never ordered to collect any illegal charges from any body.

The Department was directed to be careful and **para was settled.**

4. Para No.4.1 Pages 12 & 13 of Audit Report for the year 2000-01; Misappropriation/Shortage of Stores and Stock Worth Rs.735,641/-

District Headquarter Hospital, Narowal – Rs.549,636/-.

4.4.2007 Audit had pointed out that the items were also not found physically available. This resulted into a loss of Rs.549,636/- to the Government.

The Department explained that in order to bring the facts on grounds and to fix responsibility an inquiry committee at hospital level under the chairmanship of SMO DHQ Hospital Narowal was constituted by MS DHQ Hospital Narowal. According to the findings and recommendations of the inquiry committee, the entries of all stores items were made in the relevant stock register properly and the expense was also made properly under the rules & procedure and no discrepancy / embezzlement was detected.

The explanation of the Department was accepted and **para was settled.**

5. Para No.4.2 Pages 12 & 13 of Audit Report for the year 2000-01; Misappropriation/Shortage of Stores and Stock Worth Rs.735,641/-

Secretary, Health Government of the Punjab, Lahore – Rs.91,442/-.

6. Para No.4.4
Allied Hospital, Faisalabad – Rs.64,400/-.

7. Para No.7.2 Pages 14 & 15 of Audit Report for the year 2000-01; Doubtful Repair of Government Vehicles Worth Rs.102,179/-

Director Medical Equipment, Repairing Workshop, Lahore – Rs.47,400/-.

8. Para No.10 Page 16 of Audit Report for the year 2000-01; Doubtful Purchase of Dietary Items Worth Rs.156,596/-

9. Para No.12.1 Pages 17 & 18 of Audit Report for the year 2000-01; Misappropriation of Rs.221,932/- by Non-Accountal of Articles Issued from General Store.

Government Hospital, Kot Khawaja Saeed, Lahore – Rs.54,097/-.

10. Para No.13.6 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Accountal/Misappropriation of Stores and Stock items Worth Rs.4,274,982/-.

Children Hospital, Lahore – Rs.3,453,888/-.

11. Para No.18 Page 22 of Audit Report for the year 2000-01; Misappropriation of Admission Fee of Family Ward Worth Rs.47,100/-.

12. Para No.19 Page 23 of Audit Report for the year 2000-01; Irregular Promotion and Drawal of Salary Amounting to Rs.71,757/-

13. Para No.21.4 Pages 24 & 25 of Audit Report for the year 2000-01; Non-Deduction of 5% House Rent Allowance Worth Rs.1,025,078/-.

District Headquarter Hospital, T.T. Singh – Rs.37,177/-.

14. Para No.22.2 Pages 25, 26 & 27 of Audit Report for the year 2000-01; Irregular Award of Advance Increments Recovery of Rs.5,743,934/-.

Mian Muhammad Munshi Hospital, Lahore – Rs.34,436/-.

15. Para No.22.5
Kot Khawaja Saeed Hospital, Lahore – Rs.42,504/-.

16. Para No.22.8
District Blood Transfusion Officer, Khanewal – Rs.51,643/-.

17. Para No.22.10
District Blood Transfusion Officer, Mutlan – Rs.40,376/-.

18. **Para No.22.11**
Government Muhammad Nawaz Sharif Hospital Yakki Gate, Lahore – Rs.137,906/-.
19. **Para No.22.12**
District Blood Transfusion Officer, Vehari – Rs.56,135/-.
20. **Para No.22.16**
District Blood Transfusion Officer, Bahawalpur – Rs.23,857/-.
21. **Para No.22.18**
District Headquarter Hospital, Sheikhupura – Rs.629,461/-.
22. **Para No.22.19**
Government Mental Hospital, Lahore – Rs.884,256/-.
23. **Para No.22.20**
Government T.B. Hospital, Sargodha – Rs.35,568/-.
24. **Para No.22.24**
Government Eye Hospital, Khanpur – Rs.134,509/-.
25. **Para No.25.1 Page 30 of Audit Report for the year 2000-01; Recovery of Rs.812,000/- on Account of AIR Conditioners Charges.**

Chief Executive Postgraduate Medical Institute, Lahore – Rs.360,000/-.
26. **Para No.27.4 Pages 31 & 32 of Audit Report for the year 2000-01; Recovery of Rs.308,161/- on Account of Income Tax from Suppliers/Contractors.**

Chemical Examiner Rawalpinidi – Rs.57,600/-.
27. **Para No.27.5**
District Headquarter Hospital, Sahiwal – Rs.16,656/-.
28. **Para No.29.10 Pages 33 & 34 of Audit Report for the year 2000-01; Non Deposit of General Sales Tax Rs.12,396,729/-**

DHQ Hospital, Mianwali – Rs.97,964/-.
29. **Para No.33 Pages 36 & 37 of Audit Report for the year 2000-01; Recovery of Rs.70,250/- Due to Non Construction of Security Room.**

30. **Para No.39 Page 41 of Audit Report for the year 2000-01; Irregular/Unauthorized Screening Fee on Account of Hepatitis “C” Worth Rs.160,500/-.**

31. **Para No.40.3 Pages 41 & 42 of Audit Report for the year 2000-01; Less Recovery of Cycle Stand and Canteen Rent Valuing Rs.290,990/-.**

A.I.M Hospital, Sialkot – Rs.126,528/-.

32. **Para No.46.2 Pages 46 & 47 of Audit Report for the year 2000-01; Irregular Award of Advance Increment Amounting to Rs.153,019/- - Recovery Thereof.**

Services Hospital, Lahore – Rs.30,774/-.

33. **Para No.49.1 Page 48 of Audit Report for the year 2000-01; Recovery of Rs.278,789/- Due to Irregular Drawal of Mess and Dress Allowance.**

District Headquarter Hospital, Mianwali – Rs.34,254/-.

34. **Para No.49.3**

District Headquarter Hospital, Sahiwal – Rs.41,735/-.

35. **Para No.55.1 Page 52 of Audit Report for the year 2000-01; Recovery of Rs.446,912/- Due to Unauthorized Occupation of Government Residences.**

Para Medical School, Bahawalpur – Rs.112,814/-.

36. **Para No.57.1 Pages 53 & 54 of Audit Report for the year 2000-01; Recovery of Rs.1,234,694/- on Account of Conveyance Allowance.**

District Blood Transfusion Officer, Sargodha – Rs.20,928/-.

37. **Para No.57.4**

District Blood Transfusion Officer, Bahawalpur – Rs.14,574/-.

38. **Para No.60 Pages 55 & 56 of Audit Report for the year 2000-01; Non-Deposit of Rs.231,146/- on Account of Cost of X-Ray Films.**

39. **Para No.64.1 Pages 59 & 60 of Audit Report for the year 2000-01; Irregular Local Purchase of Medicines Worth Rs.3,007,622/-.**

District Headquarter Hospital, Sahiwal – Rs.952,718/-.

40. **Para No.66.2 Page 61 of Audit Report for the year 2000-01; Irregular Expenditure on Printing to the Tune of Rs.712,366/-.**
- Civil Hospital, Multan – Rs.22,927/-.
41. **Para No.67.1 Pages 62 & 63 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure Amounting to Rs.14,619,367/-**
- Government Kot Khawaja Saeed Hospital, Lahore – Rs.601,541/-.
42. **Para No.67.6**
Allama Iqbal Medical Hospital, Sialkot – Rs.195,762/-.
43. **Para No.67.7**
Government T.B Hospital, Sargodha – Rs.973,206/-.
44. **Para No.67.8**
Children Hospital Ferozepur Road, Lahore – Rs.5,631,000/-.
45. **Para No.67.11**
District Headquarter Hospital, Mianwali – Rs.176,972/-.
46. **Para No.80 Page 72 of Audit Report for the year 2000-01; Irregular Payment of Rs.220,002/- on Account of Stipend.**
47. **Para No.84 Page 75 of Audit Report for the year 2000-01; Irregular Deposit of Government Receipts Amounting to Rs.9,260,572/-.**
48. **Para No.91 Page 79 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure Amounting to Rs.1,876,650/-**
49. **Para No.101 Pages 86 & 87 of Audit Report for the year 2000-01; Loss of Rs.3,227,325/- on Purchase of Three Ambulances.**
50. **Para No.112.2 Pages 95 & 96 of Audit Report for the year 2000-01; Unnecessary Burden on Public Exchequer Drawal of Pay of Cooks and Misalchis Worth Rs.3,024,241/-.**
- DHQ Hospital Mandi Bahauddin – Rs.61,522/-.
51. **Para No.114.1 Pages 97 & 98 of Audit Report for the year 2000-01; Uneconomical Purchase Valuing Rs.275,324/-.**
- Government Hospital for Psychiatric Diseases Lahore (Mental Hospital) – Rs.83,800/-.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

52. Para No.4.3 Pages 12 & 13 of Audit Report for the year 2000-01; Misappropriation /shortage of Stores and Stock Worth Rs.735,641/-.

District Headquarter Hospital, D.G. Khan – Rs.30,163/-.

3.12.2005 The Department explained that the explanation of the DDO had been called for non-attending the DG Audit Punjab Lahore on the day of verification.

The Department was directed to hold an inquiry against MS, DHQ Hospital Dera Ghazi Khan and EDO Health for not attending PAC Meeting and para was kept pending.

4.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

53. Para No.5 Page 13 of Audit Report for the year 2000-01; Misappropriation of Rs.5,492,626/- in Special Account, Assignment Account and KFW Germany Account.

9.6.2007 The Department explained that the project authorities on 27.05.2000 had requested the court to accord permission to draw the embezzled amount so that the same may be deposited into Government Treasury but the court had not so far made the decision. The amount would be deposited into Government Treasury as soon as court made a decision.

The para was referred to the Sub-Committee headed by Sardar Muhammad Yousaf Khan Leghari MPA for examination in detail and report to the PAC-I at the earliest and **para was kept pending.**

54. Para No.6 Pages 13 & 14 of Audit Report for the year 2000-01; Doubtful Expenditure Amounting to Rs.299,345/-.

2.12.2005 Audit had pointed out that sanction & vouched accounts were not found available with the formation which made whole of the transaction doubtful.

The Department explained that an inquiry committee under the chairmanship of Prof. Dr. Zameer Ahmad Ch. was constituted by the Dean /PGMI, Lahore. The findings of the enquiry committee were given that the items mentioned at S.No.3

Rs.19,800/- S.No.11 Rs.7,450/-, S.No.13 Rs.8,600/- and S.No.15 Rs.18,000/- were either not actually purchased or double bill was drawn with evil interests, so that total amount relating to these items i.e. Rs.53,850/- may be recovered from the storekeeper. Mr. Latif store keeper should be transferred after properly handing over the charge and after physical verification of the store. Whereas, out of recovery of Rs.53,850/-, a sum of Rs.19,000/- had been recovered and recovery of balance amount of Rs.34,850/- was under process. The services of Mr. Latif storekeeper were placed at the disposal of Secretary Health who had posted him in IPH, Lahore.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

4.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

55. Para No.7.1 Pages 14 & 15 of Audit Report for the year 2000-01; Doubtful Repair of Government Vehicles Worth Rs.102,179/-

Director Health Services, Rawalpindi – Rs.27,779/-.

3.12.2005 Audit had pointed out that an amount of Rs.22,779/- was expended on repair of Government vehicles without observing codal formalities.

The Department explained that minor repair/ replacement of miscellaneous parts of the different vehicles to keep vehicle on road. No irregularity was involved in incurrence of petty expenditure for smooth running of the vehicles.

The explanation of the department was accepted and **para was settled.**

56. Para No.7.3

Government Said Mitta Bazar Hospital, Lahore – Rs.27,000/-.

3.12.2009 The Department explained that an amount of Rs.27,000/- shown paid on account of repair of vehicles was without observing codal formalities and proved in an inquiry that the record in evidence to observed codal formalities was not available.

The Department was directed/recommended to effect the recovery within one month and **kept the para pending.**

**57. Para No.8 Page 15 of Audit Report for the year 2000-01;
 Misappropriation of Printing Material Amounting to Rs.135,173/-.**

4.4.2007 Audit had pointed out that neither bills/ vouchers, indent nor stock register was produced to Audit for verification of printing material.

The Department explained that an amount of Rs.135,173/- was deposited through bank transfer under head 1264300 to the Superintendent Government Printing Press Lahore. The Government Printing Press Lahore had been requested for early supply of stationery material but no response was received so far. Moreover, the concerned Ex-MS was not present.

The discussion on para was deferred till 12-4-2007.

14.4.2007 Audit had pointed out that neither bills/vouchers indent nor stock register was produced to Audit for verification of printing material.

The Department explained that an amount of Rs.135,173/- was deposited through bank transfer under head 1264300 to the Superintendent Government Printing Press Lahore. The Government Printing Press Lahore had been requested vide MS letter NO.606/MS dated 06-02-2007 for early supply of stationery material but no response was received so far.

The Department was directed to finalize the matter with the Government Printing Press Lahore at the earliest and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the printing material of all outstanding amount had been received from the Government Printing press Punjab Lahore and necessary entries were existing in the relevant stock register.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

**58. Para No.9 Pages 15 & 16 of Audit Report for the year 2000-01;
 Doubtful Expenditure of Rs.10,601,254/- on Account of Consultancy Charges.**

9.6.2007 The Department explained that the contracts terms of reference, donor's NOC and consultant's reports were available which may be verified.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

**59. Para No.11 Pages 16 & 17 of Audit Report for the year 2000-01;
 Irregular./Doubtful payment of Utility Bills Worth Rs.46,135,926/-**

4.4.2007 Audit had pointed out that utility bills amounting to Rs.52,889,606/- were paid but the original bills were not found attached with the contingent bills.

The Department explained that the amount of utility bills Rs.46,135,926/- had incorrectly been computed by Audit. The correct figure worked out to Rs.19,532,355/-. All the payment of utility bills had been made through cheques and copies of bills were available which were shown to Audit during SDAC meeting held on 25/01/2002 and the para was therefore settled.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that all the payment of utility bills had been made through cheques and copies of bills were available for verification by Audit.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

60. Para No.12.2 Pages 17 & 18 of Audit Report for the year 2000-01; Misappropriation of Rs.221,932/- by Non Accountal of Articles Issued from General Store.

Punjab Dental Hospital, Lahore – Rs.167,835/-

3.12.2009 The Department explained that recovery amounting to Rs.11,912/- had been effected and deposited into Govt. treasury vide challan No.3882/3 dated 12.03.2007. Moreover probe report approved by the Administrative Department and record was available for verification.

The Committee directed/recommended the Department that the relevant record be got verified by Audit.

The **para was kept pending.**

61. Para No.13.1 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Accountal/ Misappropriation of Stores and Stock Items Worth Rs.4,274,982/-.

District Blood Transfusion Officer, Bahawalpur – Rs.12,194/-

3.12.2005 Audit had pointed out that stores and stock items worth Rs.12,194/- were purchased but were not entered in relevant stock register. Their consumption records were also not being maintained.

The Department explained that out of total recoverable amount of Rs.12,194/-, a sum of Rs.3009/- had been effected and deposited into Government Treasury. Moreover, the balance amount was not recoverable being available stores and stocks at different centers of the District Bhawalpur.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

62. Para No.13.2

Mian Muhammad Munshi Hospital, Lahore – Rs.12,420/-

2.12.2005 Audit had pointed out that stores and stock items worth Rs.12,420/- were purchased but were not entered in relevant stock register.

The Department explained that the record regarding expenses of the store articles had been completed.

Audit observed that the contention of the Department was not tenable as entries of the perishable store was made afterwards

The Department was directed to effect recovery of Rs.12,420/- at the earliest and para was kept pending.

4.4.2007 The Department explained that out of total recovery of Rs.12,420/- a sum of Rs.5000/- had been recovered and deposited into Government Treasury which had been verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

63. Para No.13.3

District Headquarter Hospital, Narowal – Rs.208,170/-

4.4.2007 Audit had pointed out that medicines worth Rs.208,170/- were purchased but were not entered in relevant stock registers.

The Department explained that the inquiry committee was constituted by the MS DHQ Hospital Narowal, the recommendations of the inquiry committee had been accepted/ approved by the Executive District Officer (Health) Narowal being controlling officer.

The para was referred to the administrative secretary for appropriate action and **para was kept pending.**

64. Para No.13.4
Children Hospital, Lahore – Rs.68,055/-

4.4.2007 Audit had pointed out that stock items worth Rs.68,055/- were purchased but were not being maintained.

The Department explained that the store items pointed out in Audit para were properly entered in store register and were issued to concerned Department.

The explanation of the Department was accepted and **para was settled.**

65. Para No.13.5
Second Family Health Project Punjab, Lahore – Rs.30,887/-

9.6.2007 The Department explained that the record of stationery items for Rs.6,642/- was already verified during SDAC meeting held on 29.12.2001.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

66. Para No.13.7 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Accountal/Misappropriation of Stores and Stock Items WorthRs.4,274,982/-

Drug Testing Lab Punjab, Lahore – Rs.489,368/-

67. Para No.21.6 Pages 24 & 25 of Audit Report for the year 2000-01; Non-Deduction of 5% House Rent Allowance Worth Rs.1,025,078/-.

Drug Testing Lab Punjab, Lahore – Rs.30,265/-

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

68. Para No.14.1 Page 19 of Audit Report for the year 2000-01; Misappropriation of Machinery/Equipment and Other Articles Worth Rs.1,403,541/-.

Nishtar Hospital, Multan – Rs.1,365,300/-

3.12.2005 Audit had pointed out that machinery/equipment and other store items were available as per stock register but these were not physically in store.

The Department explained that all the equipments were available in the respective wards as certified by the M.S. Nishtar Hospital, Multan.

The explanation of the department was accepted and **para was settled.**

69. Para No.14.2

Sir Ganga Ram Hospital, Lahore – Rs.38,241/-

3.12.2005 Audit had pointed out that machinery/ equipment and other store items were available as per stock register but these were not available physically in store.

The Department explained that the equipment / machinery were issued from main store to different departments of the hospital on proper indents of the requisitioning departments. The indenting department had acknowledged the receipt of the equipments and entered in the history sheet of the equipment / machinery under proper attestation.

On the statement of Principal Sir Ganga Ram Hospital Lahore that no misappropriation was involved, the **para was settled.**

70. Para No.15 Page 20 of Audit Report for the year 2000-01; Irregular Apportionment of Charges Realized from Patients Worth Rs.1,277,319/-.

4.4.2007 Audit had pointed out that 45% Government share of fees realized from patients was not being deposited into Government Treasury.

The Department explained that the Medical Superintendent Children Hospital Lahore was constituted Enquiry Committee to probe the matter.

The para was referred to the Secretary Health for appropriate action and para was kept pending.

9.6.2007 The Department explained that the Medical Superintendent Children Hospital Lahore constituted an enquiry committee to probe the matter. The interim report submitted by the committee was that officers who received the share during year 1999-2000. Majority of them had either been retired, transferred or resigned from the Government Service.

On the statement of Medical Superintendent Children Hospital that no misappropriation was involved, and **para was settled.**

71. Para No.16 Pages 20 & 21 of Audit Report for the year 2000-01; Recovery of Rs.100,000/- from Store Keeper.

3.12.2009 The Department explained that Mr Muffarah Shah, Dispenser had been retired from service w.e.f. 09-02-2001 on attaining the superannuation. The total recovery of Rs.318,695/- had been proved against him after inquiry under E&D Rules.

 The **para was conditionally settled subject to verification** of record by the Audit.

72. Para No.17 Page 21 of Audit Report for the year 2000-01; Un-Authorized/Illegal Expenditure Incurred on Repair Worth Rs.5,805,098/-

3.4.2007 Audit had pointed out that measurement book was neither maintained nor shown to Audit.

 The Department explained that the requisite record was shown to Audit, but later on Mr. Qasier Sana Ullah Assistant Director Works, who was custodian of record, was dismissed from services.

 The explanation of Department was accepted and **para was settled.**

73. Para No.20 Pages 23 & 24 of Audit Report for the year 2000-01; Excess Payment of Rs.50,025/- to the Firm.

4.4.2007 Audit had pointed out that the formation paid bill to the firm M/s BOC Gases for Rs.50,025/- for the item, which was not received; hence, payment was not to be made.

 The Department explained that the Departmental contention had been verified by the Audit from supporting record.

 On the recommendation of Audit, the **para was settled.**

74. Para No.21.1 Pages 24 & 25 of Audit Report for the year 2000-01; Non-Deduction of 5% House Rent Allowance Worth Rs.1,025,078/-.

 District Headquarter Hospital, Mandi Bahuddin – Rs.31,597/-

4.4.2007 Audit had pointed out that 5% deduction of House Rent Allowance was not being made from the pay of officials / officers who were provided with Government residential accommodation.

 The Department explained that recovery pointed against other officials like head nurse, staff nurse, drivers, OTA, Lab. Assistant etc on account of 5% house rent may

be reconsidered being all the officials were residing within hospital premises Colony and remained stand by on any call round the clock.

The Department was directed to effect the recovery where applicable and para was settled subject to verification of recoverable amount.

9.6.2007 The Department explained that recovery pointed against other officials like head nurse, staff nurse, drivers, OTA, Lab. Assistant etc on account of 5% house rent may be reconsidered being all the officials were residing within hospital Premises colony and remained stand by on any call round the clock.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

75. **Para No.21.2**
Director Blood Transfusion Officer, Faisalabad – Rs.82,988/-

4.4.2007 Audit had pointed out that 5% deduction of House Rent Allowance was not being made form the pay of officials/ officers who were provided with Government Residential Accommodations.

The Department explained that recovery of Rs.34,962/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

9.6.2007 The Department explained that recovery of Rs.34,962/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

76. **Para No.21.3**
District Headquarter Hospital, Bhakkar – Rs.40,884/-

9.6.2007 The Department explained that out of total recovery Rs.40,884/-, a sum of Rs.29,823/- had been recovered through various challans and Rs.5,244/- through monthly salary. The remaining recovery Rs.4,632/- had also been recovered. However, the recovery of Rs.1,185/- due against Mr.Saadat Naeem could not be made due to his death.

The explanation of the Department was accepted and **para was settled.**

77. **Para No.21.5**
District Headquarter Hospital, Kasur – Rs.47,094/-

4.4.2007 Audit had pointed out that 5% deduction of House Rent Allowance was not being made from the pay of officials / officers who were provided with Government residential accommodation.

The Department explained that out of total recovery of Rs.47,094/-, a sum of Rs.7480/- had been recovered and deposited into Government Treasury.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

9.6.2007 The Department explained that out of total recovery of Rs.47,094/-, a sum of Rs.12,420/- had been recovered and deposited into Government Account.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

78. **Para No.21.7**
Services Hospital, Lahore – Rs.237,530/-

2.12.2005 Audit had pointed out that 5% deduction of House Rent Allowance from the pay of officers/officials who were provided with the residential accommodation was not being made.

The Department explained that a reference had been made to Audit for necessary discussion/verification vide this office letter No.Acctt/DP-31.8/1999-2000/1357 dated 08-06-2004.

The Department was directed to hold an inquiry and fix responsibility within 30 days and para was kept pending.

4.4.2007 The Department explained that the matter was still under scrutiny in consultation with Audit. The Department further stated that they would also coordinate with Finance Department to resolve the matter. The Secretary promised to look into the matter personally.

The Department was directed to finalize the matter within 30 days and para was kept pending.

9.6.2007 The Department explained that the finding of the constituted committee in another DP No.31.8 for the year 1999-2000 for a similar nature of case were under process. The last meeting of the committee was held on 05.12.2006 in services Hospital Lahore but no decision could be arrived as yet on receipt of the outcome of the committee further course of action may be intimated accordingly.

pending. The Department was directed to finalize the inquiry and para was kept

79. **Para No.21.8 Pages 24 & 25 of Audit Report for the year 2000-01; Non-Deduction of 5% House rent Allowance Worth Rs.1,025,078/-.**

Ghulab Devi Hospital, Lahore – Rs.281,483/-

80. **Para No.25.3 Page 30 of Audit Report for the year 2000-01; Recovery of Rs.812,000/- on Account of AIR Conditioners Charges.**

Ghulab Devi Hospital, Lahore – Rs.354,000/-

81. **Para No.29.5 Pages 33 & 34 of Audit Report for the year 2000-01; Non-Deposit of General Sales Tax Rs.12,396,729/-.**

Ghulab Devi Hospital, Lahore – Rs.274,325/-

82. **Para No.34.3 Page 37 of Audit Report for the year 2000-01; Recovery of Rs.968,270/- on Account of Utility Charges.**

Ghulab Devi Hospital, Lahore - Rs.509,400/-

83. **Para No.47 Page 47 of Audit Report for the year 2000-01; Loss of Rs.80,000/- Due to Non-Retrieval of Library Books.**

84. **Para No.59 Page 55 of Audit Report for the year 2000-01; Unauthorized Bronchoscopy Test Worth Rs.88,000/-.**

85. **Para No.67.5 Pages 62 & 63 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure Amounting to Rs.14,619,397/-.**

Ghulab Devi Hospital, Lahore – Rs.94,000/-

86. **Para No.95 Page 82 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items Worth Rs.1,190,335/-**

87. **Para No.96 Page 83 of Audit Report for the year 2000-01; Irregular Purchase of Gauze Cloth Worth Rs.204,281/-.**

88. **Para No.98 Page 84 of Audit Report for the year 2000-01; Expenditure without Quotations, Irregularity Worth Rs.448,054/-.**

89. Para No.99 Page 85 of Audit Report for the year 2000-01; Uneconomical and Irregular Purchase of Air Conditioners and Machinery – Amount Under Observation Rs.462,249/-.

90. Para No.121.2 Page 102 of Audit Report for the year 2000-01; Non-Production of Record Amounting to Rs.611,294/-.

Ghulab Devi Hospital, Lahore - Rs.288,466/-

2.12.2005 The Department explained that Gulab Devi Hospital was established in 1934 as a trust Hospital for T.B. Patients. After independence its trustees migrated to India and it remained a Trust Hospital under a Managing Committee whose first Chairman was Begum Raana Liaqat Ali Khan. Since then to date it was being controlled and administered by a Managing Committee. It was being Financed by donations from philanthropists and the public paying Donation and Zakat in Cash and kinds and a grant in aid was also being allocated by the Government of the Punjab. Audit had raised observations on the expenditures which were not pertained to Government Grant in aid.

The Auditor General of Pakistan had clarified that the Audit was restricted to Government grants only vide letter dated 24.11.2003.

The Finance Department supported the view point of the Department in the light of the advice of the Auditor General of Pakistan.

On the statement of Medical Superintendent that accounts in respect of Government grants in aids were properly maintained, the **paras were settled.**

91. Para No.21.9 Pages 24 & 25 of Audit Report for the year 2000-01; Non-Deduction of 5% House Rent Allowance worth Rs.1,025,078/-

District Headquarter Hospital, Sargodha – Rs.36,795/-

3.12.2005 Audit had pointed out that 5% deduction of House Rent Allowance was not being made from the pay of officials/officers who were provided with Government residential accommodation.

The Department explained that out of total recoverable amount of Rs.36,795/-, a sum of Rs.2,570/- had been recovered.

The Department was directed to effect balance recovery and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**92. Para No.21.10
Secretary Health Punjab, Lahore – Rs.96,423/-**

3.12.2009 The Department explained that the recovery amounting to Rs.26,460/- had been made and got verified by Audit and further record was being traced out and would be submitted accordingly.

The Department was directed/recommended by the Committee to expedite the balance recovery and up-to-date record be submitted after verification by audit.

The para was kept pending.

**93. Para No.21.11
District Headquarter Hospital, Khushab – Rs.68,910/-**

4.4.2007 Audit had pointed out that 5% deduction of House Rent Allowance was not being made from the pay of officials / officers who were provided with Government residential accommodations.

The Department explained that out of total recovery Rs.68,910/-, the recovery of Rs.38,284/- related to Medical officers had been effected and verified by Audit. Mrs Shamim Akhtar and Parveen Akhtar at Sr. No.9 & 11 were residing in nursing hostel were entitled for rent free accommodation under the rules. Hence, recovery of Rs.11,179/- was not due against them. Furthermore emergency / dispensary staff like OTA and employees having BPS-1-3 were entitled for rent free accommodation as per Government Rules hence recovery of Rs.7053/- against them was not due.

The explanation of the Department was accepted and **para was settled.**

**94. Para No.21.12
District Headquarter Hospital, Gujrat – Rs.33,932/-**

3.12.2005 Audit had pointed out that 5% deduction of House rent Allowance was not being made from the pay of officials / officers who were provided with Government residential accommodations.

The Department explained that out of total recovery of Rs.33,932/-, Rs.31,258/- had been effected and verified by Audit. The remaining amount of Rs.2674/- from Mst. Safia Begum, Nursing Superintendent was not recoverable as the post of Nursing Superintendent was residential.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

95. Para No.22.1 Pages 25, 26 & 27 of Audit Report for the year 2000-01; Irregular Award of Advance Increments Recovery of Rs.5,743,934/-.

District Headquarter Hospital, Okara – Rs.202,809/-

3.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12-3-97(PT-I) dated 9.10.99.

The department explained that according to the decision of the Honourable Lahore High Court dated 22.5.2002. “The amount of advance increment drawn by the petitioners shall not be recovered from them” and recovery pointed out by audit was not justified in the light of the decision of the court. Moreover, paras similar in nature for the year 1998-99 & 1999-2000 had been settled previously by the Public Accounts Committee- I & II.

The Department was directed to get the facts verified by Audit and the above para was conditionally settled subject to verification of relevant record by Audit.

4.4.2007 The Department explained that the service book of Mst. Anees Anwar was available for verification and the amount of recovery amounting to Rs.8100/- after the date for decision of Lahore High Court had been recovered and deposited into Government Treasury.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

96. Para No.22.3

District Headquarter Hospital, Sargodha – Rs.779,820/-

4.4.2007 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21-01-1986 in terms of Finance Department letter No.FD/PR 12.3.97 (PT-I) dated 9.10.1999.

The Department explained that the service books of 13 charge nurses were being collected from their posting station. As soon as the service books of the charge nurses were received, the re-fixation process of pay would be got from the DAO Sargodha.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

97. Para No.22.4
Sh. Zaid Hospital Rahim Yar Khan – Rs.1,068,949/-

3.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12.3.97(PT-I) dated 09-10-1999.

The Department explained that Lahore High Court had passed order dated 28.01.2000 that no recovery may be made from the Charge Nurses till decision. The advance increments had been stopped w.e.f. 01-05-2000. The Director General Nursing Services, Punjab intimated vide her No. S-368/ 7296-7596 dated 17.06.2002 that Lahore High Court Lahore had decided that amount on account of advance increments already drawn by the petitioner may not be recovered.

On the statement of principal SZMC Rahim Yar Khan that no amount was recoverable from charge nurses, the **para was settled.**

98. Para No.22.6
District Headquarter Hospital, Muzaffargarh – Rs.169,314/-

4.4.2007 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD_PR-12.3.1997(PT-I), dated 09.10.1999.

The Department explained that according to the decision of Supreme Court of Pakistan dated 12.08.1999 and Lahore High Court dated.22.05.2002. “The amount of increments already drawn by the petitioners shall not be recovered from them”. Moreover, similar Draft paras No. 80.8 and 80.3 were settled by the PAC-I in its meetings held on 11-13 March 2004.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that according to the decisions of Supreme Court of Pakistan dated 12.08.1999 and Lahore High Court dated 22.05.2002.” The amount of advance Increments already drawn by the petitioners shall not be recovered from them. As Audit pointed out recovery for the period upto 1999-2000, which was not recoverable in the light of the above court decisions. However, further payment of advance increments had not been made.

The Department was directed to get the requisite record verified by Audit and **para was kept pending.**

99. **Para No.22.7**
Civil Hospital, Multan – Rs.40,960/-

3.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12-3-97(PT-I) dated 9.10.99.

The Department explained that according to the decision of the Honourable Lahore High Court dated 22.5.2002. “The amount of advance increment drawn by the petitioners shall not be recovered from them” and recovery pointed out by audit was not justified in the light of the decision of the court. Moreover, paras similar in nature for the year 1998-99 & 1999-2000 had been settled previously by the Public Accounts Committee- I & II.

The Department was directed to get the facts verified by Audit and the above para was conditionally settled subject to verification of relevant record by Audit.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

100. **Para No.22.9**
District Blood Transfusion Officer, Bhakkar – Rs.29,238/-

4.4.2007 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12.3.1997 (PT-I), dated 09.10.199.

The Department explained that according to the decisions of Supreme Court of Pakistan dated 12.08.1999 and Lahore High Court dated 22.05.2002., “The amount of advance increments already drawn by the petitioners shall not be recovered from them”.

Moreover, the similar Draft paras No.80.8 and No. 80.3 for the year 1998-99 were settled by the Public Accounts Committee-I in its meeting held on 11-13 March 2004.

The explanation of the Department was accepted and **para was settled.**

101. Para No.22.13

District Headquarter Hospital, Chakwal – Rs.607,084/-

3.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12-3-97(PT-I) dated 9.10.99.

The Department explained that according to the decision of the Honourable Lahore High Court dated 22.5.2002. “The amount of advance increment drawn by the petitioners shall not be recovered from them” and recovery pointed out by audit was not justified in the light of the decision of the court. Moreover, paras similar in nature for the year 1998-99 & 1999-2000 had been settled previously by the Public Accounts Committee- I & II.

The Department was directed to get the facts verified by Audit and the above para was conditionally settled subject to verification of relevant record by Audit.

4.4.2007 The Department explained that out of 20 officials, the service books of 8 officials duly referred after deducting the 2 advance increments had been verified by Audit.

The Department was directed to get the requisite record verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the service books of 16 Charge Nurses had already been got verified by Audit. Two charge Nurses had been terminated and remaining two charge Nurses had been transferred to other Districts. According to the decision of the Lahore High Court Lahore dated 22-05-2002 no amount was recoverable from the charge Nurses.

The explanation of the Department was accepted and **para was settled.**

102. Para No.22.14

District Headquarter Hospital, Vehari – Rs.427,875/-

3.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12-3-97(PT-I) dated 9.10.99.

The Department explained that according to the decision of the Honourable Lahore High Court dated 22.5.2002. “The amount of advance increment drawn by the petitioners shall not be recovered from them” and recovery pointed out by audit was not

justified in the light of the decision of the court. Moreover, paras similar in nature for the year 1998-99 & 1999-2000 had been settled previously by the Public Accounts Committee- I & II.

The Department was directed to get the facts verified by Audit and the above para was conditionally settled subject to verification of relevant record by Audit.

4.4.2007 The Department explained that in the light of order of the Honorable Supreme Court of Pakistan, this office reduced the pay of Charge Nurses by stoppage of two increments w.e.f. 1.12.1999. Their pay had been re-fixed by the DAO, Vehari accordingly. As such there was no question of any recovery from these Charge Nurses.

The Department was directed to get the facts verified by the Audit and para was kept pending.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

103. **Para No.22.15**
D.B.T.O, Chakwal – Rs.29,174/-

3.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12-3-97(PT-I) dated 9.10.99.

The Department explained that according to the decision of the Honourable Lahore High Court dated 22.5.2002. “The amount of advance increment drawn by the petitioners shall not be recovered from them” and recovery pointed out by audit was not justified in the light of the decision of the court. Moreover, paras similar in nature for the year 1998-99 & 1999-2000 had been settled previously by the Public Accounts Committee- I & II.

The Department was directed to get the facts verified by Audit and the above para was conditionally settled subject to verification of relevant record by Audit.

4.4.2007 The Department explained that the pay of the official had been re-fixed by DAO concerned after withdrawal of two advance increments. This contention of the Department had been verified by Audit from service book.

The explanation of the Department was accepted and para was settled.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

104.

Para No.22.17

District Headquarter Hospital, Khushab – Rs.89,185/-

4.4.2007

Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD_PR-12.3.1997(PT-I), dated 09.10.1999.

The Department explained that according to the decision of Supreme Court of Pakistan dated 12.08.1999 and Lahore High Court dated 22.05.2002. “The amount of increments already drawn by the petitioners shall not be recovered from them”. Moreover, similar Draft paras No. 80.8 and 80.3 were settled by the PAC-I in its meetings held on 11-13 March 2004.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007

The Department explained that according to the decisions of the Supreme Court of Pakistan dated 12.08.1999 and Lahore High Court dated 22.05.2002 “The amount of advance increments drawn by the petitioners shall not be recovered from them”. As the Audit pointed out recovery for the period 1999-2000, which was not recoverable in the light of the above court decisions. Moreover, Public Account Committee in its meetings held on 11-13 March 2004 settled the similar Draft paras on the accounts of various health formations vide DP. Nos.80.8,80.3 and 80.10 for the year 1998-99.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

105.

Para No.22.21

District Headquarter Hospital, Rajanpur – Rs.39,575/-

3.12.2005

Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12-3-97(PT-I) dated 09-10-1999.

The Department explained that due to death of Mst. Salma Ishaq, Charge Nurse, DHQ Hospital, Rajanpur, an amount of Rs.2,576/- was not recovered. As per decision of Honorable Lahore High Court, Lahore in writ petition No.11741- 2001, the recovery of amount already drawn by the said charge nurses was not required to be made and further payment of advance increments may not be given to them. Hence in the light of above said court orders, this recovery was not possible. Moreover, a draft para No.32.10 of similar nature for the year 1999-2000, on accounts of M.S. Services Hospital, Lahore was settled by the Public Accounts Committee in its meeting dated 30.01.2004.

The explanation of the department was accepted and **para was settled**.

106. **Para No.22.22**
Punjab Dental Hospital, Lahore – Rs.164,828/-

2.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12.3.97 (PT-I) dated 9-10-99.

The Department explained that the case was filled in the Honourable Lahore High Court Lahore and the same was decided that amount of advance increments already drawn by the petitioners shall not be recovered from them. Moreover, draft para No.80.8 of similar nature on account of MS Civil Hospital Gojra for the year 1998-99 was settled by PAC in its meeting held on 06-07-2004 and draft para No.32.10 for the year 1999-2000 on accounts of MS Services Hospital Lahore was settled by PAC in its meeting held on 28/30-01-2004.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

107. **Para No.22.23**
District Blood Transfusion Officer, Jhelum, – Rs.24,472/-

3.12.2005 Audit had pointed out that two advance increments were allowed to charge nurses having diploma in midwifery, which was not admissible w.e.f. 21.01.1986 in terms of Finance Department letter No.FD-PR-12-3-97(PT-I) dated 9.10.99.

The Department explained that according to the decision of the Honourable Lahore High Court dated 22.5.2002. “The amount of advance increment drawn by the petitioners shall not be recovered from them” and recovery pointed out by audit was not justified in the light of the decision of the court. Moreover, paras similar in nature for the year 1998-99 & 1999-2000 had been settled previously by the Public Accounts Committee- I & II.

The Department was directed to get the facts verified by Audit and the above para was conditionally settled subject to verification of relevant record by Audit.

4.4.2007 The Department explained that in compliance to Audit comments, service books of the officials were available which may be verified.

The Department was directed to get the facts verified by Audit and the para was conditionally settled subject to verification of relevant record by Audit.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

108. Para No.23 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular/Doubtful Payment of Electricity Charges as Arrears Amounting to Rs.2,094,109/-

3.12.2005 Audit had pointed out that a doubtful amount of Rs.2,094,109/- was paid on account of electricity charges as the bills contained amount of arrears but the bills against these arrears were not shown to Audit.

The Department explained that the electricity bills were drawn and paid to WADA, as and when the funds were provided and as such the inclusion of arrears in the electricity bills were unavoidable and beyond the control of office.

On the statement of the Addl. Secretary that no funds were available on the due dates of the bills, the **para was settled**.

109. Para No.24.1 Page 29 of Audit Report for the year 2000-01; Recovery of Outstanding Government Dues Not Effected, Amounting to Rs.984,364/-.

Drug Testing Lab Punjab, Lahore – Rs.434,600/-

9.6.2007 The Department explained that drug testing fee Rs.434,600/- for the year 2000-01 was recoverable from incharge MSD, PESSI Nawaz Sharif Social Security hospital Lahore. The bills / demand of fee amounting to Rs.434,600/- was requested to deposit.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

110. Para No.24.2
Chief Chemical Examiner Punjab, Lahore – Rs.56,384/-

3.12.2005 Audit had pointed out that neither recovery of Government dues in respect of different kind of tests was effected nor concrete efforts were made.

The Department explained that out of total recoverable amount of Rs.56,384/-, a sum of Rs.13,760/- had been recovered while efforts were being made to effect balance recovery of Rs.42,624/-

The Department was directed to effect the balance recovery at the earliest and para was kept pending.

4.4.2007 The Department explained that out of total recoverable amount of Rs.56,384/-, an amount of Rs.13,760/- had been recovered while efforts were underway for balance recovery of Rs.42,624/-

The Department was directed to get the irrecoverable amount waived off and para was settled.

111. Para No.24.3

Government Public Analytic Lab, Multan – Rs.470,415/- + 22,965/- = Rs.493,380/-

3.12.2005 Audit had pointed out that neither recovery of Government dues in respect of different kind of tests was effected nor concrete efforts were made.

The Department explained that out of total recoverable amount of Rs.40,415/-, a sum of Rs.39,755/- had been received from concerned Government Departments. The reminders had been issued to the concerned department for recovery. The fees of samples analysis were enhanced w.e.f. 12.08.1992 by the Health Department but same was not received in the DDO office due to which samples analysis fees were collected on previous rates. Hence, a loss of Rs.22,965/- was sustained to Government.

The Department was directed to get the loss written off by the competent authority and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that an amount of Rs.59,645/- had been recovered, 45% Government Share had been deposited in Government Treasury. The remaining amount was almost unrecoverable because of the devolution of Government.

The Department was directed to get the loss written off by the competent authority and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that out of total recoverable amount of Rs.40,415/-, a sum of Rs.39,755/- had been received from concerned Government Departments. The case for write off sanction of the Govt. loss had been accorded by the competent authority.

The explanation of the Department was accepted and **para was settled.**

112. Para No.25.2 Page 30 of Audit Report for the year 2000-01; Recovery of Rs.812,000/- on Account of Air Conditioners Charges.

Medical Superintendent DHQ, Kasur – Rs.32,000/-

4.4.2007 Audit had pointed out that Air Conditioners were being used by non entitled officers/officials.

The Department explained that the DDO intimated that major penalty “Compulsory retirement from Government Service” was awarded to Mr. Riaz Ahmad Ex-Senior Clerk / Cashier DHQ Hospital Kasur by the Competent Authority.

The explanation of the Department was accepted and **para was settled.**

113. Para No.25.4

Services Hospital, Lahore – Rs.66,000/-

2.12.2005 Audit had pointed out that Air Conditioners were being used by non-entitled officers/ officials.

The Department explained that no un-authorized A.C. had been installed in any office. Only iron frame was fixed in the office of Assistant Director (Works). All other officers were senior doctors and Personal Computers had been installed in their rooms. The hospital provided medical coverage to Parliamentarian and the Civil Servants including Grade-20 & above who visited the hospital, as such the installation of AC cannot be termed as irregular.

The explanation of the Department was accepted and **para was settled.**

114. Para No.26.1 Page 31 of Audit Report for the year 2000-01; Recovery of Rs.54,000/- on Account of Professional Tax.

Government Hospital for Psychiatric Diseases, Lahore – Rs.36,000/-

2.12.2005 Audit had pointed out that an amount of Rs.54,000/- was neither deducted nor certificates to this effect were obtained from payee, which resulted into loss to Government.

The Department explained that recovery of Rs.10,000/- out of total recovery of RS.36,000/- had been effected and verified by Audit.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

4.4.2007 The Department explained that recovery of Rs.17,000/- had been effected & verified by Audit.

The Department was directed to effect balance recovery as arrears of land revenue and para was kept pending.

9.6.2007 The Department explained that the list of 19 contractors were forwarded to the Director General Excise & Taxation Department Lahore for recovery of professional Tax.

The explanation of the Department was accepted and **para was settled.**

115. Para No.26.2

Second Family Health Project Punjab, Lahore – Rs.18,000/-

9.6.2007 The Department explained that recovery of professional tax amounting to Rs.2,700/- had already been verified by Audit in SDAC meeting held on 29-12-2001 where the verification for remaining amount of Rs.3,700/- was also available which may be verified by Audit.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

116. Para No.27.1 Pages 31 & 32 of Audit Report for the year 2000-01; Recovery of Rs.308,161/- on Account of Income Tax from Suppliers/Contractors.

Gulab Devi Hospital, Lahore – Rs.54,943/-

117. Para No.40.2 Pages 41 & 42 of Audit Report for the year 2000-01; Less Recovery of Cycle Stand and Canteen Rent Valuing Rs.290,990/-

Gulab Devi Hospital, Lahore – Rs.45,933/-

3.12.2009 The Department explained that the purchases subjected to audit were made out of funds raised through Donations (Grant in aid). As such the audit of expenditure fell out of the purview of Government audit. The Auditor General of Pakistan vide letter No. 26/ARP/C/Punjab/2002/1243 dated 24-11-2003 advised the Director General Audit Civil that the audit to be restricted to Government grants only. However, it was certified that Rs.54,943/- on account of Income Tax pointed out by Audit, had already been recovered from the suppliers /contractors detailed in the audit observation in respect of Gulab Devi Hospital and deposited in to the State Bank of Pakistan.

The Committee accepted the explanation of the Department and **paras were settled and also directed/recommended** to Audit that the paras in which Govt. grant was not involved they would be treated under their law.

118. Para No.27.2 Pages 31 & 32 of Audit Report for the year 2000-01; Recovery of Rs.308,161/- on Account of Income Tax from Suppliers/Contractors.

Services Hospital, Lahore – Rs.121,842/-

2.12.2005 Audit had pointed out that income tax amounting to Rs.121,842/- was neither deducted from suppliers/contractors nor deposited into Government treasury.

The Department explained that the income tax was deducted at source as per the prescribed rates. The Audit had not worked out the amount of income tax correctly. For instance, the amount of Rs.1,98,900/- against voucher No.541 had been shown as

Rs.69,615/- which worked out to 35% of the claims whereas the actual amount Rs.6961/- was rightly deducted at source. Audit had worked out income tax on petty payments of less than Rs.25,000/- as such an amount of Rs.4,465/- was wrongly included in the amount of the para. Whereas, the due recovery on account of income tax deduction worked out to Rs.54,723/- instead of Rs.121,842/- only which was deducted at source while making payments to the suppliers.

The Department was directed to write a letter to income tax Department for effecting recovery and para was kept pending.

3.4.2007 The Department explained that in compliance to PAC directives, the Income Tax Authorities had been requested to effect Income Tax from the defaulters.

The Department was directed to effect the balance recovery within 3 months and para was kept pending.

9.6.2007 The Department explained that a reference had been written to Income Tax Department for recovery.

The Department was directed to pursue the case and **para was kept pending.**

119. **Para No.27.3**
Director Institute of Blood Transfusion Service, Punjab Lahore – Rs.57,120/-

9.6.2007 The Department explained that the payable tax came to Rs.50,400/- instead of Rs.57,120/-. The owner of the property was asked to deposit the income tax vide Director IBTS Punjab letter No.BTS 27-A/1752 dated 10.3.1999. He replied that he had deposited the said amount of tax and was not liable to pay any further amount. He was also asked to provide the proof of deposit but failed.

The explanation of the Department was accepted and **para was settled.**

120. **Para No.28 Pages 32 & 33 of Audit Report for the year 2000-01; Recovery of Rs.643,800/- on Account of C.T. Scan/Ultra Sound Fee.**

3.4.2007 Audit had pointed out that most of the patients were granted exemption from CT Scan / Ultra Sound fee.

The Department explained that the fee charges exemptions on conduction of C.T. Scan were allowed by authorized doctors/ officers. Audit had also included the number of patients who were entitled for free scanning. Evidently the exemption was granted in deserving cases.

The explanation of Department was accepted and **para was settled.**

121. Para No.29.1 Pages 33 & 34 of Audit Report for the year 2000-01; Non Deposit of General Sales Tax Rs.12,396,729/-.

Services Hospital, Lahore – Rs.2,047,290/-

3.4.2007 Audit had pointed out that the invoices showing the deposit of sales tax were not attached with the bills while making payments to suppliers / contractors.

The Department explained that the sales tax was paid to the firm on provision of sales tax Invoices, which was available and may be verified.

The Department was directed to get the facts verified by the Audit and para was kept pending.

9.6.2007 The Department explained that out of Rs.2,047,290/-, an amount of Rs.1,192,420/- pertained to the B.O Gases. This firm was a registered firm and calculation of amount at 18% was not correct. The Sales Tax invoices of the firm was attached with each bill which could be verified. In case of remaining 105 number bills / vouchers the factor of 18% was applied which was not based on fact as all the firms were not un-registered. Even the Sales Tax had been worked out on pay repair bills which was not applicable. The amount of sales tax Rs.1,371,708/- to be reduced from the total amount of para. As regards for the remaining amount of sales tax Rs.675,582/- the Collector of Sales Tax Department had been requested to recover this amount from the concerned firms/ suppliers.

The Department was directed to be careful in future and **para was settled.**

122. Para No.29.2
Para Medical School, Bahawalpur – Rs.25,332/-

4.4.2007 Audit had pointed out that the invoices showing the deposit of sales tax were not attached with the bills while making payments to suppliers/ contractors.

The Department explained that the copies of total sales tax deposited through challans by firm and reportedly the amount of sales tax Rs.25,322/-collected from PMS Bhawalpur as pointed out by Audit was also included in these challans was produced.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the firm / supplier M/S New Bismillah Enterprise was approached for evidences of deposit of sales tax received on the supply made to Principal Para Medical School, Bahawalpur. In response to, the copies of total sales tax deposited (Monthly basis) through challans by firm and reportedly the amount of

sales tax Rs.25,322/- collected from PMS Bahawalpur as pointed out by Audit was also included in these challans was produced.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

123. Para No.29.3

Government Mian Muhammad Munshi Hospital, Lahore – Rs.104,725/- + Rs.20,898/-

2.12.2005 Audit had pointed out that the invoices showing the deposit of sales tax were not attached with the bills while making payments to suppliers/contractors.

The Department explained that the rates offered/approved were without G.S.T and as such the payment to contractor on the basis of Sales Tax Invoices was not made. Therefore, recovery from the supplier could not be effected.

Audit observed that the contention of the Department was not tenable.

The Department was directed to effect recovery through Sales Tax Department at the earliest and para was kept pending.

4.4.2007 The Department explained that all the purchases were made from the un-registered firms and no sales tax was paid to the firms.

The explanation of the Department was accepted and **para was settled.**

124. Para No.29.4

District Headquarter Hospital, Vehari – Rs.84,781/-

3.12.2005 Audit had pointed out that the invoices showing the deposit of sales tax invoices were not attached with the bills while making payments to suppliers / contractors.

The Department explained that neither GST was claimed by seller nor the same was paid to supplier. Hence question of recovery did not arise. No loss to Government was involved.

The explanation of the department was accepted and **para was settled.**

125. Para No.29.6

D.G Health Services Punjab, Lahore – Rs.95,785/-

4.4.2007 Audit had pointed out that the invoices showing the deposit of sale tax were not attached with the bills while making payments to suppliers / contractors.

The Department explained that the sales tax invoices amounting to Rs.47,921/- were available in the record which may be verified. As regards, the remaining amount, it was start of levy of GST and the firms were reluctant to be registered with the sales tax Department and to run the institution, it was imperative to do business with these sales tax unregistered firms. The firms did not claim the amount of sales tax in their bills and nor the sales tax paid to them. Therefore, no loss was sustained to the Government.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

126. Para No.29.7

Nawaz Sharif Hospital, Yaki Gate, Lahore – Rs.275,605/-

3.12.2005 Audit had pointed out that the invoices showing the deposit of sales tax were not attached with the bills while making payments to suppliers/ contractors.

The Department explained that SDAC in its meeting dated 29-12-2001 verified the sales tax invoices pertaining to 20 firms amounting to Rs.165,000/- and kept the para pending for balance recovery/ sales tax invoices for Rs.110,605/-. Out of balance amount, the 23 firms had produced the sales tax invoices amounting to Rs.96,956/-. These sales tax invoices were enclosed with the bills of the firms at the time of pre-Audit by Accountant General Punjab.

The Department was directed to produce the requisite GST invoices to Audit for verification and para was settled subject to verification of relevant record.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

127. Para No.29.8

Children Hospital, Ferozepur Road, Lahore – Rs.4,174,457/- + 395,442/-

4.4.2007 Audit had pointed out that the invoices showing the deposit of sale tax were not attached with the bills while making payments to suppliers/ contractors.

The Department explained that out of total amount of Rs.41,74,457/- of sales tax, the Department had produced sales tax invoices relating to Rs.5,72,442/- against which sale tax invoices to the tune of Rs.3,95,442/- were produced, which had been verified by Audit.

The Department was directed to produce the requisite record of sales tax invoices and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that an amount of Rs.40,12,681/- had not been paid on account of GST invoice. Hence the question of production of Sales Tax Invoices did not arise. The nine firms claimed GST amounting to 161,776/- (Rs.4,174,457/- 4,012,681/-) were approached for provision of Sales Tax Invoices and in response to that GST Invoices amounting to Rs.145,382/- had been obtained which may be verified. It was further added that GST was not deducted at source but it was the responsibility of vendors to deposit the amount of GST. Moreover, GST Invoices amounting to Rs.395,442/- were produced which had already been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

128. **Para No.29.9**
Pahchiatric Diseases Hospital, Lahore – Rs.20,790/-

2.12.2005 Audit had pointed out that the invoices showing the deposit of sales tax were not attached with bills while making payments to suppliers/contractors.

The Department explained that Sale Tax invoices relating to some of the firms were available, while some firms were not paid Sale Tax.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

129. **Para No.29.11**
Director Health Services, Sargodha – Rs.53,003/-

4.4.2007 Audit had pointed out that the invoices showing the deposit of sales tax were not attached with the bills while making payments of suppliers / contactors.

The Department explained that in the year 1999-2000 there was no registered shopkeepers/ Firms under Sale Tax Act 1990 in the Sargodha District where the policy was pressed for the implementation protest / general strikes were started and continued for a long time therefore the urgent nature of items were purchased from the retailer to co-up with work at competitive rates.

The Department was directed to send the list of suppliers to sales tax Department and **para was settled.**

130. **Para No.29.12**
DHQ Hospital, Sahiwal – Rs.589,362/-

3.12.2005 Audit had pointed out that the invoices showing the deposit of sales tax were not attached with the bills while making payments to suppliers/ contractors.

The Department explained that the sale tax Rs.247,785/25 was paid to concerned firms. There was no provision in the rules under which purchasing department was responsible to ensure the deposit of sales tax into Government treasury. It was duty of Sale Tax Department, who Audit the firms/ persons registered with Sale Tax Department. However, the DHO Hospital, Sahiwal had intimated to the Sale Tax Department vide letter No. 4780/DHQ dated 12-08-2003 regarding payment of GST to firms.

The explanation of the department was accepted and **para was settled.**

131. Para No.29.13
Second Family Health Project, Lahore – Rs.4,136,970/-

9.6.2007 The Department explained that the scrutiny of the relevant record revealed that after calculation by Auditee, the actual amount of sale tax invoices came to Rs.3,865,167/- on account of cost of goods instead of Rs.4,136,970/- as pointed out by Audit. The Audit officer had recorded the amount of Rs.4,136,970/- in the subject whereas Rs.2,106,400/- in the subject whereas, Rs.21,06,400/- were recorded in the brief of advance para. The verification of sales tax invoices amounting to Rs.22,560/- from MS Pearlite International and Rs.3,935,729/- from woodworking service Center Gujrat was available.

The para was referred to the Sub-Committee headed by Sardar Muhammad Yousaf Khan Leghari MPA for examination in detail and report to the PAC-I at the earliest and **para was kept pending.**

132. Para No.30 Pages 34 & 35 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Repair and Maintenance of Building Amounting to Rs.550,600/-

4.4.2007 Audit had pointed out that details of items cost estimate was neither found available with the formation nor produced to Audit for verification.

The Department explained that the copies of challans showing the deposits of amount from time to time may be verified. The invoices showing the amount under which the printing material was received from time to time was available which may be verified.

The Department was directed to get the facts verified by the Audit and para was kept pending.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

133. Para No.31 Page 35 of Audit Report for the year 2000-01; Recovery of Rs.66,861/- on Account of Less Charging of ECG Fee.

3.12.2005 Audit had pointed out that Rs.30/- were being charged as ECG fee per patient but actual fee as determined / stipulated by Government of Punjab Health Department vide letter No.SO(H&D) 8-19/91 dated 20.04.1993 and endorsed by DGHS Punjab Lahore vide letter No.C-20/4870/95G Dated 26.06.1993 was Rs.75/-. In this way an amount of Rs.66,861/- was less charged from the patients.

The Department explained that the ECG fee charges @ Rs.30/- as per rates fixed by the Government vide letter No.SO(H&D) 12-13/73 dated 28.06.1973, were collected from private & paying patients. There were different rates fixed by department for different categories of patients Rs.30/- ECG charges were rightly charged. Moreover, the para had also been discussed in SDAC meeting dated. 25.03.1998 and after verification of record, the same had been settled by SDAC.

The explanation of the department was accepted and **para was settled.**

134. Para No.32 Pages 36 & 37 of Audit Report for the year 2000-01; Recovery of Rs.855,487/- Due to Non-Realization of Government Receipts.

2.12.2005 Audit had pointed out that an amount of Rs.855,487/- was not collected from the OPD patients on account of Dental, ECG, Laboratory Test charges as only indoor and emergency patients were exempted from such fees.

The Department explained that the Medical Superintendent exempted the payment of investigations on account of X-Rays, Dental, E.C.G, and Lab. Tests to the accidental cases and poor needy patients suffering from serious diseases like Aids, Cancer and T.B etc. in addition to all indoor cases. The facility for free investigation was provided to all deserving cases.

The explanation of the Department was accepted and **para was settled.**

135. Para No.34.1 Page 37 of Audit Report for the year 2000-01; Recovery of Rs.968,270/- on Account of Utility Charges.

Government Hospital for Psychiatric Diseases, Lahore (Mental Hospital) – Rs.393,370/-

2.12.2005 Audit had pointed out that deduction on account of utility charges were not made from the officers/staff who were provided with Government residences/hostels.

The Department explained that accommodation including the services of servant, water supply, electricity and sui gas were provided free of cost to the Nurses as per Government of the Punjab Health Department letter No.SO(III-MCW) 12-1/86 dated 19.06.1987.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get an advice from the Finance Department and para was kept pending.

4.4.2007 The Department explained that in compliance to Audit comments, the letter was forwarded to Finance Department for an early advice vide litter No. IAW/HD/8-2/2004(PAC) dated 01-02-2006. The result of the case was still awaited.

The Department was directed to pursue the case vigorously and para was kept pending.

9.6.2007 The Department explained that the Finance Department had been approached for an early advice. The case for advice was being pursued vigorously.

The Department was directed to expedite the case and **para was kept pending.**

136. Para No.34.2
District Headquarter Hospital, Kasur – Rs.65,500/-

4.4.2007 Audit had pointed out that deduction on account of utility charges were not made from the officers/ staff, who were provided with Government residences.

The Department explained that out of total amount of Rs.45,500/-, a sum of Rs.15,300/- had been recovered and deposited into Government Treasury.

The Department was directed to effect the balance recovery within 60 days and para was kept pending.

9.6.2007 The Department explained that out of balance recovery of Rs.50,200/- further a sum of Rs.12,000/- was deposited into Government Treasury.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

137. Para No.35 Page 38 of Audit Report for the year 2000-01; Recovery of Rs.43,498/- on Account of Wrong Fixation of Pay and Allowances.

4.4.2007 Audit had pointed out that recovery to the stated extent in respect of M/S Bashir Tariq, Lab. Assistant and Gul Muhammad Male Nurse was pointed out by District

Accounts Officer at the time of fixation of their pay and allowances but till the close of Audit no compliance was shown to Audit.

The Department explained that recovery of Rs.12,718/- had been effected.

The Department was directed to effect the balance recovery and para was kept pending.

9.6.2007 The Department explained that the recovery in respect of Mr. Bashir Ahmed, Lab Assistant had been made through pay bills. As regards recovery in respect of Mr. Gul Muhammad, Male Nurse, the said official had been transferred to Nishtar Hospital, Multan. The recovery pertained to the period when he was posted at THQ Hospital, Shuja Abad. The recovery was shown in the LPC when he was transferred to THQ Shuja-Abad to DHQ Hospital Muzaffargarh and the amount had been reflected in his LPC and Medical Superintendent, Nishtar Hospital, Multan had been requested to recover the amount from the pay of Mr. Gul Muhammad Male Nurse.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

138. Para No.36.1 Pages 38 & 39 of Audit Report for the year 2000-01; Misappropriation of Government Receipt Amounting to Rs.208,606/-

DHQ Hospital, Rajanpur – Rs.26,294/-

3.12.2005 Audit had pointed out that an amount of Rs.26,294/- was realized from patients on account of “purcher fee” but the same was not deposited into Government treasury.

The Department explained that all the out standing amount of Rs.24,129/- had been deposited into Government Treasury through various challans. A sum of Rs.2,165/- on account of MLC X-Ray for the month 03/2000 was miscalculated by the Audit. Whereas, actual amount was Rs.719/- for the month 03/2000 which had already been deposited into Government Treasury.

The explanation of the department was accepted and **para was settled.**

139. Para No.36.2
District Headquarter Hospital, Khushab – Rs.53,298/-

4.4.2007 Audit had pointed out that an amount of Rs.53,298/- was realized from patients on account of “Purcher Fee” but the same was not deposited into Government Treasury.

The Department explained that purcher fee record of DHQ Khushab Wing revealed that the actual amount calculated to Rs.30,802/- was deposited into Bank.

Rs.22,200/- as indoor charges of the DHQ hospital Jauharabad for the period 1999-2000 instead of Rs.15820/- which was wrongly calculated by Audit. The amount had already been deposited through bank challan. As per record, the actual amount of purchase fee Rs.21,888/- had been recovered and deposited into Government Treasury.

The explanation of the Department was accepted and para was settled.

9.6.2007 The Department explained that purchase fee record of DHQ Hospital Khushab Wing was revealed that the actual amount calculated to Rs.30,802/- was deposited into bank. As per record, the actual amount of purchase fee Rs.21,888/- (Rs.19,728+ Rs.2,160/-) had been recovered and deposited into Government Treasury.

The explanation of the Department was accepted and **para was settled.**

140. Para No.36.3
District Headquarter Hospital, Kasur – Rs.72,690/-

4.4.2007 Audit had pointed out that an amount of Rs.72,690/- was realized from patients on account of “Purchase Fee” but the same was not deposited into Government Treasury.

The Department explained that the fact finding inquiry report was examined by Department in the light of Audit para and decided that the matter may be re-investigated at secretariat level. The matter was under probe.

The para was kept pending.

9.6.2007 The Department explained that the inquiry officer (the then DS B&A) had been requested to complete the inquiry report. However, the findings of the inquiry officer was still awaited.

The Department was directed to finalize the inquiry and **para was kept pending.**

141. Para No.36.4
Children Hospital, Lahore – Rs.56,324/-

4.4.2007 Audit had pointed out that an amount of Rs.56,324/- was realized from patients on account of “Purchase” fee but the same was not deposited into Government Treasury.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

142. Para No.37 Pages 39 & 40 of Audit Report for the year 2000-01; Recovery of Rs.965,800/- Due to Non-Deposit of C.T. Scan Charges.

2.12.2005 Audit had pointed out that an amount of Rs.965,800/- was collected from patients on account of C.T. Scan charges but not deposited into Government Treasury.

The Department explained that the C.T. Scan charges had not been deposited less as alleged by Audit. In fact, the calculation of the recovery pointed out by Audit had not been based on facts. Certain patients were granted concession by the authorized officers to the extent of 25% or 50%. This fact had been ignored by Audit.

The explanation of the Department was accepted and **para was settled.**

143. Para No.38.1 Page 40 of Audit Report for the year 2000-01; Recovery of Rs.175,187/- on Account of Misuse of Government Vehicles.

Children Hospital Ferozepur Road, Lahore – Rs.149,939/-

4.4.2007 Audit had pointed out that Government vehicles were misused by officers/ officials. Log books were not maintained properly.

The Department explained that the Departmental contention had been verified by the Audit from supporting record.

On the recommendation of the Audit, the para was settled.

9.6.2007 The Department explained that the vehicle No. LOS-5959 (Suzuki Car Margalla) was under the use of Project Director. The log book properly maintained and duly signed by the responsible officer.

The explanation of the Department was accepted and **para was settled.**

**144. Para No.38.2
Services Hospital, Lahore – Rs.25,248/-**

2.12.2005 Audit had pointed out that Government vehicles were misused by the officers/ officials. Logbooks were not maintained properly. P.O.L. was purchased frequently but log books were not shown to Audit.

The Department explained that the perusal of the logbooks revealed that all the activities were related to the medical treatment of patients. Moreover, Para No.23 on account of Services Hospital for the year 1998-99 was settled by the DAC in its meeting held on 08& 09-12-2000.

The explanation of the Department was accepted and **para was settled.**

145. Para No.40.1 Pages 41 & 42 of Audit Report for the year 2000-01; Less Recovery of Cycle Stand and Canteen Rent Valuing Rs.290,990/-.

DHQ Hospital, Gujranwala – Rs.118,529/-

3.12.2005 Audit had pointed out that Hospital Cycle Stand and Canteen were extended without approval from competent authority.

The Department explained that out of total recoverable amount of Rs.118,529/-, Rs.60,333/- had been effected and verified by Audit.

The Department was directed to effect balance recovery of Rs.58,196/-at the earliest and para was settled subject to verification of balance recovery.

3.4.2007 The Department explained that in compliance to PAC directives, the break up of balance recovery of Rs.58,196/- was that an amount of Rs.37,828/- recoverable from Mr Asghar Contractor Cycle Stand and Rs.20,368/- from Mr Zahid Aslam Contractor Canteen. Recovery of Rs.20,368/- had been effected and verified by Audit while recovery of Rs.37,828/- was still pending.

The Department was directed to effect balance recovery of Rs.37,828/-at the earliest and **para was settled subject to verification** of balance recovery.

146. Para No.41.1 Pages 42 & 43 of Audit Report for the year 2000-01; Recovery of House Rent Allowance Amounting to Rs.130,576/-.

Government Hospital for Psychiatric Diseases (Mental Hospital), Lahore – Rs.120,244/-

2.12.2005 Audit had pointed out that contrary to Government instructions officers were drawing house rent allowance resulting into a loss of Rs.130,576/- to the Government.

The Department explained that as per Finance Department Notification No.FD(M-I) 1-15/82-P-I dated 15-01-2000, which was later- on withdrawn by Finance Department vide letter of even No. dated 10-2-2000. Where the Government accommodation was provided to the spouse one can draw House Rent Allowance.

The Department was directed to effect the requisite recovery from the concerned employee and para was settled subject to verification of recovery.

4.4.2007 The Department explained that Dr. Asif Akbar. Khan, Senior Medical Officer of the institute was directed to deposit Rs.120,244/- into Government Treasury. As

per information given by Dr. Asif Akbar Khan, following were the facts on ground “Dr. Asif Akbar Khan had two wives and he was living with the wife who was residing at Garden Town Lahore alongwith his old mother. He was not living with second wife namely Dr. Nazia Butt who was occupying Government accommodation at Institute of psychotic Health. Dr. Nazia was not drawing house rent allowance. As the residence was allotted to her and Mr. Dr. Asif Akbar Ali Khan was not living with Dr. Naiza. Hence, recovery of House Rent Allowance (45%) from Dr. Asif Khan was not due.

The explanation of the Department was accepted and **para was settled.**

147. Para No.41.2

Government Mian Mohammad Munshi Hospital, Lahore – Rs.10,332/-

4.4.2007 Audit had pointed out that some Doctors / Lady Doctors were residing with their spouse who were also Government servants, but in disregard to Government instructions they were drawing house rent allowance resulting into a loss of Rs.10,332/- to the Government.

The Department explained that the residence occupied was below the entitlement and assessed rent was accordingly paid/ deducted from the date of possession i.e. 11/97 from the husband of the Ex-Medical Superintendent, Mian Munshi Hospital, Lahore. The payment of House Rent Allowance to Ex-Medical Superintendent, Mian Munshi Hospital, Lahore was admissible. Being assessed rent @ Rs.1575/-P.M was regularly been deducted / paid.

The explanation of the Department was accepted and **para was settled.**

148. Para No.42 Pages 43 & 44 of Audit Report for the year 2000-01; Non Deduction of House Rent Allowance @ 10% of Maximum of Pay Scale from Occupants, Above their Entitlement, Worth Rs.202,380/-.

3.12.2005 Audit had pointed out that certain officers of the District Headquarter Hospital, Gujranwala were allotted Government residences above their entitlement but recovery of house rent allowance was not effected from salaries @ 10% which resulted into loss caused to Government.

The Department explained that the matter was probed into by Dr. Abdul Gaffar, APMO, DHQ Hospital, Gujranwala who concluded that the building Department clarified that the residence designated as “A,B&C” type located in the premises of the hospital were constructed on 2576, 2500 &1500 sq. feet respectively.

The Department was directed to provide documentary evidence from C&W department in support of the departmental contention and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that in compliance to PAC directives, a certificate duly signed by the DDO building Department was submitted containing attestation by the estate office, signifying that no Officer/Official was residing over and above his entitlement.

The explanation of the Department was accepted and **para was settled.**

149. Para No.43 Page 44 of Audit Report for the year 2000-01; Loss to Government Rs.77,580/-.

3.12.2005 Audit had pointed out that an 'A' type Government residence was constructed for Nursing Superintendent but that was occupied by Mr. Falk Sher, Executive Engineer, of Building Department, which was irregular and unauthorized.

The Department explained that the matter was enquired into by Dr. Abdul Gaffar, A.P.M.O. who concluded that the building did not belong to Health Department as decided by the Commissioner, Gujranwala vide his letter dated 30-04-1987 and the same had been verified by Audit.

On the recommendation of Audit, the **para was settled.**

150. Para No.44 Pages 44 & 45 of Audit Report for the year 2000-01; Loss to Government for Rs.1,622,490/-.

4.4.2007 Audit had pointed out that an amount of Rs.34,962/- was realized during the course of screening tests for Hepatitis C Virus from blood donors. The same was not deposited into Government Treasury.

The Department explained that the matter was inquired at the level of Health Department and the case was decided by the Punjab Service Tribunal and decision was that I accept the appeals, set aside the order dated 1.8.2002 passed by Secretary to Government of the Punjab Health Department Lahore.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

151. Para No.45.1 Pages 45 & 46 of Audit Report for the year 2000-01; Shortage of Store Articles Worth Rs.888,882/- - Recovery Thereof.

District Headquarter Hospital, Kasur – Rs.146,390/-

4.4.2007 Audit had pointed out that many store/ stock items were found short in store/ stock of the hospital, which resulted into loss to Government.

The Department explained that all the items useable / consumable were condemned and auctioned. The condemned items were auctioned in the presence of

condemnation committee. The auction-able items were auctioned by the auction committee of DHQ Hospital Kasur. The amount of auctioned items were deposited into Government Treasury amounting to Rs.6000/-

The explanation of the Department was accepted and **para was settled.**

152. **Para No.45.2**
DHQ Hospital, Attock – Rs.493,444/-

3.12.2005 Audit had pointed out that store/ stock items were found short in the stock/ store of the hospital, which resulted into loss to Government.

The Department explained that the matter was inquired into through a committee headed by DHO Rawalpindi and as per recommendation of the inquiry committee, the case had been registered with the A.C.E., Rawalpindi against Mr. Maroof Shah, Storekeeper and the same was under trial and had not yet been finalized.

The Department was directed to pursue the case vigorously with A.C.E. and para was kept pending.

4.4.2007 The Department explained that Anti Corruption Establishment had chalked out an F.I.R. No.6 dated 9-12-2006 against Mr. Mahroof Shah Ex-Store Keeper. Date of Investigation in the above said F.I.R. fixed on 1-2-2007. Simultaneously the District Collector Attock had been approached to make the recovery under Land Revenue Act.

The Department was directed to pursue the case and para was kept pending.

9.6.2007 The Department explained that the Anti Corruption Establishment Attock had registered the FIR against Ex. Store Keeper Mr. Mahroof Shah vide No. 4/683136 dated 5-4-2007 and trying to apprehend the culprit to proceed as per law. The District Coordination Officer Attock was also approached vide MS letter No.7196/AK, dated 14-12-2006 and its reminder No.2081 AK dated 8-5-2007 to recover the said amount as arrears of land revenue.

The Department was directed to effect the recovery as arrears of land revenue at the earliest and **para was settled subject to verification** of recovery.

153. **Para No.45.3**
DHQ Hospital, Bahawalnagar – Rs.249,048/-

3.12.2005 Audit had pointed out that many store/ stock items were found short in the stock/ store of the hospital, which resulted into loss to Government.

The Department explained that the matter had been inquired into by an inquiry committee who concluded that most of the articles were present in the different departments of the hospital and only articles worth Rs.20,508/- was found short and recovery would be made very soon.

The Department was directed to get the inquiry report verified by the competent authority and para was settled subject to verification of balance recovery/inquiry.

4.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

154. Para No.46.1 Pages 46 & 47 of Audit Report for the year 2000-01; Irregular Award of Advance Increment Amounting to Rs.153,019/- Recovery Thereof.

District Headquarter Hospital, Rajanpur – Rs.17,153/-

3.12.2005 Audit had pointed out that advance increments were awarded to their staff on acquiring irrelevant education qualification.

The Department explained that complete recovery of Rs.17,153/- had been deducted from pay bills of Mr. Ghulam Yasin, Dispenser, DHQ Hospital, Rajanpur.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that the recoverable amount of Rs.17,153/- had been deducted from pay bills of Mrs. Ghulam Yasin, Dispenser, and DHQ Hospital Rajanpur.

The explanation of the Department was accepted and **para was settled.**

155. Para No.46.3
Chief Executive Postgraduate Medical College, Lahore – 72,888/-

2.12.2005 Audit had pointed out that government instructions were not followed strictly and advance increments were awarded to their staff on acquiring irrelevant educational qualification.

The Department explained that the Lab. Attendants and Technicians were rightly granted the advance increments on acquiring the higher qualification over and above the prescribed qualification during the service in term of Government notification FDPC2-2/91 dated 01-08-91. According to the decision of the Honourable Lahore High Court Lahore dated 22.5.2002. "The amount of advance increment drawn by the petitioners shall not be recovered from them". Moreover, a Para No.32.10 of similar nature for the year 1999-2000, Services Hospital Lahore was settled by the Public Accounts Committee in its meeting dated 30.01.2004

On the recommendation of Audit, the **para was settled.**

156. Para No.46.4

Para Medical School Bahawalpur – Rs.32,204/-

4.4.2007 Audit had pointed out that Government instructions were not followed strictly and advance increments were awarded to staff on acquiring irrelevant education qualification.

The Department explained that the re-fixation of pay on account of the 08 officials in their Service Book had been got by DAO Bhawalpur. The recovery calculated and its deposit into Government Treasury through various challans alongwith Service book may be verified.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the re-fixation of pay of the 08 officials in their Service Book had been got verified by DAO Bahawalpur. The recovery calculated and its deposit into Govt. Treasury through various challan alongwith Service Book may be verified.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

157. Para No.48 Pages 47 & 48 of Audit Report for the year 2000-01; Irregular/Unauthorized Allotment of Official Residence –Recovery of Rs.86,325/-.

3.12.2005 Audit had pointed out that a residence designated for grade 20 officer was allotted to BS-18 officer, above his entitlement. Moreover, house rent recovery was being made according to this scale BS-18 instead of BS-20 which was against the Government instructions.

The Department explained that flat was built for residence of Grade-18 officer and not for B-20 officer as contended by Audit. Moreover, the allottee of the residence was not drawing house rent.

The explanation of the department was accepted and **para was settled.**

158. Para No.49.2 Page 48 of Audit Report for the year 2000-01; Recovery of Rs.278,789/- Due to Irregular Drawal of Mess and Dress Allowance.

Services Hospital, Lahore – Rs.202,800/-

3.4.2007 Audit had pointed out that staff nurses, who were on leave or on training were paid mess and dress allowance, which was not admissible during such training / leave.

The Department explained that the charge nurses when deputed of training were entitled to draw dress allowances and mess allowance during the period of training as per prospectus and deputation order No. SO(TRG) 6-22/98 dated 12.02.1999. The dress allowances and mess allowance of permanent nature, which cannot be denied during training.

The explanation of Department was accepted and **para was settled.**

159. Para No.50 Page 49 of Audit Report for the year 2000-01; Outstanding Recovery of Rs.5,200,000/- from Contractor.

4.4.2007 Audit had pointed out that Rs.5,200,000/- were still recoverable from the contractor.

The Department explained that the para related to building Department and same may be raised by the DG Works Audit during Audit of XEN Building Khushab instead of DG Civil Audit. However, the matter regarding non-completion of 125 bedded DHQ Hospital was reported to Building Department by MS DHQ Hospital Khushab but no reply had been received from the quarter concerned upto 09/2005.

The para was transferred to the C&W Department and **para was kept pending.**

160. Para No.51 Pages 49 & 50 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.45,589/- on Account of Official Entertainment.

4.4.2007 Audit had pointed out that expenditure to the said tune was incurred on account of official entertainment which was unjustified and irregular as neither any agenda or list of participants nor the minutes of meetings, if held, were available.

The Department explained that the amount of Rs.45,589/- was spent on the entertainment of official meetings held in the Directorate General Health Services as the Directorate General Health controls all the Primary and Secondary level Health Facilities all over the Punjab. Monthly meetings of the field officers were carried out to monitor the activities regarding the achievement of the targets of plans. The participants of the meetings were entertained with Tea only @Rs.10/- per participant. The lists of the participants and minutes of the meetings were available.

The explanation of the Department was accepted and **para was settled.**

161. Para No.52 Page 50 of Audit Report for the year 2000-01; Recovery of Overpayment Amounting to Rs.103,530/- Due to Wrong Fixation of Pay.

4.4.2007 Audit had pointed out that an amount of Rs.103,530/- was over drawn by some doctors of said formations due to wrong fixation of their pays, resultantly Government had to sustain financial loss of above stated amount.

The Department explained that the revise pay slip duly verified from DAO, FSD, vide No. DAO/ FSD/ GAI/HN/33 dated 11-7-03 in favour of DR. Azra Sadique BTO was available for verification.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the Audit observation that the overpayment to officer due to wrong fixation of pay was unjustified. No over payment was involved and no recovery was due against doctors. The 20% salary of Dr. Rana Akhtar Ali BTO Faisalabad was increased on 1-6-1994 and revised pay scale on 1-6-1995. Hence no over payment was made and no recovery was due against him.

The explanation of the Department was accepted and **para was settled.**

162. Para No.53 Pages 50 & 51 of Audit Report for the year 2000-01; Recovery of Rs.60,428/- Due to Non-Deposit of Patients Fee.

3.12.2005 Audit had pointed out that a sum of Rs.97,318/- was received/ collected from patients by the lab charge nurse only but Rs.46,467/- were found deposited and remaining amount was still retained.

The Department explained that draft para No.53 for the year 2000-01 had already been discussed by the SDAC in its meeting dated 26.10.2002 and was settled by the committee after verification of record by Audit.

On the recommendation of Audit, the **para was settled.**

163. Para No.54 Page 51 of Audit Report for the year 2000-01; Irregular Payment of Dress and Washing Allowance Amounting to Rs.54,350/-

4.4.2007 Audit had pointed out that all categories of Class-IV employees were paid dress and washing allowance whereas it was only admissible to Naib Qasid, Frash, Chowkidars, sweepers and sweepress, under F.D letter dated 07.01.1977.

The Department explained that the dress allowances was also admissible to Naib Qasid, Frash, Chowkidars, sweepers and sweepress vide Finance Department letter No.FD/SR-I-9-8/1986 dated 14.07.1986. Accordingly the washing allowance was paid to staff.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

164. Para No.55.2 Page 52 of Audit Report for the year 2000-01; Recovery of Rs.446,912/- Due to Unauthorized Occupation of Government Residences.

Services Hospital, Lahore – Rs.334,098/-

3.4.2007 Audit had pointed out that accommodations were neither got vacated nor penal rent @ 60 % of pay was deducted from them which resulted into Financial loss to Government.

The Department explained that the instant para may be settled as the para in similar nature to draft para No.100 for the year 1999-2000 had already been settled by the PAC in its meeting held on 30-8-2004.

The explanation of Department was accepted and **para was settled.**

165. Para No.56 Page 53 of Audit Report for the year 2000-01; Recovery of Rs.350,207/-on Account of House Rent, Electricity and Sui-Gas Charges.

4.4.2007 Audit had pointed out that neither deduction on account of 5% house rent allowance nor electricity and Sui Gas charges were made. They were also being paid house rent allowance @ 45% of their pay scale. This resulted into a loss of Rs.350,207/- caused to Government.

The Department explained that efforts to finalize the issue by convening meeting amongst Department, Audit Department & Finance Department was underway.

The Department was directed to finalize the matter within 30 days and para was kept pending.

9.6.2007 The Department explained that the last meeting was held on 05-12-2006 in SHL but no decision could be arrived at but efforts to finalize the issue by convening meeting amongst Health Department, Audit Department & Finance Department were underway.

The Department was directed to finalize the issue and **para was kept pending.**

166. Para No.57.2 Pages 53 & 54 of Audit Report for the year 2000-01; Recovery of Rs.1,234,694/- on Account of Conveyance Allowance.

Children Hospital, Ferozepur Road, Lahore – Rs.89,726/-

4.4.2007 Audit had pointed out that certain doctors / staff were residing in Government accommodations, located within the premises of hospital but they were drawing conveyance allowance in disregard to Government instructions contained in Finance Department letter dated 16.05.1977, which resulted into loss to Government.

The Department explained that the hospital was operationalized in 1998 in the Emergency Block as stop gap arrangement and no duty room for doctors were available. The rooms in Admin Block were allocated as duty room to House Officer, / Doctors of 35 Departments of the hospital. Hence the question of deduction of House Rent and Conveyance Allowance did not arise.

The Department was directed to get the requisite record verified by the Audit and para was kept pending.

9.6.2007 The Department explained that no allotment of duty room for doctors on duty were ever made but the rooms were allocated as duty room. Hence the question to maintain the allotment register/ allotment order did not arise.

The explanation of the Department was accepted and **para was settled.**

167. Para No.57.3
Services Hospital, Lahore – Rs.1,109,466/-

4.4.2007 Audit had pointed out that certain doctors /staff were residing in Government accommodations, located within the premises of hospital but they were drawing conveyance allowance in disregard to Government instructions contained in Finance Department letter dated 16.05.1977, which resulted into loss to Government.

The Department explained that the recovery of Rs.11,09,466/- on accounts of conveyance allowance drawn by the doctors/ Nursing staff residing in hostels was not based on facts as recovery pointed out against the house officers, whereas the House Officer did not get any sort of allowance. They were paid fixed stipend Rs.3,880/- per month.

The Department was directed to get the facts verified by the Audit within 30 days and para was kept pending.

9.6.2007 The Department explained that the Audit point of view that the recovery of Rs.1,109,466/- on account of conveyance allowance drawn by the Doctors/ Nursing staff residing in hostels was not based on facts as recovery pointed out against the House Officers, whereas the House Officer did not get any sort of allowance. They were paid fixed stipend Rs.3,880/- per month. As regards recovery of extra charges of room coolers from Nurses residing in Nursing Hostel was also not correct/ tenable as they did not use room coolers.

The Department was directed to effect the recovery from the responsible and para was settled subject to verification of relevant record.

168. Para No.58 Pages 54 & 55 of Audit Report for the year 2000-01; Non Collection of Rent From Pharmax Pakistan Private Ltd. – Recovery of Rs.56,250/-.

3.12.2005 Audit had pointed out that an amount of Rs.56,250/- was outstanding against a contractor on account of rent of Pharmacy shop w.e.f. 3/95 to 1/2001 but neither outstanding recovery was effected nor efforts were made.

The Department explained that the recovery of Rs.56,250/- had been effected from the Pharmax of DHQ Hospital Sargodha on account of rent for the period from 3/95 to 1/2001 and deposited into Government Treasury.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that the recovery on account of rent of M/S Pharmax Pakistan Pvt. Ltd calculated to Rs.37,500/- instead of Rs.56,250/- for the period from 7/97 to 6/2001 at the rate of Rs.9375/- per annum. The recoverable amount had been deposited into Government Treasury.

The explanation of the Department was accepted and para was settled.

169. Para No.61 Page 57 of Audit Report for the year 2000-01; Loss of Rs.1,130,000/- Due to Non-disposal/Repair of Government Vehicles.

2.12.2005 Audit had pointed out that certain Government vehicles were found parked un-utilized in open space since long.

The Department explained that the old vehicles were auctioned and the sale proceeds of Rs.1,910,491/- had been deposited into Government Treasury.

Audit observed that either produce any authority under which the sale proceeds of Rs.1,910,491/- had been deposited into private Bank Account or deposit the same amount into Government treasury.

The Department was directed to get an advice from the Finance Department regarding depositing receipts in Bank Account or Government Treasury and para was kept pending.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

170. Para No.62 Page 58 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.836,031/- on Repair of Vehicles.

2.12.2005 Audit had pointed out that expenditure was incurred on repair of vehicles irregularly due to the reason that sanction was accorded beyond competency.

The Department explained that the Departmental contention had been verified by Audit from supporting record during meeting.

On the recommendation of Audit, the **para was settled.**

171. Para No.63 Pages 58 & 59 of Audit Report for the year 2000-01; Recovery of Rs.197,831/- on Account of 20% Share of Para-Medical Staff.

2.12.2005 Audit had pointed out that 20% share of the fee charged from private patient was not being paid to paramedical staff for which they were entitled vide Health Department letter No.SO(H&D) 12-13/73, dated 11.4.1985.

The Department explained that the Medical Superintendent Mian Munshi Hospital Lahore intimated vide letter dated 24.08.2001 that the recovery of Rs.7,414/- from irrelevant payee had been recovered and the same had been distributed to concerned Paramedical Staff. Remaining amount Rs.190,417/- was distributed among the Doctors and other non Paramedical Staff on the orders of the Ex-Medical Superintendent.

The Department was directed to effect recovery of Rs.190,417/- from the unlawful recipients and paid to the paramedical staff concerned and para was kept pending.

4.4.2007 The Department explained that the total 20% amount to be distributed among the Paramedical staff from 07/1999 to 12/2000 came to Rs.161,436/- out of which Rs.83,210/- had already been paid to the Paramedical staff. Hence the share not distributed to Paramedical was Rs.70,812/- out of which Rs.7414/- amount had been recovered and

distributed to the Paramedics. For the remaining Rs.70,812/- the concerned persons had been requested to deposit with the Cahier for its distribution to Para Medical Staff.

The explanation of the Department was accepted and **para was settled.**

172. Para No.64.2 Pages 59 & 60 of Audit Report for the year 2000-01; Irregular Local Purchase of Medicines Worth Rs.3,007,622/-.

A.I.M Hospital, Sialkot – Rs.233,659/-

4.4.2007 Audit had pointed out that an expenditure was incurred irregularly on the local purchase of medicines as the same was beyond competency, without involvement of purchase committee and in defiance of ratios prescribed by Government for the bulk purchase.

The Department explained that the procurement of medicines was made through nominated purchase committee headed by MS on the basis of rate contract. The purchases were made to meet the demand/ requirement of the indoor/ outdoor patients in the Hospital. No violation of rules were committed.

The explanation of the Department was accepted and **para was settled.**

173. Para No.64.3
Civil Hospital, Multan – Rs.428,250/-

3.12.2005 Audit had pointed out that expenditure was incurred irregularly on the local purchase of medicines as the same was beyond competency, without involvement of purchase committee and in defiance of ratios prescribed by Government for the bulk purchase.

The Department explained that the expenditure were within the budgetary allocation under head 59912-LP and all the other codal formalities were properly adopted as per financial rules. Moreover, all the items/ medicines were purchased after observing the requisite codal formalities by inviting open tenders through advertisement in National News paper for local purchase on daily use/ chit system. No irregularity / misappropriation was involved in the transaction.

The explanation of the department was accepted and **para was settled.**

174. Para No.64.4
Punjab Dental Hospital, Lahore – Rs.389,978/-

3.12.2009 The Department explained that the bill at sr. No.12 and 13 in the audit para worth Rs.27,485/- and Rs.38,505/- were actually total amount of four different bills. The sanction in each case was therefore, within the limit.

The **para was settled**, on the recommendation of Audit

175. Para No.64.5

District Headquarter Hospital, Vehari – Rs.1,003,017/-

3.12.2005 Audit had pointed out that expenditure was incurred irregularly on the local purchase of medicines as the same was beyond competency, without involvement of purchase committee and in defiance of ratios prescribed by Government for the bulk purchase.

The Department explained that the industries and commerce & M.R. Department Section III Government of the West Pakistan addressed to Health Department vide No.111/1/1/431-IX/67, dated 23.10.1969, clearly decided that the “Revised Purchase procedure for purchase of medical stores and 15% enhancement to Local Purchase powers of the total budget under pharmaceuticals should be utilized for local purchase by all hospitals in West Pakistan. The remaining 85% of the budget of an institution should be utilized through the normal procedure of placing indents with the Medical Store Depots. Moreover, Medical Superintendent of the Hospitals should be allowed to make purchases upto 25% of the portion allotted to them for local purchase directly from the local market and their discretion in this regard would be unfettered. The remaining 75% of the budget apportioned for local purchase should be utilized for local purchase by a committee headed by the Medical Superintendent of Institution concerned and another two member nominated by the Secretary Health Department. The purchases should be made on the most economic basis by the committee. Wherever medicines/drugs were requisitioned from the Medical Store Depot by an institution and these cannot be made available within the stipulated period.

The explanation of the department was accepted and **para was settled**.

176. Para No.65.1 Pages 60 & 61 of Audit Report for the year 2000-01; Non-Surrendering of Savings/Unspent Balances, Amounting to Rs.19,415,559/-.

Services Hospital, Lahore – Rs.1,395,627/-

2.12.2005 Audit had pointed out that huge funds were found lying unspent at the close of financial year but neither the same was utilized nor surrendered.

The Department explained that the Departmental contention had been verified by Audit from supporting record..

On the recommendation of Audit, the **para was settled**.

177. Para No.65.2

Director Institute of Blood Transfusion Service Punjab, Lahore – Rs.7,926,526/-

9.6.2007 The Department explained that the Appropriation Accounts for the financial years 1997-98 to 199-2000 had already been settled by the PAC at marco leave. Hence this para at macro level may also be settled.

The explanation of the Department was accepted and **para was settled.**

178. Para No.65.3

District Headquarter Hospital, Sheikhupura – Rs.7,276,559/-

3.12.2005 Audit had pointed out that funds were found lying unspent at the close of Financial year but neither the same was utilized nor surrendered.

The Department explained that the appropriation accounts as whole (Health Department) had been reconciled with Accountant General, Punjab, Lahore and were settled by the PAC in its meting dated 22.07.2002.

The explanation of the department was accepted and **para was settled.**

179. Para No.65.4

Secretary Health Punjab, Lahore – Rs.1,572,181/-

3.12.2005 Audit had pointed out that huge amounts/ funds were found lying unspent at the close of financial year but neither the same was utilized nor surrendered, which was a serious irregularity.

The Department explained that savings in all the objects were between 0.12% to 3% of the total allocation. Moreover, funds were lapsed due to shortage of staff as staff was transferred to NAB without providing any substitute.

The Department was directed to be careful in future for surrendering savings well in time and **para was settled.**

180. Para No.65.5

Sardar Begum Hospital, Sialkot – Rs.1,244,666/-

3.12.2005 Audit had pointed out that funds were found lying unspent at the close of Financial year but neither the same was utilized nor surrendered.

The Department explained that the appropriation accounts had been settled on over all basis by PAC.

The Department was directed to be careful in future for surrendering saving well in time and **para was settled.**

181. Para No.66.1 Page 61 of Audit Report for the year 2000-01; Irregular Expenditure on Printing to the Tune of Rs.712,366/-

Director Institute of Blood Transfusion Services, Lahore – Rs.72,922/-

9.6.2007 The Department explained that the expenditure on printing material was incurred during two financial years 1997-98 (Rs.44,909/-) and 1998-99 (Rs.28,013/-). The requisite codal formalities were invited from the reputed firms; proper specifications were given in the quotations / bills. Different items were got printed on different occasions.

The Department was directed to be careful in future and **para was settled.**

182. Para No.66.3
Services Hospital, Lahore – Rs.367,601/-

3.4.2007 Audit had pointed out that NOC was not obtained from the Government Printing Press. Expenditure was incurred beyond competency in some cases.

The Department explained that the Chief Minister Punjab had been pleased to exempt the Health Department from getting stationery printed from the Government Printing Press. All items of Health Department would hence forth be printed from local market through open competition. All the expenditure was incurred under the financial competency of MS/ Chief Executive of the Hospital and the payments were made to the suppliers.

The explanation of Department was accepted and **para was settled.**

183. Para No.66.4
Government Mian Muhammad Munshi Hospital, Lahore – Rs.141,529/- + Rs.107,387/-.

2.12.2005 Audit had pointed out that expenditure was incurred on printing, which was irregular due to reason that expenditure was split up to avoid sanction of the competent authority.

The Department explained that the printing material was purchased to meet the demand of various Departments of the hospital. Moreover, due to the end of financial year, the process of calling tender was not possible and the office was bound to clear all pending liabilities till the end of financial year.

The Department was directed to get the expenditure regularized with the sanction of the Finance Department and para was kept pending.

4.4.2007 The Department explained that on the advice of Finance Department, an inquiry committee had been constituted to probe into the matter and fix the responsibility, which was still under process.

The explanation of the Department was accepted and **para was settled.**

184. Para No.67.2 Pages 62 & 63 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure Amounting to Rs.14,619,367/-.

Sh. Zaid Hospital Rahim Yar Khan – Rs.337,484/-

3.12.2005 Audit had pointed out that an expenditure of Rs.337,484/- was incurred on account of purchase/ repair of store/stock by according sanction beyond competency just to avoid obtaining sanction from higher authority.

The Department explained that the Chief Executive, Sheikh Zayed Hospital. R.Y. Khan was accorded sanction of Rs.188,600/-under prevailing Financial & Administrative Powers of the autonomous institution (SZH). The direction contained in notification dated 29.02.2000 were circulated after the purchases involved in draft para under consideration. Hence not applicable on purchases made before the issuance of instructions dated 29-02-2000.

The explanation of the department was accepted and **para was settled.**

185. Para No.67.3
District Headquarter Hospital, Muzaffargarh - Rs.43,900/-

4.4.2007 Audit had pointed out that an expenditure of Rs.43,900/- was incurred on account of purchase/repair of store / stock by according sanction beyond competency just to avoid obtaining sanction from higher authority.

The Department explained that the purchase of computer was done after taking sanction from Director Health Services D.G. Khan and after observing all the codal formalities. So no irregularity was committed.

Audit observed that Department had incurred expenditure out of wrong head of account.

The Department was directed to get the irregularity of misclassification condoned from Finance Department and para was settled subject to regularization.

9.6.2007 The Department explained that in the modern age computer was neither unusual nor a novel item, rather, it was one of the most essential item in any office and Government was stressing very hard to use computer in the office, and lot of expenditure had been done on computer training of the staff. However, the purchase of computer was done after taking sanction form Director Health Services D.G. Khan and after observing all the codal formalities. So no irregularity was committed.

The explanation of the Department was accepted and **para was settled.**

186. **Para No.67.4**
District Headquarter Hospital, T.T. Singh – Rs.56,055/-

3.12.2005 Audit had pointed out that an expenditure of Rs.56,055/- was incurred on account of purchase/ repair of store /stock by according sanction beyond competency just to avoid obtaining sanction from higher authority.

The Department explained that the reimbursement of medical charges of Rs.12,601/- to the Gazetted Officers was made as out door patients, whereas, reimbursement of Rs.43,453/- to the Non Gazetted official was made as indoor patients.

The explanation of the Department was accepted and **para was settled.**

187. **Para No.67.9**
Director Institute of Blood Transfusion Services Punjab, Lahore – Rs.6,339,974/-

9.6.2007 The Department explained that the purchases were made through rate contract after observing all codal formalities within the competency of DDO as it was clarified by Finance Department in its letter No.FD(FR)II-2/89(P) dated 11.10.2000. Thus no expenditure was incurred beyond competency.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

188. **Para No.67.10**
Chief Executive Postgraduate Medical College, Lahore – Rs.135,666/-

2.12.2005 Audit had pointed out that an expenditure of Rs.135,666/- was incurred on account of purchase/ repair of store/stock by according sanctions beyond competency just to avoid obtaining sanction from higher authority.

The Department explained that all sanctions were granted by Dean, Postgraduate Medical Institute, Lahore being an officer of category No.1 in term of Sr.No.15 of Punjab Delegation of Financial Powers Rules 1990. After initial pre-Audit by the Dean PGMI, the bills were submitted to the pre-Audit Counter of the Chief Executive, Services Hospital / PGMI, Lahore. After pre-Audit, the cheques were issued under the signature of the Chief Executive in capacity of the DDO / Operator of PLA/ Principal Accounting Officer of the Institute. After Autonomy, the same practice was being adopted in all Autonomous Medical Institutions in Punjab which had legal coverage of the rules and act.

The explanation of the Department was accepted and **para was settled.**

189. **Para No.67.12**
District Blood Transfusion Officer, Sargodha – Rs.33,807/-

4.4.2007 Audit had pointed out that an expenditure of Rs.33,807/- was incurred on account of purchase of chemicals by according sanction beyond competency just to avoid obtaining sanction from higher authority.

The Department explained that purchase of Anti-Sera (Chemical) recurring /consumable articles was made through Purchase Committee. The purchase was made in view of actual demand. All items had been taken on stock register and expensed properly.

The explanation of the Department was accepted and **para was settled.**

190. Para No.68 Page 63 of Audit Report for the year 2000-01; Irregular Promotion of Laboratory Attendant and Laboratory Assistant: Excess/Irregular Payment of Rs.147,561/-.

3.12.2005 Audit had pointed out that Mr. Muhammad Ashraf was appointed as chowkidar but later on he was promoted as laboratory attendant and laboratory assistant.

The Department explained that Mr. Muhammad Ashraf was appointed as chowkidar by the Dy. Director Health Services, Multan vide order No.3613-14/A&A dated 05-07-1983. Then he was promoted as Laboratory Attendant by Director Health Services, Multan vide order No.3645-46/ A&A dated 06-08-1995. He was also promoted as Laboratory Assistant by the DHS, Multan vide order No.8592-95/E dated 01-04-1996 being competent authority.

The Department was directed to get the matter regularized with the sanction of S&GAD and para was kept pending.

4.4.2007 The Department explained that the case was referred to Regularization Wing of S&GAD on 14-06-2006 for regularization of services of Mr. Muhammad Ashraf Lab Assistant of Chemical Examiner Multan. The decision from the quarter concerned was awaited.

The Department was directed to pursue the case and para was kept pending.

9.6.2007 The Department explained that the case was referred to Regulation Wing of the S&GAD on 14-6-2006 for regularization of services of Mr. Muhammad Ashraf Lab Assistant of Chemical Examiner Multan. The decision from the quarter concerned was awaited.

The explanation of the Department was accepted and **para was settled.**

191. Para No.69 Page 64 of Audit Report for the year 2000-01; Non Obtaining of Vouched Account for Rs.2,000,000/-.

3.12.2005 Audit had pointed out that the vouched account as required vide Finance Department letter No.IT(FD)3-7/2000 dated 17.2.2000 was neither obtained nor shown to Audit.

The Department explained that departmental contention had been verified by Audit from supporting record during meeting.

On the recommendation of Audit, the **para was settled.**

192. Para No.70 Pages 64 & 65 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Rs.227,000/-.

3.12.2005 Audit had pointed out that an amount of Rs.227,000/- was re-appropriated which was irregular vide Finance Department letter Exp(G) 11-9/99 dated 31-07-1999 that no re-appropriation beyond Rs.50,000/- from one minor object shall be made without the permission of Finance Department.

The Department explained that the re-appropriation of Rs.227,000/- were made to meet the requirements of emergency of the hospital and to clear the reimbursement claims of Medical charges of Late Dr Muhammad Aslam, Ex-Medical Superintendent, DHQ Hospital, Sargodha expired at Punjab Institute of Cardiology, Lahore during operation.

The explanation of the department was accepted and **para was settled.**

193. Para No.71 Page 65 of Audit Report for the year 2000-01; Irregular Purchase of Suzuki Van (Bolan) for Rs.381,000/- and Non Recovery of Income Tax Amounting to Rs.13,335/-.

3.12.2005 Audit had pointed out that an irregular purchase of van was made due to reason that approval of competent authority was not obtained.

The Department explained that a Suzuki pickup (Ambulance) was purchased from M/S Umer Khalid and Company, Shahi Road, Rahim Yar Khan on 01-09-1999 as it was urgently required for the transportation of patients. The Government of the Punjab, Finance Department Lahore had not imposed ban for the purchase of Ambulances. The Ambulance was purchased from hospital receipt under financial competency of Chief Executive under serial No.17 of Financial and Administrative Rules, of Autonomous hospitals.

The explanation of the Department was accepted and **para was settled.**

194. Para No.72 Page 66 of Audit Report for the year 2000-01; Irregular Re Employment of Civil Servant Retired On Superannuation – Payment of Rs.50,000/-.

3.12.2005 Audit had pointed out that the senior storekeeper of the hospital retired on superannuation w.e.f. 01-04-2000 but he was re-employed on the same post w.e.f. 02-04-2000 for a period of one year. Thus the condition of obtaining permission of competent authority was not sought as was required for any civil servant seeking re-employment within first two years his/ her retirement.

The Department explained that Ch. Khushi Muhammad was appointed as Senior Store Keeper w.e.f. 02.04.2000 vide letter No.6765-67/SZH, dated 19-05-2000. The appointment of Ch. Khushi Muhammad was made on the recommendations of Board of Governor on contract basis for a period of one year. As the hospital was given autonomy and the Chief Executive of the hospital was competent to appoint person on contract basis, no irregularity was involved.

The explanation of the department was accepted and **para was settled.**

195. Para No.73 Pages 66 & 67 of Audit Report for the year 2000-01; Drawal of Pay Over and Above the Sanctioned Strength – Irregular Expenditure to the Tune of Rs.154,624/-.

3.12.2005 Audit had pointed out that a post of CMO in BPS-19 was created by the Chief Executive and 9 Doctors were appointed on that post though there was no provision in the rules, resulting irregular expenditure to the tune of Rs.154,624/-

The Department explained that Chief Executive was competent to create posts upto BPS-19 under Sr. No.1 of schedule of delegation of Financial & Administrative Rules.

Audit observed that the contention of the department was not tenable.

The Department was directed to get the matter regularized with the sanction of the Board of Directors and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that in the light of the rulings of the Supreme Court of Pakistan and High Court, the para may kindly be dropped. Dr. Muhammad Saleem was having postgraduate qualification (DLO) and in working as Medical Officer in ENT Department where there was already shortage of doctors. Moreover, the case for regularizations of irregular expenditure had been submitted to the high ups which was still under process.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was settled subject to regularization.

9.6.2007 The Department explained that the case for regularizations of irregular expenditure had been submitted to the high up which was still under process.

The Department was directed to pursue the case of regularization and **para was settled subject to regularization** by the Finance Department.

196. Para No.74 Page 67 of Audit Report for the year 2000-01; Irregular Appointments, Drawal of Salary Amounting to Rs.368,348/-.

4.4.2007 Audit had pointed out that an official was appointed on adhoc basis for the period of six months upto 30.05.1996. But he joined the duty on 13.08.1996 i.e. about three months after expiry of adhoc service period.

The Department explained that official concerned was appointed vide order No. BTS/20/10340-45 dated 30.11.1995. But he did not join duty in due course. The official approached Government of the Punjab, Health Department. The Government decided that the official should be joined duty after lifting of ban. The concerned official joined duty on 13.08.1996 after lifting of ban in compliance of letter No.BTS/20/5277-82 dated 10.08.1996. Hence, the appointments were not irregular being made under instruction of the competent authority.

The explanation of the Department was accepted and **para was settled.**

197. Para No.75.1 Page 68 of Audit Report for the year 2000-01; Bulk Purchase of Medicines in Excess of Prescribed Limits Expenditure to the Tune of Rs.1,907,307/-.

Sh. Zaid Hospital Rahim Yar Khan – Rs.1,661,771/-

3.12.2005 Audit had pointed out that bulk purchase of medicines was made in disregard to Government instructions.

The Department explained that budget for the purchase of medicines were used as under MSD and Local Purchase as the hospital was declared autonomous w.e.f.11/1998. The Chief Executive, Sheikh Zayed Hospital R.Y. Khan had full powers to purchase medicines keeping in view the requirement of the hospital. IMC had empowered the Chief Executive as decided in 2nd meeting held on 27.06.1999. The Supreme Court of Pakistan & Provincial High Court had given verdicts that Governing Body of autonomous Institution can frame rules & regulations not in consistence with the provision of the law regulating their autonomy.

The explanation of the department was accepted and **para was settled.**

**198. Para No.75.2
District Headquarter Hospital, Kasur – Rs.245,536/-**

4.4.2007 Audit had pointed out that bulk purchase of medicines was made in disregard to Government instructions.

The Department explained that the major portion of the medicines were purchased for provision of 100% medical coverage to patients at emergency / causality Wards. Provision of medicines to Government Officers, Members of the Council and Parliamentarians.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that a sum of Rs.595,430/- was allocated on account of budget for Local Purchase of Medicines on day to day basis during the year 1999-2000 as per record. Out of that a sum of Rs.153,505/- only was consumed for Local Purchase of Medicines. The Audit during the course of Audit for the year 1999-2000 had raised the observation pertaining to irregular purchase of Medicines to the tune of Rs.245536/50 which was unjustified and un-established Audit para.

The explanation of the Department was accepted and **para was settled.**

199. Para No.76 Page 69 of Audit Report for the year 2000-01; Irregular Collection of Rs.1,181,390/- by Patient Welfare Society, Services Hospital, Lahore.

3.4.2007 Audit had pointed out that P.W.S. remained buys in making windfall profits by issuing X-Ray Films to X-Ray Department and collecting money from the patients.

The Department explained that x-ray films were supplied to the hospital by the patients welfare society on “no profit no loss” basis. Actual cost of the films was recovered from the paying patients only. Moreover, similar nature of draft para No.51 for the year 1998-99 on the accounts of MS DHQ Hospital Gujranwala was settled by PAC-I in its meeting held on 11-13 March 2004 with Special Direction that the Patients Welfare Society should be encouraged in the hospitals.

The explanation of Department was accepted and **para was settled.**

200. Para No.77 Pages 69 & 70 of Audit Report for the year 2000-01; Irregular Expenditure on the Purchase of Chemicals worth Rs.259,763/-.

3.12.2005 Audit had pointed out that the purchase was made without conducting open tender inquiry. The expenditure was incurred beyond competency.

The Department explained that the purchases were made through limited tender inquiry. Due to non availability of funds in the relevant head, the requisite advertisement was not floated in the press. The expenditure was incurred on purchase of 15 items of chemicals and 20 items of glass-ware in order. In order to avoid the stoppage of analysis as well as deterioration of food samples, the procurement of only inevitable items was made and store was entered in the relevant stock register and was properly utilized.

The Department was directed to get the matter regularized with the sanction of competent authority and para was kept pending.

4.4.2007 The Department explained that the case for regularization was forwarded on 1-2-2006 to the Finance Department for regularization. The reminder for regularization had already been served on 10-06-2006 & 25-1-2007. The decision of Finance Department was still awaited.

The Department was directed to pursue the case and para was kept pending.

9.6.2007 The Department explained that case for regularization of irregular expenditure had been submitted to the Finance Department which was still under process.

The Department was directed to pursue the case and **para was kept pending.**

201. Para No.78 Pages 70 & 71 of Audit Report for the year 2000-01; Irregular Purchase of Blood Bags Amounting to Rs.3,405,000/-.

9.6.2007 The Department explained that the Director, Blood Transfusion Service, Punjab was Category-I Officer in accordance with the 1st Schedule Part-I of Delegation of Financial Power Rules, 1990. The procurement of blood bags and other items was made after obtaining NOC from Health Department. Accordingly the case was processed through open tender to ensure fair transparency in prices after observing all codal formalities.

The Department was directed to be careful in future and **para was settled.**

202. Para No.79 Page 71 of Audit Report for the year 2000-01; Unknown Repair Work, Worth Rs.400,000/-

3.12.2005 Audit had pointed out that whereabouts of repair work were not known and expenditure held doubtful.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

203. Para No.81.1 Pages 72 & 73 of Audit Report for the year 2000-01; Irregular Drawal of Government Money Amounting to Rs.9,474,134/-

Government Eye Hospital, Khanpur – Rs.209,233/-

4.4.2007 Audit had pointed out that certain appointments were made during ban period, imposed by the Government.

The Department explained that the appointment of Mr. Arshad Ali Sanitary Petrol was made on 02.05.1989 (against vacancy) by the District Officer (Health), Rahim Yar Khan. Subsequently he was allowed to continue his services as Ward Servant by the competent authority i.e. DHO R.Y.Khan after full filing all codal formalities. The official was working since from the date of appointment.

Audit observed that Departmental contention was not maintainable.

The Department was directed to get the irregularity condoned from the competent authority and **para was settled subject to regularization.**

204.

Para No.81.2

Chief Executive, Post Graduate Medical Institute, Lahore – Rs.6,978,788/-

2.12.2005 Audit had pointed out that certain appointments were made during ban period, imposed by the Government vide No.SO Exp(a)11-9/99, dated 31.7.99. In this regard, relaxation granted by the Finance Department was neither available with these formations nor such document was shown to Audit.

The Department explained that all the decisions were taken by the Institutional Management Committee which was fully empowered under section- 5(3) of the Punjab Medical and Health Institution Act 1998. The power which was vested to Chief Executive vide Paras 2-C to the contract appointment of C.E under heading responsibility of C.E. to hire and fire. These powers had never been withdrawn. Therefore, the action taken by the C.E. in consultation with IMC were strictly in accordance with the provision of the act. Moreover, in order to avoid sudden destruction of arrangements in Autonomous Medical Health Institutions, the Government of the Punjab had been pleased to extend contract period of the all autonomous medical institutions vide Health Department letter No.SO (Admn-I) Misc-50/99 dated 16.07.2001. No irregularity was noticed. Whereas, on the appointment of M. Islam as Administrative-cum Account Officer, the post of superintendent store BS.16 was vacant. On the recommendations of the Departmental Promotion Committee, the authority promoted Mr. Zulfiqar Ali as Superintendent store on officiating basis being full filling the qualification of the post vide letter No.2298/PGMI dated 15.02.1993. The case was already under enquiry of short items of store. On the recommendation of the committee Mr. Zulfiqar was downgraded as store keeper in BS-5 vide No.441 dated 06-11-2002. The Punjab Service Tribunal restored him vide judgment order dated 16-01-2003.

The explanation of the Department was accepted and **para was settled.**

205.

Para No.81.3

Director Health Services, Bahawalpur – Rs.71,533/-

3.12.2005 Audit had pointed out that certain appointments were made during ban imposed by the Government vide No.SO(Exp)11-9/99, dated 31-07-1999.

The Department explained that Mr. Muhammad Amir, Chapatiman was appointed in the light of instruction of Honorable High Court through its short order dated 14.01.1997, passed on 161/97 which allowed the Government Department in public interest to fill in the vacancies strictly on merit in accordance with relevant recruitment rules, issued by Government of the Punjab, Services General Administration and Information Department Lahore vide No.SOR-III-2-1/94 dated 16.02.1997.

The explanation of the department was accepted and **para was settled.**

206. Para No.81.4
Services Hospital, Lahore – Rs.2,214,580/-

3.4.2007 Audit had pointed out that certain appointments were made during ban period, imposed by the Government.

The Department explained that only work charge workers were employed for 89 days in the autonomous hospital as the staff was withdrawn by the Communication & Works Department. Appointments were made legally to overcome on difficulties facing without technicians and skilled workers. There was so many litigation. It was not possible to spend more money on hiring advocate from outside. Hence, in the interest of the hospital, it was decided that a hospital dispenser who was also a qualified lawyer and registered with the Bar Council be given task of pleading the legal cases. Moreover, Bio Medical Engineer was essential post for the hospital. As million of worth of equipments were using in the Hospital.

The Department was directed to be careful in future and **para was settled.**

207. Para No.82.1 Pages 73 & 74 of Audit Report for the year 2000-01; Expenditure Incurred Beyond Budget Allocation Amounting to Rs.1,249,634/-

District Headquarter Hospital, Jhang – Rs.996,541/-

3.12.2005 Audit had pointed out that an amount was incurred over and above budget grants under head of Establishment charges and other in contravention of Rule 2.10(b)(2) & 17.15 of PFR Vol-I.

The Department explained that as the appropriation accounts had been settled on over all basis by PAC.

The Department was directed to be careful in future for surrendering saving well in time and **para was settled.**

208. **Para No.82.2**
Sardar Begum Hospital, Sialkot – Rs.84,346/-

3.12.2005 Audit had pointed out that expenditure was incurred over and above budget grants under head of Establishment charges and other in contravention of Rule 2.10(b)(2) & 17.15 of PFR Vol-I.

The Department explained that the appropriation accounts had been settled on over all basis by PAC.

The Department was directed to be careful in future for surrendering saving well in time and **para was settled.**

209. **Para No.82.3**
Director Health Services D.G. Khan – Rs.168,747/-

3.12.2005 The Department explained that the explanation of the DDO had been called for non-attending the DG Audit Punjab Lahore on the day of verification.

The Department was directed to hold an inquiry against MS, DHQ Hospital Dera Ghazi Khan and EDO Health for not attending PAC Meeting and para was kept pending.

4.4.2007 The Department explained that PAC-II in its meeting dated 22.07.2002 settled the Appropriation Account for the year 1999-2000. Moreover, the matches of Volley Ball between Pakistan and India teams was scheduled in 2nd week of December 2005 and many VIP's from Indian side were also expected to see the matches in Dera Ghazi Khan, so that the District Coordination Officer, Dera Ghazi Khan asked all the officers specially Medical Superintendent, DHQ Hospital, Dera Ghazi Khan not to leave the station prior to matches. But inspite of all this the officials of Medical Superintendent were deputed to attend PAC meeting and remained present with all the relevant record in the PAC meeting on the due date and time.

The explanation of the Department was accepted and **para was settled.**

210. **Para No.83.1 Page 74 of Audit Report for the year 2000-01; Irregular Expenditure to Avoid Lapse of Budget Grant, Amounting to Rs.51,947,300/-.**

Director General Health Services, Punjab, Lahore – Rs.51,590,069/-

4.4.2007 Audit had pointed out that incurring huge expenditure in hasty manner tantamount to avoid lapse of budget grant, which was against the spirit of Rule 17.15 of FFR-Vol-I.

The Department explained that the hasty purchases were not made. As the process for purchase under purchase manual was followed and the process was started from January 2000 by getting NOC from Government and end on receipt of store, which took more than 05 months. The contentions of Audit that hasty expenditure to consume funds in the month of June 2000 therefore not based on facts.

The Department was directed to be careful in future and **para was settled.**

211. Para No.83.2

District Headquarter Hospital, Muzaffargarh – Rs.357,231/-

4.4.2007 Audit had pointed out that incurring huge expenditure in hasty manner tantamount to avoid lapse of budget grant, which was against the spirit of Rule 17.15 of PFR Vol-I.

The Department explained that the consumable articles were purchased on rate contract concluded by the Director Health Services, D.G. Khan Division. All the purchases were made according to daily requirement/ demand of different Departments of the hospital. Moreover, the PC-I in its meeting held on 11-13 March, 2004 had settled similar nature draft Para# 86 for the year 1998-99 in respect of Institute of Mental Health Lahore by accepting Finance Department's clarification dated 10.11.2000.

The explanation of the Department was accepted and **para was settled.**

212. Para No.85 Pages 75 & 76 of Audit Report for the year 2000-01; Irregular/Unauthorized Retention of Government Money Rs.552,489/-

3.4.2007 Audit had pointed out that Rs.5,52,489/- were drawn from public exchequer and kept in hand un-authorizedly by the local authorities of hospital, which was a clear violation of Government instructions, contained in para 15.2 (a) of PFR Vol-I.

The Department explained that in compliance to Audit comments the head-wise detail of adjustment of Rs.3,59,489/- was available which may be verified.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the relevant record in respect of Rs.359,489/- was available, which may be verified.

On the statement of the Chief Executive Services Hospital that no mis-appropriation was involved, the **para was settled.**

213. Para No.86.1 Page 76 of Audit Report for the year 2000-01; Expenditure of Rs.613,993/- Incurred Without Sanction of Competent Authority.

Children Hospital Ferozepur Road, Lahore – Rs.547,138/-

4.4.2007 Audit had pointed out that the stated amount was expended for payment salaries to staff working in nursing school of the Hospital without obtaining sanction from competent authority.

The Department explained that the 39 posts under observation were remained continued by the Government of the Punjab Health Department through SNE of Nursing School vide No. SO (ND) 2-7/96. The posts under observation were still continued.

The Department was directed to get the matter regularized by the Finance Department and para was kept pending.

9.6.2007 The Department explained that various posts sanctioned to operationalize the Nursing School were shifted to Grant No.16 Non-development during 1999-2000 vide letter No.3368/PH&I dated 22.04.2000. The 39 posts under observation remained continued by the Government of the Punjab Health Department through SNE of Nursing School vide No. SO (ND) 2-7/96. The posts under observation were still continued.

The explanation of the Department was accepted and **para was settled.**

214. Para No.86.2
Director Medical Equipment Repairing Workshop, Lahore – Rs.66,855/-

4.4.2007 Audit had pointed out that an amount was expended for purchase of store / stock and payment to staff without obtaining sanction from competent authority.

The Department explained that the expenditure was incurred with the competency of the DDO. The facts/ record may be verified.

The Department was directed to get the facts verified by the Audit and para was kept pending.

14.4.2007 Audit had pointed out that stated amount was expended for purchase of store/ stock and payment to staff without obtaining sanction from competent authority, which led the whole transaction irregular.

The Department explained that the expenditure was incurred within the competency of the DDO.

The explanation of the Department was accepted and **para was settled.**

215. Para No.87.1 Pages 76 & 77 of Audit Report for the year 2000-01; Misappropriation of Rs.120,405/- Due to Non Deposit of Government Dues into Treasury.

Government Public Analytic Lab, Multan – Rs.97,674/-

3.12.2005 Audit had pointed out that Government receipts were neither deposited into Government treasury nor challan copy was available with the department.

The Department explained that out of Rs.97,674/-, recovery of Rs.90,215/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery of Rs.7,459/- at the earliest and para was settled subject to verification of balance recovery.

4.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

216. Para No.87.2
District Headquarter Hospital, Kasur – Rs.22,731/-

4.4.2007 Audit had pointed out that receipts amounting to Rs.22,731/- was collected/ realized on account of Government dues of various nature but these were neither deposited into Government Treasury nor found any challan copy available with formations.

The Department explained that the 45% Government share was deposited into Government Treasury, hence, the record / recovery may be verified.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the recoverable amount had been deposited by leaving no balance. Relevant record to deposit the amount into Government Treasury was available, which may be verified.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

217. Para No.88 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular Purchase and Use of L.P Medicines Amounting to Rs.2,049,590/-.

3.4.2007 Audit had pointed out that heavy amount was expended on account of local purchase of medicines for VIP Persons like judges, retired officers as well as doctors and various Government officers despite of the fact that the above said class had the facility of reimbursement of medical charges.

The Department explained that the medicines purchased were for the entitled persons under the Rules subject to availability of funds and as such no irregularity was committed.

The explanation of Department was accepted and para was settled.

9.6.2007 The Department explained that the purchases of medicines on day to day were made from the firms in whose favor the running rate contract was calculated by competent authority after getting tenders through the press. It was not necessary that the rate of discount offered on retail price may be the same during next year. Hence comparison with previous year was not justified. Sanction of expenditure were obtained from competent authority under D.F.P. Rules 1990. The medicines purchased were for the entitled persons under the rules subject to availability of funds as such no irregularity was committed.

The explanation of the Department was accepted and **para was settled.**

218. Para No.89 Page 78 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.619,629/-.

3.4.2007 Audit had pointed out that amount was expended for gas Cylinders out of M.S.D budget without obtaining NOC from M.S.D.

The Department explained that the NOC was not required from MSD because in this instance the BOC Gasses were not classified as medicine and secondly the funds in one line were provided to hospital after autonomy.

The explanation of Department was accepted and **para was settled.**

219. Para No.90 Pages 78 & 79 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure Amounting to Rs.807,417/-.

2.12.2005 Audit had pointed out that expenditure was incurred on account of private security without prior consent of competent authority.

The Department explained that Government had repeatedly been issuing instructions to all organizations to tighten security measures in view of the threats of sabotage from the anti- state elements. In these conditions, it was necessary to acquire security services from the outside agencies in addition to our own security arrangement. M/S. Zass was therefore engaged for providing security on the basis of the lowest bid.

The explanation of the Department was accepted and the **para was settled.**

220. Para No.92 Page 80 of Audit Report for the year 2000-01; Irregular Expenditure to Avoid Lapse of Funds Worth Rs.214,287/-.

4.4.2007 Audit had pointed out that money was spent on the purchase of material relating to repair and maintenance without any immediate requirement to avoid lapse of funds.

The Department explained that as per Government of the Punjab, Finance Department's letter No.SO(AB-I) 3-2/98 dated 28.09.98 funds under PLAs of the Chief Executive / Principal autonomous medical institutions were non lapsable. Therefore, the contention of Audit that the expenditure was incurred just to avoid lapse of funds was not based on facts.

The explanation of the Department was accepted and **para was settled.**

221. Para No.93.1 Pages 80 & 81 of Audit Report for the year 2000-01; Irregular Expenditure on the Purchase of Furniture Worth Rs.787,250/-.

Children Hospital, Lahore – Rs.475,720/-

4.4.2007 Audit had pointed out that expenditure was incurred on the purchase of furniture/ fixture which was held irregular on the following grounds. Purchases were made without conducting open tender enquiry. The expenditure was split up to avoid sanction of competent authority.

The Department explained that procurement of the furniture was made through the hospital purchase committee after observing codal formalities to make the purchases, transparent and at economical rates.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that purchase / procurement of the furniture was made through the hospital purchase committee after observing codal formalities to make the purchases transparent and at economical rates.

The explanation of the Department was accepted and **para was settled.**

222. Para No.93.2
Government Public Analyst Lab, Multan – Rs.311,530/-

3.12.2005 Audit had pointed out that purchases were made without conducting open tender enquiry. The expenditure was split up to avoid sanction of competent authority.

The Department explained that the case had been referred to Administrative Department for regularization by competent authority vide Government Public analyst letter No.339/GPA dated 26.04.2004 but the same had not yet been finalized by the competent authority.

The Department was directed to get the expenditure regularized with the sanction of competent authority and para was kept pending.

4.4.2007 The Department explained that the case for regularization was forwarded on 1-2-2006 to the Finance Department for regularization. The reminder for regularization had already been served on 10-06-2006, 5-8-2006 & 25-1-2007. The decision of Finance Department was still awaited.

The Department was directed to pursue the case vigorously and para was kept pending.

9.6.2007 The Department explained that all the purchases were made in public interest with due care transparency & economy was ensured. Payments were made to proper person after getting original APR's which were available. Store was entered in the relevant stock register.

The explanation of the Department was accepted and **para was settled.**

223. Para No.94 Pages 81 & 82 of Audit Report for the year 2000-01; Payment of Pay without Job Assignment, Payment of Rs.115,186/-.

3.12.2005 Audit had pointed out that two employees were appointed as cook in the Hospital but no job assignment was available for them as the diet was not provided to the patients.

The Department explained that there was General Nursing School at DHQ Hospital, Vehari and the services of these cooks were also utilized for cooking of food.

The explanation of the department was accepted and **para was settled.**

224. Para No.97 Pages 83 & 84 of Audit Report for the year 2000-01; Accident of Staff Car Worth Rs.162,000/- Misuse of Hospital Income, Amount Under Observation Rs.560,000/-.

3.4.2007 Audit had pointed out that Rs.5,60,000/- were drawn from hospital receipts and shown expended in purchase of car whereas Finance Department had already imposed ban for the purchase of durable goods.

The Department explained that the sanction / permission for the purchase of new car was obtained from the Governor of the Punjab duly vetted by the Army Corpse

Headquarter. The expenses on purchase of new cars were incurred from the resources of the Hospital. The purchase of the vehicle and payment thereof was made after observing codal requirements. Moreover, as far as vehicle No.7121 was concerned, no irregularity was involved as all codal formalities were fulfilled. The 15 years old vehicle was therefore auctioned in excess from its purchase price.

The Department was directed to get the facts regarding purchase of new car verified by the Audit and this part of the para was settled subject to verification of relevant record, while part of the para pertaining to vehicle No.7121 was settled.

9.6.2007 The Department explained that a car No. LHR-7121 sunny Model 1986 was purchased on 13-12-1986 at the cost of Rs.162,000/-. During a heavy storm a tree fell on the above mentioned car and was damaged. Thanks God that no body was injured luckily. This vehicle declared unserviceable by the competent authority and was auctioned for Rs.209,999/- which was more than its purchase price of Rs.162,000/-. This vehicle was being used by the then Chief executive, so in lieu of this damaged car, Government was requested to accord permission to replace this by new one. The Government of the Punjab Finance Department vide Letter SO (A.B-I) 03-11-/99 dated 18-12-2000 permitted to purchase 1000 CC Car as replacement of the accidental/destroyed official staff car of the Services Hospital. This office purchased new Cultus Car for Chief Executive from the Hospital receipt account and no irregularity was involved.

The explanation of the Department was accepted and **para was settled.**

225. Para No.100 Pages 85 & 86 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Medicine Amount Under Observation Rs.5,344,797/-.

2.12.2005 Audit had pointed out that expenditure was incurred on the purchase of medicines which was held irregular on the ground that sanction was given by Medical Superintendent who was vested with Drawing and Disbursing Officer's authority not sanctioning authority.

The Department explained that the Medical Superintendent Services Hospital Lahore could accord sanction and the purchases were made after entering into rate contract.

The Department was directed to get rate contract verified by Audit and para was settled subject to verification of relevant record.

3.4.2007 The Department explained that the purchases were arranged under rate contracts to meet the demand of the end users which cannot be termed as splitting. The procedure adopted was in line with the International standard of keeping the inventories at bare minimum level.

The Department was directed to get the requisite record verified by Audit within one month and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that sanctions were accorded on the basis of availability of funds under Serial No. 3(a) of Delegation of Financial Power Rules 1990 wherein no restriction of sanctioning expenditure had been imposed. The purchase were arranged under rate contracts to meet the demand of the end users which could not be termed as splitting. The procedure adopted was in line with the International Standard of keeping the inventories at bare minimum level. Moreover, the rate contracts were approved by the Chief Executive who was enjoying full powers like Administrative Department. The Medical Superintendent only issue, supply order under rate contract after prior approval of the Chief Executive Service Hospital Lahore.

The explanation of the Department was accepted and **para was settled.**

226. Para No.102 Pages 87 & 88 of Audit Report for the year 2000-01; Irregular Drawal of Salaries Amounting to Rs.309,516/- Without Bonafide Duty.

4.4.2007 Audit had pointed out that the projector, slides and other costly equipment was lying unused as the staff posted to motivate and educate field people was into paying visits outside the office boundary. In this way they were drawing their salaries without bonafide duty and huge expenditure on audio visual aids was being wasted.

The Department explained that all the staff other than Health Educator was working in various sections of DHS (now EDO (Health) Sargodha). The services of projectionist were utilized in the section of the Women Health Project Sargodha District, the Junior Clerk was working with Drug Inspector and the Driver was also doing his job as Government driver. The post of Health Educator was lying vacant since 01.10.1998. The staff was doing their duties efficiently and no irregularity in drawing their salaries was committed.

The explanation of the Department was accepted and **para was settled.**

227. Para No.103 Pages 88 & 89 of Audit Report for the year 2000-01; Irregular Expenditure on Cardiac Disposable from Irrelevant Head 586-Rates and Taxes Amount Under Observation Rs.1,276,325/-

4.4.2007 Audit had pointed out that no Government servant without obtaining an extra appropriation may incur expenditure in excess of the amounts provided under the head concerned.

The Department explained that the purchase of Cardiac Disposable were highly sophisticated and life saving of Infant Babies. These disposable extra needed for Emergency Cardiac Surgery in Neonates (Less than one month), infants (Less than one year) and children. Without these it was not possible to have either open or close heart

surgery. The Cardiac Surgery started in 1999 in this hospital and without these disposable it was not possible to save the lives of children requiring immediate Cardiac Surgery. Due to life saving of Infant babies the Institute had to purchase the above essential disposable.

The explanation of the Department was accepted and **para was settled.**

228. Para No.104.1 Pages 89 & 90 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Durable Goods for Rs.1,653,600/-.

District Headquarter Hospital, Sahiwal – Rs.431,375/-

3.12.2005 Audit had pointed out that as per Government of the Punjab, Finance Department letter No.Exp(G) 11-9/99 dated 31.07.1999, no durable goods, machinery and equipment and furniture can be purchased without prior approval of Finance Department but purchases were made in contravention of these instructions of Finance Department.

The Department explained that the five different kinds of store items were purchased during the financial year 1999-2000 to meet the demand of different wards/ department of the hospital. Items were of different kind and were purchased within the competency of DDO after observing all codal formalities.

Moreover, the cost of two Room Coolers which categorized as durable goods had already been deposited into Government Treasury vide challan No.124 dated 07-01-2004 and verified by Audit.

The explanation of the department was accepted and **para was settled.**

229. Para No.104.2
Services Hospital, Lahore – Rs.1,191,026/-

2.12.2005 Audit had pointed out that expenditure was incurred on the purchase of durable goods, which was held irregular due to the reason that NOC/NAC for purchase of these items was not obtained from purchase cell of Health Department.

The Department explained that keeping in view the necessity for the provision of the better facilities to the patients as well as to the doctors, some positive steps were taken. The machinery/furniture had been purchased according to the rules framed by the Government. No irregularity was involved in all the transactions.

The explanation of the Department was accepted and **para was settled.**

230. Para No.104.3
Civil Hospital, Multan – Rs.31,199/-

3.12.2005 Audit had pointed out that as per Government of Punjab Finance Department letter No.Exp(G) 11-9/99 dated 31.07.1999, no durable goods can be purchased without prior approval of Finance Department but purchases were made in contravention of these instructions of Finance Department.

The Department explained that it had been clarified by the Finance department vide letter No.Exp(G) 11-9/99, dated 22.04.2000 that there was no ban on purchase of durable goods for Health Department.

On the statement of the Additional Secretary that no irregularity was involved, **para was settled.**

231. Para No.105.1 Page 90 of Audit Report for the year 2000-01; Irregular Expenditure Amounting to Rs.2,684,822/-.

Director Institute of Blood Transfusion Services Punjab, Lahore – Rs.2,484,111/-

9.6.2007 The Department explained that the procurement of blood bags and other items were made after obtaining NOC. Accordingly the case was processed through open tender. Codal formalities required for purchases were observed. Expenditure was incurred within the competency of the DDO in accordance with the Delegation of Financial Power Rules 1990.

The explanation of the Department was accepted and **para was settled.**

232. Para No.105.2
Government Public Analyst Lab, Multan – Rs.200,711/-

3.12.2005 Audit had pointed out that huge expenditure was incurred on account of purchase of store /stock without fulfilling the codal formalities, like open tender, obtaining quotations NOC/NAC from Central Purchase Cell.

The Department explained that the case had been referred to the Administrative Department for regularization by the competent authority. But the same had not yet been finalized by the competent authority.

The Department was directed to get the expenditure regularized with the sanction of competent authority at the earliest and para was kept pending.

4.4.2007 The Department explained that the printer, computer & computer stationery was not being dealt by MSD. Hence NOC was not required to obtain from MSD. The purchases were made on limited tender inquiry as these were covered under Finance Department's letter No.FD(FR) 11-5/82 dated 02.11.1986. As was evident from the record that three different category of store was purchased, the sanction of which was rightly accorded under delegation of PFR 1990. Hence no financial irregularity was committed.

The explanation of Department was accepted and **para was settled.**

233. Para No.106 Pages 90 & 91 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Bedding and Clothing Rs.708,447/-.

3.4.2007 Audit had pointed out that demands of articles purchased was not obtained from the various Departments.

The Department explained that the purchases were made as per demands of various wards.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the purchases were made as per demands of various wards. The material was purchased according to specification. The tender were invited after proper advertisement in press.

The Department was directed to be careful in future and **para was settled.**

234. Para No.107 Page 91 of Audit Report for the year 2000-01; Irregular Payment of Rs.227,032/- on Account of Project Allowance.

4.4.2007 Audit had pointed out that project allowance @ 20% of basic pay was allowed to all the staff, who was working in Pediatric Hospital / Institution, Lahore only till the completion of project but contrarily it was continued to paid even after the completion of project.

The Department explained that the budget of Rs.6,64,000/- inclusive of Project Allowance was provided by Finance Department to meet the expenditure.

The explanation of the Department was accepted and **para was settled.**

235. Para No.108.1 Page 92 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure Amounting to Rs.8,257,407/- by Splitting up the Vouchers.

District Headquarter Hospital, Muzaffargarh – Rs.175,451/-

3.12.2005 Audit had pointed out that sanction of expenditure could be at one time for full year without splitting up the indent as further required under rule15.2 (C) of PFR-Vol-I.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

236. Para No.108.2
Services Hospital, Lahore – Rs.8,081,956/-

2.12.2005 Audit had pointed out that sanction of expenditure could be at one time for full year without splitting up the indent as further required under rule 15.2 (c) of PFR Vol.I.

The Department explained that the Medical Superintendent, Services Hospital Lahore could accord sanction and the purchases were made after entering into rate contract.

The Department was directed to get rate contract verified by Audit and para was settled subject to verification of relevant record.

3.4.2007 The Department explained that in compliance to PAC directives/ Audit comments, the copies of rate contracts had already been shown to Audit on 17-02-2006

The Department was directed to get the requisite record verified by Audit within one month and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the rate contracts were approved by the Chief Executive who was enjoying the full powers like Administrative Department. The medical superintendent only issue rate contract orders after prior the approval of Chief Executive Services Hospital Lahore.

The explanation of the Department was accepted and **para was settled.**

237. Para No.109.1 Pages 93 & 94 of Audit Report for the year 2000-01; Wasteful Expenditure Due to Purchases Beyond Immediate Requirement, Worth Rs.23,505,239/-.

Chief Executive Postgraduate Medical Institute, Lahore – Rs.211,780/-

4.4.2007 Audit had pointed out that an amount was expended on purchase of hospital machinery and equipment beyond their immediate requirement.

The Department explained that the Ultracentrifuge machine under contract No.SO(P-II)I-L/655/FEX/520 was imported on 17.05.1993 through M/S Western Scientific Traders Jail Road Lahore. The matter was pursued with the firm for the provision of machine as per required specification. The firm was given inspection call but

it could not be streamlined due to the death of the proprietor of the firm and due to non existence of the firm.

The explanation of the Department was accepted and **para was settled.**

238. Para No.109.2

Medical Superintendent DHQ Hospital, Muzaffargarh – Rs.1,317,510/-

4.4.2007 Audit had pointed out that an amount was expended on purchase of machinery and hospital equipment beyond their immediate requirements, which was tantamount to blockade of Government Money.

The Department explained that the equipment / beds, beside lockers and foam mattress etc, were purchased under development Scheme, (Grant No.36) for cardiac unit under approved PC-I consisting of building, equipment & staff. Building was constructed and the equipments etc had been purchased. The working of Cardiology Unit could not be started due to non availability of staff. The posts of Cardiologists had been advertised many times but no cardiologist had applied for the post. Moreover, the purchases of bedding / clothing store were made to provide for improvement / better Health Care facilities. All the items like bed sheets, Curtain, Towel, Cotton Green and Blankets were purchased according to the requirement/ demand of the hospital.

Audit observed that material and equipments were still lying unused due to non-availability of staff and non- starting of cardiology unit.

The **para was kept pending.**

239. Para No.109.3

Director General Health Services, Punjab, Lahore – Rs.15,000,000/-

4.4.2007 Audit had pointed out that an amount was expended on purchase of medicines, machinery and hospital equipment beyond their immediate requirements which was tantamount to blockade of Government money.

The Department explained that as the TB medicines were purchased in public interest to provide to needy deserving patients. The medicines were distributed amongst 9 Districts as per demand. There was no irregularity on account of the incurrence of expenditure except the retention of medicines in Government Medical Store Depot for some period as pointed out by Audit which may be ignored being instructions were strictly followed now a days.

The explanation of the Department was accepted and **para was settled.**

240. Para No.109.4

District Headquarter Hospital, Sargodha – Rs.1,063,950/-

4.4.2007 Audit had pointed out that an amount was expended on purchase of medicine, machinery and hospital equipment beyond their immediate requirements which was tantamount to blockade of Government money.

The Department explained that the purchases of all stores articles were made after observing requisite codal formalities to meet the necessity / requirements of hospital which consists of 450 beds. All the store items were purchased according to rate contract duly finalized by the purchased committee and rates were approved by the MS DHQ Sargodha and DHS Sargodha.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

241. Para No.109.5
Civil Hospital, Multan – Rs.208,399/-

4.4.2007 Audit had pointed out that an amount was expended on purchase of medicines beyond their immediate requirements.

The Department explained that all the purchases were made according to annual indent & requirements submitted to MSD Lahore. The medicines less used in one year were effectively utilized in the preceding years. No of OPD patients suddenly increased due to ample quantity of medicines available there was no wastage of Government drugs. It was properly utilized in the larger interest of public. At the time of procurement, it was ensured that no items of short expiry could be purchased. As per record, all the items were of long expiry 2003/2004 with sufficient shelf life. Therefore, there was no irregularity occurred in this purchase and no financial loss was sustained to Government exchequer.

The explanation of the Department was accepted and **para was settled.**

242. Para No.109.6
Children Hospital, Lahore – Rs.5,703,600/-

4.4.2007 Audit had pointed out that the stated amount was expended on purchase of medicines, machinery and hospital equipment beyond their immediate requirement, which was tantamount to blockade of Government Money.

The Department explained that all the wards including Orthopedic, Eye and ENT Operation Theatres were being supplied Oxygen through cylinders. Number of patients was increasing day by day; hence the use of oxygen cylinders was also increasing.

Moreover, it was life saving equipment and stock should be in hand in order to cope with emergency/ crises. Moreover, the equipment mentioned in audit para was installed to provide health care facilities. Moreover, the audit did not quote the rule violated in the instant Audit para.

The explanation of the Department was accepted and **para was settled.**

243. Para No.110.1 Page 94 of Audit Report for the year 2000-01; Irregular Purchase of Medicines/Lab Items at Exorbitant Rates__Worth Rs.1,106,623/-

Children Hospital, Lahore – Rs.88,470/-

4.4.2007 Audit had pointed out that medicines/ lab. Items were purchased from the firms at the higher rates than those in the approved rate contract resulting into loss of Rs.282,447/- to Government by way of overpayment.

The Department explained that the medicine was procured out of available budget to provide the medicine to the patients of the hospital on annual rate contract basis. No loss to the Government was sustained.

The Department was directed to get the facts verified by the Audit and para was kept pending.

9.6.2007 The Department explained that the medicine was procured out of available budget to provide the medicine to the patients of the hospital on annual rate contract basis. No loss to the Government was sustained.

The explanation of the Department was accepted and **para was settled.**

244. Para No.110.2
DHQ Hospital, Bhakkar – Rs.735,706/-

9.6.2007 The Department explained that the purchase of Lab. Chemical and other store items were made through open tender. In response to tender, only three firms offered their rates and lowest was accepted. As far as rates difference between Faisalabad Division and Bhakkar was concerned. It may be due to difference of quantity / quality and capacity of kits supplied to Faisalabad by M/S Khair Traders and supplied to DHQ Hospital Bhakkar by M/S Rehman Medicos Bhakkar. Moreover, the tenders were floated in the renowned daily newspaper. Comparative statement was prepared and rates of lowest bidder were accepted for the purchase of X-Ray films. The purchases of X-Rays films were made before the finalization / receipt of rate contract by the Government. The films were purchased from M/S Agfa Company which was very established and renowned firm in Pakistan and rate contract of Government was concluded with M/S Kodak.

The Department was directed to get the facts verified by the Audit and the para was kept pending.

245. Para No.110.3

Sh. Zaid Hospital Rahim Yar Khan – Rs.282,447/-

3.12.2005 Audit had pointed out that medicines/ lab. Items were purchased from the firms at higher rates than those in the approved rate contract resulting into loss of Rs.282,447/- to Government by way of overpayment.

The Department explained that the medicines were urgently required for the smooth running of the hospital. The medicines were purchased after inviting tender in press. The expenditure was incurred under the Financial Power of the Chief Executive. Hence, no irregularity was involved.

The explanation of the Department was accepted and **para was settled.**

246. Para No.111 Page 95 of Audit Report for the year 2000-01; Non Receipt of Articles, Advance Payment of Rs.31,062,412/-.

3.12.2005 Audit had pointed out that an amount was paid in advance to various contractors on account of purchase of different store/ stock items.

The Department explained that the Medical Equipments had been entered in the stock register and installation process had also been completed.

The Department was directed to get the record verified by Audit and para was kept pending.

4.4.2007 The Department explained that the rate contract of the Electro Medical Equipment shown in the Audit observation were accorded by the Government of the Punjab, Health Department, Lahore individually of each equipments purchased under ADP Schemes for the Financial year 1999-2000. The supply of medical equipments had since been made to this hospital and installation process had also been completed and the equipments were functioning properly. It was further stated that medical equipments received in this hospital had been entered in the relevant stock registers.

The explanation of the Department was accepted and **para was settled.**

247. Para No.112.1 Pages 95 & 96 of Audit Report for the year 2000-01; Unnecessary Burden on Public exchequer Drawal of Pay of Cooks and Misalchies Worth Rs.3,024,241/-.

DHQ Hospital, Okara – Rs.100,383/-

3.12.2005 Audit had pointed out that Cooks, Misalchies and Bearers were drawing pay and allowances without performing duties for which they were employed as no diet was cooked/ provided to the patients.

The Department explained that the services of one cook and one Misalchi were properly being utilized. The class-IV employees were regular civil servants and their services cannot be terminated. The similar draft para Nos. 83&157, for the year 1998-99 and 74.2 , 74.3 1999-2000 of various health formations were settled by PAC.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.4.2007 Audit had pointed out that cooks, Misalchies and Bearers had drawn pay and allowances without performing duties for which they were employed as no diet was cooked/ provided to the patients.

The Department explained that the case was referred to Finance Department vide Health Department U.O. No.SO(ND) 7-38/89 dated 30.05.2001 with request to re-designate the posts of cook, Misalchies and dietician. The services of one cook and one misalchi were properly being utilized. The class-IV staff members were regular civil servants and their services cannot be terminated. The similar Draft Para No. 3 for the year 1998-99 amounting to Rs.191,964/- was settled by the PAC-I in its meeting held on 06-07-2004.

The explanation of the Department was accepted and **para was settled.**

248. **Para No.112.3**
Sh. Zaid Hospital Rahim Yar Khan – Rs.270,570/-

3.12.2005 Audit had pointed out that cooks, Misalchies and Bearers were drawing pay and allowances without performing duties for which they were employed as no diet was cooked/ provided to the patients.

The Department explained that the cooks and masalchies were employed on permanent sanctioned strength to prepare / cook the diet for patients. Unfortunately the diet was not provided to the patients due to economic conditions of country and this state of affair was not going to remain for all time to come. The hospital had started to provide free food to admitted patients where 2 to 3 cooks/ masalchies were working and other staff was being utilized in nursing hostel where mostly Nurses of Hospital reside.

Moreover, the similar draft para Nos. 83 & 157, for the year 1998-99 and 74.2 , 74.3 for the year 1999-2000 of various health formations were settled by the PAC.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that cooks and Masalchies were working in this hospital against their regular sanctioned posts. Their services were also being utilized in House Job Doctors and Nurses Hostel Messes. It was further stated that only five cooks were working against eight sanctioned posts and two Masalchies were working against four sanctioned posts in House job Doctors Hostel, Nurses Hostel and T.B. Ward. In view above facts, there was no unnecessary expenditure which was being incurred by the Hospital for payment of salaries to the sanctioned posts of cooks & Masalchies out of budget provided by the Finance Department.

Audit observed that the Department was required to get the irregular expenditure regularized from the competent Authority.

The Department was directed to get the matter regularized with the sanction of the competent authority and **para was settled subject to regularization.**

249. **Para No.112.4**
Aziz Bhatti Shaheed Hospital, Gujrat – Rs.233,452/-

3.12.2005 Audit had pointed out that Cooks, Misalchies and Bearers were drawing pay and allowances without performing duties for which they were employed as no diet was cooked/ provided to the patients. Payments to said staff without any requirement and performance of duty was constitutes financial loss to Government and also against the spirit of financial propriety.

The Department explained that the hospital administration was providing diet to the T.B and other needy patients through local NGO Patients Welfare Association (Regd.) Aziz Bhatti Shaheed Hospital, Gujrat. Hence the services of Cooks and Bearer were being utilized in the hospital and Nursing Hostel properly. The Class-IV employees like cooks, misalchies and bearer were regular civil servants and their services cannot be terminated. Hence the services of staff was being used for better provision of health care services and similar nature of draft paras of various health formations had also been settled by PAC.

The explanation of the department was accepted and **para was settled.**

250. **Para No.112.5**
Sardar Begum Hospital, Sialkot – Rs.66,504/-

3.12.2005 Audit had pointed out that cooks, Misalchies and Bearers were drawing pay and allowances without performing duties for which they were employed as no diet was cooked/ provided to the patients.

The Department explained that the services of one cook and one misalchi were being properly utilized. The Class-IV staff members were regular civil servants and their services cannot be terminated. The similar draft para Nos. 83&157,for the year 1998-

99 and 74.2 , 74.3 for the year 1999-2000 for various health formations were settled by PAC.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.4.2007 The Department explained that the services of one cook and one misalchi were properly being utilized. The Class-IV staff members were regular civil servants and their services cannot be terminated. The similar Draft Para No. 83 for the year 1998-99 was settled by the PAC-I in its meeting held on 6-7-2004.

The explanation of the Department was accepted and **para was settled.**

251. Para No.112.6
Services Hospital, Lahore – Rs.2,291,810/-

2.12.2005 Audit had pointed out that Cooks, Misalchis and bearers were drawing pay and allowances without performing duties for which they were employed as no diet was cooked/ provided to patients.

The Department explained that the officials appointed for kitchen of the hospital were permanent Government employees and their services cannot be terminated .The officials had been adjusted against vacant posts of equal status. The expenditure of their pay and allowances cannot be termed as irregular as their services were being utilized properly. Moreover, draft para No.157 of similar nature for the year 1998-99 and DP No.83 for the year 1998-99 had already been settled by PAC in its meeting dated 11-13-March & 06-07-2004 respectively.

The explanation of the Department was accepted and **para was settled.**

252. Para No.113.1 Pages 96 & 97 of Audit Report for the year 2000-01; Loss to Government for Rs.6,141,774/- due to Purchase on Higher Rates.

Services Hospital, Lahore – Rs.3,882,241/-

3.4.2007 Audit had pointed out that huge amounts were expended on account of purchase of store / stock above market rates.

The Department explained that no medicines had been purchased on higher rates. The comparison of these rates was not realistic. The rates were negotiated and maximum rebate in each and every medicine was obtained which had not been achieved by any other hospital. Medicine had been purchased from reputed well-established firms. Hence, the standard medicines from manufacturer and well established firm were

purchased as risk cannot be taken for patient and for the public just for the sake of cheaper medicine. The comparison of rates of such quality medicine with MSD medicine was therefore not justified.

The explanation of the Department was accepted and **para was settled.**

253.

Para No.113.2

Purchase Cell, Health Department Government of the Punjab, Lahore – Rs.2,259,533/-

9.6.2007

The Department explained that the contract was placed to the lowest technically accepted bidder after the approval of competent authority with the concurrence of Finance Department. There was no loss to the Government. The lowest technically accepted offer was approved and the contract was placed after approval of competent authority with the concurrence of Finance Department. The firm supplied the store as per contract. As per survey report no loss or damage was found. Procurement was made after fulfilling all procedural requirements, approval/ concurrence of Finance Department. There was no loss to the Government exchequer and no irregularity was occurred. SPC approved the case as it was an essential medicine, the purchase of which could not be postponed and refer the case to Finance Department. Finance Department agreed to A.D's proposal for the procurement of Tab. Metronidazole 200 mg pack of 1000 Tabs@ Rs.188/- per pack. The orders were placed by the competent authority after approval from F.D. Hence no loss was sustained to Government.

The explanation of the Department was accepted and **para was settled.**

254.

Para No.114.2 Pages 97 & 98 of Audit Report for the year 2000-01; Uneconomical Purchase Valuing Rs.275,324/-

DHQ Hospital, Mianwali – Rs.191,524/-

3.12.2005

Audit had pointed out that contrary to Government instruction, heavy amounts were expended on account of purchase of store/stock.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

255.

Para No.115 Page 98 of Audit Report for the year 2000-01; Irregular/Unauthorized Expenditure Amounting to Rs.552,734/-

3.12.2009 The Department explained that the purchases made from the 2nd and other lowest bidders were on the basis of good quality products. The solid reasons for rejecting the lowest bidders were recorded in the comparative statement.

The **para was kept pending with the direction/recommendation** to the Department to investigate the matter at higher level and a report be submitted to PAC-I.

256. Para No.116 Page 99 of Audit Report for the year 2000-01; Paid Telephone Bills Worth Rs.162,545/- Not Produced.

4.4.2007 Audit had pointed out that an amount was paid to PTCL on account of Telephone charges but Telephone bills were neither available with the formation nor produced to Audit.

The Department explained that telephone charges paid to Revenue Officer Telephone through cross cheques No.659442 dated 19-02-2000 amounting to Rs.1,62,545/- issued by the Accountant General Punjab., Lahore which was fully vouched in the accounts of Telephone Department.

The explanation of the Department was accepted and **para was settled.**

257. Para No.117 Pages 99 & 100 of Audit Report for the year 2000-01; Non Production of Record of Medical Gases for Rs.184,555/-.

4.4.2007 Audit had pointed out that payment of Rs.184,555/- was made to M/S BOC without obtaining invoice statement showing date wise supply made in 7/99. The same was also not produced to Audit for verification.

The Department explained that date wise invoice statement for medical gases supplied during the month of June 1999 amounting to Rs.1,84,555/- had been obtained from M/S BOC Pak. Ltd. Which may be verified.

The Department was directed to get the facts verified by the Audit and para was settled subject to verification of relevant record.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

258. Para No.118 Page 100 of Audit Report for the year 2000-01; Store/Stock of Rs.94,214,978/- Regarding L/C Not Produced.

4.4.2007 Audit had pointed out that neither stock entries nor these items were physically shown to Audit for verification.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

259. Para No.119 Pages 100 & 101 of Audit Report for the year 2000-01; Non Production of Record, Amounting to Rs.6,653,737/-.

9.6.2007 The Department explained that the Second Family Health Project had been closed since April 2002 and the record related with instant observation was available in the relevant institutions which may be seen even at the time of regular Audit. Now the record may be verified by deputing Audit officer to different centers spread to all over the Punjab.

The para was referred to the Sub-Committee headed by Sardar Muhammad Yousaf Khan Leghari MPA for examination in detail and report to the PAC-I at the earliest and **para was kept pending.**

260. Para No.120 Page 101 of Audit Report for the year 2000-01; Non production of Record Regarding Consumption of Blood Bags, Worth Rs.418,680/-.

3.12.2005 Audit had pointed out that 3489 blood bags were received from Gujranwala office and issued to patients from time to time but relevant record like registration numbers, ward slip, indent, chits etc. were not produced to Audit for verification.

The Department explained that the blood bags issued to the patients were noted in the collection register with the name of patient and were expensed in the expense book and signatures of the officers concerned were available in the expense book.

On the recommendation of Audit, the **para was settled.**

261. Para No.121.1 Page 102 of Audit Report for the year 2000-01; Non-Production of Record Amounting to Rs.611,294/-

Government Said Mitha Bazar Hospital, Lahore – Rs.322,828/-

3.12.2009 The Department explained that the inquiry was conducted against Mr Muhammad Ashraf Zahid, Ex-Senior Clerk and the enquiry officer imposed recovery of Rs.322,828/- on him which had been mentioned in the LPC issued by Medical Superintendent's letter No.168/GSMH, dated 30-03- 2004.

The **para was kept pending with the direction/recommendation** that the report be submitted within 30 days.

262. Para No.122.1 Pages 102 & 103 of Audit Report for the year 2000-01; Non-Production of Record of POL Account Amounting to Rs.570,585/-.

Secretary Health Punjab, Lahore – Rs.498,929/-

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

9.6.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

263. **Para No.122.2**
Director Health Services, Rawalpindi – Rs.71,656/-

3.12.2005 Audit had pointed out that an amount was expended on purchase of POL but log books were not produced to Audit for verification of consumption of POL.

The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

Special Audit Report on the Accounts of Punjab Institute of Cardiology, Lahore for the year 2000-01

1.11.2007 The consideration on the paras was deferred for the time being as Mr. Raees Abbas Zaidi Secretary Health / Principal Accounting Officer did not attend the meeting. It was informed by the Additional Secretary (Establishment) Health Department that inauguration of Ch. Pervaiz Elahi Hospital; Talagang was expected during 1st to 5th November, 2007 so the Secretary Health would have to proceed to Talagang for inspection of the Hospital. The acting chairman advised to get the information about the whereabouts of the Secretary Health. The representative of the Health Department after seeking information told that Secretary Health attended Lahore High Court, Lahore today in connection with Court case.

264. **Para No.1 Pages 8 & 9 of Special Audit Report for the year 2000-01; Loss of Rs.102,564,856/- on Account of Misappropriation of Sterilized Disposable Articles.**

265. **Para No.2 Pages 9 & 10 of Special Audit Report for the year 2000-01; Loss of Rs.766,843/- on Account of Purchase of Operation Table for General Surgery Unit.**

266. **Para No.3 Pages 10, 11 & 12 of Special Audit Report for the year 2000-01; Misappropriation of Rs.960,730/- on Account of Cooling Coils for Air-Conditioning Plant.**
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267. **Para No.6 Page 15 of Special Audit Report for the year 2000-01; Overpayment of Rs.2,863,642/- on Account of Irregular Grant of Advance Increments to Charge Nurses.**
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268. **Para No.10 Page 19 of Special Audit Report for the year 2000-01; Less Deposit of Rs.334,085/- on Account of Angiography Test Fee.**
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269. **Para No.12 Pages 20 & 21 of Special Audit Report for the year 2000-01; Recovery of Rs.400,350/- on Account of ECHO Test Fee not Recovered from Patients.**
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270. **Para No.14 Pages 22 & 23 of Special Audit Report for the year 2000-01; Recovery of Rs.159,733/- on Account of Payment to Employees Without Duty.**
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1.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **seven paras were settled.**

271. **Para No.4 Pages 12 & 13 of Special Audit Report for the year 2000-01; Loss of Rs.609,000/- Due to Fictitious Issue of Membrane Oxygenators.**
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1.11.2007 The Department explained that the oxygenators were really used in emergency situations and were subject to be replaced whenever the emergency was cleared.

The explanation of the Department was accepted and **para was settled.**

272. **Para No.5 Pages 13 & 14 of Special Audit Report for the year 2000-01; Doubtful Issue of Membrane Oxygenators Valuing Rs.651,000/-.**
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1.11.2007 The Department explained that 31 Membrane Oxygenators were issued from store for the period from 01-05-2000 to 02-05-2000 for utilization in Operation Theater. Proper record of utilization for the period from 01-05-2000 to 02-08-2000 had been maintained in the hospital.

On the statement of the Medical Superintendent (PIC) that no misappropriation was involved, the **para was settled.**

273. Para No.7 Page 16 of Special Audit Report for the year 2000-01; Recovery of Rs.934,925/- Due to Excess Payment Over Composite Schedule Rates.

1.11.2007 The Department explained that being an Autonomous Body, under the Punjab Medical & Health Institute Act 1998, powers so conferred with the IMC wherein Chief Executive/ Medical Superintendent were competent enough to approve the works for repair & maintenance of Building from the private concerns after fulfilling the codal formalities.

The explanation of the Department was accepted and **para was settled.**

274. Para No.8 Pages 17 & 18 of Special Audit Report for the year 2000-01; Less Deposit of Rs.1,412,861/- on Account of Contract Money of Cycle Stand and Cafeteria.

1.11.2007 The Department explained that the contract of Cycle Stand and Cafeteria were awarded during the year 1998-99 & 1999-2000 total amount was recovered from the contractors.

The explanation of the Department was accepted and **para was settled.**

275. Para No.9 Page 18 of Special Audit Report for the year 2000-01; Non-Recovery of Rs.7,739,290/- on Account of Angiography Test and Operation Fee.

1.11.2007 The Department explained that the angiography and surgery were being done in this hospital according to category already declared in the patient file and charge were received accordingly. On the finalization / completion of the case, portion of hospital fee was deposited in hospital Receipt account.

The explanation of the Department was accepted and **para was settled.**

276. Para No.11 Pages 19 & 20 of Special Audit Report for the year 2000-01; Recovery of Rs.333,750/- on Account AIR Conditioner and Room Cooler Charges from Doctors Residing in Hostel.

1.11.2007 The Department explained that recovery regarding installation of Air-Conditioner and Room Coolers had already been made.

The explanation of the Department was accepted and **para was settled.**

277. Para No.13 Pages 21 & 22 of Special Audit Report for the year 2000-01; Less Recovery of Rs.170,400/- (Approximately) on Account of Utility Charges of Cafeteria.

1.11.2007 The Department explained that utility rates were got assessed the estimated from concerned Department i.e. building Department, 3rd, Medical Provincial Building, Sub Division, Lahore who calculated as per yardstick of Building Department, which were very closed to the actual, keeping in view the actual consumption of cafeteria. This hospital had given the contract up to 2000-2001 at the estimated utility charges. These charges were the part of the contract agreement amount on the presumption rates. So collection of amount as pointed out by the Audit was not justified.

The explanation of the Department was accepted and **para was settled.**

278. Para No.15 Pages 23 & 24 of Special Audit Report for the year 2000-01; Non-Recovery of Rs.605,000 (Approximately) on Account of Rental Charges of Office Building.

1.11.2007 The Department explained that on the establishment of the Punjab Institute of Cardiology, Lahore the office of the Sub-Divisional Officer, Building Department was essential in the premises to provide residential supervision regarding electrical/ air condition maintenance works etc of the Institute.

The explanation of the Department was accepted and **para was settled.**

279. Para No.16 Page 25 of Special Audit Report for the year 2000-01; Loss of Rs.3,193,593/- Due to Purchase of Machinery and Equipment Without Requirements.

280. Para No.21 Pages 30 & 31 of Special Audit Report for the year 2000-01; Infertuous Expenditure of Rs.5,100,000/- on Account of Maintenance of Gamma Camera and Overpayment of Rs.1,124,281/-

1.11.2007 The Department explained that in order to find out the factual position and to fix the responsibility upon the defaulters, the high level inquiry committee comprising Deputy Secretary Health Department, Medical Superintendent and two other officers of PIC was constituted. The recommendation of inquiry report was placed before the SDAC meeting held on 17/10/2006 and after consideration of the Inquiry, the committee had settled the para.

The explanation of the Department was accepted and above mentioned **two paras were settled.**

281. Para No.17 Pages 25 & 26 of Special Audit Report for the year 2000-01; Excess Payment of Rs.245,068/- in Building Work Due to Higher Rates.

1.11.2007 The Department explained that the Institute was granted autonomous status under Punjab Medical & Health Institution Act 1998. Autonomous powers were conferred on the Institute Management Committee under this Act. As per Act 1998 works there was no open tender in the instant case and all the cases were approved by the IMC and quotations were called for from the pre-qualified contractors/ firms as per Act 1998. The works which were of urgent nature got completed after taking quotations as per market rates under the powers of the Chief Executive/ Medical Superintendent granted to them under the Act. Proper documents i.e. measurement record, verification by the engineer and quotations from the contractors were maintained which showed that no misappropriation had been occurred.

On the statements of the Medical Superintendent (PIC) that no misappropriation was involved, the **para was settled**.

282. Para No.18 Page 27 of Special Audit Report for the year 2000-01; Misappropriation of Rs.163,192/- Through Fictitious Purchase Bills of Building Material.

1.11.2007 The Department explained that these were petty and minor purchases of emergent nature were made out of imprest money. The bills had been processed accordingly. The record showed that the works were actually done.

The explanation of the Department was accepted and **para was settled**.

283. Para No.19 Pages 28 & 29 of Special Audit Report for the year 2000-01; Loss of Rs.3,800,000/- Due to Illogical/Un-Necessary Maintenance Contract of Angiography Machine.

1.11.2007 The Department explained that an amount of Rs.3,800,000/- was drawn on account of service and maintenance charges for contract of angiography machine for the year 1997-98. The contract was approved by the Government itself vide sanction No. SO (B&A) 9-18/96-97 dated 13-4-98. Sanction No. SO (B&A) 9-18/96-97 dated 13-4-98 was substituted for Rs.3,800,000/- by the Government itself with the approval of Finance Department after negotiation/ meeting with the firm.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

284. Para No.20 Pages 29 & 30 of Special Audit Report for the year 2000-01; Loss of Rs.2,743,340/- Due to Un-Necessary Maintenance Contract of Air Conditioning Plant.

1.11.2007 The Department explained that the service & maintenance contract of air conditioning was made with M/s Freezole International Ltd. M/S Freezole was considered a well reputed firm in this field due to which security was not obtained. In the long run the

firm could not maintain its position and could not appoint well quipped staff/ technical, due to which the management had to terminate it. All kinds of liabilities appear to be pending against the contractor were being calculated.

The Department was directed to get the matter regularized by the board of management and **para was kept pending.**

285. Para No.22 Page 32 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.3,950,906/- on Account of Service Maintenance Contract of Medical Equipment and Loss of Rs.1,002,951/-

1.11.2007 The Department explained that Institutional Management Committee/ Chief Executive were competent to award contract under Punjab Medical and Health Institution Act 1998. Whereas the payment and signing date was concerned the case was under consideration and firm was rendering services as per requirement, as it was only the renewal of the contract. Keeping in view denying the extra demand of the firm, the contract was executed accordingly in best interest of hospital and the patients.

The explanation of the Department was accepted and **para was settled.**

286. Para No.23 Pages 33 & 34 of Special Audit Report for the year 2000-01; Excess Payment of Rs.1,719,824/- on Account of Purchase of Medicines and Disposable.

2.11.2007 The Department explained that all surgical and disposal items were not available with one contractor so these items were purchased from open market and the patient had to pay for these items. Moreover, no loss to the Government was involved.

The explanation of the Department was accepted and **para settled.**

287. Para No.24 Pages 34 & 35 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.901,409/- on Account of Appointments on Contract Basis.

2.11.2007 The Department explained that due to shortage of staff, the patient care was being affected and the appointments were made in the best public interest. As per orders of the Health Department, under Punjab Medical Health Institution Act 1998, IMC/CE was competent not only to recruit but to crate / convert posts up to Grade-19. Therefore, there was no need of regularization from Finance Department.

The Department was directed to get the matter approved by the Board of Management and **para was settled subject to approval by the Board of Management.**

288. Para No.25 Pages 35 & 36 of Special Audit Report for the year 2000-01; Payment of General Sales Tax Amounting to Rs.2,136,652/- Without Tax Invoice.

289. Para No.37 Page 48 of Special Audit Report for the year 2000-01; Non-Production of Record for Rs.25,005,155/- on Account of Purchases made from Development and Non Development Schemes.

2.11.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above mentioned **two paras were settled.**

290. Para No.26 Pages 36 & 37 of Special Audit Report for the year 2000-01; Irregular Purchase of Parts for Air Conditioning Plant for Rs.1,047,480/-.

2.11.2007 The Department explained that under Punjab Medical & Health Institutions Act 1998, an item up to Rs.150,000/- can be purchased by inviting limited tender inquiry. Different items were purchased at different time. Therefore, the expenditure incurred on the purchases was within the competency of the M.S/C.E.

The explanation of the Department was accepted and **para settled.**

291. Para No.27 Pages 37 & 38 of Special Audit Report for the year 2000-01; Irregular Re-Appropriation of Funds Amounting to Rs.2,913,472/-

2.11.2007 The Department explained that Punjab Institute of Cardiology, Lahore was declared Autonomous Body w.e.f. 01-07-98 and the funds were placed at the disposal of Chief Executive for further utilization, therefore, Chief Executive was fully empowered to re-appropriate the funds according to the actual requirement of the institutions.

The Department was directed to get the matter approved by the Board of Management and **para was settled subject to approval by the Board of Management.**

292. Para No.28 Pages 38 & 39 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,144,988/- on Account of Repair and Maintenance of Buildings.

2.11.2007 The Department explained that the payments were made to the suppliers / contractors after detailed measurement of the actual work done. The work was allotted to

the suppliers / contractors after competition through limited quotations. The rates charged for work done were less than composite Schedule of Rates 1998, but the work awarded to the contractors after healthy competition and approval of competent authority. The measurement sheets and work register had already been prepared and available in the record.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

293. Para No.29 Pages 40 & 41 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.6,659,706/- on Account of Purchase of Equipment.

2.11.2007 The Department explained that as per delegation of powers approved by Institutional Management Committee, the Chief Executive of the Institution had full powers to sanction to purchases the equipment subject to clearance by purchase committee of the Institution.

On the statements of the Additional Secretary that no irregularity was involved, the **para was settled.**

294. Para No.30 Pages 41 & 42 of Special Audit Report for the year 2000-01; Irregular /Un-Economical Purchase of Electric Meters for Rs.156,000/- and Recovery of Rs.43,700/-.

2.11.2007 The Department explained that meters were purchased on urgent basis therefore the quotation were called from qualified and reputed firms, whose were participated and comparative statement was prepared. The case was approved by the Hospital Purchase Committee as the first lowest was accepted by all members and also approved by the Head of the Office. At spot supply/ installation order was issued with the approval of the Medical Superintendent.

The Department was directed to be careful in future and **para was settled.**

295. Para No.31 Pages 42 & 43 of Special Audit Report for the year 2000-01; Irregular Purchase of Furniture and Equipment for Rs.278,629/-

2.11.2007 The Department explained that the austerity measures were not applicable on these purchases. It was further pointed out that the Government of the Punjab, Health Department was issued relaxation of Ban for purchase of durable goods vide letter No. SO (B&A) 3-41/96-98 dated 06-11-99.

The explanation of the Department was accepted and **para settled.**

296. Para No.32 Pages 43 & 44 of Special Audit Report for the year 2000-01; Irregular Purchase of Liveries Amounting to Rs.983,317/-.

**297. Para No.33 Pages 44 & 45 of Special Audit Report for the year 2000-01;
Irregular Expenditure of Rs.430,606/- due to Misclassification.**

2.11.2007 The Department explained that as this Institute was autonomous Institution and according to financial administrative powers delegated to Medical violation of rules. There was no loss to Government on the purchase of liveries. Moreover, the hospital was provided grant-in-aid by the Government under the autonomous status grated under Medical & Health Institutions Act 1998. As the amount was provided in lump sum, the bifurcation and re-appropriation had been made by the hospital.

The Department was directed to get the matter approved by the Board of Management and above mentioned **two paras were settled subject to approval** by the Board of Management.

**298. Para No.34 Pages 45 & 46 of Special Audit Report for the year 2000-01;
Infructuous Expenditure of Rs.272,199/- on Account o Search Lights.**

2.11.2007 The Department explained that the expenditure incurred on purchase of search lights was inevitable and in best public interest.

On the statement of the Medical Superintendent (PIC) Lahore that search lights were installed, the **para was settled.**

**299. Para No.35 Page 46 of Special Audit Report for the year 2000-01;
Purchase of Furniture Made at Exorbitant Rates for Rs.503,637/-.**

2.11.2007 The Department explained that the purchases were made with the same vigilance as of ordinary person of prudence and there was no violation of rules and no financial loss was occurred by the Government.

The explanation of the Department was accepted and **para settled.**

**300. Para No.36 Page 47 of Special Audit Report for the year 2000-01;
Recovery of Rs.299,070/- Due to Purchase of Electric Cable for
Angiography Machine.**

2.11.2007 The Department explained that Provision of cable for installation of angiography was the responsibility of the hospital. The purchase was made after calling necessary quotations as the work angiography was suffering badly. All the work done arrangements made for the smooth functioning of the angiographies Department to avoid any hurdles/ unword situation in the operation. Therefore no violation of irregularity was made.

The explanation of the Department was accepted and **para settled**.

**Special Audit Report on the Accounts of Bahawal Victoria Hospital/
Quaid-e-Azam Medical College, Bahawalpur for the year 2000-01**

- 301. Para No.1 Pages 8 & 9 of Special Audit Report for the year 2000-01;
Misappropriation of Stationery Costing to Rs.156,472/- Without
Maintaining any Consumption Account.**
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2.11.2007 The Department explained that stationery items were issued to different wards of the hospital after obtaining indents from the respective wards. The stationery was actually used by the wards.

The explanation of the Department was accepted and **para settled**.

- 302. Para No.2 Pages 9 & 10 of Special Audit Report for the year 2000-01;
Non Return of Oxygen Gas Cylinders from M/S Multan Chemicals Ltd.
Of Rs.83,200/-.**
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2.11.2007 The Department explained that balance amount of Rs.27,200/- was under process for recovery from the firm.

The Department was directed to effect the balance recovery and **para was kept pending**.

- 303. Para No.3 Pages 11 & 12 of Special Audit Report for the year 2000-01;
Recovery of Rs.2,425,612/- Due to Payment of Conveyance Allowance
to the Staff Residing.**
-

2.11.2007 The Department explained that there was clear demarcation between office and the residences walls between the office premises and the residential area of the hospital had not been erected. The Audit point of the view that residence and premises were situated in the same premises were not based on facts.

The explanation of the Department was accepted and **para settled**.

- 304. Para No.4 Page 12 of Special Audit Report for the year 2000-01; Non
Payment of Sales Tax to Government Amounting to Rs.295,686/-.**
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2.11.2007 The Department explained that all the firms / suppliers were registered with the Sales Tax Department except M/S Crescent Scientific, Muhammad Rafique and New Khalid Printing F/Abad. These firms had been approached to forward the sales tax invoice or deposit the amount of sales tax in the respective head of accounts.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

305. Para No.5 Page 13 of Special Audit Report for the year 2000-01; Irregular/Unjustified Payment of Dress/Mess Allowance to Charge Nurses During Training Recovery of Rs.136,409/-.

2.11.2007 The Department explained that the charge nurses when deputed fro training were entitled to draw dress allowance and mess allowance during the period of training as per prospectus and deputation order No. SO(TRG) 6-22/98 dated 12.02.199.

The explanation of the Department was accepted and **para settled.**

306. Para No.6 Pages 14 & 15 of Special Audit Report for the year 2000-01; Irregular Local Purchase of X-Ray Films on Excessive Rates – Recovery of Rs.46,655/-.

2.11.2007 The Department explained that purchase of X-Rax Firms were made to meet the requirement of the hospital, hence the instructions to utilized $\frac{1}{4}$ of the total budget of the X-Ray Firms was not followed due to non conclusion of the rate contract of X-Ray Film by the Health Department.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

307. Para No.7 Pages 15 & 16 of Special Audit Report for the year 2000-01; Shortage of Linen Store in Various Wards of the Hospital – Recovery of Rs.80,310/-.

308. Para No.8 Pages 16 & 17 of Special Audit Report for the year 2000-01; Shortage of General Stock Articles in Various Wards of the Hospital – Recovery Thereof Rs.63,806/-.

2.11.2007 The Department explained that a fresh inquiry committee had been constituted to fix the responsibility and action taken in the light of recommendations of the committee would be intimated during course of verification.

The Department was directed to expedite the investigations / recovery within 90 days and above mentioned **two paras were settled subject to verification** of relevant record/ recovery.

309. Para No.9 Pages 18 & 19 of Special Audit Report for the year 2000-01; Irregular Purchase of Medicine worth Rs.6,743,082/- in Excess of Prescribed Ratio from Local Market.

2.11.2007 The Department explained that being autonomous status, hospital authorities were no bound to purchase medicines from MSD and procedure for purchase of medicines was properly adopted by IMC. No irregularity was made.

The explanation of the Department was accepted and **para settled.**

310. Para No.10 Pages 20 & 21 of Special Audit Report for the year 2000-01; Loss of Rs.7,494,000/- Due to Non Functioning of Pediatric Surgery Unit Recovery of Rs.71,699/-.

2.11.2007 The Department explained that after handing over the Building by XEN Building, the hospital authorities were approached the Government of the Punjab Health Department for the functioning of Pediatric Surgery Unit. Now the Unit had been started its function and the staff were performing their duties in this unit.

The explanation of the Department was accepted and **para settled.**

311. Para No.11 Page 22 of Special Audit Report for the year 2000-01; Recovery of Rs.352,752/- Due to Payment of Conveyance Allowance to Staff Residing within College Premises.

2.11.2007 The Department explained that there was a clear-cut demarcation between the residential colony and the college campus. The demarcation wall, however, was not erected physically.

The explanation of the Department was accepted and **para settled.**

312. Para No.12 Pages 22 & 23 of Special Audit Report for the year 2000-01; Irregular Payment of House Rent Allowance and Non Recovery of 5% Maintenance Charges Recovery of Rs.62,597/-.

2.11.2007 The Department explained that Rs.36,515/- had been recovered from Qari Muhammad Ahtar on deposit into PLA of the college Account under challan NO.17 dated 13-05-2005. as well as recovery of Rs.26,082/- from Khadam Masjid was concerned, the same was un-admissible to recover being residence in attached room of Jamia Masjid.

The explanation of the Department was accepted and **para settled.**

313. Para No.13 Pages 23 & 24 of Special Audit Report for the year 2000-01; Non Deduction of Income Tax Salaries of Officer. Amount Recoverable Rs.44,333/-.

2.11.2007 The Department explained that every officer was personally liable to file income tax at the end of financial year to the Income Tax required to be deposited based on the salary statements issued by the college. All the officers pointed out in the Audit para

had already been filed their income tax return for the year 1999-2000 and had deposited the tax due with the Tax Authorities.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

314. Para No.14 Page 25 of Special Audit Report for the year 2000-01; Non Deposit of Government Share on Account of Self Financing Scheme – Loss of Rs.1,105,600/- and US\$ 24,000/-.

2.11.2007 The Department explained that the amount of Rs.8,84,000/- the amount of Rs.8,84,000/- relevant to pre-autonomous period had been deposited into Government Treasury whereas the amount released under self Finance scheme during 1998-99 and 1999-2000 were deposited into Institutional amount as per directions contained under clause No.10 of the M&HI Ordinance / Act 1998.

The explanation of the Department was accepted and **para settled.**

Special Audit Report on the Accounts of District Health officer, Multan for the year 2000-01

315. Para No.1 Pages 7 & 8 of Special Audit Report for the year 2000-01; Likely Embezzlement of Rs.1,130,812/-.

2.11.2007 The Department explained that the relevant record was available which may be verified.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

316. Para No.2 Pages 8 & 9 of Special Audit Report for the year 2000-01; Likely Embezzlement on Account of Pay and Allowances and Bogus Purchase of Iron Safe Rs.47,777/-.

2.11.2007 The Department explained that all the amount was disbursed to the concerned officers/ officials and recorded on the main acquaintance roll under the supervision of the than DHO Multan. Moreover, the record was thrashed out by the DHO Multan and no discrepancy was found.

The explanation of the Department was accepted and **para settled.**

317. Para No.3 Page 9 of Special Audit Report for the year 2000-01; Payment of Hotel Charges of Rs.92,943/- on Bogus Hotel Bills.

2.11.2007 The Department explained that the recipient of TA Bill Mr. Malik Zarif EX-Storekeeper had since been died. The death certificate may be seen.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

318. Para No.4 Page 10 of Special Audit Report for the year 2000-01; Misappropriation of Vegetable Oil Amounting to Rs.2,615,750/-.

2.11.2007 The Department explained that the enquiry committee will finalize its report within fortnight.

The Department was directed to finalize the inquiry upto 12-11-2007 under intimation to PAC Secretariat and **para was kept pending**.

319. Para No.5 Page 11 of Special Audit Report for the year 2000-01; Overpayment of Pay and Allowances Amounting to Rs.114,532/-.

2.11.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the **para was settled**.

320. Para No.6 Page 12 of Special Audit Report for the year 2000-01; Non-Recovery of Electricity Charges Amounting to Rs.216,000/-.

2.11.2007 The Department explained that the matter regarding installation of separate electricity meters in the Govt. residences were lying pending with WAPDA authority. The officials / officers who had been provided electricity from Govt. supply in the remaining BHUs had been directed from payment of electricity bills.

The explanation of the Department was accepted and **para settled**.

321. Para No.7 Page 13 of Special Audit Report for the year 2000-01; Non-Deduction of Income Tax Amounting to Rs.43,761/-.

2.11.2007 The Department explained that Director Punjab Small Industries Lahore was approached for supply of proof of Income Tax deposited on account of bill related to DHO Multan. The Director PSIC Lahore had provided Tax Payment receipts deposited into State Bank Lahore on 23-09-1999 which may be verified.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

**322. Para No.8 Pages 14 & 15 of Special Audit Report for the year 2000-01;
Misuse of Budget of Rs.246,453/- Out of Irrelevant Code.**

2.11.2007 The Department explained that as the stock articles of purchases were properly received and taken into the ledger stock register under attestation by the authority and the repair mentioned in the advance para were genuine. There was no loss to the Government exchequer.

The explanation of the Department was accepted and **para settled.**

**323. Para No.9 Pages 15 & 16 of Special Audit Report for the year 2000-01;
Irregular and Doubtful Expenditure of Rs.70,870/- on Repair of
Furniture.**

2.11.2007 The Department explained that all the repairs were carried out on the routine, on the demand of Medical Officer / Incharges of the various Health facilities. The expenditures were genuine; there was no loss to the Government Exchequer.

The explanation of the Department was accepted and **para settled.**

**324. Para No.10 Page 16 of Special Audit Report for the year 2000-01;
Irregular Purchase of Room Coolers Amounting to Rs.139,033/-.**

2.11.2007 The Department explained that the ban imposed on the purchase of durable goods does not apply on the purchases made by Health Department notified by the Finance Department letter No. EX(G)II-9/99 dated:22-04-2000.

The explanation of the Department was accepted and **para settled.**

**325. Para No.11 Pages 17 & 18 of Special Audit Report for the year 2000-01;
Irregular and Uneconomical Purchase of Stores Valuing Rs.6,763,943/-.**

2.11.2007 The Department explained that all the other codal formalities regarding the invited tenders through National News Paper and accepting the lowest competitive rates were observed which were available for verification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

**326. Para No.12 Page 19 of Special Audit Report for the year 2000-01;
Misuse of Budget for Purchase of Medicines Worth Rs.3,678,524/- from
Local Market Instead of MSD.**

2.11.2007 The Department explained that the competent authority i.e. Secretary to Government of the Punjab, Health Department was issued NAC and NOC for the purchases of the medicines and utilization of the rest of the budget under same head. The medicines were purchased from local market purely on the rate contract basis as approved by the Government of the Punjab Health Department and no single item was purchased out of the approved list.

The explanation of the Department was accepted and **para settled**.

327. Para No.13 Page 20 of Special Audit Report for the year 2000-01; Undue Retention of Government Money Amounting to Rs.2,482,943/-.

2.11.2007 The Department explained that it was a routine matter that some balance may remain un-disbursed at the end of the month, which naturally disbursed during next month and this routine was carrying at throughout the year. No-necessary retention of money may be kept at any stage; however, it occurred only few days. As soon as claimant approached to cashier, the amount was disbursed after obtaining acknowledgement.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

328. Para No.14 Pages 20 & 21 of Special Audit Report for the year 2000-01; Expenditure Rs.4,924,024/- in excess of Budget Allotment.

2.11.2007 The Department explained that the expenditure were exceeded from the budget allocation due to less re-allocation in the relevant head under the modified grant issued by the Government at the end of June. The expenditure of Rs.143,024/- had already been incurred before the issuance of modified grant.

The Department was directed to get the matter regularized by the competent authority and **para was settled subject to** regularization.

329. Para No.15 Pages 21 & 22 of Special Audit Report for the year 2000-01; Non-Deduction of G.P. Fund Amounting to Rs.189,450/-.

2.11.2007 The Department explained that G.P fund numbers of all the officials under the control of DHO Multan had already been allotted by District Accounts Office Multan. The amounts of GP fund as per their pay scales were being regularly deducted from their monthly salary.

The explanation of the Department was accepted and **para settled**.

**Special Audit Report on the Accounts of Holy Family Hospital,
General Hospital, DHQ Hospital and Rawalpindi Medical**

College, Rawalpindi

330. Para No.1 Page 7 of Special Audit Report for the year 2000-01; Non Accountal of Medicines. Likely Misappropriation of Rs.1,033,160/-

3.11.2007 The Department explained that the stock register of concerned Department available for verification of record. The recoverable Rs.11,029/- had been deposited into Government Treasury, the deposit challan may be verified.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

331. Para No.2 Page 8 of Special Audit Report for the year 2000-01; Stock Entries not Made in Relevant Stock Registers. Likely Misappropriation of Rs.165,456/-.

3.11.2007 The Department explained that the stock entries of the contingent vouchers existed in relevant stock register and no misappropriation was found.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

332. Para No.3 Pages 8 & 9 of Special Audit Report for the year 2000-01; Recovery of Rs.100,000/- Duet to Theft of Microscope Lenses.

3.11.2007 The Department explained that in the light of probe the case was registered with New Town Police Station under FIR No.187 dated 15-06-2000. The Police tried to recover the stolen properties but in vain as the culprits cannot be traced out as intimated by the said Police Station on 02-03-2002. A letter No. B&A (HFH)/854-56 dated 06-11-2006 had also been written to SSP, Rawalpindi for issuance of Non –traceable certificate but the same had not been issued so far.

The Department was directed to call the concerned SSP for briefing the facts of the case before the PAC in its meeting to be held on 13-11-2007 and para was kept pending.

13.11.2007 The Department explained that the case was registered in New Town Police Station under FIR No.187 dated 15-06-2000. The Police tried to recover the stolen properties but the culprits could not be traced so far. The concerned authority had issued/provided a non Traceable certificate. Further the SDAC held on 11-03-2002 had already directed that either recovery of cost missing Microscope lenses be made or loss be got written off from the Competent Authority. The BOM, RMC and Allied Hospitals Rawalpindi in its 29th meeting held on 10-11-2007 had approved and written off the cost of equipment valuing to Rs.1,00,000/- under the rules 10, of Schedule (V) delegation of Provincial and Administrative Powers of the Punjab Health Institution Act 2003.

The explanation of the Department was accepted and **para was settled.**

333. Para No.4 Page 10 of Special Audit Report for the year 2000-01; Overpayment of Rs.450,829/- on Account of Excess Rates Charged Through Purchase of X.Ray Films.

3.11.2007 The Department explained that the process of checking the rates received through open tender inquiry was completed by Tender and Central Purchase Committee, which approved the items mentioned in observation on the basis of quality/ requirement.

The consideration on the para was deferred till 13-11-2007 and para was kept pending.

13.11.2007 The Department explained that the process of checking the rates received through open tender inquiry was completed by Tender and Central Purchase Committee, which approved the items mentioned in observation on the basis .of quality/ requirement.

On the statement of Medical Superintendent Holy Family Hospital, Rawalpindi that no misappropriation was involved, the **para was settled.**

334. Para No.5 Pages 10 & 11 of Special Audit Report for the year 2000-01; Recovery of Rs.135,416/- on Account of 5% House Rent, Conveyance Allowance and Water Charges.

3.11.2007 The Department explained that the Nursing staff were exempted to deduct 5% of pay as house rent being admissible for free accommodation under the decision made by the Pakistan Nursing Council. An observation raised by the Audit officer regarding deduction of 5% house rent therefore not based on fact.

The explanation of the Department was accepted and **para was settled.**

335. Para No.6 Page 11 of Special Audit Report for the year 2000-01; Less Deposit of Government Receipt Amounting to Rs.128,852/- - Recovery Thereof.

336. Para No.11 Page 18 of Special Audit Report for the year 2000-01; Non Deduction of Income Tax at Source from the Suppliers/Contractors Amounting to Rs.70,820.25.

3.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted **two paras were settled.**

337. Para No.7 Pages 12 & 13 of Special Audit Report for the year 2000-01; Irregular Appointments on Contract Basis of Gazetted Officers and Non Gazetted Officials. Loss to Government Rs.4,237,110/-.

3.11.2007 The Department explained that the contract appointments made during Autonomous period before 29-02-2000 was extended by the competent Authority for further period of one year. The Chief Executive made these appointments by using the powers conferred on him vide Autonomous Act 1998.

The explanation of the Department was accepted and **para was settled.**

338. Para No.8 Pages 14 & 15 of Special Audit Report for the year 2000-01; Non Accountal of Medicine and Store Items in Relevant Expense Books and Consumable Stock Registers – Misappropriation of Rs.141,325.16.

3.11.2007 The Department explained that the matter had been proved by the committee constituted by the Medical Superintendent and the according to the report of the committee a sum of Rs.21,327/- was recoverable out of Rs.141,325.16/-. The entries of the remaining amount existed in the relevant stock registers, which had been checked and verified by the Committee.

The explanation of the Department was accepted and **para was settled.**

339. Para No.9 Page 16 of Special Audit Report for the year 2000-01; Recovery Outstanding Against Contractors in Respect of a PCO, Car Parking, Fair Price Shops and Canteens Amounting to Rs.1,982,800/-

3.11.2007 The Department explained that the recoveries as pointed out by the Audit had been made and record was available for verification by Audit.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

340. Para No.10 Pages 17 & 18 of Special Audit Report for the year 2000-01; Recovery on Account of Conveyance Allowances from the Officers Residing in Government Accommodation and Recovery of Professional Tax from the Contractors Amounting to Rs.142,002/-.

3.11.2007 The Department explained that the firms had repeatedly been requested to provide the copy of Professional Tax Certificate but only 3 firms had provided the same so far.

The Department was directed to expedite the compliance and **para was settled subject to verification** of relevant record.

341. Para No.12 Pages 19 & 20 of Special Audit Report for the year 2000-01; Less Realization of Room Rent for Private Than the Prescribed Rates by the Government and Recovery on Account of Sui Gas, Water Charges Amounting to Rs.65,500/-.

3.11.2007 The Department explained that Sui Gas charges Rs.5,000/- per month and water charges Rs.300/- per month were regularly been recovered / charged from both the contractors.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

342. Para No.13 Page 21 of Special Audit Report for the year 2000-01; Misappropriation of Medicines and Store Items Amounting to Rs.93,964/- Due to Non-Accountal.

3.11.2007 The Department explained that complete recovery amounting to Rs.93,964/- had been effected.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

343. Para No.14 Pages 21 & 22 of Special Audit Report for the year 2000-01; Doubtful Consumption of Store Items Issued to Dhobi and Electrical Material to the Building Section Amounting to Rs.88,633/-.

3.11.2007 The Department explained that there was no discrepancy pertaining to Dhobi's expense on the part of store keeper. However directions of Audit had been complied with and indent books had been issued to the Dhobi's. Moreover, inquiry was conducted by DMS of the hospital. He ensured that laundry items were properly consumed and no pilferage was found. As regards consumption of electrical items, a probe was also conducted by DR. Soliman and he okayed the said consumption. Therefore, SDAC settled the para by agreeing the explanation/ recommendations of inquiry officer.

The explanation of the Department was accepted and **para was settled.**

344. Para No.15 Page 23 of Special Audit Report for the year 2000-01; Overpayment of Rs.639,779/- on Account of Wrong Fixation of Pay and Advance Increments Paid to Charge Nurses.

3.11.2007 The Department explained that a case of locus poenitentia (Supreme Court Decision) which was endorsed by Finance Department, Government of the Punjab, Lahore letter No. FD. PR. 21-34/99 dated 31.01.2000 it would now be tantamount to contempt of Court if recovery process was initiated. In the light of Court decision the overpayment on account of advance increment grated to charge nurses were not recoverable vide decision of the Honourable Lahore High Court dated 22.05.2002 "The amount of Advance

Increments drawn by the petitioner shall not be recovered from them.” As the Audit pointed out recovery of Rs.564,995/- from the charge nurses could not be recovered in the light of said Court Decision.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

345. Para No.16 Pages 23 & 24 of Special Audit Report for the year 2000-01; Overpayment of Rs.84,080/- on Account of Purchase of Hospital Equipment on Higher Rates Than the Actual Rates Approved in Tenders.

3.11.2007 The Department explained that rates quoted by Best Way for Cardiac table were exclusive of GST@ Rs.1,140/- per unit and it become Rs.1,311/- after inclusive GST. The rates difference without GST was taken by the Audit. Whereas payments were made after adding GST in quoted rates. It was further submitted that the supplying firm M/S Hospital Appliance had been closed due to the death of the owner of the firm.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

Special Audit Report on the Accounts of Health Care Development Project Punjab, Lahore

346. Para No.1 Page 8 of Special Audit Report for the year 2000-01; Likely Misappropriation of Sales Tax Amounting to Rs.4,158,549/- - Recovery Thereof.

3.11.2007 The Department explained that the items supplied by firms at Sr. No.6 and 17 were exempted from sales Tax under Government rules. Further, the sales tax was imposed during 1998 and most of the procurement was made during that period. The private and public sectors were not fully aware with the relevant instructions. However, the Sales Tax Department was informed about the firms with amount of each contract.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

347. Para No.2 Page 9 of Special Audit Report for the year 2000-01; Loss/Non Deduction of Income Tax Amounting to Rs.149,464/- - Recovery Thereof.

3.11.2007 The Department explained that the amount of Rs.6,300/- on account of transportation charges was settled by SDAC in its meeting dated 02.03.2002. The concerned firms were directed to deposit the amounts of Income Tax in the Government Treasury.

The Department was directed to inform the particulars of the suppliers to the Income Tax Department and **para was settled.**

348. Para No.3 Pages 10 & 11 of Special Audit Report for the year 2000-01; Non Functioning of College of Paramedics, Faisalabad. Blockade of Government Capital Amounting to Rs.70,000,000/- Approx.

3.11.2007 The Department explained that the college was now fully functional w.e.f, 01.12.2003. It was further pointed out that 5 batches of the students had been admitted in this college out of which 2 batches had passed out after completion of 2 years diploma courses.

The explanation of the Department was accepted and **para was settled.**

349. Para No.4 Page 12 of Special Audit Report for the year 2000-01; Non-Verification of Deposits Amounting to Rs.16,351,265/-.

3.11.2007 The Department explained that an amount of Rs.542,222/- had been verified by Audit. Moreover, as per instructions of the Government, the project office was only responsible for ensuring the sales tax invoices before making the payments, which was done.

The explanation of the Department was accepted and **para was settled.**

350. Para No.5 Pages 13 & 14 of Special Audit Report for the year 2000-01; Infructuous/Wasteful Expenditure on Training of Nurses Abroad Amounting to Rs.4,119,618/- (Approx) Loss to Government, Recovery Thereof.

3.11.2007 The Department explained that all nurse were sent abroad after fulfill the laid down procedure by the Government.

The consideration on the para was deferred till 13-11-2007.

13.11.2007 The Department explained that all nurses were sent abroad after fulfilling the laid down procedure by the Government. Moreover, this para was already under process in the report of 1997-98.

The explanation of the Department was accepted and **para was settled.**

351. Para No.6 Page 14 of Special Audit Report for the year 2000-01; Extravagant/Infructuous and Wasteful Expenditure of Rs.74,400/- on

the Training of Contract Employees. Loss to Government. Recovery Thereof.

3.11.2007 The Department explained that most of the employees of project were on contract. To carry out project activities effectively, in-service training of these contractual employees was considered essential. The employees were got trained from reputable institutions in short courses as per provisions of the PC-I.

The explanation of the Department was accepted and **para was settled.**

**Special Audit Report on the Accounts of Allied Hospital, Punjab
Medical College and Div. Headquarter Hospital, Faisalabad**

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| 352. | Para No.1 Pages 8 & 9 of Special Audit Report for the year 2000-01; Theft of Equipment Valuing Rs.3,591,482/- |
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| 353. | Para No.2 Pages 9 & 10 of Special Audit Report for the year 2000-01; Loss of Rs.1,465,567/- Due to Theft of Equipment. |
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| 354. | Para No.3 Pages 10 & 11 of Special Audit Report for the year 2000-01; Embezzlement of Rs.808,620/- on Account of Payments from Electricity Accounts. |
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| 355. | Para No.4 Pages 11 & 12 of Special Audit Report for the year 2000-01; Misappropriation of Funds Rs.210,025/- on Account of Purchase of Compressors for AIR Conditioners. |
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| 356. | Para No.5 Pages 12 & 13 of Special Audit Report for the year 2000-01; Misappropriation of E.C.G. Machine Valuing Rs.75,000/-. |
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| 357. | Para No.6 Pages 13 & 14 of Special Audit Report for the year 2000-01; Misappropriation of Electric and Sanitary Fittings Valuing Rs.71,595/-. |
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| 358. | Para No.7 Page 15 of Special Audit Report for the year 2000-01; Non-Recovery of Rs.15,247,869/- on Account of Electricity Charges from Hostels and Shops. |
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| 359. | Para No.8 Pages 15 & 16 of Special Audit Report for the year 2000-01; Balance of Rs.3,742,004/- on Accounts of Electricity Charges Not Deposited. |

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360. **Para No.9 Pages 17 & 18 of Special Audit Report for the year 2000-01; Non-Deposit of Receipt Rs.2,117,020/- on Account of Electricity Charges.**
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361. **Para No.10 Pages 18 & 19 of Special Audit Report for the year 2000-01; Recovery of Rs.988,050/- on Account of Canteen and Other Shops Contracts.**
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362. **Para No.11 Pages 19 & 20 of Special Audit Report for the year 2000-01; Non Recovery of Rs.797,500/- from Public Call Office (PCO) Contractor.**
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363. **Para No.12 Page 20 of Special Audit Report for the year 2000-01; Recovery of Rs.679,795/- Due to Irregular Grant of Advance Increments to Technical Staff.**
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364. **Para No.13 Pages 21 & 22 of Special Audit Report for the year 2000-01; Loss of Rs.663,603/-- Due to Purchase of Liquid medical Gases at Higher Rates.**
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365. **Para No.14 Page 22 of Special Audit Report for the year 2000-01; Irregular Payment of Rs.340,243/- on Account of General Sales Tax.**
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366. **Para No.15 Page 23 of Special Audit Report for the year 2000-01; Recovery of Rs.244,317/- on Account of Purchase of Theater Light's Bulbs at Higher Rate.**
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367. **Para No.17 Pages 24 & 25 of Special Audit Report for the year 2000-01; Advance Payment of Rs.260,000/- Not Adjusted.**
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368. **Para No.18 Pages 26 & 27 of Special Audit Report for the year 2000-01; Recovery of Rs.105,185/- Due to Irregular Grant of Leave.**
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369. **Para No.19 Pages 27 & 28 of Special Audit Report for the year 2000-01; Loss of Rs.159,515/- due to Purchase of Medicine at Higher Rate.**
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370. **Para No.20 Page 28 of Special Audit Report for the year 2000-01; Less Deposit of Rs.82,525/- on Account of X-Ray Charges.**
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371. **Para No.21 Pages 28 & 29 of Special Audit Report for the year 2000-01; Overpayment of Rs.94,393/- Due to Un-Authorized Payment of General Sales Tax.**
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372. **Para No.23 Pages 31 & 32 of Special Audit Report for the year 2000-01; Loss of Rs.54,470,045/- Due to Damage of Angiography System Without Use.**
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373. **Para No.24 Pages 32 & 33 of Special Audit Report for the year 2000-01; Loss of Rs.9,088,500/- Due to Non-Functioning of Private Ward.**
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374. **Para No.25 Pages 33 & 34 of Special Audit Report for the year 2000-01; Loss of Rs.5,708,453/- Due to Collection of Electricity Charges at Less Rate from the Residents.**
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375. **Para No.26 Pages 34 & 35 of Special Audit Report for the year 2000-01; Recovery of Rs.177,384/- on Account of Extra Charges for Installation of Boiler.**
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376. **Para No.27 Pages 35 & 36 of Special Audit Report for the year 2000-01; Loss of Rs.167,788/- Due to Award of Contract at higher Rates.**
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377. **Para No.30 Page 39 of Special Audit Report for the year 2000-01; Doubtful Expenditure of Rs.176,699/- Out of Electricity Charges Collection Account.**
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378. **Para No.31 Pages 40 & 41 of Special Audit Report for the year 2000-01; Non-Recovery of Dues Rs.3,150,000/- (Approximately) on Account of Self Finance Scheme.**
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379. **Para No.34 Page 43 of Special Audit Report for the year 2000-01; Irregular Refund of Rs.90,000/- on Account of Self Finance Deposit.**
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380. **Para No.36 Pages 45 & 46 of Special Audit Report for the year 2000-01; Non-Deposit of Rs.111,660/- (Approximately) on Account of Rent of General Store.**
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381. **Para No.37 Page 46 & 47 of Special Audit Report for the year 2000-01; House Rent Recovery of Rs.172,862/- not Deposited.**
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382. **Para No.40 Pages 51 & 52 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.575,567/- on Account of Installation of Suigas Meters at Residences.**
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383. **Para No.41 Pages 52 & 53 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.713,382/- on Account of Appointments of Work Charged Employees.**
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384. **Para No.43 Pages 55 & 56 of Special Audit Report for the year 2000-01; Irregular Payment of Rs.1,751,060/- on Account of Suigas Bills of Staff Colony.**
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385. **Para No.44 Pages 57 & 58 of Special Audit Report for the year 2000-01; Non Accountal of Store Items Worth Rs.10,000,000/-**
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386. **Para No.45 Page 59 of Special Audit Report for the year 2000-01; Non-Recovery of Electricity & Sui Gas Bills Amounting to Rs.870,912/-.**
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387. **Para No.46 Page 60 of Special Audit Report for the year 2000-01; Non Recovery of Rs.491,000/- on Account of Cycles Stand Contract for the year 1998-99.**
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388. **Para No.48 Pages 61 & 62 of Special Audit Report for the year 2000-01; Less Recovery of Auction Amount of Fruit Shop, General Shop Contract and Less Deposit of M.L.C. Fees, Rs.230,400/-**
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389. **Para No.50 Pages 63 & 64 of Special Audit Report for the year 2000-01; Recovery of Rs.85,956/- on Account of Less Deposit of Admission Fees.**
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390. **Para No.51 Page 64 of Special Audit Report for the year 2000-01; Less/Non Deposit of Purchee Fees Rs.65,324/-.**
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391. **Para No.52 Pages 64 & 65 of Special Audit Report for the year 2000-01; Irregular Repair of Hospital Building & Recovery of Rs.58,519/-.**
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392. **Para No.54 Page 66 of Special Audit Report for the year 2000-01; Purchase of Sub Standard Medicines Amounting to Rs.271,250/-.**
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393. **Para No.56 Pages 68 & 69 of Special Audit Report for the year 2000-01; Un-Authorized Connection of Mobile Phone and Payment of Rs.50,995/-**
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394. **Para No.57 Pages 69 & 70 of Special Audit Report for the year 2000-01; Irregular Purchase of Equipment worth Rs.627,748/-.**
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**395. Para No.59 Page 71 of Special Audit Report for the year 2000-01;
Irregular Purchase of Micro Lab-2000 Amounting to Rs.220,000/-.**

13.11.2007 The Committee decided that the above noted left over **paras were referred to the Administrative Secretary** for consideration and action under rules & regulations within four months under intimation to PAC Secretariat and Finance and Audit Departments.

**396. Para No.16 Pages 23 & 24 of Special Audit Report for the year 2000-01;
Un-Authorized Payment of Share Rs.273,300/- from Hospital Receipt.**

**397. Para No.22 Pages 29 & 30 of Special Audit Report for the year 2000-01;
Overpayment of Rs.68,919/- on Account of Excess Drawn from Pay
Fixed in Service Books.**

**398. Para No.28 Pages 36 & 37 of Special Audit Report for the year 2000-01;
Loss of Rs.194,000/- Due to Non-Recovery of Gas Cylinders.**

**399. Para No.29 Page 38 of Special Audit Report for the year 2000-01;
Irregular Expenditure of Rs.291,536/- on Account of Appointments of
Work Charges Employees.**

**400. Para No.32 Pages 41 & 42 of Special Audit Report for the year 2000-01;
Non-Recovery of Rs.286,902/- from the Residents on Account of Suigas
Charges.**

**401. Para No.33 Pages 42 & 43 of Special Audit Report for the year 2000-01;
Refund of Rs.300,960/- on Account of Tuition Fee not Obtained.**

**402. Para No.35 Pages 44 & 45 of Special Audit Report for the year 2000-01;
Loss of Rs.74,209/- due to Award of Building Work at Higher Rates.**

**403. Para No.38 Pages 48 & 49 of Special Audit Report for the year 2000-01;
Electricity Charges Rs.407,004/- Collected from Private Consumers not
Deposited.**

**404. Para No.39 Pages 49 & 50 of Special Audit Report for the year 2000-01;
Irregular Payment of Rs.190,988/- on Account of Suigas Bill Out of
Electricity Account.**

405. Para No.42 Pages 53 & 54 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.143,500/- on Account of Purchase of Equipment.
406. Para No.47 Page 61 of Special Audit Report for the year 2000-01; Excess Payment of Pay & Allowance and Recovery of Rs.319,911/-.
407. Para No.49 Pages 62 & 63 of Special Audit Report for the year 2000-01; Non Deposit of Fees of E.T.T Test Received from Patients Worth Rs.94,000/-.
408. Para No.53 Page 65 of Special Audit Report for the year 2000-01; Non Collection of Sui Gas Bills Rs.49,200/-
409. Para No.55 Page 67 of Special Audit Report for the year 2000-01; Irregular Repair of Equipment and Machinery Worth Rs.929,743/-.
410. Para No.58 Pages 70 & 71 of Special Audit Report for the year 2000-01; Non Return of Bio Medical Equipment of Hospital Rs.450,000/-.
411. Para No.60 Pages 72 & 73 of Special Audit Report for the year 2000-01; Irregular Expenditure of Rs.124,115/- on Printing Work.

3.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above noted sixteen paras were settled.

Audit Paras (Commercial) for the year 2000-01

412. Para No.51 Page 69 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that the accounts for the year 2000-2001 were due on February 15, 2002 but were not provided upto target date.

The Department explained that accounts were provided on 30-9-2003, which were returned with observations.

The Department was directed to hold an inquiry and fix responsibility for non submission of accounts within prescribed time and para was kept pending.

3.4.2007 The Department explained that the explanation / comments of the then General Manager, MSD Lahore were examined and accepted by the competent authority. However, they were directed to ensure that such lapses should not occur in future.

The explanation of the Department was accepted and **para was settled.**

413. Para No.52 Page 70 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that the medical stores depot was abolished on 5-10-1993 and again restored on 10-3-1994. The accounts for the year 1993-94 to 1999-2000 had been provided whereas accounts for the year 2000-2001 had not yet been finalized.

The Department explained that against the sanctioned strength of 178 civil servants of various categories, there was only 93 civil servants working in the depot. Whereas, six individuals had since been attached with the Purchase Cell of Health Department. The depot had been performing the same function for which it was created. The Central/ Provincial Government had advised to keep their stores in MSD which was properly handled as per provision of MSD Manual.

The para was settled subject to verification of Departmental contention by Audit.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

414. Para No.53 Page 70 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that the MSD had purchased 13.703 acres of land for Rs.422,400/- in 1976 for construction of its own office building. The land had still not been taken on charge as a result thereof it was not appearing in the books of accounts of MSD.

The Department explained that the land for Medical Store Depot was purchased for Rs.422,400/- in 1976 and the possession of the plot No.111, Sector E-Block Industries Township was taken by Director Health Services, Punjab, Lahore from the Project Director Township Scheme Lahore on 07-04-1976. Moreover, the land was not taken on charge by the Medical Store Depot as it was purchased for three Projects and all the projects were the financial units under the administrative control of Director General Health Services, Punjab, Lahore.

The Department was directed to provide the requisite accounts within 30 days and para was conditionally settled subject to verification of relevant record.

3.4.2007 The Department explained that in compliance to PAC directive, the DGHS Punjab Lahore had taken over the charge of land measuring 13.703 Acres which was purchased for construction of MSD Building. The entry in the relevant register of DGHS Punjab Lahore was recorded.

The explanation of the Department was accepted and **para was settled.**

415. Para No.54 Pages 70 & 71 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that pharmaceutical factory owned by the MSD was closed in 1993. Although the Factory had discontinued its operation nine years ago stocks of Laboratory material, instruments, packing material, and raw material for pharmaceutical valuing Rs.9.920 million Rs.7.283 Rs.0.477 million and Rs.7.265 million respectively were not disposed off.

The Department explained that best efforts had been made to auction the stocks of Laboratory Material, Instruments, Packing Material and pharmaceutical Raw material on different occasions. But un-luckly when the store was put to open auction amongst the bidders, no bidder offered any bid. Moreover, the Government instructed the Depot to refer the Case to M/s Pakistan Pharmaceutical Manufactures Association, NWFP & Punjab, Lahore which was sent vide this Depot letter No. Auction / MSD /2003-2004/ 4413-15 dated 19-5-2004, but no response had been received so far. Whereas, no variation had been found in the record.

Audit observed that no record for the reconciliation of shortage of medicine valuing Rs.12.250 million was produced for verification.

The Department was directed to hold an inquiry and fix responsibility and to move a case to the concerned authority for writing off loss and para was kept pending.

3.4.2007 The Department explained that in compliance to PAC directive, the matter was inquired into by committee and the findings / recommendations of the inquiry committee were that the entries /posting of stock had been made in the ledgers / Bin Cards of the relevant Financial Year properly, hence there was no wastage / discrepancy and no loss was sustained to Government.

Audit observed that as far the auction of raw material and instruments for Pharmaceutical valuing Rs.24.945 million. It was replied by the management that material Rs.1.793 Million had been issued to health institutions upto 15.02.2007. The sales of Rs.1.793 million had been verified by Audit.

The para was referred to the Secretary Health for Appropriate action and para was kept pending.

9.6.2007 The Department explained that laboratory material Rs.1.76 Million and instruments Rs.0.153 million had been disposed off. Packing material Rs.0.477 million and raw material of Rs.7.265 Million had not been disposed off despite their best efforts.

The para was referred to the Sub-Committee headed by the Sardar Muhammad Yousaf Khan Leghari, MPA for examination in detail and report to the PAC-I at the earliest and **para was kept pending.**

416. Para No.55A Page 71 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that an amounts of Rs.5,000/- million was recoverable from the Government of the Punjab on account of supply of medicines to Iran during earthquake 1990. Its proper acknowledgement was still awaited from the quarter concerned.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit , the **para was settled.**

417. Para No.55B Page 71 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that credit sale of medicines was allowed whereas no provision of the same existed in the MSD rules. An amount of Rs.2.815 million was recoverable from various hospitals / institutions as on 30-6-2001 on account of credit sale of medicines.

The Department explained that the medicines were issued on loan basis to the indentors. Credit sale of medicines to health facilities were allowed in the meeting held under the chairmanship of Health Minister Punjab on 28.01.1999 at Services Hospital, Lahore. Moreover, an amount of Rs.1,865,309/- had since been recovered leaving a balance of Rs.949,702.46 for which reminder were continuously being issued to recover the same.

The Department was directed to get the balance recovery deducted at source by the Finance Department / AG Punjab and para was kept pending.

3.4.2007 The Department explained that in compliance to PAC directive, the matter had been referred to the quarter concerned for recovery of outstanding dues from the concerned institution at source.

The Department was directed to get the balance recovery deducted at source by the Finance Department / AG Punjab and para was kept pending

9.6.2007 The Department explained that out of total amount of Rs.2.815 million an amount of Rs.1.894 Million had been recovered. The same recovery had been verified by the Audit. Moreover, Finance Department had been approached for recovery / adjustment of balance amount of Rs.0.921 million.

The Department was directed to get the remaining amount adjusted at the earliest and **para was settled subject to verification** of adjustment of the remaining amount.

418. Para No.55C Page 71 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that an amount of Rs.4.195 million was required to be deducted by AG Punjab, on account of late delivery charges and penalties for short filling of medicines in individual packs supplied to MSD by various contractors during the year 2000-01.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

419. Para No.55D Page 71 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that shortages of chemicals instruments and drugs valuing Rs.0.211 Million were detected by internal Audit . The loss on account of shortage needs to be made good from the persons responsible after proper investigation.

The Department explained that recovery of Rs.4,515/- had been effected and verified by Audit . Whereas, Mr. Nishan Ali Ex-Depot Accountant of the depot filed implementation petition in the court of Provincial Ombudsman dated 28.12.2002 where by the agency was directed to re-inquire into the complaint of the shortages against Mr.Nishan Ali under Rule 1.8 of the pension Rules and examine the request for restoration of 20% unpaid pension and gratuity under intimation to the office of Provincial Ombudsman ordered on 19.06.2003. Moreover, the case for restoration of full pension and gratuity had been submitted to Finance Department vide Health Department letter dated 14.09.2004 to proceed further in the matter and the decision of the Finance Department was awaited.

The Department was directed to hold an inquiry against defaulters and fix responsibilities besides effecting balance recovery and para was kept pending.

3.4.2007 The Department explained that as far as para No.55-D-1 was concerned, a sum of Rs.4,515/- had been recovered and as regard the amount of Rs.11,003/- a committee was constituted to investigate the shortage of item appearing at Serial No.1 & 2. The committee in its inquiry report stated that these items were lying in store at the time of

internal Audit. This had been verified by Audit. As far as para 55-D-II was concerned, action to recover the amount or otherwise was not taken as the case was pending with Provincial Ombudsman.

On the recommendation of Audit, the part of the Para No.55 D-I was settled while part of the Para No. 55 D-II was kept pending being subjudice.

9.6.2007 The Department explained that the para was comprised of the following two parts;

Part-55(D-I).

A sum of Rs.4,515/- had been recovered and as regard the amount of Rs.11,003/- a committee was constituted to investigate the shortage of item appearing at serial No. 1&2. The committee in its inquiry report stated that these items were lying in store at the time of internal Audit. This had been verified by Audit.

On the recommendation of Audit, this part of the **para was settled.**

Part-55(D-II).

The Accountant General Punjab had been approached on 6-4-2007 for recovery of Rs.163,503/- from the pension of Mr. Nishan Ali Ex-Depot Accountant before restoration of his full pension/ gratuity

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

420. Para No.56 Page 72 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that the objectives of the Foundation were promotion, development and financing of health services in the private sector by extending interest free loans to un-employed doctors and community based organization involved in health care.

The Department explained that the Punjab Health Foundation was advancing interest free loans to the doctors /NGO's in pursuance of its objectives to promote health care facilities through private sector. As no commercial activity was involved in its business, hence double entry system was not applicable on the accounting books of this organization.

The explanation of the Department was accepted and **para was settled.**

421. Para No.57 Page 72 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that the money had been invested as endowment fund against the provisions of PC-I. Profit earned on the investment was being utilized towards administrative expenses and loans to young doctors institutions

The Department explained that the funds were invested under the decision of the Board of Directors of Punjab Health Foundation dated 1st August, 1997. The grant of Rs.376.781 million was safe and its profit was being utilized on approved projects.

The explanation of the Department was accepted and **para was settled.**

422. Para No.58 Page 73 of Audit Report for the year 2000-01; Working Results.

1.12.2005 Audit had pointed out that the funds received through PC-I were not utilized on the objectives/ targets set forth in the respective PC-I. The Foundation had loaned an amount of Rs.43.596 million in ten years against an administrative cost of Rs.48.767 million.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

423. Para No.59 Page 74 of Audit Report for the year 2000-01; Non recovery of loan and penalty from a Doctor Rs.200,000/-.

1.12.2005 Audit had pointed out that the case was referred to the Assistant Director, Social Welfare, Rajanpur, who reported on Sept 28,1998 that DR. Akhtar Ali had neither established the clinic at Rajanpur nor he was residing there. Thus, the doctor mis-utilized the loan and under rule 10(2) of the Foundation, the amount of assistance along with penalty equivalent to 100% of the said amount was recoverable from the defaulter.

The Department explained that the loanee had deposited the principal amount of Rs.100,000/- and verified by Audit but the amount of penalty amounting to Rs.100,000/- was being pursued vigorously with the District Officer (Revenue), Ranjanpur for early recovery of the said amount as arrears of land revenue.

The Department was directed to move a case for write off the amount of penalty and para was kept pending.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation, of Audit the **para was settled.**

**424. Para No.60 Pages 75 & 76 of Audit Report for the year 2000-01;
Working Results.**

1.12.2005 Audit had pointed out that the functions of pharmacy was to prepare/ maintain registers of Pharmacists / apprentices, to register pharmacists, grant certificate and to conduct examination for the purpose of registration as pharmacists

The Department explained that registration of Pharmacists of Category B&C was not being exercised due to discontinuation of examination in Pharmacy Council since November, 1991, as the case was pending in the Court of Law. Moreover, the Punjab Pharmacy Council was perusing the case vigorously for its early decision.

The Department was directed to move a case to the Law Department / Lahore High Court Lahore for early decision and para was kept pending.

3.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

2.4.2007 The meeting was deferred without proceeding till 3rd April 2007 with the direction that meeting must be attended by the Principal Accounting Officer.

4.6.2007 The meeting was adjourned due to the absence of the Principal Accounting Officer/ Secretary Government of the Punjab Health Department and the Chairman of the PAC-I had desired that presence of the Secretary Health Department was necessary in the next meeting to be held on 09-6-2007 at 10.00 a.m. in Committee Room “C” Assembly Building, Lahore.

Audit Paras (SAP) for the year 2000-01

**425. Annex-1 Pages 13 to 47 of SAP Financial Audit Report for the year
2000-01; Cases of Fraud, Misuse and Thefts Rs.7.521 (M).**

Sr.No.1 DHO Gujranwala – Rs.0.122 Million.

426. Sr.No.15 MS THQ Hospital Ali Pur, Muzaffargarh – Rs.0.022 Million.

427. Sr.No.22 DHO Gujrat – Rs.0.063 Million.

428. Sr.No.86 DHO Lahore – Rs.0.035 Million.

4.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

- 429. Sr.No.2 DHO Sahiwal – Rs.0.015 Million.
- 430. Sr.No.7 MS THQ Hospital Chishtian Bahwalnagar – Rs.0.027 Million.
- 431. Sr.No.16 DHO Khanewal – Rs.0.012 Million.
- 432. Sr.No.17 MS THQ Hospital Sumandri, Faisalabad – Rs.0.044 Million.
- 433. Sr.No.20 MS THQ Hospital Kabirwala Khanewal – Rs.0.015 Million.
- 434. Sr.No.28 MS THQ Hospital Shorkot Jhang – Rs.0.029 Million.
- 435. Sr.No.38 DHO Attock – Rs.0.015 Million.
- 436. Sr.No.39 Medical Officer I/C RHC Vehova DG Khan – Rs.0.015 Million.
- 437. Sr.No.42 DHO Chakwal – Rs.0.021 Million.
- 438. Sr.No.43 DHO Rawalpindi – Rs.0.041 Million.
- 439. Sr.No.44 DHO Rawalpindi – Rs.0.064 Million.
- 440. Sr.No.60 SMO I/C RHC Gogran, Lodhran – Rs.0.066 Million.
- 441. Sr.No.61 MS THQ Hospital Minchanabad, Bahawalnagar – Rs.0.028 Million.
- 442. Sr.No.64 MS THQ Hospital Shakar Garh, Narowal – Rs.0.007 Million.
- 443. Sr.No.66 Principal GN School DHO Hospiotal, Khushab – Rs.0.008 Million.
- 444. Sr.No.71 MS THQ Hospital Choubara Layyah – Rs.0.009 Million.
- 445. Sr.No.74 MS THQ Hospital Gujar Khan, Rawalpindi – Rs.0.033 Million.
- 446. Sr.No.78 Principal School of Nursing and Midwifery, Attock – Rs.0.018 Million.
- 447. Sr.No.81 DHO Kasur – Rs.0.070 Million.
- 448. Sr.No.83 DHO Okara– Rs.0.039 Million.

1.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

449. **Sr.No.3 DHO Sialkot – Rs.0.135 Million.**

2.9.2006 Audit had pointed out that there was a shortage of store articles amounting to Rs.0.135 (M) at various Health Centers of the District Sialkot.

The Department explained that Recovery of Rs.37,683/- had been effected from Mr. Riaz Ahmed Dispenser and deposited into Government Treasury.

The Department was directed to effect the balance recovery from responsables within 60 days under intimation to PAC-I and **para was kept pending.**

450. **Sr.No.4 DHO Sialkot – Rs.0.036 Million.**

2.9.2006 Audit had pointed out that neither the FIR had been lodged with concerned Police Station nor any steps had been taken so far for the recovery of the stolen articles from the persons held responsible.

The Department explained that the FIR had been lodged with Police Station, Sabzipir, Tehsil Pasrur, Distt. Sialkot and the case was under investigation with Police.

The Department was directed to get the loss written off and **para was settled.**

451. **Sr.No.5 DHO Bahawalnagar – Rs.0.021 Million.**

452. **Sr.No.18 Principal General Nursing School THQ Hospital, Hafizabad – Rs.0.080 Million.**

453. **Sr.No.40 Medical Officer I/C RHC Vehova, D.G Khan – Rs.0.040 Million.**

454. **Sr.No.45 MS THQ Hospital Shujabad, Multan – Rs.0.029 Million.**

455. **Sr.No.68 MS THQ Hospital Hasilpur, Bahawalpur – Rs.0.022 Million.**

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

456. **Sr.No.6 DHO Bahawalnagar – Rs.0.596 Million.**

4.9.2006 Audit had pointed out that 100 cycles, 7 motor cycles and 10 Nos. of vaccine carriers valuing Rs.0.596(M) were found short in stock.

The Department explained that all the items i.e. 10 cycles 7 motor cycles and 10 vaccine carriers were found physically available as per stock. Hence there was no shortage in the Stores.

The Department was directed to get facts verified by the Secretary and **para was settled.**

457. *Sr.No.8 Principal Govt. Nursing School, DHQ Hospital, Bhakkar – Rs.0.060 Million.*

458. *Sr.No.62 Principal GNS DHQ Hospital, Jhang – Rs.0.071 Million.*

6.1.2007 The Department explained that the concerned student were strucked off from the roll call of school due to admission on bogus Matric certificate. The student had subsequently been directed to deposit the stipend money. Moreover the recovery notices/ letters were issued from time to time to the concerned student nurses.

The paras were referred to the Administrative Secretary for taking necessary action and **paras were kept pending.**

459. *Sr.No.9 Principal General Nursing School, Allied Hospital, Faisalabad – Rs.0.038 Million.*

6.1.2007 Audit had pointed out that articles were found short in the stock at the time of taking over charge.

The Department explained that fact finding enquiry Committee was constituted by the Principal, Head of Institution PMC & Allied Hospitals, Faisalabad. The recovery notice was issued to Mr Bismillah Yasin, Ex-Nursing Instructor but an appeal to Government against the partial decision of the Inquiry Committee had been made by him.

The Department was directed to take appropriate action and **para was kept pending.**

460. *Sr.No.10 MS THQ Hospital, Kamoke, Gujranwala – Rs.0.049 Million.*

461. *Sr.No.11 MS THQ Hospital, Kamoke, Gujranwala – Rs.0.032 Million.*

6.1.2007 The Department explained that recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

462. **Sr. No.12 MS THQ Hospital Kamoki, Gujranwala – Rs.0.017 Million.**

4.12.2009 The Department could not produced relevant record regarding the para, so Committee directed/recommended that the Department may be submitted a complete report in the next meeting of Public Accounts Committee-I on 5th January 2010.

The para was kept pending for next meeting on 05 -01-2010.

5.1.2010 The Department explained that THQ Hospital, Kamoki was located on G.T. road, so most of the Medico Legal cases were of road side accidents to which MLC was issued without any fee. It was further mentioned that most of the fight cases, burn and rape cases were being received through police docket which were also free of charges as per instruction of Government.

The Committee was not agreed with the contention of the Department and directed that the Department should come fully prepared in next meeting. **The para was kept pending.**

463. **Sr.No.13 MS THQ Hospital Kot Addu, M/Garh – Rs.0.139 Million.**

6.1.2007 Audit had pointed out that purchee Fee and other charges amounting to Rs.0.139 (M) received from the patients had not been deposited into Government Treasury.

The Department explained that out of Rs.138,908/-, a sum of Rs.110,362/- had been recovered and deposited into the Government Treasury.

The Department was directed to effect the balance recovery and para was kept pending.

14.7.2007 The Department explained that the challans regarding recovery of Rs.1,10,362/- had been got verified from DAO Muzaffargarh. Balance recovery of Rs.28,546/- had been deposited into Government Treasury through various challans which could be verified.

The Department was directed to get the recovery verified by the Audit and **para was settled subject to verification** of relevant record.

464. **Sr.No.14 MS THQ Hospital Kot Addu, M/ Garh – Rs.0.138 Million.**

6.1.2007 Audit had pointed out that expenditure was split up to avoid the sanction of the higher competent authority.

The Department explained that matter was under investigation.

The Department was directed to expedite the matter and para was kept pending.

14.7.2007 The Department explained that the Medical Superintendent DHQ Hospital Muzaffargarh had been directed to probe into the matter.

The Department was directed to complete the inquiry within 30 days and **para was kept pending.**

465. Sr.No.19 MS THQ Hospital Kallurkot, Bhakkar – Rs.0.082 Million.

6.1.2007 The Department explained that the case was also under trial with court of law.

The **para was kept pending being subjudice.**

466. Sr.No.21 DHO Gujrat – Rs.0.241 Million.

4.1.2007 Audit had pointed out that the consumption of injections had been shown in excess of the consumption of disposable syringes.

The Department explained that the facts were verified by the Audit Officer (SAP) during the SDAC meeting dated 16-05-2003 and the para was settled after due verification of record and entire satisfaction of the Committee.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that on availability of the injections, some affording patients were asked / requested for the supply / arranging of Disposable syringes from the local market. Further more the community also motivated for this purpose and donation had to arrange for the medicines in case of short / not available in the Health facility, as such the syringes had been supplied by the community as donation and the stock register were accordingly prepared and the injections as shown in the Audit para was reused by disposable syringes arranged by the community or individual.

The Department was directed to be careful in future and **para was settled.**

467. Sr.No.23 DHO, Gujrat – Rs.0.039 Million.

4.1.2007 Audit had pointed out that indoor fee @ Rs.5/- per Delivery Case collected by the LHVs had not been deposited into the Government Treasury.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

468. **Sr.No.24 MS THQ Hospital Arifwala, Pakpattan – Rs.0.164 Million.**

13.7.2007 The Department explained that Rs.45,438/- had been embezzled by Mr Zafar Iqbal Fani Ex-Clerk who had been penalized by the Court of Law.

The Department was directed to effect the recovery as arrears of land revenue and **para was kept pending**.

469. **Sr.No.25 MS THQ Hospital Arifwala Pakpattan – Rs.0.135 Million.**

470. **Sr.No.26 MS THQ Hospital Arifwala Pakpattan – Rs.0.076 Million.**

471. **Sr.No.27 MS THQ Hospital Arifwala Pakpattan – Rs.0.026 Million.**

13.7.2007 The Department explained that the amount was embezzled by Ex-Clerk Mr Zafar Iqbal Fani. He had been convicted for 7 years (R.I) and a fine of Rs.264,788/- in case of default, to further undergo for two years.

The Department was directed to effect the recovery as arrears of land revenue and **paras were kept pending**.

472. **Sr.No.29 DHO Multan – Rs.0.026 Million.**

4.9.2006 Audit had pointed out that purchase fee amounting to Rs.0.026 (M) collected from the patients during the financial year 2000-2001 had not been deposited into the Government Treasury so far.

The Department explained that a sum of Rs.6,311/- out of Rs.26,010/- had been deposited into Government Treasury.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

12.7.2007 Audit had pointed out that out of Rs.26,010/- a sum of Rs.6,311/- had been deposited into Govt. Treasury but deposit challans duly verified by the DAO Multan had not been produced. Balance recovery of Rs.19,699/- was still pending despite lapse of more than six years.

The Department explained that a sum of Rs.17,479/- out of Rs.26,010/- had been recovered and deposited into Govt. Treasury through challan duly verified by the DAO Multan.

The name of BHU at serial No.30 of the annexure of the para had not been mentioned by the audit. Hence recovery of Rs.3,826/- could not be effected and may be deleted. As regard remaining amount of Rs.4,705/- the official Mr Ghulam Yazdani had since died.

The Committee directed that competent authority may right off amount of Rs.4,705/- against the deceased official Mr Ghulam Yazdani and **settled the para.**

473. Sr.No.30 SMO RHC Harrand, Rajanpur – Rs.0.090 Million.

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The para was referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and **para was settled.**

474. Sr.No.31 SMO RHC Harrand, Rajanpur – Rs.0.347 Million.

475. Sr.No.32 SMO RHC Harrand, Rajanpur – Rs.0.954 Million.

476. Sr.No.34 SMO RHC Harrand, Rajanpur – Rs.0.053 Million.

477. Sr.No.36 SMO RHC Harrand, Rajanpur – Rs.0.056 Million.

13.7.2007 The Department explained that all the purchased medicines were issued to the patients. Bulk purchase of medicine was however procured through rate contract concluded by competent authority. The payments were made in actual and stock entries were recorded on relevant register. All the vouchers were available for verification.

The Department was directed to get the facts verified by the Audit and **paras were settled subject to verification** of relevant record.

478. Sr. No.33 SMO RHC Harrand, Rajanpur – Rs.0.030 Million.

4.12.2009 The Department could not produced relevant record regarding the para, so Committee directed/recommended that the Department may be submitted a complete report in the next meeting of Public Accounts Committee-I on 5th January 2010.

The para was kept pending for next meeting on 05 -01-2010.

5.1.2010 The Department explained that in compliance of the direction of Public Accounts Committee-I dated 4.12.2009 an inquiry was held to probe into the matter and the Inquiry Committee reported that the relevant record of the said para was not available. It was pointed out that the said record was with the family of the deceased clerk. The concerned DDO was struggling to collect the requisite record but he could not found the said record.

The Committee directed / recommended that an inquiry be held and report be submitted in the next meeting of Public Accounts Committee-I and the **para was kept pending.**

479. Sr.No.35 SMO RHC Harrand Rajanpur – Rs.0.048 Million.

4.9.2006 Audit had pointed out that the closing balance of the store articles were not forwarded to the next year.

The Department explained that the DDO certified that the store articles were available in the Hospital Store and there was no shortage of articles and no misappropriation of store articles. The entries of articles were brought forwarded to the next year stock Register/ Expense Book was maintained properly. All the relevant record was available which may be verified.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

480. Sr.No.37 DHO Attock – Rs.0.023 Million.

5.1.2007 Audit had pointed out that on scrutiny of Stock Registers of BHUs the store items valuing Rs.0.023 (M) were found short while handing / taking over charge.

The Department explained that the responsibility of short items at BHU Kara had been fixed on Mr. Atiq-ur-Rehman, Health Technician, now working in District Lahore and recovery will be effected shortly.

The Department was directed to effect the recovery at the earliest and para was kept pending.

12.7.2007 The explanation of the Department was accepted and **para was settled.**

481. **Sr.No.41 DHO Chakwal – Rs.0.298 Million.**

4.9.2006 Audit had pointed out that the scrutiny of stock and issue register of motor cycles / bicycles revealed that 4 motor cycles and 49 bicycles were found short.

The Department explained that the Motorcycles and Bicycles were issued to the concerned after obtaining proper receipt and signature of the recipient on relevant stock register. The counting of the same were carried out and found correct during physical verification. Moreover, the para was settled by the SDAC in its meeting held on 10-14, May 2003.

The explanation of the Department was accepted and **para was settled.**

482. **Sr.No.46 MS THQ Hospital Jampur, Rajanpur – Rs.0.472 Million.**

483. **Sr.No.48 MS THQ Hospital Jampur, Rajanpur – Rs.0.082 Million.**

484. **Sr.No.50 MS THQ Hospital Jampur, Rajanpur – Rs.0.044 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

485. **Sr.No.47 MS THQ Hospital Jampur, Rajanpur – Rs.0.375 Million.**

486. **Sr.No.49 MS THQ Hospital Jampur, Rajanpur – Rs.0.070 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

14.7.2007 The Department explained that the paras had been referred to Sub-Committee–VII for examination and report to PAC-I.

The **paras were kept pending.**

487. Sr.No.51 DHO Narowal – Rs.0.418 Million.

5.1.2007 Audit had pointed out that purchase fee @ Rs.2/- instead of Rs.1/- was received from each patient in all the BHUs during 2000-2001.

The Department explained that an enquiry committee had been constituted by the DO(H) Narowal to probe the matter and fix responsibility.

The Department was directed to hold fresh inquiry and para was kept pending.

13.7.2007 The Department explained that the committee probed the matter and reported that donation amount was utilized properly in the best interest of health facilities and patients at large. No mis-appropriation was found in the said donation funds at all.

The Department was directed to probe the matter by the Additional Secretary (Health) till 1-8-2007 and para was kept pending.

1.8.2007 The Department explained that in the compliance with the PAC directive, afresh fact finding enquiry had been entrusted to sitting EDO(Health), Narowal. The outcome of fact finding enquiry may be brought on recovered on its receipt from Enquiry Officer.

The Department was directed to effect the recovery from the responsables within 90 days under intimation to the PAC Secretariat and **para was kept pending.**

488. Sr.No.52 DHO Narowal – Rs.0.113 Million.

5.1.2007 Audit had pointed out that various store articles had been misappropriated and notice for the recovery of the cost of misappropriated articles had been issued to the officials held responsible of shortage.

The Department explained that the Deputy District Officer (Health) Shakargarh had verified the stock of various Health facilities and found no shortage.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that in compliance with PAC directive, the certification regarding availability of miscellaneous items at BHUs Dahlaran, Masroor and Malikpur etc, may be seen / verified by Audit.

The Department was directed to probe the matter by the Additional Secretary (Health) till 1-8-2007 and para was kept pending.

1.8.2007 The Department explained that all the articles were found maintained & entered in the stock books properly of concerned health facilities.

Audit observed that in stock register RHC Kot Nainan it was mentioned that all the 22 fans found short earlier were received back from the defaulter in un-serviceable condition which indicated that all this was done to tally the total figure in order to get the para settle. Physical existence of all the fans was also not certified by the DDO. Therefore Audit stressed upon recovery from the concerned.

The Department was directed to effect the recovery from the responsables within 90 days under intimation to the PAC Secretariat and **para was kept pending.**

489. **Sr.No.53 DHO Narowal – Rs.0.063 Million.**

5.1.2007 Audit had pointed out that six employees had been appointed on fake documents.

The Department explained that the case was under process before the inquiry committee. On the receipt of enquiry report, the progress will be shown at the time of next meeting.

The Department was directed to finalize the inquiry within 90 days and **para was kept pending.**

490. **Sr.No.54 DHO R.Y. Khan – Rs.0.762 Million.**

1.9.2006 Audit had pointed out that 735 cycles were procured but only 354 cycles were available.

The Department explained that the Executive District Officer (Health), Rahim Yar Khan had since been constituted a physical verification committee. The report of the committee had not yet been finalized.

Audit observed that 419 unserviceable cycles were lying in the store which needs to be disposed off through open auction after observing codal formalities.

The Department was directed to hold an inquiry and take action against the responsible and para was kept pending.

12.7.2007 Audit had pointed out that the recovery challans for Rs.79,955/- had not been got verified from DAO Rahim Yar Khan. Moreover, the findings of Inquiry Officer needed to be vetted by the Secretary Health Punjab.

The Department explained that the comments/views on inquiry report received from EDO (H) R.Y. Khan were as under:-

- i) Total receipt of the cycles upto 24.10.2000 was 730 and the issuance is 721 by shortage of 9 cycles. The price of 9 cycles @ Rs.250/- per cycle total calculated amounting to Rs.2,250/- had already been deposited vide challan No.14 dated 17.8.2006.
- ii) In compliance with Audit Comments, the DOH, R.Y. Khan ordered vide dated 26.8.2006 to probe the matter of 419 old bicycles out of the lot of 730 supplied uptill 2000. the Committee submitted the report that 190 bicycles of PECO brand, 106 bicycles of Sohrab brand were extremely poor condition while 15 bicycles of Sohrab and 108 bicycles of Eagle brand were also in very poor condition and thus these 419 old bicycles were un-serviceable/condemned and need to be auctioned to avoid the further loss.
- iii) A condemnation Committee in compliance with Audit comments dated August 2006 was constituted by the DOH which legally processed the case and auctioned 419 bicycles. The amount realized from auction had been deposited into Govt. Treasury (total Rs.79,955).

The para was settled with the direction that Department should be careful in future.

491. **Sr.No.55 MS THQ Hospital Jalalpur Pirwala, Multan – Rs.0.036 Million.**

492. **Sr.No.67 MS THQ Hospital Hasilpur Bhawalpur – Rs.0.022 Million.**

493. **Sr.No.70 MS THQ Hospital Burewala, Vehari – Rs.0.097 Million.**

494. **Sr.No.73 RHC Kot Nainan, Narowal – Rs.0.012 Million.**

495. **Sr.No.87 DHO, Lahore – Rs.0.025 Million.**

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

496. **Sr.No.56 DHO Lodhran – Rs.0.106 Million.**

5.1.2007 Audit had pointed out that material costing Rs.0.106 (M) was found short in BHUs 53-M and Bahawal Garh, district Lodhran.

The Department explained that all the articles categorized as short were taken from entry recorded on write off register.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the recovery of Rs.53,080/- of store items pointed out as short during Audit was calculated on estimated price on accounts of BHU. According to physical report of Dr. Muhammad Zafar the article worth Rs.26,449/- were available. The articles worth Rs.26,331/- had been accounted for as written off/broken register. Different category of 18 items worth Rs.52,546/- had either been condemned or written off on the register maintained by the Medical Officer BHU Bahawal Gargh District Lodharn.

The explanation of the Department was accepted and **para was settled.**

497. Sr.No.57 DHO Bahawalpur – Rs.0.174 Million.

4.9.2006 Audit had pointed out that amounts were realized from the patients during the period from 7/2000 to 6/2001 and shown as paid to DHO office but these amounts were not found deposited into the Government Treasury.

The Department explained that the compliance on para had been verified by the Audit Officer (SAP) during the SDAC dated 29-04-2003 and the para was settled after due verification by Audit.

The **para was settled.**

498. Sr.No.58 DHO Bahawalpur – Rs.1.042 Million.

4.9.2006 Audit had pointed out that store articles worth Rs.1.042 (M) found short and were misappropriated by the officers /officials concerned.

The Department explained that the verification report revealed that out of 599 Cycles, 226 were in working condition and 373 Cycles were unserviceable.

Audit observed that 373 cycles were unserviceable which needs to be disposed off through open auction after observing codal formalities.

The Department was directed to hold an inquiry within 60 days and para was kept pending.

14.7.2007 The Department explained that the matter was still under scrutiny with EDO (Health) Bahawalpur, Final outcome of Inquiry would be brought to the notice of Audit/ PAC.

Audit observed that 373 cycles were unserviceable which needs to be disposed off through open auction after observing codal formalities.

The Department was directed to get the unserviceable cycles auctioned within one month and **para was settled subject to verification** of relevant record.

499. Sr.No.59 DHO Bahawalpur – Rs.0.087 Million.

4.9.2006 Audit had pointed out that there was a shortage of store articles costing Rs.0.087 (M) disregard to the provisions of Rules 15.16 of PFR Vol-I.

The Department explained that the matter regarding theft/shortage of articles was under investigation with Police authorities. The decision/ final out come from Police authorities were still awaited.

The Department was directed to pursue the case vigorously and para was kept pending.

12.7.2007 Audit had pointed out that matter was stated to be under investigation with Police authorities.

The Department explained that the matter regarding theft/shortage of articles was under investigation with Police authorities. The decision/final outcome from Police authorities was still awaited. The action will be taken as per decision as and when received, progress in this regards will be intimated in due course of time.

The Department was directed to pursue the case vigorously and submit a detailed report to the PAC-I on 1.8.2007. The para was kept pending.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendations of Audit, the **para was settled.**

500. Sr.No.63 MS THO Hospital Shakar Garh, Narowal – Rs.0.085 Million.

6.1.2007 Audit had pointed out that the said amount was required to be recovered from the officials concerned and deposited into Government Treasury.

The Department explained that out of Rs.85,344/-, a sum of Rs.31,144/- had been recovered and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

13.7.2007 The Department explained that the amount of Rs.18,090/- was drawn by Mr. Iftikhar Hussain Shah, Ex-Junior Clerk and was lying with him. Recovery of Rs.31,144/ for the period from 3/2000 to 11/2000 had already been verified by the Audit. The amount of Rs.54,200/- to be recovered was actually expended on purchase of POL during 7/99 to 2/2000 for provision of transport facility to emergent patients. The amount of POL so purchased was not claimed / drawn from Government Treasury. Hence,

recovery from driver may not be justified being accountal of POL purchased from realization of ambulance charges was very much recorded on log book.

The Department was directed to effect the balance recovery and **para was kept pending.**

501. Sr.No.65 MS THQ Hospital Ahmed Pur East Bahawalpur – Rs.0.078 Million.

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

502. Sr.No.69 Principal Govt. Nursing School B.V Hospital, Bahawalpur – Rs.0.041 Million.

2.9.2006 Audit had pointed out that store of articles costing Rs.41,040/- were found short at the time of handing/ taking over the charge of hostel articles but no recovery was made from the defaulters.

The Department explained that the M.S B.V Hospital Bhawalpur had constituted an inquiry committee to investigate the matter to fix the responsibility but the result of the inquiry was still awaited.

The Department was directed to finalize the inquiry and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

503. Sr. No.72 DHO Pakpattan – Rs.0.033 Million.

4.12.2009 The Department could not produced relevant record regarding the para, so Committee directed/recommended that the Department may be submitted a complete report in the next meeting of Public Accounts Committee-I on 5th January 2010.

The para was kept pending for next meeting on 05 -01-2010.

5.1.2010 The Department explained that necessary actions regarding the above para had been taken and relevant record had got verified by Audit.

On the recommendation of the Audit the **para was settled**.

504. Sr.No.75 MS THQ Hospital Chunian, Kasur – Rs.0.059 Million.

4.1.2007 Audit had pointed out that Purchee Fee and Ambulance charges amounting to Rs.0.059 (M) realized from the patients during the years 1999-2000 and 2000-2001 had not been deposited into the Government Treasury so far.

The Department explained that ambulance charges realized from patients had been deposited into Government Treasury. Moreover, OPD Fee Rs.506/- had been deposited.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that out of actual amount of Rs.25,808/-, a sum of Rs.16,221/- had been recovered and verified.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

505. Sr.No.76 MS THQ Hospital Chunian Kasur – Rs.0.046 Million.

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

506. Sr.No.77 MS THQ Hospital Chunian, Kasur – Rs.0.079 Million.

4.1.2007 Audit had pointed out that no medicines had been supplied / received till date.

The Department explained that the draft No.367059 dated 30.6.2000 amounting to Rs.79,370/- drawn in favour of union agencies had been handed over to DHO (H) Kasur by Dr. Ashfaq Ahmed Joya, Ex. Medical Superintendent THQ Hospital Chunian. The Said Bank Draft to the sated amount had been cancelled by the then Medical Superintendent THQ Hospital Chunian.

The Department was directed to be careful in future and **para was settled.**

507. **Sr.No.79 MS THQ Hospital Liaqat Pur, R.Y Khan – Rs.0.015 Million.**

6.1.2007 Audit had pointed out that a sum of Rs.0.015 (M) was realized from the patients as hospital receipts in various Departments of the hospital but the amount was not deposited into Government Treasury.

The Department explained that the responsibility of embezzlement of Rs.14,832/- had been fixed on Mr. Muhammad Nawaz senior clerk who was the recipient of all the amount received from different Department and misappropriated.

The Department was directed to effect the recovery at the earliest and para was kept pending.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

508. **Sr.No.80 DHO, Kasur – Rs.0.150 Million.**

509. **Sr.No.84 DHO Okara – Rs.0.021 Million.**

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and paras were settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

510. **Sr.No.82 DHO, Okara – Rs.0.200 Million.**

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that a fresh physical verification Motorcycles was carried out by deputing Auditor (IAW), which revealed that there was no shortage on account of Motorcycles. However, some motorcycles were also found un-serviceable/condemned lying at BHUs.

The Department was directed to take appropriate action against the responsible and **para was kept pending.**

511. Sr.No.85 MS THQ Hospital Depalpur, Okara – Rs.0.027 Million.

4.1.2007 Audit had pointed out that the Government Receipt amounting to Rs.0.027(M) was not deposited into the Government Treasury.

The Department explained that recovery of Rs.16,772/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

14.7.2007 The Department explained that the remaining recovery of Rs.10,280/- had been effected / deposited into Government Treasury and verified by Audit.

The explanation of the Department was accepted and **para was settled.**

512. Sr.No.87 DHO Lahore – Rs.0.025 Million.

1.9.2006 The Department explained that recovery of Rs.24,907/- on account of ultra sound fee had been effected and deposited into Government Treasury. Moreover, the record of consumption and issuance of medicines at BHUs and dispensaries were maintained properly. The record of consumption was available for verification.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

513. Annex-2 Pages 49 to 51 of SAP Financial Audit Report for the year 2000-01; Cases of Accidents Rs.0.060 (M).

Sr.No.1 RHC Tibi Qaisrani, D.G Khan – Rs.0.060 Million.

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the para was settled.

514. Annex-3 Pages 53 to 83 of SAP Financial Audit Report for the year 2000-01; Cases of Overpayments Rs.7.984 (M).

Sr.No.1 DHO M/Garh – Rs.0.035 Million.

515. Sr.No.2 DHO M/Garh – Rs.0.054 Million.

516. Sr.No.11 DHO Pakpattan – Rs.0.022 Million.

517. Sr.No.21 DHO Hafizabad – Rs.0.012 Million.

518. Sr.No.28 Principal Government General Nursing School AIM Hospital, Sialkot – Rs.0.026 Million.

519. Sr.No.29 SMO I/C RHC Tibbi Qaisrani, D.G Khan – Rs.0.024 Million.

520. Sr.No.49 MS THO Hospital Jalal Pur Pirwala, Multan – Rs.0.026 Million.

521. Sr.No.60 MS Eye Cum General Hospital Gojra, T.T. Singh – Rs.0.377 Million.

522. Sr.No.61 MS Eye Cum General Hospital Gojra, T.T. Singh – Rs.0.129 Million.

523. Sr.No.63 DHO T.T Singh – Rs.0.047 Million.

524. Sr.No.64 DHO T.T Singh – Rs.0.021 Million.

525. Sr.No.67 SMO I/C RHC Miana Gondal, Gujrat – Rs.0.014 Million.

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

526. Sr.No.3 DHO Faisalabad – Rs.0.396 Million.

527. Sr.No.10 MS THQ Hospital Mian Channu, Khanewal – Rs.0.017 Million.

4.9.2006 Audit had pointed out that officials holding technical posts were being granted advance increments for higher qualifications not related to their field.

The Department explained that according to the decision of the Honorable Lahore High Court dated 22-05-2002 and Finance Department's letter No.SO(NC) 2-1/92(P) dated 05-09-2002 "the amount of advance increments drawn by the petitioner shall not be recovered from them". Moreover, the Public Accounts Committee-I settled the similar Draft Paras No. 80.3, 80.8, 80.10 in its meetings held on 11-13 March 2004.

The explanation of the Department was accepted and **paras were settled.**

528. Sr.No.4 DHO, Faisalabad – Rs.0.039 Million.

529. Sr.No.8 DHO, Bahawalnagar – Rs.0.039 Million.

530. Sr.No.52 DDHO Nankana Sahib, Sheikhpura – Rs.0.026 Million.

4.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

531. Sr.No.5 DHO, Gujranwala – Rs.0.086 Million.

4.1.2007 Audit had pointed out that 72 Health / Medical Technicians were paid fixed TA @ Rs.100/per month from 1-7-2000 to 30-6-2001 contrary to the orders of Government of the Punjab Finance Department letter No.FD/SR-1-3-21dated 16-2-87.

The Department explained that the fix TA was paid to the Medical/Health Technicians and Lady Health Visitors as per Government of the Punjab, Health Department's instructions/rules.

The Department was directed to get the facts verified by Audit and para was kept pending.

14.7.2007 The Department explained that in compliance with the PAC directive, it was submitted that Fix TA was allowed by the Government of Punjab, Health Department and budget was also allocated to all the Divisional Directors Health Services under specific Head Fix TA.

The consideration on the para was deferred till 1-8-2007.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendations of Audit, the para was settled.

532. **Sr.No.6 DHO Sialkot – Rs.0.086 Million.**
533. **Sr.No.7 DHO Jhelum – Rs.0.350 Million.**
534. **Sr.No.17 DHO Khanewal – Rs.0.016 Million.**
535. **Sr.No.43 DHO Rawalpindi – Rs.0.124 Million.**
536. **Sr.No.44 DHO Rawalpindi – Rs.0.015 Million.**
537. **Sr.No.50 DHO Lodhran – Rs.0.089 Million.**
538. **Sr.No.56 MS THQ Hospital Choubara, Layyah – Rs.0.012 Million.**
539. **Sr.No.59 MS Eye Cum General Hospital Gojra, T.T Singh – Rs.0.527 Million**
540. **Sr.No.71 MS THQ Hospital Bhalwal Khushab – Rs.0.040 Million.**

1.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

541. **Sr.No.9 DHO Jhang – Rs.0.202 Million.**

5.1.2007 Audit had pointed out that some Technical Officials were granted Advance Increments for higher qualifications which were not related to their relevant field in contravention of the clarification of the Finance Department contained in their Notification No. FD-PR 12-3/87 (PT-IV) dated 22.1.1998.

The Department explained that as per decision of the Honorable Supreme Court of Pakistan dated 22.05.2002, the recovery on account of advance increments drawn up till 22.05.2002 can not been effected, as all the amount pointed out by the Audit pertains to period 12.08.1999 to 31.08.2001. Hence, the same can not be recovered in light of said decision.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

14.7.2007 The Department explained that an amount of Rs.75,500/- was recovered before the decision of the Honorable Supreme Court of Pakistan and recovery was stopped in the light of decision of Apex Court.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

542. Sr.No.12 MS THQ Hospital Jaranwala, Faisalabad – Rs.0.208 Million.

6.1.2007 The Department explained that according to the decision of Honorable Lahore High Court, Lahore, dated 22.05.2002 and Finance Department's letter No. SO (NC)2-1/92(P) dated 05.09.2002 the amount of advance increments drawn by the petitioner shall not be recovered from them. Recovery from the Charge Nurses for the year 2000-01 could not be recovered in the light of said court decision.

The Department was directed to get the pay of officials re-fixed from the concerned District Accounts Officers within 30 days and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the pay of the staff nurses concerned had been fixed from the DAO Faisalabad in the light of Judgment of Honorable High Court Decision dated 22.05.2002. After the decision, no advance increment was granted to any staff nurse, hence the question of the recovery did not arise.

The explanation of the Department was accepted and **para was settled.**

543. Sr. No.13 SMO I/C RHC Ghaziabad, Sahiwal – Rs.1.002 Million.

4.12.2009 The Department could not produced relevant record regarding the para, so Committee directed/recommended that the Department may be submitted a complete report in the next meeting of Public Accounts Committee-I on 5th January 2010.

The para was kept pending for next meeting on 05 -01-2010.

5.1.2010 The Department explained that necessary actions regarding the above para had been taken and relevant record had got verified by Audit.

On the recommendation of the Audit the **para was settled.**

544. Sr.No.14 DHO, Bhakkar – Rs.0.076 Million.

5.1.2007 Audit had pointed out that officials were granted advance increments on acquiring higher qualification, which was not relevant to their job.

The Department explained that according to decision of honorable High Court in similar case, the recovery of amount already paid may not be recovered.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 Audit pointed out that the recovery of Rs.17,240/- made from Mr Altaf, Mr. Irshad and Kaniz Fatima Health Technicians alongwith original Service Books have been verified by Audit. Recovery due against Mr Nawaz Health Technician needs to be realized.

The Department explained that no payment in lieu of advance increments was pending against Mr Muhammad Nawaz H.T as his pay had been re-fixed by the DAO Bhakkar after deduction of two advance increments to him. Hence Rs.16,000/- pointed out by audit against him was not recoverable.

The Department was directed to get the record verified by Audit. The **para was settled subject to verification** by Audit.

545. Sr.No.15 MS THQ Hospital Kot Addu, M/Garh – Rs.0.038 Million.

14.7.2007 The Department explained that efforts for recovery of Rs.27,000/- on account of house rent from officials residing in Government Accommodation were under way.

The Department was directed to expedite the recovery and **para was settled subject to verification** of relevant record.

546. Sr.No.16 MS THQ Hospital Kot Addu, M/Garh – Rs.0.043 Million.

14.7.2007 The Department explained that purchases at THQ level was made during 2nd quarter, it was not possible to purchase on the rate contract concluded by Government during 4th quarter of the year 2000-01.

The explanation of the Department was accepted and **para was settled**.

547. Sr.No.18 MS THQ Hospital Sumandri, Faisalabad – Rs.0.252 Million.

6.1.2007 The Department explained that according to the decision of Honorable Lahore High Court, Lahore, dated 22.05.2002 and Finance Department's letter No. SO (NC)2-1/92(P) dated 05.09.2002 the amount of advance increments drawn by the petitioner shall not be recovered from them. Recovery from the Charge Nurses for the year 2000-01 could not be recovered in the light of said court decision.

The Department was directed to get the pay of officials re-fixed from the concerned District Accounts Officers within 30 days and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

548. Sr.No.19 DHO, Hafizabad – Rs.0.152 Million.

4.1.2007 Audit had pointed out that scrutiny of pay bills of the staff revealed that seventeen Health Technicians and twenty eight LHVs and twenty two Sanitary Inspectors had drawn fixed TA @ Rs.100/- Rs.68/- and Rs.128/- per month respectively amounting to Rs.0.152 (M) in violation of Government of Punjab Finance Department letter No. FD/SR I-3-21/149 dated 16-2-87.

The Department explained that the fix TA was paid to the Health Technicians and Lady Health Visitors as per Government of the Punjab, Finance Department's instructions/ rules.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

549. Sr.No.20 DHO, Hafizabad – Rs.0.020 Million.

4.1.2007 Audit had pointed out that as per decision of the Supreme Court of Pakistan dated 12-9-1999 further payment of advance increments was to be discontinued while the amount already paid on this account was not to be recovered from such employees.

The Department explained that the pay of the incumbents was re-fixed after withdraw of disputed advance increments. The service books were also verified by the District Accounts Officer.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

550. Sr.No.22 MS THO Hospital Kallurkot, Bhakkar – Rs.0.051 Million.

6.1.2007 Audit had pointed out that Mr. Muhammad Farooq drug Inspector claimed taxi charges @ Rs.3/- per KM for journey between stations connected by rail.

The Department explained that the Kalurkot was the remotest Tehsil of Punjab and there was no Railway link from Kalurkot to Sargodha. The journeys were performed by the officer by engaging Taxi car which was admissible under TA Rules.

The explanation of the Department was accepted and **para was settled.**

551. Sr.No.23 MS THQ Hospital Kallur Kot, Bhakkar – Rs.0.040 Million.

6.1.2007 Audit had pointed out that the excess amount of Rs.0.040 (M) was drawn in the bill for 5/2001.

The Department explained that recovery of Rs.24,044/- had been effected.

The Department was directed to effect the balance recovery and **para was kept pending.**

552. Sr.No.24 DHO Gujrat – Rs.0.106 Million.

4.1.2007 Audit had pointed out that Government had sanctioned FTA @ Rs.128/- and Rs.68/- per month for Sanitary Inspector and LHV respectively for working / performing duty outside their place of posting but tour programme / tour diaries / monthly performance reports containing nature of work done by them duly attested by their incharge, were not produced.

The Department explained that the facts had been verified by the Audit Officer (SAP) during the SDAC meeting dated 27.03.2003 and para was settled after due verification of record and entire satisfaction of the Committee.

The explanation of the Department was accepted and **para was settled.**

553. Sr.No.25 DHO, Gujrat – Rs.0.050 Million.

4.1.2007 Audit had pointed out that in the light of the judgment of Supreme Court of Pakistan in Civil Petition No.383-L/99 dated 12-8-99, grant of advance increments to the Dispensers, Medical Technicians and LHVs etc. had not so far been discontinued.

The Department explained that in compliance to Government of the Punjab, Finance Department's letter No. FD(PR) 21-34/99 dated 31.01.2000, disputed advance increments were stopped and the pay of the concerned officials and their pay had also been re-fixed accordingly. The requisite entries in the Service Books were made and duly verified by the DAO, Gujrat.

The explanation of the Department was accepted and **para was settled.**

554. Sr.No.26 DHO, Gujrat – Rs.0.014 Million.

4.1.2007 Audit had pointed out that officials had been paid salary in excess of the entitlement.

The Department explained that no overpayment on account of salary was made to the officials concerned as they were paid as per fixation of pay. The Service Books had been got verified from the District Accounts Officer Gujrat.

The Department was directed to get the facts verified by Audit and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

555. **Sr.No.27 Principal Nursing School DHQ Hospital, Sheikhpura – Rs.0.095 Million.**

4.1.2007 Audit had pointed out that Miss Andleeb Abdul Sattar and Miss Nasim Sharif were admitted in P.T.S. class w.e.f. 4/98 and 4/99 respectively. Miss Andleeb Abdul Sattar remained absent without any intimation w.e.f. 20-6-99 to 13-3-2000 and 7-2-2000 to date.

The Department explained that the matter was being referred to the Director General Nursing Punjab Lahore for the recovery of stipend through District Collector concerned.

The Department was directed to effect the recovery from the incharge concerned within 30 days and para was kept pending.

12.7.2007 Audit had pointed out that the recovery had not so far been effected from the concerned PTS which needed to be got expedited.

The Department explained that the stipend was paid during training period to two probationer Nurses who absconded before completion of training period 3 years. The amount of stipend paid during training period calculated from the original acquaintance roll, come as under:-

1. Mst. Andleeb Abdul Sattar 4/98 to 9/99	Rs.43,650/-
2. Mst. Nasim sharif 4/99 to 5/2000	Rs.37,376/-

Total: Rs.81,026/-

The Department was directed to effect the recovery from the concerned immediately and the **para was kept pending.**

556. Sr.No.30 MS THQ Hospital Arifwala, Pakpattan – Rs.0.038 Million.

13.7.2007 The Department explained that the pay on service of Miss Tasneem Akhtar had been re-fixed by District Accounts Officer which may be verified. Efforts for re-fixation of pay of Miss Nabila Maqsood presently working in DHQ Hospital, Sahiwal were under way.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

557. Sr.No.31 MS THQ Hospital Daska, Sialkot – Rs.0.601 Million.

4.9.2006 Audit had pointed out that 18 charge nurses had been allowed two advance increments on acquiring Midwifery Diploma since the date of their appointment to which they were not entitled.

The Department explained that according to the decision of the Honorable Lahore High Court dated 22-05-2002 and Finance Department's letter No.SO(NC) 2-1/92(P) dated 05-09-2002 "the amount of advance increments drawn by the petitioner shall not be recovered from them". Moreover, the Public Accounts Committee-I settled the similar Draft Paras No. 80.3, 80.8, 80.10 in its meetings held on 11-13 March 2004.

The **para was settled in** the light of the judgment of Honorable Courts.

558. Sr.No.32 MS THQ Hospital Shorkot, Jhang – Rs.0.099 Million.

6.1.2007 The Department explained that according to the decision of Honorable Lahore High Court, Lahore, dated 22.05.2002 and Finance Department's letter No. SO (NC)2-1/92(P) dated 05.09.2002 the amount of advance increments drawn by the petitioner shall not be recovered from them. Recovery from the Charge Nurses for the year 2000-01 could not be recovered in the light of said court decision.

The Department was directed to get the pay of officials re-fixed from the concerned District Accounts Officers within 30 days and **para was settled subject to verification** of relevant record.

559. Sr.No.33 MS THQ Hospital Chiniot, Jhang– Rs.0.099 Million.

6.1.2007 The Department explained that according to the decision of Honorable Lahore High Court, Lahore, dated 22.05.2002 and Finance Department's letter No. SO (NC)2-1/92(P) dated 05.09.2002 the amount of advance increments drawn by the petitioner shall not be recovered from them. Recovery from the Charge Nurses for the year 2000-01 could not be recovered in the light of said court decision.

The Department was directed to get the pay of officials re-fixed from the concerned District Accounts Officers within 30 days and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that the service book of the Mst. Hfizan Bibi Charge Nurse had been verified by Audit. The services of Mst. Yaseen Ghulam Charge Nurse were terminated w.e.f. 01.03.2002 by the Director General Nursing Punjab, Lahore vide order dated 26.07.2002. The services of Mst. Umtal Shfique Charge Nurse were also terminated by the D.G. Nursing Punjab, vide order dated 12-11-2004 w.e.f. 11.03.2002. Hence, no amount was recoverable.

The explanation of the Department was accepted and **para was settled.**

560. Sr.No.34 DHO Layyah – Rs.0.063 Million.

5.1.2007 Audit had pointed out that MSD charged prices of medicines in excess of contract rate, executed by the purchase cell of Health Department during 2000-2001.

The Department explained that 5% logistic/ Services charges on the supply of medicines from Government Medical Store Depot, Lahore were charged as per policy order approved by the Finance Department, circulated by the Health Department vide letter No.S.O.(B&A) 2-9/85 dated 29.11.1986.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

561. Sr.No.35 DHO Layyah – Rs.0.034 Million.

5.1.2007 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

562. Sr.No.36 DHO Multan – Rs.0.065 Million.

4.9.2006 Audit had pointed out that during visit of DHO / Director Health Services Multan, 77 officers/ officials were found absent during the financial year 2000-2001 according to attendance registers. Whereas, payment of pay and allowances was made without any decision of the absent period which was unjustified.

The Department explained that a sum of Rs.8,729/- out of Rs.65,443/- had been recovered and deposited into Government Treasury.

The Department was directed to effect balance recovery within 30 days and para was settled subject to verification of balance recovery.

12.7.2007 Audit pointed out that out of Rs.65,443/- a sum of Rs.8,729/- had been recovered and deposited into Government Treasury but deposit receipts duly verified by DAO Multan had not been produced. Balance recovery of Rs.56,714/- was yet to be made which should be expedited.

The Department explained that out of total recovery of Rs.65,443/- on account of absent period of employees working at BHUs of the District a sum of Rs.38,761/- had been recovered and deposited into the Government Treasury. An amount of Rs.898/- had been deducted at source from Dr Muhammad Danish, MO and Dr Khalil, MO. However, at Sr. No.62 of the Annexure leave with pay was sanctioned by the DHO Mutlan in favour of Mr Akhtar Hussain BHU Rasoolpur. The recovery of this period amounting to Rs.6,555/- therefore not due.

The Department was directed to effect the balance recovery immediately and **para was settled subject to verification** of balance recovery.

563. **Sr.No.37 DHO Multan – Rs.0.077 Million.**

4.9.2006 Audit had pointed out that 6 employees were drawing excess pay than entitlement.

The Department explained that balance recovery of Rs.8,208/- had been effected and verified by Audit.

The explanation of the Department was accepted and **para was settled.**

564. **Sr.No.38 DHO Multan – Rs.0.033 Million.**

4.9.2006 Audit had pointed out that advance increments were admissible only to those employees who had improved qualification in relevant field. But according to Supreme Court of Pakistan decision, recovery prior to 12-8-1999 was not to be effected from such employees and allowing of advance increments were discontinued w.e.f. 12-8-1999.

The Department explained that as per decision of the Honorable Supreme Court of Pakistan dated 22.05.2002, the recovery on account of advance increments drawn up till 22.05.2002 can not be effected, as all the amount pointed out by the Audit pertained to period 12-08-1999 to 31-08-2001. Hence the same could not be recovered in light of decision of Honorable Supreme Court of Pakistan.

The Department was directed to take appropriate action in the light of the judgment of the Supreme Court of Pakistan and para was settled subject to verification of relevant record.

12.7.2007 Audit had pointed out that service books of the concerned officials after getting their pay re-fixed from the DAO Multan in the light of the Honorable Supreme Court of Pakistan Judgment dated 12.8.99 should be produced to Audit for verification of recovery.

The Department explained that the Service Books duly verified by the DAO Multan were available for verification.

The explanation of the Department was accepted and **para was settled.**

565. Sr.No.39 DHO Attock – Rs.0.558 Million.

5.1.2007 Audit had pointed out that an amount of Rs.0.558(M) had been over paid irregularly.

The Department explained that a sum of Rs.543,600/-had been recovered through installments from monthly salary upto July, 2006. The balance amount of Rs.14,600/- will be recovered during forthcoming months.

The Department was directed to get facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

566. Sr.No.40 Medical Officer I/C RHC Vehova, DG Khan – Rs.0.052 Million.

567. Sr.No.46 DHO, Rajanpur – Rs.0.102 Million.

568. Sr.No.47 DHO, Rajanpur – Rs.0.019 Million.

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and paras were settled.

569. **Sr.No.41 Medical Officer I/C RHC Vehova D.G Khan – Rs.0.020 Million.**

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft para contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

- | | |
|--|----------|
| 1. Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. Syed Nazim Hussain Shah, MPA(199) | Member |
| 3. Pir Kashif Ali Chishti , MPA(PP-231) | Member |

The para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and para was settled.

570. **Sr.No.42 DHO Chakwal – Rs.0.213 Million.**

4.9.2006 Audit had pointed out that according to Government of the Punjab Finance Department letter No. FD-SR/3-2174 (8) dated 16-2-87 the Health/ Medical Technician were not entitled to fixed TA @ Rs.100/- per month.

The Department explained that the Finance Department revised the Fixed TA except Medical Technician vide Notification No. FD/SR/SRI/3-24/74(P) dated 26.02.1997. The fix TA was paid as per Government instruction including payment to Medical Technician as per previous rate. Moreover, the para was settled by the SDAC in its meeting held on 10-14, May 2003.

The Department was directed to get the facts verified by Audit and para was kept pending.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

571. **Sr.No.45 MS THQ Hospital Shujabad, Multan – Rs.0.031 Million.**

4.9.2006 The Department explained that balance recovery was being effected. Moreover, the record in support of Departmental contention was available for verification.

The Department was directed to effect the balance recovery and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that recovery of Rs.15,977/- had already been verified by Audit. As regard balance recovery of Rs.15,291/-, it had been recovered and verified by the Audit Officer (SAP) in SDAC meeting held in the office of the DCO, Multan dated 16.05.2003.

The explanation of the Department was accepted and **para was settled**.

572. **Sr.No.48 DHO Narowal – Rs.0.049 Million.**

5.1.2007 Audit had pointed out that Rs.0.049(M) paid to the officials on account of irregular grant of increments, may be recovered and deposited into the Government Treasury.

The Department explained that in the light of decision of Honorable High Court, no recovery stood against any officials.

The Department was directed to produce the requisite record to Audit for verification and **para was settled subject to verification** of relevant record.

573. **Sr. No.51 MS THQ Hospital Minchinabad, Bahawalnagar – Rs.0.106 Million.**

4.12.2009 The Department could not produced relevant record regarding the para, so Committee directed/recommended that the Department may be submitted a complete report in the next meeting of Public Accounts Committee-I on 5th January 2010.

The para was kept pending for next meeting on 05 -01-2010.

5.1.2010 The Department explained that an inquiry was held under the Chairmanship of EDO Bahawalnagar and the inquiry Committee recommended that the drawing salary in BPS-2 instead of BPS-1 be recovered from official concerned and the EDO Health concerned was responsible for the said Government loss by issuing irregular transfer/posting order. The Department further explained that the appropriate action had been taken against the responsables.

The **para was settled subject to recovery.**

574. Sr.No.53 MS THQ Hospital Shakar Garh, Narowal – Rs.0.228 Million.

2.9.2006 Audit had pointed out that Staff Nurses were not entitled to advance increments on obtaining Midwifery Diploma.

The Department explained that according to the decision of the Honorable Lahore High Court dated 22.05.2002 and Finance Department's letter No. SO (NC)2/1/92(P) dated 05.09.2002. "The amount of advance increments drawn by the petitioner shall not be recovered from them".

The Department was directed to take appropriate action in the light of the judgment of the Supreme Court of Pakistan and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the disputed increments had been withdrawn and pay of the 6 Staff Nurses duly re-fixed by the DAO, Narowal. Recovery had been calculated by the Accounts Officer was Rs.190,429/- which was under process and a sum of Rs.72,000/- @ Rs.1000/- per month had been recovered and duly verified by the DAO, which could be verified.

The Department was directed to take appropriate action in the light of the judgment of the Supreme Court of Pakistan and **para was settled subject to verification** of relevant record.

575. Sr.No.54 MS THQ Hospital Ahmed Pur East, Bahawalpur – Rs.0.058 Million.

13.7.2007 The Department explained that out of the remaining recovery of Rs.33,902/- , an amount of Rs.9,420/- had been recovered from the salary of Miss Ulfat Jabeen and verified by Audit.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

576. Sr.No.55 MS THQ Hospital Burewala, Vehari – Rs.0.347 Million.

13.7.2007 The Department explained that the female charge Nurses of THQ Hospital, Burewala approached the Honorable, Lahore High Court, Multan bench vide w.p.No.10960 dated 03.09.2003 against withdrawal of two disputed advance increments/ recovery. The learned court dispose off the petition on assurance that no recovery on accounts of advance increment already drawn would be recovered. The pay of the incumbents had been re-fixed in the light of decision of Honorable Court and their service books were also duly verified by the DAO concerned.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

577. Sr.No.57 DHO, Pakpattan – Rs.0.191 Million.

4.1.2007 Audit had pointed out that the purchases were found made at higher rates from the firms of own choice and without obtaining the sanction of the competent authority. No healthy competition was held to ensure purchases at economical rates.

The Department explained that the stationary items were purchased either through rate contract approved by Medical Superintendent, DHQ Hospital, Pak Pattan or through quotations. No rates over and above were paid to contractor. The payment was made as per approved rates.

The explanation of the Department was accepted and **para was settled.**

578. Sr.No.58 MS Eye Cum General Hospital Gojra, TT Singh – Rs.0.469 Million.

6.1.2007 Audit had pointed out that the charge Nurses were not entitled to advance increments for Midwifery diploma since 21-1-1986.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

579. Sr.No.62 MS THQ Hospital Chunian, Kasur – Rs.0.048 Million.

4.9.2006 Audit had pointed out that Dr. Kauser Ikram had been residing in the Government accommodation. She was also drawing house rent allowance @ Rs.1129/- per month and did not pay 5% deduction as house rent.

The Department explained that Dr. Kauser Ikram, Gynecologist was never allotted any Government residence during her period of posting in THQ Hospital Chunian. Hence the deduction of 5% house rent from the pay of Dr. Kauser Ikram was not justified.

The payment of House Rent allowance @ Rs.1129/- was found in order being the doctor was residing in private house.

Audit Department was directed to inform the PAC-I on 13/9/2006 about the Audit officer who made wrong Audit observation.

The explanation of the Department was accepted and **para was settled.**

580. **Sr.No.65 Principal School of Nursing Sir Ganga Ram Hospital, Lahore – Rs.0.037 Million.**

4.9.2006 The Department explained that the concerned officials had already been asked to furnish the mortgage deeds immediately. Moreover, recoveries were being effected from the concerned through computer slips of the individuals. The record in support of Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

581. **Sr.No.66 Principal School of Nursing Services Hospital Lahore – Rs.0.067 Million.**

2.9.2006 The Department explained that the officer concerned had retired from the Government Service on 17-09-2003 and later on she was died. Moreover, recovery of Rs.8981/- from two student Nurses had been effected and verified by Audit. As regards recovery from Miss Hajiran Rani was concerned, the case had been taken up by Department with Secretary Health for waving of recovery.

The Department was directed to get the amount written off by the Competent Authority and **para was settled.**

582. **Sr.No.68 Principal PH Nursing School, Sahiwal – Rs.0.051 Million.**

1.9.2006 The Department explained that recovery of Rs.27,500/- had been effected from the concerned lady health visitors.

The Department was directed to take appropriate action in the light of the judgment of the Supreme Court of Pakistan and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that out of Rs.50,560/- on account of advance increments of B.A. qualification as pointed out by Audit, a sum of Rs.28,500/- had been recovered.

The Department was directed to take action in the light of the Judgment of the Supreme Court of Pakistan and **para was settled subject to verification** of relevant record.

583. **Sr.No.69 Principal PH Nursing School, Sahiwal – Rs.0.017 Million.**

1.9.2006 The Department explained that recovery of Rs.27,500/- had been effected from the concerned lady health visitors.

The Department was directed to take appropriate action in the light of the judgment of the Supreme Court of Pakistan and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

584. **Sr.No.70 MS THQ Hospital Kamli, T.T.Singh – Rs.0.156 Million.**

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

585. **Sr.No.72 MO I/C RHC Zafarwal, Narowal – Rs.0.044 Million.**

13.7.2007 The Department explained that out of Rs.43,939/-, a sum of Rs.8,000/- was recovered and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

586. **Sr.No.73 MS THQ Hospital Pasrur, Sialkot – Rs.0.303 Million.**

6.1.2007 The Department explained that according to the decision of Honorable Lahore High Court, Lahore, dated 22.05.2002 and Finance Department's letter No. SO (NC)2-1/92(P) dated 05.09.2002 the amount of advance increments drawn by the petitioner

shall not be recovered from them. Recovery from the Charge Nurses for the year 2000-01 could not be recovered in the light of said court decision.

The Department was directed to get the pay of officials re-fixed from the concerned District Accounts Officers within 30 days and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the service Books showing re-fixation of pay w.e.f 13.08.1999 in the light of judgment of the Apex Court duly verified by DAO Sialkot was available for Audit verification.

The consideration on the para was deferred till 1-8-2007.

1.8.2007 The Department explained that the pay of 07 Staff Nurses had been re-fixed by DAO, Sialkot and recovery of Rs.12,400/- had been effected and deposited into Government Treasury. The balance recovery of Rs.73,942/- out of total Rs.86,342/- was under process.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

587. **Sr.No.74 MS THQ Hospital, Khanpur R.Y Khan – Rs.0.037 Million.**

1.9.2006 Audit had pointed out that neither overpaid amount was recovered nor pay of the Nurses was revised in the light of the decision of the Supreme Court of Pakistan dated 12-8-1999.

The Department explained that according to the decision of the Honorable Lahore High Court dated 22.05.2002 and Finance Department's letter No. SO (NC)2/1/92(P) dated 05.09.2002. "The amount of advance increments drawn by the petitioner shall not be recovered from them"

The Department was directed to take appropriate action in the light of the judgment of the Supreme Court of Pakistan and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that three staff Nurses and Mst. Aisha Naeem Charge Nurse were appointed prior to 21.01.1986 and did not come under purview of Government Instructions regarding withdrawal of advance increments on account of Midwifery Diploma. Hence, no recovery was outstanding against them. The pay of remaining 7 charge/ Staff Nurses appointed after 21.01.1986 had been revised accordingly.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

588. Annex-4 Pages 85 to 112 of SAP Financial Audit Report for the year 2000-01; Cases of Negligence Rs.19.998 (M).

Sr.No.1 DHO, Mianwali – Rs.11.501 Million.

5.1.2007 Audit had pointed out that the D.D.O powers were exercised by DR. Tariq Masood Khan Niazi, Medical Superintendent DHQ Hospital, Mianwali from 17-4-2001 to 30-6-2001 un authorizedly.

The Department explained that the dual charge of the DHO Hospital, Mianwali alongwith DDO powers was entrusted to Dr Tariq Masood Khan Niazi, MS DHQ Hospital, Mianwali by the competent authority.

Audit observed that the irregularity needs to be got condoned from the Finance Department Government of the Punjab.

The Department was directed to hold an inquiry and take necessary action against the responsible and para was kept pending.

12.7.2007 Audit pointed out that an expenditure of Rs.11.501 Million incurred by the Department during the said period was irregular which should be got regularized with the sanction of the competent authority.

The Department explained that by considering the detailed explanation of Dr. Tariq Masood Khan Niazi, it may be appropriate to get the regularization of the matter of dual charge/DDO Powers entrusted to Medical Superintendent DHQ Hospital Mianwali for the post of DHO Mianwali.

The Department was directed to take E&D proceedings against Mr Tahir Shah, Accountant DHO Office Mianwali and suspend him with immediate effect and inquiry report should be sent to the PAC-I within one month and **para was kept pending.**

589. Sr.No.2 DHO, Mianwali – Rs.0.099 Million.

5.1.2007 Audit had pointed out that Government Vehicles Nos. MIA 7095, 9506, 9507 and 3462 were used by un-authorized persons.

The Department explained that the para was settled by the SDAC in its meeting held on 26.05.2003.

The explanation of the Department was accepted and **para was settled.**

590. Sr.No.3 DHO, Mianwali – Rs.0.024 Million.

591. Sr.No.15 DHO, Bhakkar – Rs.0.036 Million.

5.1.2007 The Department explained that the competent authority had accorded the necessary sanction for write off transit loss of World Food Commodities vide letter No. F-6-1/Islamabad dated 09.12.2002.

The explanation of the Department was accepted and **paras were settled.**

- 592. **Sr.No.4 DHO Muzaffargarh – Rs.0.025 Million.**
- 593. **Sr.No.11 DHO Pakpattan – Rs.0.976 Million.**
- 594. **Sr.No.12 DHO Pakpattan – Rs.0.031 Million.**
- 595. **Sr.No.21 MS THQ Hospital Kallurkot Bhakkar – Rs.0.394 Million.**
- 596. **Sr.No.39 DHO Rawalpindi – Rs.0.703 Million.**
- 597. **Sr.No.54 MS THQ Hospital Ahmed Pur East Bahawalpur – Rs.0.147 Million.**
- 598. **Sr.No.55 Principal GN School DHO Hospital, Khushab – Rs.0.065 Million.**
- 599. **Sr.No.57 Principal PH Nursing School, Sahiwal – Rs.0.208 Million.**
- 600. **Sr.No.59 DHO Okara – Rs.1.733 Million.**

1.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

- 601. **Sr.No.5 Principal Nursing School, M/Garh – Rs.0.038 Million.**

14.7.2007 The Department explained that the school building and Hostel building was within same premises Student Nurses were residing in the same building Budget was allocated for both School & Hostel. According to the P.N.C Rules 2001 Student Nurse who was residing in Hostel, she was admissible to get all the facilities provided by the Government free of cost.

The Department was directed to be careful in future and **para was settled.**

- 602. **Sr.No.6 Principal P.H. Nursing School, Lahore – Rs.0.239 Million.**

4.1.2007 Audit had pointed out that electricity bills were usually either not paid or paid late attracting levy of penal surcharge each month.

The Department explained that the Revenue Officer (WAPDA) was approached to waive off the amount of surcharge in the bill paid w.e.f. 10/1/1998 to 6/2001 and the amount of surcharges may be credited in the next bills but no favourable response was received from the WAPDA office.

Audit observed that the contention of the Department was not tenable.

The para was kept pending.

14.7.2007 The Department explained that the electricity bills pending from the month July 1998 to May 2001, the total payable amount to WAPDA was Rs.11,02,164/- & Rs.6,45,097/- were paid respectively.

The Department was directed to take action against PHNS Lahore, for not attending the PAC meeting and consideration on the para was deferred till-1-8-2007.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendations of Audit, the **para was settled.**

603. Sr.No.7 Principal P.H. Nursing School, Lahore – Rs.0.994 Million.

4.1.2007 Audit had pointed out that the donors criteria was not followed by the line Department.

The Department explained that the vouched accounts for the building repair of Public Health Nursing School, Lahore was available for verification by the Audit.

After detailed discussion, on the recommendation of Finance Department, the **para was settled.**

604. Sr.No.8 Principal P.H. Nursing School, Lahore – Rs.0.626 Million.

4.1.2007 Audit had pointed out that a cheque bearing NOC 788121 dated 30-6-2001 could not be encashed on 30-6-2001 due to late issue and late presentation to the State Bank of Pakistan, thereby causing lapse of Rs.0.626 (M).

The Department explained that the cheques No.C 788121 dated 30-6-2001 amounting to Rs.6,25,522/50 was received on 30.6.2001 at 2.00 P.M which was not accepted by the State Bank of Pakistan for payment due to closing of the receipt counter of such cheques by the bank. Hence the same could not be en-cashed. However, the amount was paid to the concerned in the next financial year 2001-2002.

The explanation of the Department was accepted and **para was settled.**

605. Sr.No.9 Principal P.H. Nursing School, Lahore – Rs.0.149 Million.

4.1.2007 Audit had pointed out that unpaid Gas Charges amounting to Rs.0.226 (M) were accumulated due to which Gas connection was disconnected in March, 2000.

The Department explained that the payment of surcharge was inevitable because budget to meet the Sui Gas charges were not available for payment of monthly bills within due date. However the budget was provided in the relevant code through modified grant in 6/2000.

The explanation of the Department was accepted and **para was settled.**

606. Sr.No.10 SMO I/C RHC 8/11-L, Sahiwal – Rs.0.708 Million.

13.7.2007 The Department explained that as the creation of posts of sanitary patrols were sanctioned by Finance Department for each RHC. The duties as per assignments i.e. vaccination in each union council were performed by the official.

The explanation of the Department was accepted and **para was settled.**

607. Sr. No.13 SMO I/C RHC Ghaziabad, Sahiwal – Rs.0.507 Million.

4.12.2009 The Department could not produced relevant record regarding the para, so Committee directed/recommended that the Department may be submitted a complete report in the next meeting of Public Accounts Committee-I on 5th January 2010.

The para was kept pending for next meeting on 05 -01-2010.

5.1.2010 The Department explained that the case for redesignation of the post of Cook and Misalchi was under consideration with the Health Department and a summary for the said purpose had been forwarded to the Chief Minister and the decision was still awaited.

The **para was kept pending uptill** the decision by the Chief Minister.

608. Sr.No.14 DHO, Bhakkar – Rs.0.082 Million.

5.1.2007 Audit had pointed out that neither prescriptions of authorized Medical Officer nor any other proof in support of issue was available.

The Department explained that according to the probe report, the expense/ consumption of medicine at BHUs /GDs and GRDs was found correct and all medicines

were issued to OPD patients and entries were available in OPD register which may be verified.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the consumption verification was carried out by Deputy DHO Bhakkar. According his report, the expense / consumption of medicine at BHUs / GRDs was found correct and all medicine were issued from stock and delivered to OPDs patients. The entries were available in OPD register. The consumption of medicine had already been declared genuine vide SDAC meeting dated 9th to 10th June 2003 in the office of DCO Bhakkar.

The Department was directed to get the requisite record verified by the Audit and para was settled.

609. **Sr.No.16 MS THO Hospital Wazirabad, Gujranwala – Rs.0.146 Million.**

610. **Sr.No.27 SMO I/C RHC Tibbi Qaisrani, D.G Khan – Rs.0.040 Million.**

611. **Sr.No.43 DHO M.B. Din – Rs.0.168 Million.**

612. **Sr.No.44 DHO M.B. Din – Rs.0.120 Million.**

613. **Sr.No.48 MS THO Hospital Jalal Pur Pirwala Multan – Rs.0.043 Million.**

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

614. **Sr.No.17 MS THO Hospital, Kamoke, Gujranwala – Rs.0.063 Million.**

6.1.2007 Audit had pointed out that provision of diet to the patients in the hospital had been dispensed with since long and posts of Cook and Bearer had been found surplus.

The Department explained that the services of bearer and cook were utilized in the wards amongst other ward servants as evident from the duty roster of the hospital. The para was settled by the SDAC in its meeting held on 9-10 May2003.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the compliance on para was verified by Audit Officer (SAP) during the SDAC dated 09th -10th may, 2003 and the para was settled after due verification of record and entire satisfaction of the committee.

The explanation of the Department was accepted and **para was settled.**

615. Sr.No.18 MS THQ Hospital KotAddu, M/Garh – Rs.0.098 Million.

14.7.2007 The Department explained that as per prevailing practice the medicines received in the main store were recorded on stock register and issued to Operation Theater, OPD and Emergency Department etc on request through indent.

The explanation of the Department was accepted and **para was settled.**

616. Sr.No.19 MS THQ Hospital Kot Addu, M/Garh – Rs.0.045 Million.

14.7.2007 The Department explained that the six residences after repair had been allotted to different ministerial staff and occupied since from October 2001. The allotment of residence register may be verified.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

617. Sr.No.20 DHO Khanewal – Rs.2.412 Million.

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

618. Sr.No.22 DHO, Gujrat – Rs.0.152 Million.

4.1.2007 Audit had pointed out the irregular appointment of Midwife against the post of LHV need to be regularized by the Finance Department.

The Department explained that personal file of Mst. Sajjida Muzafar Midwife and Dispatch Register was re-examined / scrutinized. No such orders bearing No.895-97/C dated 10-01-1998 regarding suspension from the duty were found out. Hence no irregularity was committed.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization.

14.7.2007 The Department explained that the case had been forwarded to Finance Department for regularization of expenditure.

The Department was directed to pursue the case vigorously and **para was settled subject to regularization.**

619. Sr.No.23 Principal Nursing School DHQ Hospital, Sheikhpura – Rs.0.611 Million.

4.1.2007 Audit had pointed out that according to the Admission Policy for General Nursing Course in the School 75 seats were available for admission of the students in 1st to 3rd year classes whereas 84 Trainees were admitted. Irregular admission of Nine Trainees may please be justified. They were paid stipend to the tune of Rs.0.611 M.

The Department explained that stipends for the nursing training were drawn during the year 1999-2000 and 2000-01 within the sanctioned limit.

The Department was directed to get the facts verified by the Audit and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

620. Sr.No.24 Nursing School DHQ Hospital, Sheikhpura – Rs.0.109 Million.

4.1.2007 Audit had pointed out that the selected candidates were enlisted upto S.No. 18 by the selection Committee. The name of Nazia Jamil D/O Muhammad Jamil was added in the list at S.No.19 irregularly after the finalization of the selected candidates for 4th years class by the selection Committee.

The Department explained that according to the enquiry report, the admission of Miss Nazia Jamil found correct as she was selected by the selection Committee. According to letter No. SO(Training) 16-31/83 dated 12, November 1993 issued by the Government of the Punjab Health Department Lahore she was eligible to get admission for one year in Mid Wife course as such the admission was correct.

The explanation of the Department was accepted and **para was settled.**

621. Sr.No.25 Principal Nursing School DHQ Hospital, Sheikhpura – Rs.0.138 Million.

4.1.2007 Audit had pointed out that the selection Committee selected six PTS students whereas admission was given to nine students.

The Department explained that the principal was competent to admit the student on vacant seat. Admission of 9 PTS students was allowed on vacant seat. No over payment was involved because each and every student admitted for training nurse course was entitled to get stipend according to Government Policy rules.

The explanation of the Department was accepted and **para was settled.**

622. **Sr.No.26 Principal Nursing School DHQ Hospital, Shekhupura – Rs.0.390 Million.**

4.1.2007 Audit had pointed out that Miss Razia Begum, Miss Remoona Cutheria and Miss Nabila Anjum of 4th year class were terminated on 27-3-99, 27-3-99 & 16-9-99 respectively. They were allowed to sit in the examination irregularly.

The Department explained that according to the relevant record all the above three students completed one year course and passed there 4th year as such the question of their termination from the course did not arise because they had never been terminated from the roll of the school. The word termination was written on the attendance register by some naughty student and the Audit had raised objection.

The Department was directed to get the facts verified by Audit and para was kept pending.

12.7.2007 Audit had pointed out that matter needed investigation by DG Nursing Punjab Lahore at Secretariat level.

The Department explained that the Principal School of Nursing verified that as per recover students reported in Audit para as terminated were passed examination under Roll No.2807, 28011 and 1369 which may be verified.

The explanation of the Department was accepted and the **para was settled.**

623. **Sr.No.28 MS THQ Hospital Arifwala, Pakpattan – Rs.0.020 Million.**

13.7.2007 The Department explained that as per circular of the Finance Department purchases made under rate contract concluded by Government of Punjab Health Department were regular and no further regularization was required.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

624. **Sr.No.29 MS THQ Hospital Daska, Sialkot – Rs.0.470 Million.**

4.9.2006 Audit had pointed out that second shift was not functioning in the hospital as no purchase fee from the outdoor patients of the second shift was collected and deposited into Government Treasury during the financial years 1999-2000 and 2000-2001.

The Department explained that the para was settled by the SDAC in its meeting held on 9-5-2003.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

625. Sr.No.30 DHO, Layyah – Rs.2.000 Million.

5.1.2007 Audit had pointed out that neither steps had been taken to get vehicles repaired nor to declare un-serviceable.

The Department explained that vehicles were got repaired and these were now on road and there was no loss to Government.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

12.7.2007 Audit pointed out that Govt. vehicle No.LY-3273 Suzuki Pick up as and when disposed off through public auction by the district Disposal Committee, Layyah may be intimated to Audit.

The Department explained that the relevant record of two vehicles had already been verified by Audit. In compliance with audit comments, the DHO Layyah informed that the vehicles No.LY-3273 is unserviceable; the certificate to this effect was issued by Assistant Agriculture Engineering Workshop, Layyah.

The Department was directed to produce the requisite record to Audit for verification and the **para was kept pending.**

626. Sr.No.31 DHO, Layyah – Rs.0.036 Million.

5.1.2007 Audit had pointed out that the District Health Officer used Air conditioner for the last two years to which he was not entitled.

The Department explained that the computer and fax machine were provided by the Government of the Punjab, Health Department for smooth functioning of

the institution. The computer & fax machine, Air conditioner was installed in the office of the DHO.

The explanation of the Department was accepted and **para was settled.**

627. **Sr.No.32 SMO I/C RHC Harrand, Rajanpur – Rs.0.246 Million.**

628. **Sr.No.36 SMO RHC Harrand, Rajanpur – Rs.0.098 Million.**

629. **Sr.No.37 SMO RHC Harrand, Rajanpur – Rs.0.037 Million.**

630. **Sr.No.41 MS THQ Hospital, Rajanpur – Rs.0.202 Million.**

631. **Sr.No.46 DHO, Rajanpur – Rs.0.108 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and **paras were settled.**

632. **Sr.No.33 SMO RHC Harrand Rajanpur – Rs.0.087 Million.**

13.7.2007 The Department explained that all the purchased medicines were issued to the patients. Bulk purchase of medicine was however procured through rate contract concluded by competent authority. The payments were made in actual and stock entries were recorded on relevant register. All the vouchers were available for verification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

633. **Sr.No.34 SMO RHC Harrand, Rajanpur – Rs.0.034 Million.**

634. **Sr.No.35 SMO RHC Harrand, Rajanpur – Rs.0.023 Million.**

635. **Sr.No.40 MS THQ Hospital Jampur, Rajanpur – Rs.0.205 Million.**

4.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

636. Sr.No.38 MS THQ Hospital Karor Layyah – Rs.0.055 Million.

13.7.2007 The Department explained that a similar nature of draft para No.5.50 for the year 2000-2001 (SAP) on the accounts of THQ Hospital, Isa Khail had been settled by the PAC-I in its meeting held on 4th to 6th January, 2007.

The Department was directed to careful in future and **para was settled.**

637. Sr.No.42 DHO, M.B. Din – Rs.2.282 Million.

4.1.2007 Audit had pointed out that the XEN had not rendered completion certificate alongwith signed statement of accounts of expenditure to the DHO so far.

The Department explained that the vouched accounts and completion certificate were available.

On the statement of the Special Secretary that completion certificate was available, the **para was settled.**

638. Sr.No.45 DHO, M.B. Din – Rs.0.098 Million.

4.1.2007 Audit had pointed out that in case the repair was in excess of Rs.1500/- the estimate was required to be got vetted from the Works Mangers of the Punjab Road Transport Board.

The Department explained that the vehicle were got repaired from local market with approval of authority. The post of work manager of the Punjab Road Transport Board was not available during the year 2000-2001 hence the NOC was got from Agricultural Engineer, Gujrat and the estimate was got vetted. Moreover, the para was settled by the SDAC in its meeting held on 23.05.2003.

The explanation of the Department was accepted and **para was settled.**

639. Sr.No.47 DHO, Narowal – Rs.2.652 Million.

5.1.2007 Audit had pointed out that unspent balance got refunded and deposited into the Government Treasury.

The Department explained that an amount of Rs.10,91,014/- was utilized for the repair of the RHC/GHU Building and leaving a balance of Rs.15,60,936/- which could not be utilized by XEN PWD.

The Department was directed to produce the requisite record i.e. Completion Certificate to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

640. Sr.No.49 DHO, Khushab – Rs.1.604 Million.

5.1.2007 Audit had pointed out that an amount of Rs.1.604(M0 had been drawn and paid to ten Health Technicians. Under Government instructions, the Diploma of Health Technicians Course was required to be renewed after one year from the date of issue and then after every five years otherwise the validity of Diploma would expire.

The Department explained that the diplomas of concerned officials had got renewal form the concerned authority. Moreover, the para was settled by the SDAC in its meeting held on 07.06.2003.

The explanation of the Department was accepted and **para was settled.**

641. Sr.No.50 DHO, Lodhran – Rs.0.589 Million.

5.1.2007 Audit had pointed out that the purchase was made without requisition and demand from the Basic Health Units or Government Rural Dispensaries in contravention of Rule 17.15 of PFR Vol-I.

The Department explained that the purchases of Bedding & Clothing was made from the Government Weaving and Finishing Center Shadara Lahore. All the purchase was made on demands from various Medical Officers/ Incharges of the BHUs falling in 03 Tehsils.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that all the purchases of Bedding & Clothing store (bed sheets, pillow, cover, draw sheets) was procured from Government weaving Factory Shahdara Lahore. The budget for the purchase of the linen store was allocated by Government and purchases were made to provide better health care facilities at BHUs. All the purchases were made to meet the demand of the BHUs.

The Department was directed to get the requisite record verified by the Audit and **para was kept pending.**

642. **Sr.No.51 SMO RHC Gogran, Lodhran – Rs.0.090 Million.**

643. **Sr.No.52 SMO RHC 53/M Lodhran – Rs.0.050 Million.**

644. **Sr.No.58 MS THQ Hospital Kamalia T.T. Singh – Rs.0.403 Million.**

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

645. **Sr No.53 MS THQ Hospital, Minchinabad, Bahawalnagar – Rs.0.065 Million.**

4.12.2009 The Department explained that there were three posts of drivers on the strength of THQ Hospital Minchanabd which were created / sanctioned by the Government of the Punjab Finance Department to run the Ambulance round the clock and to met the emergencies. The drivers were performed their duties in three shifts. More over the compliance on the para was verified by the Audit Officer (SAP) during SDAC meeting dated 29-04-2005 and Para was settled after verification of record and entire satisfaction of the Committee.

The para was settled subject to verification of record by Audit.

646. **Sr.No.56 SMO I/C RHC Miana Gondal, Gujrat – Rs.0.103 Million.**

14.7.2007 The Department explained that compliance on para had been verified by Audit officer (SAP) during the SDAC meeting dated 23-05-2003 and para was settled after verification of record.

The explanation of the Department was accepted and **para was settled.**

647. **Annex-5 Pages 113 to 212 of SAP Financial Audit Report for the year 2000-01; Cases of Violation of Rules Rs.491.639 (M).**

Sr.No.1 DHO, Mianwali – Rs.0.091 Million.

5.1.2007 Audit had pointed out that estimates were not got vetted from Motor Vehicle Examiner.

The Department explained that estimates were got vetted from Motor Vehicle Examiner. Moreover, the para was settled by the SDAC in its meeting held on 26.05.2003.

The explanation of the Department was accepted and **para was settled.**

648. Sr. No.2 DHO Mianwali – Rs.0.035 Million.

4.12.2009 The Department could not produced relevant record regarding the para, so Committee directed/recommended that the Department may be submitted a complete report in the next meeting of Public Accounts Committee-I on 5th January 2010.

The para was kept pending for next meeting on 05 -01-2010.

5.1.2010 The Department explained that the expenditures were according to the instructions of Government and there was no irregularity occurred in the repair of bicycles. All the relevant record was available for verification by Audit. Draft para of similar nature had already been settled by Public Accounts Committee-I in its meeting held on 01.09.2006.

The Committee directed/recommended that a new policy be made about bicycles by Finance Department following the intention of the Committee that bicycles should be in ownership of allottees and he will be responsible of the repair of his bicycle.

The **para was settled.**

649. Sr.No.3 DHO Mianwali – Rs.8.004 Million.

650. Sr.No.4 DHO M/Garh – Rs.10.500 Million.

651. Sr.No.7 Principal Nursing School, M/Garh – Rs.2.211 Million.

652. Sr.No.12 DHO Gujranwala – Rs.33.611 Million.

653. Sr.No.15 DHO Sahiwal – Rs.2.173 Million.

654. Sr.No.17 DHO Sialkot – Rs.23.296 Million.

655. Sr.No.22 DHO Jhelum – Rs.6.335 Million.

656. Sr.No.26 DHO Bahawalnagar – Rs.15.661 Million.

657. Sr.No.27 Principal Govt. Nursing School, Pakpattan – Rs.0.386 Million.

658. Sr.No.31 DHO DG Khan – Rs.13.369 Million.

659. Sr.No.36 SMO I/C RHC Dunga Bonga, Bahwalnagar – Rs.2.067 Million.

660. Sr.No.37 DHO Jhang – Rs.17.847 Million.
661. Sr.No.43 DHO Pakpattan – Rs.5.731 Million.
662. Sr.No.45 Principal Govt. Nursing School DHQ Hospital, Bhakkar – Rs.1.434 Million.
663. Sr.No.46 MS THQ Hospital, Jaranwala Faisalabad – Rs.1.296 Million.
664. Sr.No.56 Principal General Nursing School, Allied Hospital, Faisalabad – Rs.4.238 Million.
665. Sr.No.61 MS THQ Hospital, Kot Addu M/Garh – Rs.0.100 Million.
666. Sr.No.65 DHO Khanewal – Rs.7.091 Million.
667. Sr.No.70 DHO Hafizabad– Rs.4.274 Million.
668. Sr.No.71 MS THQ Hospital, Mankera Bhakkar – Rs.0.332 Million.
669. Sr.No.75 MS THQ Hospital Kallurkot Bhakkar – Rs.1.441 Million.
670. Sr.No.77 DHO Gujrat – Rs.4.118 Million.
671. Sr.No.79 Principal Nursing School DHQ Hospital, Sheikhpura – Rs.1.645 Million.
672. Sr.No.83 MS THQ Hospital Daska Sialkot – Rs.0.727 Million.
673. Sr.No.84 MS THQ Hospital Shorkot, Jhang – Rs.0.793 Million.
674. Sr.No.85 MS THQ Hospital Chiniot Jhang – Rs.0.686 Million.
675. Sr.No.87 DHO Layyah – Rs.7.710 Million.
676. Sr.No.94 DHO Multan – Rs.9.622 Million.
677. Sr.No.113 DHO Chakwal – Rs.20.120 Million.
678. Sr.No.115 MS THQ Hospital Karor, Layyah – Rs.2.002 Million.
679. Sr.No.120 DHO Rawalpindi – Rs.12.154 Million.
680. Sr.No.133 DHO R Y Khan – Rs.4.954 Million.
681. Sr.No.134 DHO Sargodha – Rs.9.136 Million.

682. Sr.No.142 DHO Khushab – Rs.3.067 Million.
683. Sr.No.145 DHO Lodhran – Rs.6.370 Million.
684. Sr.No.148 DHO Bahawalpur – Rs.8.698 Million.
685. Sr.No.154 Principal GNS DHO Hospital Jhang – Rs.4.405 Million.
686. Sr.No.155 DDHO Nankana Sahib Sheikhpura – Rs.5.958 Million.
687. Sr.No.156 Principal GN School DHO Hospital Sargodha – Rs.2.225 Million.
688. Sr.No.157 MS THQ Hospital Shakar Garh, Narowal – Rs.2.560 Million.
689. Sr.No.159 MS THQ Hospital Ahmed Pur East Bahawalpur – Rs.0.892 Million.
690. Sr.No.160 Principal GN School DHO Hospital, Khushab – Rs.1.770 Million.
691. Sr.No.167 MS THQ Hospital Hasilpur Bahawalpur – Rs.0.639 Million.
692. Sr.No.170 Principal Govt. Nursing School B.V Hospital, Bahawalpur – Rs.1.218 Million.
693. Sr.No.173 MS THQ Hospital Burewala Vehari – Rs.1.354 Million.
694. Sr.No.175 MS THQ Hospital, Choubara Layyah – Rs.1.778 Million.
695. Sr.No.178 MS THQ Hospital Taunsa Sharif, DG Khan – Rs.2.172 Million.
696. Sr.No.179 DHO Vehari – Rs.15.851 Million.
697. Sr.No.182 MS THQ Hospital Pind Dadan Khan Jhelum – Rs.5.522 Million.
698. Sr.No.184 SMO I/C RHC Pindi Bhattian, Hafizabad – Rs.0.352 Million.
699. Sr.No.185 SMO I/C RHC Sukheke Hafizabad – Rs.0.796 Million.
700. Sr.No.186 SMO I/C RHC Kot Nainan Narowal – Rs.0.074 Million.

701. Sr.No.191 Principal School of Nursing and Midwifery RGH, Rawalpindi – Rs.1.796 Million.
702. Sr.No.192 MS Eye Cum General Hospital Gojra T.T Singh – Rs.0.617 Million.
703. Sr.No.194 DHO T.T Singh – Rs.11.363 Million.
704. Sr.No.198 MS THQ Hospital Kamalia T.T. Singh – Rs.1.090 Million.
705. Sr.No.199 MS THQ Hospital Nankana Sahib Sheikhpura – Rs.2.388 Million
706. Sr.No.200 MS THQ Hospital Bhalwal Khushab – Rs.1.827 Million.
707. Sr.No.202 Principal Govt. Nursing School DHQ Hospital, R.Y. Khan – Rs.0.684 Million.
708. Sr.No.203 SMO I/C RHC Zafarwal, Narowal – Rs.0.064 Million.
709. Sr.No.204 Principal GNS DHQ Hospital T.T Singh– Rs.2.034 Million.
710. Sr.No.209 SMO I/C RHC Mitha Tiwana Khushab – Rs.0.179 Million.
711. Sr.No.210 MS THQ Hospital Liaqat Pur R.Y Khan – Rs.4.100 Million.
712. Sr.No.211 MS THQ Hospital Phalia M.B Din – Rs.0.558 Million.
713. Sr.No.215 MS THQ Hospital Khanpur, R.Y Khan – Rs.3.891 Million.
714. Sr.No.217 Principal School of Nursing DHQ Hospital, Layyah – Rs.0.223 Million.
715. Sr.No.218 Principal Govt. Nursing School DHQ Hospital, Vehari – Rs.1.109 Million.
716. Sr.No.219 DHO Kasur – Rs.4.511 Million.
717. Sr.No.220 DHO Okara – Rs.10.446 Million.
718. Sr.No.226 DHO Lahore – Rs.5.532 Million.
719. Sr.No.228 Principal Public Health Nursing School, Sialkot – Rs.4.746 Million.

1.9.2006 The Department explained that many posts of Gazetted/ Non Gazetted staff were lying vacant. Funds were provided through modified grant during the month of June i.e. the end of financial year. Moreover, the Appropriation Accounts for the financial year 2000-2001 had been settled by the public Accounts Committee-II in its meeting held on 18, 19,& 20 April, 2006.

The explanation of the Department was accepted and **paras were settled.**

720. ***Sr.No.5 MS THQ Hospital Isa Khel, Mianwali – Rs.0.073 Million.***

6.1.2007 Audit had pointed out that the payment of traveling allowance made to the officers was against Rule 2.10 of PFR Vol-I read with Rule 2.32 of T.A Rules.

The Department explained that all the TA claims were approved by the competent authority and pre-Audited by the District Accounts Officer. Hence no violation of rules was committed at any stage.

The explanation of the Department was accepted and **para was settled.**

721. ***Sr.No.6 MS THQ Hospital Isa Khel, Mianwali – Rs.0.084 Million.***

722. ***Sr.No.39 SMO I/C RHC 8/11-L, Sahiwal – Rs.0.060 Million.***

723. ***Sr.No.49 DHO Bhakkar – Rs.0.232 Million.***

724. ***Sr.No.132 DHO R.Y Khan – Rs.0.525 Million.***

725. ***Sr.No.140 MS THQ Hospital Jalal Pur Pirwala Multan – Rs.0.106 Million.***

726. ***Sr.No.141 MS THQ Hospital Jalal Pur Pirwala, Multan – Rs.0.078 Million.***

727. ***Sr.No.149 RHC Gogran, Lodhran – Rs.0.066 Million.***

728. ***Sr.No.151 MS THQ Hospital Minchanabad, Bahawalnagar – Rs.0.173 Million.***

729. ***Sr.No.152 MS THQ Hospital Minchanabad, Bahawalnagar – Rs.0.045 Million.***

730. ***Sr.No.189 MS THQ Hospital Talagang, Chakwal – Rs.0.032 Million.***

731. ***Sr.No.208 MS THQ Hospital Pindi Gheb, Attock – Rs.0.193 Million.***

732. **Sr.No.216 Principal School of Nursing DHQ Hospital Kasur – Rs.0.103 Million.**

733. **Sr.No.221 MS THQ Hospital Depalpur, Okara – Rs.0.145 Million.**

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

734. **Sr.No.8 MS THQ Hospital Chichawatni, Sahiwal – Rs.0.162 Million.**

13.7.2007 The Department explained that the expenditure was non of recurring in nature the sanction in each case granted during different month was within financial competency.

The explanation of the Department was accepted and **para was settled.**

735. **Sr.No.9 MS THQ Hospital Chichawatni, Sahiwal – Rs.0.061 Million.**

14.7.2007 The Department explained that the medical Superintendent, THQ Hospital was Officer in Category III and was competent to sanction expenditure up to Rs.60,000/- out of 599-12 (Medicine) vide Delegation for Financial Powers Rules 1990 read with Rules 15.2 PFR Vol-I.

The explanation of the Department was accepted and **para was settled.**

736. **Sr.No.10 DHO, Faisalabad – Rs.22.179 Million.**

737. **Sr.No.23 SMO I/C RHC Malka, Gujrat – Rs.1.490 Million.**

738. **Sr.No.24 SMO I/C RHC Sarai Alamgir, Gujrat – Rs.0.877 Million.**

739. **Sr.No.57 MS THQ Hospital wazirabad, Gujranwala – Rs.2.232 Million.**

740. **Sr.No.63 MS THQ Hospital Ali Pur, M/Garh – Rs.0.266 Million.**

741. **Sr.No.101 SMO RHC Harrand – Rs.0.062 Million.**

742. **Sr.No.108 DHO, Attock – Rs.10.572 Million.**

743. **Sr.No.111 Medical Officer I/C RHC Vehova, DG Khan – Rs.0.809 Million.**

744. **Sr.No.121 MS THQ Hospital Shujabad, Multan – Rs.0.409 Million.**

745. **Sr.No.126 DHO, Rajanpur – Rs.9.305 Million.**

746. *Sr.No.129 DHO, Narowal – Rs.2.400 Million.*
747. *Sr.No.153 MS THQ Hospital Minchinabad – Rs.6.444 Million.*
748. *Sr.No.169 Principal Govt. Nursing School B.V Hospital, Bahawalpur – Rs.0.235 Million.*
749. *Sr.No.195 MS THQ Hospital Naushera, Khushab – Rs.0.804 Million.*
750. *Sr.No.206 Principal School of Nursing and Midwifery, Attock – Rs.1.053 Million.*
751. *Sr.No.213 SMO RHC 163/EB Arifwala – Rs.0.372 Million.*
752. *Sr.No.223 Principal P.H. Nursing School, Multan – Rs.0.212 Million.*
753. *Sr.No.224 DHO, Lahore – Rs.0.147 Million.*
754. *Sr.No.227 DHO, Lahore – Rs.0.047 Million.*

4.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

755. *Sr.No.11 DHO, Faisalabad – Rs.1.545 Million.*

2.9.2006 Audit had pointed out that an expenditure of Rs.1.545 (M) had been incurred in excess of the budget allocation during the financial year 2000-2001. In violation of rule 2.10(b)(5) read with rule 17.15 of PFR Vol-I.

The Department explained that the Appropriation Accounts for the financial year 2000-2001 had been settled by the public Accounts Committee-II in its meeting held on 18, 19 & 20 April, 2006.

The explanation of the Department was accepted and **para was settled.**

756. *Sr.No.13 DHO Sahiwal – Rs.0.160 Million.*

4.9.2006 Audit had pointed out that a sum of Rs.0.160(M) was drawn from the Government Treasury on 30-6-2001 for the purchase of stationery articles from private firms without obtaining non-availability certificate from the Government Printing and Stationery Department.

The Department explained that purchase was made at different dates for different formations spread all over the District. Purchases were made through purchase committee after advertisement in the press through DGPR Lahore by observing all codal formalities and ensuring economy under rule No.15.2(d) of PFR VOL-I.

The explanation of the Department was accepted and **para was settled.**

757. Sr.No.14 DHO, Sahiwal – Rs.0.297 Million.

5.1.2007 Audit had pointed out that Rs.0.297(M) were spent on purchase of Homeo and Tibi Medicines by the DHO on 30-6-2001 beyond his competency.

The Department explained that the sanction of expenditure was accorded by DHO Sahiwal under Delegation of Financial Powers Rules 1990 vide SR. No. 3(b)(i)(a) under which an officer of category-II, can make purchases upto Rs..150,000/- at a time.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization.

14.7.2007 The Department explained that the amount to the stated extent was expended on purchase of Tibbi Medicine. The sanction of expenditure was accorded by DHO Sahiwal under Delegation of Financial Powers Rules 1990 vide Sr. No.3(b)(i)(a) under which an officer of Category-I, could make purchases upto Rs.1,50,000/- at a time.

The explanation of the Department was accepted and **para was settled.**

758. Sr.No.16 DHO Sialkot – Rs.0.733 Million.

2.9.2006 Audit had pointed out that 32 Dais were adjusted/ appointed against the post of mid wives as there were no sanctioned posts of Dais.

The Department explained that the Dais were appointed by the competent authorities as there was acute shortage of midwives at that time. Hence, these appointments were made in the public interest.

Audit observed that Erratic posting of Dais (BPS-2) needs to be regularized from Finance Department.

The Department was directed to get the matter regularized by the competent authority and **para was settled subject to regularization.**

759. Sr.No.18 DHO, Sialkot – Rs.0.219 Million.

4.1.2007 Audit had pointed out that Mst. Sughran Bibi D/o Sultan Ahmad was appointed as Dai against leave vacancy for one year.

The Department explained that Mst. Sughran Bibi D/o Sultan Ahmed was appointed as Dai in leave arrangement but due to shortage of staff, the services were not terminated but allowed to continue to work by transferring her from RHC Kahlian to RHC Kotli Loharan.

The Department was directed to get the matter regularized by the competent authority and para was kept pending.

13.7.2007 The Department explained that the Finance Department had already been approached for regularization of irregular expenditure. The requisite decision of Finance Department was still awaited.

The Department was directed to pursue the case vigorously and **para was kept pending.**

760. **Sr.No.19 DHO, Jhelum – Rs.1.137 Million.**

761. **Sr.No.20 DHO, Jhelum – Rs.0.282 Million.**

762. **Sr.No.21 DHO, Jhelum – Rs.0.200 Million.**

2.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, **the paras were settled.**

763. **Sr.No.25 DHO Bahawalnagar – Rs.0.535 Million.**

764. **Sr.No.40 DHO Pakpattan – Rs.0.679 Million.**

765. **Sr.No.51 DHO Bhakkar – Rs.2.937 Million.**

766. **Sr.No.53 DHO Bhakkar – Rs.0.442 Million.**

767. **Sr.No.58 MS THO Hospital Kamoke Gujranwala – Rs.1.541 Million.**

768. **Sr.No.67 Principal General Nursing School DHO Hospital, Hafizabad – Rs.1.174 Million.**

769. **Sr.No.74 Ms THO Hospital Kallurkot Bhakkar – Rs.0.052 Million.**

770. **Sr.No.88 DHO Layyah – Rs.2.592 Million.**

771. *Sr.No.104 DHO Attock – Rs.1.736 Million.*
772. *Sr.No.107 DHO Attock – Rs.0.079 Million.*
773. *Sr.No.118 MS THQ Hospital Karor, Layyah– Rs.0.121 Million.*
774. *Sr.No.161 Principal GN School DHO Hospital, Khushab – Rs.0.125 Million.*
775. *Sr.No.171 MS THQ Hospital Burewala Vehari – Rs.0.282 Million.*
776. *Sr.No.174 MS THQ Hospital Choubara Layyah – Rs.0.373 Million.*
777. *Sr.No.177 MS THQ Hospital Taunsa Sharif DG Khan – Rs.0.409 Million.*
778. *Sr.No.180 DHO Pakpattan – Rs.0.115 Million.*
779. *Sr.No.181 Ms THQ Hospital Pind Dadan Khan Jhelum – Rs.0.076 Million.*
780. *Sr.No.183 MS THQ Hospital Pind Dadan Khan Jhelum – Rs.0.503 Million.*
781. *Sr.No.201 MS THQ Hospital Bhalwal Khushab – Rs.0.044 Million.*
782. *Sr.No.222 MS THQ Hospital Depalpur, Okara – Rs.0.149 Million.*

1.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

783. *Sr.No.28 MS THQ Hospital Chishtian, Bahwalnagar – Rs.0.272 Million.*

784. *Sr.No.122 MS THQ Hospital Jampur, Rajanpur – Rs.0.630 Million.*

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

14.7.2007 The Department explained that the paras had been referred to Sub-Committee-VII for examination and report to PAC-I.

The paras were kept pending.

785. *Sr.No.29 DHO DG Khan – Rs.0.231 Million.*

786. *Sr.No.33 DHO DG Khan – Rs.0.025 Million.*

787. *Sr.No.34 DHO DG Khan – Rs.0.061 Million.*

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft paras contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

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|--|----------|
| 1. Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. Syed Nazim Hussain Shah, MPA(199) | Member |
| 3. Pir Kashif Ali Chishti , MPA(PP-231) | Member |

The paras were kept pending.

788. *Sr.No.30 DHO D.G. Khan – Rs.0.701 Million.*

14.7.2007 The Department explained that the reference of letter quoted in Audit para was the instruction to be observed during the financial year 1996-97 and 1998-99. Where as the expenditure pointed out were insured during 2000-01 and these instructions were not applicable for the financial year 2000-01.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

789. *Sr.No.32 DHO DG Khan – Rs.0.181 Million.*

14.7.2007 The Department explained that purchases of printing material was made after observing all the codal formalities.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

790. **Sr.No.35 Principal Nursing and Midwifery School, DHQ Hospital Jhelum– Rs.0.071 Million.**

12.7.2007 Audit had pointed out that the items purchased were recurring being Tube Light, Bulb etc. The financial power for category-III Officer was Rs.2,000/- and not Rs.4,000/-. The irregular expenditure beyond competency needed regularization from Finance Department.

The Department explained that the locks, tube chowk, complete tube fitting, railing with fitting etc. were of non-recurring nature. Hence the officer in Category-III was competent to sanction expenditure upto Rs.4,000/- in each case. Moreover, the expenditure of Rs.70,794/- pointed out by Audit are accumulation of expenditure incurred during two financial years (1998-99 and 1999-2000) and expenditure incurred during each year was used as per need to run the school smoothly. In view of the above sanction of expenditure, were rightly accorded by the Principal Nursing School Jhelum.

The explanation of the Department was accepted and the **para was settled.**

791. **Sr.No.38 SMO I/C RHC 8/11-L, Sahiwal – Rs.0.103 Million.**

12.7.2007 Audit pointed out that the purchase orders had been split up to avoid the sanction of the higher competent authority. Purchases were made in 1998-99. However the Finance Department letter dated 11.10.2000 is applicable to the purchases of previous years. Matter needed regularization.

The Department explained that the purchase of medicines were made on rate contract concluded by Govt. of the Punjab Health Department. As per Finance Department letter No.D(FR)11-2/89(P) dated 11.10.2000 every DDO was competent to make purchases according to requirement from firms in whose favour the rate contract awarded by the competent authority. Hence the question of competency to purchase of different items at different occasion out of allocated budget under the approved rate contract did not arise. SMO was competent to sanction expenditure in the light of clarification issued by Finance Department vide No.D(FR)11-2/89 (P) dated 11.2.2000.

The Department further explained that injection, spirit, disposable syringes, cannula, syrups etc. under five different bills worth Rs.85,668/- during 5/98 and 6/98 was procured and sanction of expenditure was accorded under Delegation of Financial Power Rules, 1990. No split up of expenditure therefore established being different category of Medicines (injection, syp, disposable syringes etc.) during different months were procured.

The explanation of the Department was accepted and the **para was settled.**

792. **Sr.No.41 DHQ Pakpattan – Rs.0.309 Million.**

2.9.2006 Audit had pointed out that a sum of Rs.0.309 (M) was incurred on 26-6-2001 on recurring items like toilet cleaner, Tyfone flit, broom, soap, wheel powder etc by splitting up the indents to avoid the sanction of competent authority.

The Department explained that the general store items were purchased from the Contractor against rate contract. All the purchases were made within the financial competency in each case under Rule 3 (a)(iii), Delegation of Financial Powers Rules, 1990.

The explanation of the Department was accepted and **para was settled.**

793. Sr.No.42 DHO Pakpattan – Rs.0.250 Million.

2.9.2006 Audit had pointed out that a sum of Rs.0.250 (M) was incurred on the purchase of stationery articles on 27-6-2001 from the private firms without obtaining the sanction of the competent authority and NOC from the Government Stationery and Printing Press, Lahore.

The Department explained that the purchase was made after fulfilling the codal formalities and through open tender in various newspapers and within the competency of category-II officer.

The explanation of the Department was accepted and **para was settled.**

794. Sr.No.44 MS THQ Hospital Kharian, Gujrat – Rs.0.036 Million.

6.1.2007 Audit had pointed out that there was budget allocation of Rs.0.213 (M) under object “599-Medicines-LP” during 2000-2001 against which an expenditure of Rs.0.249 (M) was incurred irregularly in excess of budget allocation without previously obtaining an extra appropriation in violation of Rule 17.15 of PFR Vol-I.

The Department explained that the expenditure statement was reconciled with the DAO, Gujrat on the monthly basis and there was no difference between Departmental and DAO figures. Record was available for verification.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

14.7.2007 The Department explained that the excess expenditure on L.P medicine pointed out by Audit was within budget limit upto 5/2001 but on receipt of modified grant in 6/2000, it became excess to Rs.35,876/- which was beyond the control of the DDO.

The explanation of the Department was accepted and **para was settled.**

795. Sr.No.47 DHO Bhakkar – Rs.8.116 Million.

796. Sr.No.81 MS THQ Hospital Arifwala, Pakpattan – Rs.2.296 Million.

797. **Sr.No.123 DHO M.B Din – Rs.11.102 Million.**
798. **Sr.No.162 Principal Nursing School, M.B din – Rs.1.273 Million.**
799. **Sr.No.196 SMO I/C RHC Miana Gondal, Gujrat – Rs.0.605 Million.**

4.9.2006 Audit had pointed out that under rule 17.20 of PFR Vol-I every DDO was responsible to see that grant was not exceeded and also that any anticipated savings therein were notified and surrendered in time. Contrary to the rule ibid a sum of Rs.11.102 (M) was neither utilized during the year 2000-2001 nor surrendered in time.

The Department explained that many posts of Gazetted staff were lying vacant. Funds were provided through modified grant during the month of June i.e the end of financial year. Moreover, the Appropriation Accounts for the financial year 2000-2001 had been settled by the Public Accounts Committee-II in its meeting held on 18,19 & 20 April 2006.

The Department was directed to be careful in future for surrendering the savings within due dates and **paras were settled.**

800. **Sr.No.48 DHO, Bhakkar – Rs.0.360 Million.**

5.1.2007 Audit had pointed out that sanction of the higher competent authority was not obtained.

The Department explained that the DO (Health) an officer of Category-II was empowered to accord sanction upto Rs.150,000/- vide Delegation of Financial Powers Rules 1990 under serial No.3(a). Moreover, no splitting was involved.

The explanation of the Department was accepted and **para was settled.**

801. **Sr.No.50 DHO, Bhakkar – Rs.0.154 Million.**

5.1.2007 Audit had pointed out that NOC was not obtained from Government Printing Press as required vide Note below S.No. 3(b)(xiii) of Delegation of Financial Powers Rules 1990.

The Department explained that no printing material purchased but only stationery store was purchased out of budget allocation under Head of Account 540 stationery.

The explanation of the Department was accepted and **para was settled.**

802. **Sr.No.52 DHO, Bhakkar – Rs.0.080 Million.**

5.1.2007 Audit had pointed out that sanction of the competent authority was not obtained.

The Department explained that the DHO being an officer of Category-II was empowered to incur expenditure upto Rs.150,000/- at a time under item 3(a) common to all Departments, as the budget provision was specifically shown for medicines.

The explanation of the Department was accepted and **para was settled.**

803. **Sr.No.54 DHO, Bhakkar – Rs.0.183 Million.**

5.1.2007 Audit had pointed out that sanction of the competent authority was not obtained.

The Department explained that the DHO being an officer of category-II was empowered to accord sanction in light of clarification issued by Finance Department vide letter No.D(FR)11-2/89(P) dated 11.02.2000.

The explanation of the Department was accepted and **para was settled.**

804. **Sr.No.55 Principal General Nursing School Allied Hospital, Faisalabad – Rs.1.116 Million.**

4.9.2006 Audit had pointed out that under Rule 2.10 (b) (2) read with Rule 17.15 of PFR Vol-I the expenditure should not exceed the budget allocation during the financial year.

The Department explained that the excess expenditure had been incurred under head establishment charges due to the payment of monthly salaries to the permanent employees during the relevant financial years because the budget allocation was insufficient. Moreover, the Appropriation Accounts for the year 2000-01 were placed before the Public Accounts Committee meeting held on 18th -20th April 2006. The PAC settled the Appropriation Accounts for the Financial Year 2000-01.

The explanation of the Department was accepted and **para was settled.**

805. **Sr.No.59 MS THQ Hospital Kot Addu M/Garh – Rs.0.137 Million.**

806. **Sr.No.62 MS THQ Hospital Kot Addu – Rs.0.037 Million.**

807. **Sr.No.139 MS THQ Hospital Jalalpur Pirwala, Multan – Rs.0.195 Million.**

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

808. **Sr.No.60 MS THQ Hospital Kot Addu M/Garh – Rs.0.087 Million.**

14.7.2007 The Department explained that M/S Asad Pharma was asked to supply medicine but failed to supply. After getting guidance from higher ups the draft was got cancelled and the amount was deposited into Government Treasury.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

809. **Sr.No.64 DHO Khanewal – Rs.0.402 Million.**

4.9.2006 Audit had pointed out that expenditure for the purchase of bedding and clothing was incurred during the month of June, 2001 only to avoid lapse of fund in contravention of Rule 17.19 of PFR Vol-I.

The Department explained that all the articles were purchased for Civil Hospital Jahanian on demand from the Senior Medical Officer and payments were made to supplier after receiving the acknowledgements.

Audit observed that all the material was still lying un-distributed in the office of the District Officer (Health) Khanewal.

The Department was directed to suspend the concerned officer and hold an inquiry under intimation to PAC-I within 60 days and para was kept pending.

15.9.2006 In the meeting of PAC-I dated 4.9.2006, Audit had pointed out that expenditure for the purchase of bedding and clothing was incurred during the month of June 2001 only to avoid lapse of fund in contravention of Rule 17.19 of PFR Vol-I. The Department explained that all the articles were purchased for Civil Hospital Jahanian on demand from the Senior Medical Officer and payments were made to supplier after receiving the acknowledgements. Audit pointed out that all the material was still lying undistributed in the office of the District Officer (Health), Khanewal. The Committee kept the para pending with the direction that Department should hold an inquiry and suspend the responsible officer/official.

Dr Iftikhar Hussain Qureshi, Medical Superintendent, DHQ/Civil Hospital, Multan (Ex-District Health Officer, Khanewal) submitted his presentation to Public Accounts Committee-I for his personal hearing.

After hearing Dr Qureshi and detail discussion, Committee directed the Department to reinstate him, hold a fresh inquiry to fix responsibility under the law. The para was kept pending.

14.7.2007 The Department explained that the matter was entrusted to EDO(Health) Multan alongwith Budget & Accounts Officer, Nishtar Medical College / Hospital, Multan to probe the issue. The report of the committee had been received i.e. No irregularity, misappropriation or loss to Government exchequer had been made in this purchase.

The consideration on the para was deferred till 1-8-2007.

1.8.2007 The Department explained that the matter was entrusted to EDO(Health) Multan alongwith Budget & Accounts Officer, Nishtar Medical College / Hospital, Multan to probe the matter. The conclusion / recommendation of the Committee was as under that no irregularity, misappropriation or loss of Government exchequer had been made in this purchase.

The Department was directed to be careful in future and **para was settled.**

810. **Sr.No.66 Principal Nursing School DHO Hospital, Khanwal – Rs.0.072 Million.**

12.7.2007 The Audit pointed out that re-appropriation of funds was made without the approval of the Finance Department. Matter needed regularization.

The Department stated that re-appropriation of funds from budget allocation under “Others” to Rates & Taxes, Telephone & Trunk Calls” (Rs.22,000/-) at one time and secondly from “Others” to “Advertisement, T&T, TA and POL” (Rs.50,000/-) by the Director General Nursing, being competent authority in each case, was accorded and requested to settle the para.

The explanation of the Department was accepted and the **para was settled.**

811. **Sr.No.68 DHO, Hafizabad – Rs.0.359 Million.**

4.1.2007 The Department explained that the purchases were made as per instruction/ policy of Government of the Punjab. Finance Department (Mont. Wing) vide letter No. FD (SR) II-2/89 dated 11.10.2000, the field offices irrespective of their category were competent to make purchases from the firm with which rate contract had been concluded by the competent authority. All the purchases were made after observing codal formalities and within the competency.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

812. **Sr.No.69 DHO, Hafizabad – Rs.0.334 Million.**

4.1.2007 The Department explained that the purchases were made as per instruction/policy of Government of the Punjab. Finance Department (Mont. Wing) vide letter No. FD (SR) II-2/89 dated 11.10.2000, the field offices irrespective of their category were competent to make purchases from the firm with which rate contract had been concluded by the competent authority. All the purchases were made after observing codal formalities and within the competency.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

13.7.2007 The Department explained that the purchases were made as per instruction/policy of Government of the Punjab, Health Department issued vide letter No. S.O. (P-I)8-32/91 dated 23.05.1993. The condition of obtaining NAC from Government MSD had been waived off in respect of Bulk Purchase out of L.P. Budget. The Finance Department (Mont. Wing) vide letter No. FD(SR) II-2/89 dated 11.10.2000 had clarified that the field offices irrespective of their category were competent to make purchases from the firm with which rate contract had been concluded by the competent authority.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

813. **Sr.No.72 MS THQ Hospital Mankdra, Bhakkar – Rs.0.203 Million.**

6.1.2007 Audit had pointed out that no tender system was adopted and specification was not mentioned in the supply order.

The Department explained that the purchase was made through open tender/rate contract concluded by DHS, Sargodha.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

814. **Sr.No.73 MS THQ Hospital Kallurkot, Bhakkar – Rs.0.360 Million.**

6.1.2007 Audit had pointed out that sanction of the competent authority was not obtained as the Medical Superintendent was competent to sanction expenditure up to Rs.0.004 Million in each case vide Sr. No.3(b) (xxvii) of Delegation of Financial Powers Rules 1990.

The Department explained that the Medical Superintendent, Category-II was competent to accord sanction upto the stated extent as per direction contained in notification issued vide Finance Department letter No. D(FR) 11-2/89(P) dated 11.02.2000. As the purchases were made from firm in whose favour rate contract was concluded by competent authority.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

815. Sr.No.76 DHO, Gujrat – Rs.0.294 Million.

4.1.2007 Audit had pointed out that dispensers and Dais had been appointed during 2000-2001 against the posts of Rural Health Inspectors and Midwives respectively.

The Department explained that the Government of the Punjab, Health Department vide notification No.SO(ND) 15-11/2004 dated 18.12.2004 had approved the sanctioned strength of Rural Health Centers and the posts of Rural Health Inspector had been converted into Dispensers. As the all dispensers were adjusted against the relevant posts and now paid their salaries against the relevant posts. The question of irregular payment did not arise.

The explanation of the Department was accepted and **para was settled.**

816. Sr.No.78 DHO, Gujrat – Rs.0.126 Million.

4.1.2007 Audit had pointed out that tender was accepted by the DHO who being category-II Officer was competent to accept the tender for the purchase of consumable articles upto Rs.50,000/- under the Punjab Delegation of Financial Powers Rules 1990. The purchase was also made without obtaining the sanction of the competent authority.

The Department explained that purchase was made within the competency of the DDO after observing codal formalities. Hence there was no violation of Financial Rules.

The explanation of the Department was accepted and **para was settled.**

817. **Sr.No.80 SMO I/C RHC Tibbi Qaisrani, D.G Khan – Rs.0.101 Million.**

818. **Sr.No.109 Medical Officer I/C RHC Vehova DG Khan – Rs.0.211 Million.**

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft paras contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

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|----|---|----------|
| 1. | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. | Syed Nazim Hussain Shah, MPA(199) | Member |
| 3. | Pir Kashif Ali Chishti , MPA(PP-231) | Member |

The paras were kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and **paras were settled.**

819. **Sr.No.82 MS THQ Hospital Arifwala, Pakpattan – Rs.0.061 Million.**

13.7.2007 The Department explained that as per circular of the Finance Department purchases made under rate contract concluded by Government of Punjab Health Department were regular and no further regularization was required.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

820. **Sr.No.86 MS THQ Hospital Chiniot Jhang – Rs.0.450 Million.**

13.7.2007 The Department explained that due to reduction of budget in modified grant, the expenditure in excess from allocated budget was incurred being beyond controlled as the budget was reduced in modified grant under Head Pay and Allowances. Moreover, the Appropriation Accounts for the year 2000-2001 had been settled by the Public Accounts Committee-II n its meeting held on 18,19 &20 April, 2006.

The explanation of the Department was accepted and **para was settled.**

821. Sr.No.89 DHO, Layyah – Rs.0.148 Million.

5.1.2007 Audit had pointed out that the DHS was not competent to award contract for the purchase of medicine as per Delegation of Financial powers Rules 1990.

The Department explained that the medicines were purchased on trade rate. The payment was made according to the rates approved by the purchase committee. Hence, no overcharging /overpayment was involved.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

822. Sr.No.90 DHO Multan – Rs.0.156 Million.

4.9.2006 Audit had pointed out that expenditure was split up to avoid the sanction of the higher competent authority as required under Rule 15.2 (C) of PFR Vol-I. Stock entries of the material purchased was not shown to Audit.

The Department explained that the day to day requirement of BHUs on account of Misc. items were purchased locally. Sanction for purchases were always accorded by the DHO being competent authority. Moreover, all the items were recorded in the relevant stock register.

The explanation of the Department was accepted and **para was settled.**

823. Sr.No.91 DHO, Multan – Rs.0.077 Million.

5.1.2007 Audit had pointed out that DDO being an officer of category-II was competent to incur expenditure upto Rs.4000/- at a time under S.No. 3b(ii) of Delegation of Financial Powers Rules 1990. Expenditure was incurred beyond competency.

The Department explained that the expenditure was incurred within the competency as the DHO being officer of category-II was competent to incur expenditure upto Rs.4,000/- at a time under Sr. No. 3(b)(ii) of Delegation of Financial Powers Rules, 1990.

The explanation of the Department was accepted and **para was settled.**

824. Sr.No.92 DHO Multan – Rs.0.060 Million.

4.9.2006 Audit had pointed out that DDO being an officer of Category-II was competent to incur expenditure upto Rs.0.025 (M) under Sr. No.7 (b) of Delegation of Financial Powers Rules 1990.

The Department explained that the repair / replacement work was done within the competency. The bills in each case were less than Rs.25,000/-. The repair work was of different nature and repair was carried out from various firms.

The explanation of the Department was accepted and **para was settled.**

825. Sr.No.93 DHO Multan – Rs.0.046 Million.

4.9.2006 Audit had pointed out that expenditure split up to avoid sanction of the competent authority in contravention to Rule 15.2 (C) of PFR Vol-I.

The Department explained that the expenditure in each case was accorded by the competent authority after observing codal formalities. Moreover, the para was settled by the SDAC in its meeting held on 15.5.2003.

The explanation of the Department was accepted and **para was settled.**

826. Sr.No.95 DHO Multan – Rs.0.216 Million.

4.9.2006 Audit had pointed out that the DDO being an officer of category-II was competent to incur expenditure upto 0.010(M) on consumable articles under rules 3b(xxvii) of Delegation of Financial Powers Rules 1990.

The Department explained that DDO was competent to incur expenditure on other consumable articles upto Rs.1,50,000/- vide Rule 3(b)i(b)III under Delegation of Financial Powers Rule 1990.

The explanation of the Department was accepted and **para was settled.**

827. Sr.No.96 DHO Multan – Rs.1.084 Million.

4.9.2006 Audit had pointed out that medicines amounting to Rs.1.084(M) had been purchased from the local market in January and June, 2001 without obtaining the test report from the Government Drug Testing Laboratory Lahore.

The Department explained that test reports of drug testing laboratory on account of medicine were obtained.

Audit observed that Drug Testing Laboratory reports produced were irrelevant to the medicines purchased.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

828. ***Sr.No.97 SMO RHC Harrand, Rajanpur – Rs.0.153 Million.***

829. ***Sr.No.99 SMO RHC Harrand, Rajanpur – Rs.0.073 Million.***

4.9.2006 Audit had pointed out that according to the letter No.(B&A) 11-2/96-97 from Government of the Punjab, Health Department 15% of the total budget under pharmaceuticals should be utilized for local purchase by the incharges of Rural Health Centers subject to the condition that all the codal formalities were observed.

The Department explained that no excess expenditure on local purchases of medicine over the budget allocation was made.

The explanation of the Department was accepted and paras were settled.

830. ***Sr.No.98 SMO RHC Harrand, Rajanpur – Rs.0.246 Million.***

831. ***Sr.No.125 DHO, Rajanpur – Rs.0.920 Million.***

832. ***Sr.No.128 DHO, Rajanpur – Rs.0.157 Million.***

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and paras were settled.

833. ***Sr.No.100 SMO RHC Harrand, Rajanpur – Rs.0.294 Million.***

4.9.2006 Audit had pointed out that expenditure amounting to Rs.0.294 (M) was incurred on the purchase of miscellaneous store items from the object code “599-others”.

The Department explained that sanction was obtained by the Director Health Services Dera Ghazi Khan Division. All the store items were purchased for day to day use in the Hospital and also consumable items. The expenditure was incurred out of

budget allocation under head of account “599-other” and there was no excess expenditure over the budget allocation.

The explanation of the Department was accepted and **para was settled.**

834. Sr.No.102 SMO RHC Harrand, Rajanpur – Rs.0.118 Million.

4.9.2006 Audit had pointed out that the DHS being an officer of category-I was empowered to sanction the expenditure for the purchase of miscellaneous store items upto Rs.0.008 (M) in each case vide S.No. 3(b) (xxvii) of Delegation of Financial Powers Rules 1990 without splitting the indent.

The Department explained that the sanction to incur expenditure for the purchase of misc articles were obtained from the Director Health Services Dera Ghazi Khan. The DHS being Category 1 Officer was competent to accord sanction upto Rs.20,000/- in each case under Rule 3(b) xxvii (a) of delegation of Financial Power Rules.

The explanation of the Department was accepted and **para was settled.**

835. Sr.No.103 SMO RHC Harrand, Rajanpur – Rs.0.052 Million.

13.7.2007 The Department explained that all the purchased medicines were issued to the patients. Bulk purchase of medicine was however procured through rate contract concluded by competent authority. The payments were made in actual and stock entries were recorded on relevant register. All the vouchers were available for verification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

836. Sr.No.105 DHO, Attock – Rs.2.050 Million.

5.1.2007 Audit had pointed out that the items purchased were lying in the store without use or a very nominal quantity was issued to BHUs / GRDs/ MCHs.

The Department explained that the consumable store according to requirement was issued to the Health Institutions. The expenditure had not been split up as the purchase was made from different firms for different items under rate contract.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The explanation of the Department was accepted and **para was settled.**

837. Sr.No.106 DHO, Attock – Rs.0.208 Million.

5.1.2007 Audit had pointed out that the stationery had been purchased beyond competency.

The Department explained that no expenditure had been split up and the sanction of expenditure was accorded by the competent authority.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The explanation of the Department was accepted and **para was settled.**

838. **Sr.No.110 Medical Officer I/C RHC Vehova DG Khan – Rs.0.085 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The para was referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

4.12.2009 The Department explained that there was only one ambulance in RHC Vehova to meet the emergencies of remote / hilly area about 200 Km. The ambulance was got repaired after observing all codal formalities i.e. the ambulance was got inspected by the Assistant Engineer, Agriculture Workshop, D.G. Khan and issued NOC. Quotations were called and comparative statement was prepared. The repair was got done at the lowest market rates offered by the firm. Sanction to incurred the expenditure was also obtained from the competent authority. Old parts were entered on the dead stock register accordingly.

The **para was settled subject to regularization** by the Finance Department.

839. **Sr.No.112 DHO Chakwal – Rs.2.766 Million.**

4.9.2006 Audit had pointed out that the medicines and other store items including bedding & clothing valuing Rs.2.766 (M) were purchased in bulk in April, May and June, 2001 without immediate requirement contrary to Rule 2.10 (b) (5) of PFR Vol-I.

The Department explained that the quantity of store was according to the requirement of Health Institutions of the District. Moreover, the para was settled by the SDAC in its meeting held on 10-14, May 2003.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the requisite record was available for verification.

The Department was directed to hold an inquiry against the responsible who failed to comply with the direction of PAC-I dated 4.9.2006 within 30 days and **para was kept pending.**

840. Sr.No.114 DHO, Chakwal – Rs.0.097 Million.

5.1.2007 Audit had pointed out that the expenditure had been incurred beyond financial competency as the DHO being an officer of category-II was empowered to incur expenditure upto Rs.0.004 (M) in each case vide serial No. 3(b)(ii) of Delegation of Financial Powers Rules 1990.

The Department explained that the para was settled by the SDAC in its meeting held on 10th, to 14th July, 2003.

The explanation of the Department was accepted and **para was settled.**

841. Sr.No.116 MS THO Hospital Karor, Layyah – Rs.0.071 Million.

13.7.2007 The Department explained that the requisite record desired by Audit was produced and got verified. The Department had already agreed that the store was received and Bank Draft was withheld during 6/2000 and was released on satisfactory replacement of medicine. No loss to public exchequer was involved at any stage. Hence, the drawl of amount may not be categorized as an advance payment.

The explanation of the Department was accepted and **para was settled.**

842. Sr.No.117 MS THO Hospital Karor Layyah – Rs.0.183 Million.

13.7.2007 The Department explained that the expenditure to the stated extent was incurred during two financial year i.e. 1998-99 and 1999-2000. The recurring store items were purchased on different occasions to meet the day to day requirement of the different Departments / section of the hospital. The expenditure incurred on each items were sanctioned by the DDO in the light of the Delegation of Financial Powers Rules 1990.

The explanation of the Department was accepted and **para was settled.**

843. Sr.No.119 DHO, Rawalpindi – Rs.3.485 Million.

5.1.2007 Audit had pointed out that the purchases were made beyond the financial competency of DHO as the DHO, DHS and Administrative Secretary having the same power to accord sanction to incur expenditure upto Rs.0.150(M) without slitting up the

indent during the period of one year vide Serial No.3(b)(ia) of Punjab Delegation of Financial powers Rules 1990.

The Department explained that all the purchases were made after obtaining sanction by the competent authority and fulfilling codal formalities. The purchases were made as per demand/requirement of the field hospital/ institution in the public interest.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that all the purchases were made after obtaining sanction by the competent authority and fulfilling codal formalities. Moreover, para was settled by SDAC in its meeting held on 31.05.2003.

The explanation of the Department was accepted and **para was settled.**

844. **Sr.No.124 DHO, M.B. Din – Rs.0.067 Million.**

4.1.2007 Audit had pointed out that Budget Allocation of Rs.0.149 (M) was made under object classification 425-Field Staff during the year 2000-2001 against which an expenditure of Rs.0.216 (M) was incurred.

The Department explained that the expenditure involved was due to payment of salary to staff. As the post of Tehsil Sanitary Inspection was filled up during the financial year. Hence the pay and allowances paid to incumbent found in excess from budget allocation. Moreover, the para was settled by the SDAC in its meeting held on 23.05.2003.

The explanation of the Department was accepted and **para was settled.**

845. **Sr.No.127 DHO, Rajanpur – Rs.0.031 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The para was referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and **para was settled.**

846. Sr.No.130 DHO, Narowal – Rs.1.204 Million.

5.1.2007 Audit had pointed out that 41 Dais were appointed against the sanctioned posts of Midwife whereas 7 Dispensers against the posts of Rural Health Inspectors and Dental Technicians and salaries amounting to Rs.1.204 (M) were paid to them during 2000-2001.

The Department explained that the Dais and Dispensers were appointed in public interest, the pay and allowances were paid to them during the period of Audit after pre-Audited from the District Accounts office.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization.

13.7.2007 The Department explained that in compliance with PAC directive, Finance Department had already been approached for regularization of expenditure.

The Department was directed to pursue the case vigorously and **para was kept pending.**

847. Sr.No.131 DHO, Narowal – Rs.0.495 Million.

5.1.2007 Audit had pointed out that Mr. Ansar Pervaiz S/O Sultan Ahmed was appointed as dispenser against leave vacancy for one year from 1-11-89 to 30-10-90. after 1.11.90 and same had not been regularized by the competent authority.

The Department explained that Mr. Ansar Pervaiz & Mr. Muhammad Ishaq Dispensers were terminated by the then DHO Narowal. After removal from service Mr. Ansar Pervaiz and Muhammad Ishaq filed appeals in Service Tribunal Lahore. According to the decision of the service Tribunal Lahore, the punishment of removal from service shall stand converted into Compulsory retirement w.e.f. the date of impugned orders.

The Department was directed to take action against the responsible who had made wrong appointment and **para was kept pending.**

848. Sr.No.135 DHO, Sargodha – Rs.0.236 Million.

5.1.2007 Audit had pointed out that an expenditure of Rs.27.024 (M) against the budget allocation of Rs.26.788 (M) had been shown incurred during the financial year. 2000-01. Thus Rs.0.236 (M) had been expended over and above the budget allocation under head “421-Admn and 422 hospital and Clinics”.

The Department explained that the expenditure in excess from budget allocation was related to the pay of Officer and pay of establishment as well as Regular Allowance which based on sanction posts and strength of the staff who had been paid their

salaries regularly during the financial year concerned. Moreover, funds were provided less than the actual requirement.

The explanation of the Department was accepted and **para was settled.**

849. *Sr.No.136 DHO, Sargodha – Rs.0.115 Million.*

5.1.2007 Audit had pointed out that neither repair was got carried out nor NOC & fitness certificates were obtained from the Director, Government of the Punjab Health Department.

The Department explained that the NOC for repair of Fridges were obtained from the Director Medical Equipment Workshop Sargodha.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

850. *Sr.No.137 DHO, Sargodha – Rs.0.876 Million.*

5.1.2007 Audit had pointed out that purchases of same articles in two installments showed that the supply orders were split up to avoid the sanction of higher competent authority.

The Department explained that purchase of store articles, twice, instead of one time; it was sated that the purchases were made twice as per demand/ requirements.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

14.7.2007 The Department explained that the store to BHUs was issued from main store on demand/ requisition made by the incharge BHU.

Audit observed that purchase of electric fittings amounting to Rs.451,516/- appears to be doubtful and needs investigation at Secretariat level.

The Department was directed to hold an inquiry by the Additional Secretary (Health) within 30 days and **para was kept pending.**

851. *Sr.No.138 DHO, Sargodha – Rs.0.056 Million.*

5.1.2007 Audit had pointed out that furniture was got repaired by splitting up indent into four bills to avoid sanction from higher authority.

The Department explained that the repair of furniture of the various health facilities were carried out from time to time and not at one time, hence the sanctions were accorded by the District Health Officer in each case.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

14.7.2007 The Department explained that the record pertained to office of the DHO, Sargodha for the period 1994 to 2003 remained under scrutiny by NAB Authorities. The quotations / comparative statement had not been traced out from the record. According to information available, the repair work of furniture worth Rs.16,266/- was carried out at 14 BHUs by M/s Gujrat Furniture. The rates charged by M/s Gujrat Furniture were same as approved for M/s Sindhu Furniture. As far as splitting of expenditure was concerned, it was added that the bill of furniture of each BHU was obtained and sanction of expenditure was accorded on account of repair of furniture charges incurred on each BHU, which were within the competency of DHO.

The explanation of the Department was accepted and **para was settled.**

852. **Sr.No.143 DHO, Khushab – Rs.0.052 Million.**

5.1.2007 Audit had pointed out that NOC & fitness certificates were not obtained from the Government Workshops.

The Department explained that the para was settled by the SDAC in its meeting held on 04.06.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

853. **Sr.No.144 DHO, Lodhran – Rs.1.125 Million.**

5.1.2007 Audit had pointed out that no requisition and demand from BHUs,/ GRDS was shown for such a heavy purchase as required under Rule 17.15 of PFR Vol-I.

The Department explained that the purchases were made according to the demands/ requirements of the subordinate formation. No overpayment was involved.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

854. **Sr.No.146 DHO Bahawalpur – Rs.0.424 Million.**

4.9.2006 Audit had pointed out that a sum of Rs.0.424 (M) was drawn during 6/2001 by splitting up expenditure into 68 bills of miscellaneous / detergent articles in violation of Rule 15.2 of PFR Vol-I.

The Department explained that all the purchases were made within the competency of the DDO being officer of Category-II. Codal formalities were observed during purchases. The store articles purchased were of different kind. Hence, different sanctions were accorded. Moreover, the para was settled by the SDAC in its meeting held on 29-4-2005.

The Department was directed to be careful in future and **para was settled**.

855. **Sr.No.147 DHO Bahawalpur – Rs.0.213 Million.**

4.9.2006 Audit had pointed out that there was ban on recruitment of contingent paid staff. Recruitment was made by the DSC who was not competent.

The Department explained that the recruitment of seasonal staff was made in the light of direction issued by the Director General Health Services, Punjab, Lahore.

The Department was directed to get matter regularized by the Finance Department and **para was kept pending**.

856. **Sr.No.150 SMO RHC 53/M Lodhran – Rs.0.152 Million.**

14.7.2007 The Department explained that there was no loss sustained during adjustment in the same scale. The pay and allowances were same in both category of post. However the category of Junior Clerk had been withdrawn and allowed to Mr. Noor ul Hassan to work as CDC Supervisor at Union Council Qurashi wala Tehsil & District Lodhran.

The explanation of the Department was accepted and **para was settled**.

857. **Sr.No.158 MS THO Hospital Ahmed Pur East, Bahawalpur – Rs.0.556 Million.**

14.7.2007 The Department explained that the copy of rate contract and sanction of expenditure accorded by competent authority was available for verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

858. **Sr.No.163 Principal Nursing School, M.B. Din– Rs.0.139 Million.**

12.7.2007 Audit had pointed out that the relevant record had not been produced for Audit verification.

The Department explained that in compliance with Audit observations the relevant record was thrashed out the record evidences are available. It was further mentioned that purchase was made after collecting the comparative rates from different firms and all the items were properly entered in stock register and consumed accordingly.

The explanation of the Department was accepted and the **para was settled**.

859. **Sr.No.164 Principal Nursing School, M.B Din – Rs.0.048 Million.**

2.9.2006 Audit had pointed out that no item of novel nature can be purchased from contingencies except with the prior approval of Finance Department.

The Department explained that the items like Spray, Air freshener, Tissue Papers was procured for day to day use. The items were related to the sanitation /insecticide and daily use items. Therefore, no any item could be clarified as unusual novel nature items.

The explanation of the Department was accepted and **para was settled**.

860. **Sr.No.165 MS THQ Hospital Hasilpur, Bahawalpur – Rs.0.120 Million.**

13.7.2007 The Department explained that the M.S of THQ being an officer of category–II was competent to incur expenditure upto Rs.1,50,000/- under delegation of Financial Power Rules 1990 vide S.No.3(b) 1(b).

The explanation of the Department was accepted and **para was settled**.

861. **Sr.No.166 MS THQ Hospital Hasilpur Bahawalpur – Rs.0.074 Million.**

13.7.2007 The Department explained that as the expenditure incurred on purchase of medicines were within allocation provided through modified grant.

The explanation of the Department was accepted and **para was settled**.

862. *Sr.No.168 Principal Govt. Nursing School B.V Hospital, Bahawalpur – Rs.0.169 Million.*

2.9.2006 Audit had pointed out that an expenditure of Rs.1,69,107/- was incurred by splitting up the indents.

The Department explained that general items were purchased during the period from November 1999 to June 2001 on various occasions according to requirement of office.

The explanation of the Department was accepted and **para was settled.**

863. *Sr.No.172 MS THQ Hospital Burewala, Vehari – Rs.0.401 Million.*

13.7.2007 The Department explained that draft para No.5.55 of similar nature pertaining to office the Principal, School of Nursing Allied Hospital Faisalabad had already been settled by the PAC-I in its meeting held on 1st to 4th September, 2006. Moreover, Appropriation Accounts for the year 1999-2001 had already been settled by the PAC.

The explanation of the Department was accepted and **para was settled.**

864. *Sr.No.176 MS THQ Hospital Choubara, Layyah – Rs.0.053 Million.*

6.1.2007 Audit had pointed out that purchases were made on whole retail price and not on trade price.

The Department explained that the medicine in question was purchased at competitive rate after observing codal formalities.

On the statement of the secretary that no misappropriation was involved, the **para was settled.**

865. *Sr.No.187 MS THQ Hospital Gujar Khan, Rawalpindi – Rs.0.136 Million.*

6.1.2007 Audit had pointed out that Rs.0.136(M) had been incurred beyond financial competency of MS in contravention of Serial No.3(b)(XXVII) of Delegation of Financial Powers Rules 1990 as the being an officer of Category-III was empowered to incur expenditure on the purchase of recurring items of store upto Rs.0.004 (M) in each case.

The Department explained that sanction of each voucher was accorded by the Medical Superintendent within Financial competency. Hence, no irregularity of expenditure in terms of beyond competency was committed as expenditure were spread over to two financial years for purchase of miscellaneous items for day-to-day use.

The Department was directed to get the matter regularized by the competent authority within 30 days and para was kept pending.

13.7.2007 The Department explained that sanction of each voucher was accorded by the Medical Superintendent within Financial competency. Hence, no irregularity of expenditure beyond competency was committed as the expenditure was spread over to two financial year for purchase of miscellaneous items for day to day use.

The explanation of the Department was accepted and **para was settled.**

866. Sr.No.188 MS THQ Hospital Talagang Chakwal – Rs.0.183 Million.

4.9.2006 Audit had pointed out that expenditure of Rs.0.183 (M) had been incurred for the purchase of medicines and other consumable store articles without immediate requirements in contravention of Rule 2.10 (b) (5) of PFR Vol-I.

The Department explained that the store items were purchased on rate contract basis, on requisition of the user. The medicines were purchased for emergency use on the event of accident etc. Moreover, the para was settled by the SDAC in its meeting held on 10-14, May 2003.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that the store items were purchased on rate contract basis, on requisition of the user. The medicines were purchased for emergency use on the event of accident etc.

The explanation of the Department was accepted and **para was settled.**

867. Sr.No.190 Principal School of Nursing and Midwifery RGH, Rawalpindi – Rs.0.097 Million.

6.1.2007 The Department explained that the purchases of various store items like tube lights, insecticides, Vim, Washing Soap, etc were made by the Principal exercising Powers under Delegation of Financial Power rules which were applicable on each occasions i.e. 27 cases of petty purchases during the financial year.

The explanation of the Department was accepted and **para was settled.**

868. Sr.No.193 MS I/C THQ Hospital Chunian, Kasur – Rs.0.131 Million.

4.1.2007 Audit had pointed out that Government of the Punjab Finance Department in their letter No. EXP(G) 11-9/99 dated 31/7/99 had imposed ban on purchase of durable goods /machinery etc. except with the prior approval of the Finance Department.

The Department explained that the budget to purchase essential equipment was available and expenditures met out of the relevant budget head. Moreover, expenditures were incurred within the competency of DDO.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was settled subject to regularization.

14.7.2007 The Department explained that expenditures were incurred within the competency of DDO, hence there was no need to obtain sanction from Government of Punjab, Finance Department.

The explanation of the Department was accepted and **para was settled.**

869. **Sr.No.197 Principal PH Nursing School, Sahiwal – Rs.0.059 Million.**

1.9.2006 The Department explained that payments of stipend to Lady Health visitors (students) were made according to Government instructions and funds were utilized amounting to Rs.13,35,300/- up till 05-2001. The modified grant of Rs.12,76,000/- was received in 06/2001.

The Department was directed to get the matter regularized with the sanction of competent authority and para was settled subject to regularization/ verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

870. **Sr.No.205 Principal School of Nursing and Midwifery Attock – Rs.0.077 Million.**

12.7.2007 Audit had pointed out that recovery produced and verified by audit actual payees receipts also verified. However, the expenditure sanctioned beyond financial powers of the DDO (for over Rs.2,000/-) needed regularization from the Finance Department.

The Department explained that the expenditure to the stated extent were incurred during the tenure of two financial year (1999-2000 and 2000-2001). The relevant record to the para was thrashed out and categories of expenditure pointed out by Audit. The Department further explained that detail of expenditure incurred during two financial year 1999-2000 & 2000-2001 revealed that total expenditures of Rs.61,577/- (excluding amount of sui gas bill) were incurred on purchase of miscellaneous store items. The expenditure in each year was within limit. Under Finance Department circular, the officer

in category III was competent to incur expenditure upto Rs.60,000/- through local purchases. In the instant para the expenditure therefore was justifiable as the same may not be categorized to split-up being sanctioned were granted under Delegation of Financial Powers 1990 in each case and amounts were drawn after getting pre-audit from District Accounts Officer, Attock.

The explanation of the Department was accepted and the **para was settled.**

871. Sr.No.207 MS THQ Hospital Pindi Gheb, Attock – Rs.0.273 Million.

6.1.2007 Audit had pointed out that the medicines had been purchased in bulk and unnecessarily without immediate requirement in contravention of FD's letter No. FD(PR) 11-2/89(P) dated 11-10-2000 read with Rule 2.10 (b)(5) of PFR Vol-I.

The Department explained that the bulk purchases of medicines were made under rate contract concluded by the competent authority. The purchases were made according to the requirement of hospital for the whole year within allocation of budget.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

872. Sr No.212 SMO RHC 163/EB Arifwala, Pakpattan – Rs.0.763 Million.

4.12.2009 The Department explained that in compliance to Draft Para the relevant record was thrashed out, which was revealed that Rs.818,000/- were allocated under Head of Account-001 & 012 (Pay & Allowances) and the expenditure was Rs.1,155,553/- instead of Rs.1,493,000/- as quoted and expenditure in excess from budget allocated was occurred due to grant of adhoc / special relief allowance to the employees by the Government. The expenditure statements were not reconciled with the DAO concerned due to June i.e. the closing of financial year.

The **para was settled with subject to regularization** and record verification by Audit.

873. Sr.No.214 MS THQ Hospital Khanpur, R.Y. Khan – Rs.0.096 Million.

6.1.2007 Audit had pointed out that the bills were split up to avoid the sanction of competent authority in violation of Rules 15.2 (c) of PFR Vol-I.

The Department explained that Tibbia /Homeopathic Medicines were purchased after getting sanction from competent authority.

The explanation of the Department was accepted and **para was settled.**

874. Sr.No.225 DHO Lahore – Rs.0.250 Million.

4.9.2006 The Department explained that the concerned officials had already been asked to furnish the mortgage deeds immediately. Moreover, recoveries were being effected from the concerned through computer slips of the individuals. The record in support of Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that out of Rs.249,650/- a sum of Rs.144,112/- had been recovered from the concerned staff through monthly computerized pay bills.

The Department was directed to effect the balance recovery and **para was kept pending.**

875. Annex-6 Pages 213 to 260 of SAP Financial Audit Report for the year 2000-01; Cases of Recoverables Rs.98.550 (M).

Sr. No.1 DHO Mianwali – Rs.0.530 Million

876. Sr.No.23 Principal PH Nursing School, Lahore – Rs. 0.057 Million.

877. Sr.No.24 MS THQ Hospital Mian Channu, Khanewal – Rs.0.021 Million.

878. Sr.No.45 DHO Hafizabad – Rs.0.071 Million.

879. Sr. No.50 DHO Gujrat – Rs.0.210 Million

880. Sr.No.55 MS THQ Hospital, Daska, Sialkot – Rs.0.149 Million.

881. Sr.No.78 MS THQ Hospital Shujabad, Multan – Rs.0.025 Million.

882. Sr.No.88 DHO Lodhran – Rs.0.016 Million.

883. Sr.No.104 DHO Vehari – Rs.0.084 Million.

884. Sr.No.118 Principal GNS DHO Hospital, T.T. Singh – Rs.0.135 Million.

885. Sr.No.121 SMO RHC Wasayawala Depalpur Okara – Rs.0.080 Million.

886. Sr.No.122 SMO RHC Wasayawala Depalpur Okara – Rs.0.045 Million.

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

887. **Sr.No.2 DHO, M/Garh – Rs.0.051 Million.**

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that progress of recovery / latest recovery status would be informed by Auditee formation during verification.

The Department was directed to expedite the recovery and **para was kept pending.**

888. **Sr.No.3 MS THQ Hospital Isa khel, Mianwali – Rs.0.122 Million.**

889. **Sr.No.6 DHO Faisalabad – Rs.0.428 Million.**

890. **Sr.No.7 DHO Gujranwala – Rs.0.089 Million.**

891. **Sr.No.17 DHO Bahawalnagar – Rs.0.036 Million.**

892. **Sr.No.18 MS THQ Hospital, Chishtian, Bahawalnagar – Rs.0.022 Million.**

893. **Sr.No.34 MS THQ Hospital Wazirabad, Gujranwala – Rs.0.106 Million.**

894. **Sr.No.35 MS THQ Hospital, Wazirabad Gujranwala – Rs.0.044 Million.**

895. **Sr.No.82 MS THQ Hospital Jampur, Rajanpur – Rs.0.026 Million.**

896. **Sr.No.111 MS THQ Hospital Kamalia, T.T. Singh – Rs.0.033 Million.**

4.1.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

897. **Sr.No.4 Principal Nursing School, M/Garh – Rs.0.013 Million.**

898. Sr.No.9 DHO Sahiwal– Rs.0.939 Million.
899. Sr.No.12 DHO Sahiwal– Rs.0.861 Million.
900. Sr.No.16 DHO Jhelum – Rs.0.208 Million.
901. Sr.No.20 DHO DG Khan – Rs.0.279 Million.
902. Sr.No.25 SMO RHC 8/11-L, Sahiwal – Rs.0.057 Million.
903. Sr.No.29 MS THQ Hospital Jaranwala Faisalabad – Rs.0.073 Million.
904. Sr.No.30 Principal General Nursing School Allied Hospital, Faisalabad – Rs.0.0327 Million.
905. Sr.No.31 Principal General Nursing School, Allied Hospital, Faisalabad – Rs.0.017 Million.
906. Sr.No.36 MS THQ Hospital Kamoke Gujranwala – Rs.0.013 Million.
907. Sr.No.37 MS THQ Hospital Kamoke Gujranwala – Rs.0.012 Million.
908. Sr.No.46 DHO Hafizabad – Rs.0.068 Million.
909. Sr.No.53 SMO RHC Tibbi Qaisrani DG Khan – Rs.0.032 Million.
910. Sr.No.71 DHO Chakwal – Rs.0.016 Million.
911. Sr.No.99 MS THQ Hospital Ahmed Pur East Bahawalpur – Rs.0.040 Million.
912. Sr.No.106 Principal School of Nursing Sir Ganga Ram Hospital, Lahore – Rs.0.121 Million.
913. Sr.No.113 MS THQ Hospital Nankana Sahib, Sheikhpura – Rs.0.012 Million.
914. Sr.No.119 MS THQ Hospital Phalia, M.B Din – Rs.0.011 Million.
915. Sr.No.129 DHO Okara – Rs.0.942 Million.

1.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

916. Sr.No.5 Principal Nursing School, M/Garh – Rs.0.034 Million.

14.7.2007 The Department explained that the material purchased of different items was made and entered in stock register with reference to quality, quantity and specification, stock register also available for verification.

On the statement of the concerned officer that no shortage was involved and para was settled.

917. Sr.No.8 DHO Gujranwala – Rs.0.296 Million.

4.1.2007 Audit had pointed out that Medical Officers and others Staff had occupied Government residences in the Basic Health Units but 5% of their Basic Pay on account of house rent had not been recovered.

The Department explained that as per Finance Department's Notification NO.FD(M-I) 1582-P-I dated 15.01.2000, the Medical Officer, Medical Technicians & LHV were exempted from 5% House Rent deduction being residential Job around the clock.

The Department was directed to get the facts verified by Audit and para was kept pending.

13.7.2007 The Department explained that recovery of Rs.70,080/- from Medical Technician could not be effected and the Government of the Punjab, Health Department had been pleased to order vide Notification / order No.(G-III) 3-88/2005 dated 16th May, 2007. The Officers / Officials of Basic Health Units and Rural Health Centers who were residing in Government accommodations within the premises of BHUs / RHCs were allowed the facility of rent-Free accommodation.

The consideration on the para was deferred till 1-8-2007 and para was kept pending.

1.8.2007 The Department explained that the duties of Medical Technicians were residential nature. Hence, 5% House Rent from monthly pay was not recoverable being residential job.

The explanation of the Department was accepted and para was settled.

918. Sr. No.10 DHO Sahiwal – Rs.0.178 Million

4.9.2006 Audit had pointed out that sales tax amounting to Rs.0.178 (M) was paid to Firms/ Suppliers but the same had not been deposited into Government Account of Sales Tax Department.

The Department explained that sale tax of Rs.1,80,121/- on purchases of store was paid to suppliers as per prevailing rules. There were no provisions in the rule under which purchasing Department may be made responsible to ensure the deposit of Sale Tax amount into Government Treasury. The detail of sale tax paid to the firms as pointed out in the Audit observation had already been sent to sale tax Department for further necessary action.

The Department was directed to produce the requisite documents to Audit for verification and para was kept pending.

14.7.2007 The Department explained that the sale tax of Rs.180,121/- on purchases of store was paid to supplier as per prevailing rules. There was no provision in the rule under which purchasing Department may be made responsible to ensure the deposit of Sale Tax amount into Government Treasury.

The Department was directed to intimate the name of suppliers to sales tax Department and **para was settled.**

919. **Sr. No.11 DHO Sahiwal – Rs.0.181 Million**

4.9.2006 Audit had pointed out that advance payment amounting to Rs.0.181(M) was made to the Government Printing Press Punjab, Lahore on 21-6-2001 through book adjustment for the supply of printing material.

The Department explained that the payment to Government Printing Press Lahore was made through book adjustment for procurement of printing articles as per prevailing practice/ policy. In spite of repeated requests and visit to printing press nothing had been issued by the Government Printing Press Lahore due to non availability of store.

The Department was directed to take appropriate action and para was kept pending.

14.7.2007 The Department explained that the case was being pursued vigorously. Final outcome would be intimated in due course of time.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

920. **Sr. No.13 DHO Sialkot – Rs.0.128 Million**

2.9.2006 Audit had pointed out that officer & officials were drawing HRA but 5% of their pay had not been deducted from their pay.

The Department explained that the para was settled by the SDAC in its meeting held on 30-12-2004. Moreover, the residences at BHU Chuoni Sulehrian were being utilized for storage of general items by the DHO Sialkot.

On the statement of Secretary that the residences at DHU at Qila Kalarwala were not completed, the **para was settled**.

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

921. Sr.No.14 DHO Sialkot – Rs.0.100 Million.

4.1.2007 Audit had pointed out that the requisite forms had not so far been supplied by the Government Printing Press.

The Department explained that the prescribed printed forms worth Rs.100,000/- had been received from Government Printing Press, Lahore against payment already made. The printing material store had also been taken on stock register. Moreover, the para was settled by the SDAC in its meeting held on 30-12-2004.

The explanation of the Department was accepted and **para was settled**.

922. Sr.No.15 DHO, Jhelum – Rs.0.153 Million.

2.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

923. Sr.No.19 DHO DG Khan – Rs.0.235 Million.

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft para contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

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| 3. | Pir Kashif Ali Chishti , MPA(PP-231) | Member |

The para was kept pending.

924. Sr. No.21 DHO DG Khan – Rs.0.021 Million

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft para contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

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The para was kept pending.

14.7.2007 The Department explained that the para had been referred to Sub-Committee–VII for examination and report to PAC-I.

The para was kept pending.

925. Sr.No.22 Principal Nursing and Midwifery School, DHO Hospital, Jhelum – Rs.0.035 Million.

12.7.2007 Audit had pointed out that out of Rs.35,175/- a sum of Rs.10,740/- had been recovered and deposited into Govt. Treasury vide challan No.71 dated 1.2.2000. Balance recovery of Rs.24,435/- was yet to be made which should be got expedited.

The Department explained that Miss Madia Iftikhar Probationer Nurse was terminated from training vide No.311-14/PNS dated 30.4.2001 on account of willful absent from training w.e.f. 6.11.2000. She has been pursued for deposit a sum of Rs.24,435/- into Govt. Treasury but she had not yet deposited the same. Effective measures were being taken to get recovery from the students concerned/surety through District Administration.

The Department was directed to recover the balance amount of Rs.24,435/- from the concerned student and deposit into the Government Treasury.

The para was kept pending.

926. Sr.No.26 DHO Pakpattan – Rs.0.125 Million.

4.1.2007 Audit had pointed out that sales tax of Rs.0.125 (M) should be recovered either from the persons held responsible or concerned firms and deposited into Government Treasury.

The Department explained that all the purchases were made from the Sales Tax registered firms and Invoices of Sales Tax had been collected from them. The compliance of Para had been verified by Audit Officer (SAP) during the course of verification and by the SDAC in its meeting held on 31.12.2001.

The explanation of the Department was accepted and **para was settled.**

927. **Sr.No.27 Principal Govt. Nursing School, DHO Hospital, Bhakkar – Rs.0.051 Million.**

6.1.2007 The Department explained that the residences of Nursing Instructor were allotted to Senior Medical Officers. Hence, the residences were not remained vacant but occupying by Medical Officer under the orders passed by the competent authority (M.S). Therefore, the grant of house rent to Instructors was valid.

The Department was directed to get the facts verified by the Audit and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

928. **Sr.No.28 Principal Govt. Nursing School, DHO Hospital, Bhakkar – Rs.0.029 Million.**

6.1.2007 The Department explained that recovery of Rs.14,235/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

929. **Sr. No.32 MS THO Hospital Wazirabad, Gujranwala – Rs.0.317 Million**

2.9.2006 Audit had pointed out that a sum of Rs.0.317 (M) received from the patients of the hospital had not been deposited into Government Treasury.

The Department explained that a sum of Rs.280,527/- out of Rs.314,656/- had been recovered and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

930. Sr.No.33 MS THQ Hospital Wazirabad, Gujranwala – Rs.0.273 Million.

6.1.2007 Audit had pointed out that penal rent @ 60% of their pay had not been deducted from their monthly salary.

The Department explained that Dr. Imtiaz Ali Cheema Ex-Medical Superintendent THQ Hospital Wazirabad had been retired from Government Service with effect from 14-8-1998. He vacated the residence with effect from 15-8-2003. He had obtained 80% pension from the District Accounts Officer Gujranwala. Efforts for recovery of Rs.167,000/- were under way.

The Department was directed to effect the recovery and to take action against the MS THQ Hospital Wazirabad who had not attended the PAC meeting and para was kept pending.

14.7.2007 The Department explained that Dr. Imtiaz Ali Cheema Ex-Medical Superintendent THQ Hospital, Wazirabad had retired from Government Service with effect from 14.08.1998. He vacated the residence with effect from 15-08-2003. He had obtained 80% pension from the District Accounts Officer, Gujranwala. Efforts for recovery of Rs.167,000/- were underway.

The Department was directed to get the amount written off by the competent authority and **para was settled**.

931. Sr.No.38 MS THQ Hospital Kot Addu, M/Garh – Rs.0.258 Million.

14.7.2007 The Department explained that matter was under investigation.

The consideration on the para was deferred till 1-8-2007.

1.8.2007 The Department explained that out of Rs.2,58,056/-, a sum of Rs.1,27,550/- had been recovered and deposited into the Government Treasury as verified by the DAO

Muzaffargarh. As far as remaining recovery of Rs.130,506/- was concerned, it was intimated that the recovery of Rs.52,750/- against Dr. Bashir Ahmed and Dr. Shoib Latif had already been settled by PAC-I in its meeting held on 14-07-2007 as the Doctors had died. Recovery of Rs.45,450/- was still outstanding against Dr. Wamiq Rehman presently posted as Medical Superintendent, Social Security Hospital Okara. Rs.32,306/- had been effected so far from two Doctors who had left the Jobs.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

932. Sr.No.39 MS THQ Hospital Kot Addu, M/Garh – Rs.0.019 Million.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

933. Sr.No.40 MS THQ Hospital Kot Addu, M/Garh – Rs.0.056 Million.

14.7.2007 The Department explained that the challans duly verified from DAO were available for verification.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

934. Sr.No.41 MS THQ Hospital Kot Addu, M/Garh – Rs.0.035 Million.

14.7.2007 The Department explained that the agriculture land was auctioned @ Rs.8,000/- for the year 2000-01. Certificate was also available from the Officer / Official of THQ Hospital, Kot Adu duly countersigned by the Medical Superintendent that the agriculture land was not auctioned for the year 1998-99 and 1999-2000.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

935. Sr.No.42 MS THQ Hospital Alipur, M/Garh – Rs.0.019 Million.

6.1.2007 Audit had pointed out that recovery of Rs.0.019 (M) on account of water supply charges @ Rs.30/- PM from each occupant w.e.f. 7/98 to 6/2001 had not been made.

The Department explained that there were no rules/ orders of the Punjab Government existed for recovery of water charges supplied from main supply line of the hospital.

The explanation of the Department was accepted and **para was settled.**

936. **Sr.No.43 DHO, Khanewal – Rs.0.033 Million.**

2.9.2006 Audit had pointed out that 19 officials were residing in Government accommodations but recovery equal to 5% of their pay on account of maintenance charges were not made.

The Department explained that the para was settled by the SDAC on the ground that recovery was not due from para medical staff, in its meeting held on 6-8-2005.

The para was settled.

937. **Sr.No.44 DHO Khanewal – Rs.0.615 Million.**

2.9.2006 Audit had pointed out that an amount of Rs.0.124 (M) was deposited into the account of Government Printing Press, Lahore for printing of various forms and other registers for use in DHO, Kasur. Despite the lapse of considerable period, the printed material had not yet been supplied.

The Department explained that the printed material had not yet been received. Efforts to collect the printing material or to refund the amount under observation were under way and the case was being pursued vigorously.

The Department was directed to pursue the case vigorously and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that the Superintendent, Govt. Printing Press, Punjab, Lahore had promised vide his letter No.292 dated 31.08.2006 that printing material would be completed/ supplied within one month, but nothing was supplied. Now after a lapse of about 10 months, out of 48 jobs, 20 jobs had since been received again with promise that the remaining 28 jobs would be completed/supplied within a fortnight.

The consideration on the para was deferred till 1-8-2007 and para was kept pending.

1.8.2007 The Department explained that the Superintendent, Government Printing Press, Punjab, Lahore had promised vide his letter No.292 dated 31-8-2006 that printing material would be completed / supplied within one month, but nothing was supplied.

The Department was directed to hold an inquiry by the Secretary to the Government of the Punjab Industries, Commerce and Investment Department and para was kept pending.

3.9.2007 The Department explained that out of 48 items worth Rs.609,000/-, 20 items had been received from Government Printing Press. The record relevant to Medicines had been produced and verified by the Audit. The Superintendent, Govt.

Printing Press, Punjab, Lahore had promised vide his letter No.292 dated 31.08.2006 that printing material would be completed / supplied within one month.

The Department was directed to be-careful in future and **para was settled.**

938. ***Sr.No.47 MS THQ Hospital Kallurkot, Bhakkar – Rs.0.018 Million.***

6.1.2007 Audit had pointed out that the medicines were not entered in any stock register.

The Department explained that the record of medicines procured on day to day basis was available in the relevant register maintained for the purpose.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

939. ***Sr.No.48 DHO Gujrat – Rs.0.4709 Million.***

4.1.2007 Audit had pointed out that neither the vouched account nor certificate on proper form was obtained before making the payments as required under Government of the Punjab Finance Department circular No. FR-II-2/89 dated 27-3-99.

The Department explained that the expenditure was incurred for repair and maintenance work of all RHC/ BHUs of District Gujrat. All the relevant record was available for verification.

The Department was directed to get the facts verified by Audit and para was kept pending.

14.7.2007 The Department explained that compliance SDAC directive dated 27.03.2003 was verified by the Audit Officer (SAP) during SDAC meeting dated 30-12-2003 and the para was settled after due verification of record and entire satisfaction of the committee.

The explanation of the Department was accepted and **para was settled.**

940. ***Sr.No.49 DHO Gujrat – Rs.0.356 Million.***

4.1.2007 Audit had pointed out that Medical Officers and other staff had occupied Government residences in the Basic Health Units but 5% of their Basic Pay on account of house rent had not been recovered.

The Department explained that a fact finding enquiry Committee under the chairmanship of Deputy District Officer (Health) Gujrat had been constituted to probe the matter to arrive at factual position and to make good the loss.

The Department was directed to expedite the matter and para was kept pending.

14.7.2007 The Department explained that the Government of the Punjab, Health Department had been pleased to order vide Notification No.SO(G-III) 3-88/2005 dated 16th May, 2007. The Officers / Officials of basic Health Units and Rural Health Centers who were residing in Government accommodations within the premises of BHUs/ RHCs were allowed the facility of Rent-Free accommodation with immediate effect.

The Department was directed to get the amount written off by the competent authority and **para was settled subject to verification** of relevant record.

941. Sr.No.51 DHO Gujrat – Rs.0.096 Million.

4.1.2007 Audit had pointed out that either the said medicines be collected from the MSD Lahore or the amount be recovered and deposited into the Government Treasury without further loss of time.

The Department explained that all medicine valuing Rs.95,550/- had been received from Government Medical Store Depot, Lahore and taken on stock register accordingly. Further the medicines had also been issued to the concerned field institutions.

The explanation of the Department was accepted and **para was settled.**

942. Sr.No.52 Principal Nursing School DHQ Hospital, Sheikhpura – Rs.0.023 Million.

4.1.2007 Audit had pointed out that Officer / officials were allotted Government accommodations but house rent @ 5% of pay was not deducted from their salaries.

The Department explained that the matter was under investigations with the Director General Nursing, Punjab, Lahore.

The Department was directed to expedite the matter and para was kept pending.

14.7.2007 The Department explained that as per SDAC direction dated 24.06.2007, accordingly the case was referred to the Director General Nursing Services, Punjab, Lahore to probe into the matter. The Director General Nursing Services, Punjab appointed to conduct the enquiry.

After detailed discussion, the committee **settled the para.**

943. Sr.No.54 MS THQ Hospital Arifwala Pakpattan – Rs.0.055 Million.

13.7.2007 The Department explained that amount of Rs.55,278/- on accounts of Sales Tax already deposited into Government Treasury may be verified.

The Department was directed to intimate the name of suppliers to sales tax Department and **para was settled.**

944. Sr. No.56 DHO Multan – Rs.0.220 Million

4.9.2006 The Department explained that balance recovery was being effected. Moreover, the record in support of Departmental contention was available for verification.

The Department was directed to effect the balance recovery and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

945. Sr.No.57 DHO Multan – Rs.0.780 Million.

4.9.2006 Audit had pointed out that advance payment to different Departments i.e. Government Printing Press, MSD and Shahdara Weaving Factory was made for the purchase of different material. But material had not been received.

The Department explained that out of Rs.7,80,250/- printing material of Rs.385,250/- had been supplied by the Government Printing Press Lahore.

Moreover, the reply received from weaving factory that “the production activities of Government Weaving & Finishing Center, Shahdara Lahore had been closed. We were requested to the Headquarter of TEVTA for the provision of funds. As well as these funds would be received, arrangements would be made for the return of your balance amount.

The Department was directed to get the amount refunded and para was kept pending.

14.7.2007 The Department explained that the reply received from the General Manager Government Weaving and Finishing Institute Shahdara Lahore was as under:-

“Remaining balance was Rs.199,521/- for payment of Provision of the fund by the TEVTA Authorities was still awaited. As and when the funds would be made available, balance amount would be refunded without any further loss of time.”

The para was kept pending.

946. **Sr.No.58 SMO RHC Harrand, Rajanpur – Rs.0.012 Million.**

947. **Sr.No.60 SMO RHC Harrand, Rajanpur – Rs.0.018 Million.**

948. **Sr.No.85 DHO Rajanpur– Rs.0.026 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and paras were settled.

949. **Sr.No.59 SMO RHC Harrand, Rajanpur – Rs.0.018 Million.**

950. **Sr.No.62 SMO RHC Harrand, Rajanpur – Rs.0.109 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

13.7.2007 The Department explained that the DDO was only responsible to make purchases from the firms/ Supplier registered with sale tax Department, obtain sales tax invoice indicating name of firm, sale tax registration number under the rules. The verification of Sale Tax deposit was not the responsibility of the buyer.

The Department was directed to intimate the name of suppliers to sale tax Department and **paras were settled.**

951. Sr.No.61 SMO RHC Harrand, Rajanpur – Rs.0.011 Million.

13.7.2007 The Department explained that all the purchased medicines were issued to the patients. Bulk purchase of medicine was however procured through rate contract concluded by competent authority. The payments were made in actual and stock entries were recorded on relevant register. All the vouchers were available for verification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

952. Sr.No.63 DHO Attock – Rs.0.040 Million.

5.1.2007 Audit had pointed out that 24 staff members were provided Government accommodations at their place of postings. They were not entitled to rent free accommodation as per Government Instructions.

The Department explained that the recovery of 5% house rent allowance from officials residing in Government quarter was not justifiable as these were entitled for rent free accommodation being residing in designated residences of the BHUs for doing duty in any emergency event. Therefore the recovery of 5% did not arise.

The explanation of the Department was accepted and **para was settled.**

953. Sr.No.64 DHO Attock – Rs.0.048 Million.

5.1.2007 Audit had pointed out that medicines/ store items valuing Rs.0.048(M) were shown purchased in 12/2000, 2 &6/2001. But the same were not found entered in the relevant stock register.

The Department explained that the purchase and consumption record was available. The para was settled by the SDAC in its meeting held on 11.12.2004.

The explanation of the Department was accepted and **para was settled.**

954. Sr.No.65 DHO Attock – Rs.0.356 Million.

5.1.2007 Audit had pointed out that either medicines be collected from the MSD Lahore without further delay or stated amount be got refunded and deposited into the Government Treasury.

The Department explained that the General Manager, Government Medical Store Depot had been repeatedly requested to refund the amount.

The Department was directed to get the amount refunded and para was settled subject to verification of recovery.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

955. Sr.No.66 DHO Attock – Rs.0.020 Million.

5.1.2007 Audit had pointed out that the medicines valuing Rs.0.20(M) had been shown issued to OPD dispensaries in bulk but consumption of the same were not shown in daily expense register of medicines.

The Department explained that complete recovery had been effected.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

956. Sr.No.67 Medical Officer I/C RHC Vehova D.G Khan – Rs.0.040 Million.

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft para contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

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The para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and **para was settled.**

957. Sr.No.68 Medical Officer I/C RHC Vehova, D.G. Khan – Rs.0.043 Million.

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft para contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

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| 2. | Syed Nazim Hussain Shah, MPA(199) | Member |
| 3. | Pir Kashif Ali Chishti , MPA(PP-231) | Member |

The para was kept pending.

13.7.2007 The Department explained that out of remaining amount of Rs.25,735/-. The Sales Tax Invoices to Rs.12,918/- pertaining to M/S Afga films available in the office record. Moreover, out of the stated Sale Tax of Rs.43,190/-, an amount of Rs.17,455/- had been deposited and verified by the DAO D.G. Khan.

The explanation of the Department was accepted and **para was settled.**

958. Sr. No.69 DHO Chakwal – Rs.0.048 Million

4.9.2006 Audit had pointed out that 37 officials provided with Government accommodations at their place of posting at BHUs / GRDs, were liable to pay 5% recovery of house rent from their pay.

The Department explained that the Dispensers LHVs were entitled to rent free accommodation as per CSR, Rules. 1978(Part-II) Appendix-VII). Moreover, the para was settled by the SDAC in its meeting held on 10-14, May 2003.

The explanation of the Department was accepted and **para was settled.**

959. Sr. No.70 DHO Chakwal – Rs.0.644 Million

4.9.2006 The Department explained that balance recovery was being effected. Moreover, the record in support of Departmental contention was available for verification.

The Department was directed to effect the balance recovery and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

960. Sr.No.72 MS THQ Hospital Karor Layyah – Rs.0.023 Million.

13.7.2007 The Department explained that out of Rs.22,850/-, a sum of Rs.12,345/- had been recovered and verified by Audit.

On the statement of concerned officer that no mis-appropriation was involved, the **para was settled.**

961. Sr.No.73 MS THQ Hospital Karor Layyah – Rs.0.063 Million.

13.7.2007 The Department explained that the sale tax was not claimed by the firm concerned as evident from the bills submitted by the firms.

The Department was directed to intimate the name of suppliers to the Sales Tax Department and **para was settled.**

962. Sr.No.74 MS THQ Hospital Karor Layyah – Rs.0.072 Million.

13.7.2007 The Department explained that the matter was probed by the Budget and Finance Officer, Nishtar Medical College, Multan. No dues pending against concerned person and no recovery of electricity charges proved from the record. Hence no loss sustained to the Government exchequer.

The explanation of the Department was accepted and **para was settled.**

963. Sr.No.75 MS THQ Hospital Karor Layyah – Rs.0.014 Million.

13.7.2007 The Department explained that the matter was enquired by the Budget and Finance Officer, Nishtar Medical College, Multan, the conclusion of the fact finding enquiry was that no over payment on account of irregular drawl of house rent allowances Rs.13,548/- was proved.

The explanation of the Department was accepted and **para was settled.**

964. Sr.No.76 DHO, Rawalpindi – Rs.3.513 Million.

2.9.2006 Audit had pointed out that an amount of Rs.3.513 (M) was drawn from Government Treasury in June, 2001 and paid to the Government Medical Store Depot, Lahore on account of supply of medicines. But the medicines of the stated amount had not been received so far.

The Department explained that medicines amounting to Rs.25,52,050/- out of Rs.35,12,530/- had been received and were taken on stock. The relevant stock register/record was verified by Audit. Moreover, the General Manager, MSD, Lahore had been requested to arrange for supply of remaining medicines or refund the amount of Rs.960,480/-.

On the statement of Secretary that amount was transferred to Government Treasury, the **para was settled.**

965. Sr.No.77 DHO Rawalpindi – Rs.0.349 Million.

5.1.2007 Audit had pointed out that the officials provided with Government accommodations were paid house rent allowances @ 45% of minimum of their time scale and 5% recovery of house rent was also not being made from them.

The Department explained that most of the residences were declared as dangerous/ not resideable by the Building Department. Most of the residences were not allotted to the employees.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the officials provided with Govt. accommodation had been paid house rent allowance besides 5% recovery had also not been made from them. Recovery is required to be effected from them and got verified by Audit.

The Department explained that Health Department's Notification/Order No. SO (G-III)3-88/2005 dated 16.5.2007 as under:-

- i) The officers/officials of Basic Health Units and Rural Health Centres who were residing in Government accommodations within the premises of BHUs/RHCs were allowed the facility of rent-free accommodation with immediate effect with the direction as under:-
- ii) The said accommodations must be allotted to the officers/officials strictly as per their entitlement.
- iii) As far as the amount already deducted on account of 5% house rent deduction is concerned, it shall not be refunded.

The para was kept pending for verification by Audit.

13.7.2007 The Department explained that the Government of the Punjab, Health Department had been pleased to order vide Notification/ order No.(G-III) 3-88/2005 dated 16th May, 2007. The officer / Officials of Basic Health Units and Rural Health Centers who were residing in Government accommodations within the premises of BHUs / RHCs were allowed the facility of Rent-Free accommodation.

The explanation of the Department was accepted and **para was settled.**

966. **Sr.No.79 MS THO Hospital Jampur, Rajanpur– Rs.0.082 Million.**

967. **Sr.No.81 MS THO Hospital Jampur, Rajanpur – Rs.0.023 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

14.7.2007 The Department explained that the paras had been referred to Sub-Committee–VII for examination and report to PAC-I.

The **paras were kept pending.**

968. **Sr.No.80 MS THO Hospital Jampur, Rajanpur – Rs.0.052 Million.**

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The **para was referred to Sub-Committee** headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

969. **Sr.No.83 DHO M.B Din – Rs.0.131 Million.**

970. **Sr.No.102 DHO Vehari – Rs.0.375 Million.**

971. **Sr.No.103 DHO Vehari – Rs.0.189 Million.**

4.1.2007 Audit had pointed out that indoor fee @ Rs.5/- per Delivery Case collected by the LHVs had not been deposited into the Government Treasury.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

972. Sr.No.84 DHO M.B Din – Rs.0.040 Million.

4.1.2007 Audit had pointed out that the purchase of POL and repair of vehicles was not found entered in the Log Books and History Sheets of the Vehicles.

The Department explained that the POL was accounted for in the relevant Log Books and summaries in this regard was prepared at the end of every month. The repair work was also entered in the Log Books of the Vehicles. Moreover, the para was settled by the SDAC in its meeting held on 23.5.2003.

The explanation of the Department was accepted and **para was settled.**

973. Sr.No.86 DHO Narowal – Rs.0.240 Million.

5.1.2007 Audit had pointed out that officials/ officers had occupied the Government residences. They were not drawing House rent allowance but house rent 5% of their basic pay had not been deducted from their pay.

The Department explained that recovery of Rs.32,226/- had been effected.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.7.2007 The Department explained that the Government of the Punjab, Health Department had been pleased to order vide Notification/ order No. SO(G-III) 3-88/2005 dated 16th May, 2007. The Officers/ Officials of Basic Health Units and Rural Health Centers who were residing in Government Accommodations within the premises of BHUs / RHCs were allowed the facility of Rent-Free accommodation with immediate effect.

The Department was directed to effect the balance recovery and **para was kept pending.**

974. Sr.No.87 DHO R.Y. Khan – Rs.0.049 Million.

1.9.2006 Audit had pointed out that a sum of Rs.0.049 (M) was not deducted from the pay of the occupants of Government residences @5% of their basic pay as house rent.

The Department explained that the Medical Technician concerned had filed the case in the Lahore High Court Bahawalpur Bench, Bahawalpur, against the recovery of 5% House Rent. The writ petition was disposed off.

After detailed discussion, the **para was settled.**

975. Sr.No.89 DHO Lodhran – Rs.1.113 Million.

5.1.2007 Audit had pointed out that either material may be obtained or amount got refunded and deposited into Government Treasury.

The Department explained that efforts to recover balance amount or material worth Rs.121,011/- from Government Weaving Factory Shadara was under way.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

14.7.2007 The Department explained that printing material worth Rs.763,578/- had been received. Stock register of printing materials and Bedding/ Clothing indicating the accountal thereof was very much available and could be verified.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

976. Sr. No.90 DHO Bahawalpur - Rs.0.061 Million

4.9.2006 Audit had pointed out that deduction @ 5% of pay on account of house rent amounting to Rs.0.061 had not been made.

The Department explained that the officials concerned had filed a Writ Petition No.2096/2001 BWP, dated 25.05.2001 in High Court. The Lahore High Court, Bahawalpur Bench, Bahawalpur had issued an order not to make the deduction of House Rent from the salary of the petitioners. The case was still under trial in the court of law.

The para was kept pending being subjudice.

12.7.2007 Audit had pointed out that the Department stated that the case was subjudice in Lahore High Court Bahawalpur Bench. Final outcome of the case should be intimated to Audit as and when received.

The para was kept pending.

1.8.2007 The Department explained that in view of the Finance Department's decision, the recovery against Medical Technicians (Rs.46,098/-) and LHVs (Rs.14,822/-) may be exempted.

The Department was directed to get the case regularized by the Finance Department and **para was settled subject to regularization** by the Finance Department.

977. **Sr.No.91 SMO RHC Gogran, Lodhran – Rs.0.013 Million.**

978. **Sr.No.135 Principal Public Health Nursing School, Sialkot – Rs.0.014 Million.**

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

979. **Sr.No.92 Principal GNS DHQ Hospital, Jhang – Rs.0.108 Million.**

980. **Sr.No.93 Principal GNS DHQ Hospital, Jhang – Rs.0.075 Million.**

981. **Sr.No.105 Principal School of Nursing and Midwifery RGH, Rawalpindi – Rs.0.176 Million.**

6.1.2007 The Department explained that the concerned student were strucked off from the roll call of school due to admission on bogus Matric certificate. The student had subsequently been directed to deposit the stipend money. Moreover the recovery notices/ letters were issued from time to time to the concerned student nurses.

The paras were referred to the Administrative Secretary for taking necessary action and **paras were kept pending.**

982. **Sr No.94 Principal GNS DHQ Hospital, Jhang – Rs.0.390 Million.**

4.12.2009 The Department explained that in accordance with decision of the Honorable Civil Court case No.940 dated 05-03-1999, the Honorable Court had allowed occupation of residences of higher status on payment of 10% increase of house rent which was being recovered from the pay of officers. Hence, no irregularity was committed. It was further explained that the compliance on the Para was verified by the Audit Officer (SAP) (Mr. Ahmad Javed) during SDAC meeting dated 13-03-2004.

The Department was directed/recommended to be careful in future and **para was settled.**

983. **Sr.No.95 Principal GNS DHQ Hospital, Jhang – Rs.0.078 Million.**

6.1.2007 The Department explained that the concerned student were strucked off from the roll call of school due to admission on bogus Matric certificate. The student had subsequently been directed to deposit the stipend money. Moreover the recovery notices/ letters were issued from time to time to the concerned student nurses.

The para was referred to the Administrative Secretary for taking necessary action and para was kept pending.

12.7.2007 Audit had pointed out that recovery had not so far been effected from the Ex-Principal, Gen. Nursing School, Jhang which needed to be got expedited.

The Department explained that the recovery of 60% penal rent @ Rs.4,605/- per month w.e.f. 1.12.1999 to 26.4.2001 pointed out by Audit was not based on facts. She was not residing in Government accommodation (As Principal) but as per Government rules no house rent was drawn with salary during the tenure of Principal.

On the statement of the Principal Accounting Officer, the **para was settled**.

984. **Sr. No.96 DDHO Nankana Sahib, Sheikhpura – Rs.0.190 Million**

4.9.2006 The Department explained that the printed material had been received from Government Printing Press, Lahore and was entered in the stock. The para was settled by the SDAC in its meeting held on 15.01.2005. Moreover, all the medicines had been received from Government Medical Store Depot, Lahore, the accountal of these medicines could be verified.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the compliance on para was verified by the Audit Officer (SAP) during SDAC meeting dated 15-01-2005 and the para was settled after due verification by Audit and entire satisfaction of the committee.

The explanation of the Department was accepted and **para was settled**.

985. **Sr.No.97 DDHO, Nankana Sahib Sheikhpura – Rs.0.068 Million.**

4.9.2006 The Department explained that the printed material had been received from Government Printing Press, Lahore and was entered in the stock. The para was settled by the SDAC in its meeting held on 15.01.2005. Moreover, all the medicines had been received from Government Medical Store Depot, Lahore, the accountal of these medicines could be verified.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

986. **Sr. No.98 MS THQ Hospital Shakar Garh Narowal – Rs.0.259 Million**

2.9.2006 Audit had pointed out that the amount was not utilized and stood lapsed after 30-6-2001 and was not refunded before the said date.

The Department explained that the work was allotted to M/S Ghuman Enterprises Government contractor who did not execute the work at site within the Financial Year i.e. upto 30-06-2001. Hence the payment could not be made to the contractor and funds lapsed.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that in compliance with the PAC Direction, the letter of Deputy District Officer (Building) Shakkargarh regarding intimation about the funds were lapsed was available which may be seen and verified.

The explanation of the Department was accepted and **para was settled.**

987. Sr.No.100 Principal Nursing School, M.B Din – Rs.0.022 Million.

2.9.2006 Audit had pointed out that purchase of various articles was made but sales tax amounting to Rs.0.022 (M) was not deposited according to the instructions of the Government.

The Department explained that out of recoverable amount, a sum of Rs.6754/- had already been recovered at source. For balance amount of Rs.12607/- the firms were approached for recovery but firm were claiming that they had not been registered with the sales tax Department and were not liable for payment of sale tax.

The Department was directed to effect the recovery of sales tax and para was kept pending.

12.7.2007 Audit had pointed out that details of recovery of GST amounting to Rs.6,754/- stated to have been effected duly verified by DAO concerned needed to be produced besides realizing the remaining amount to Rs.12,607/- from the parties concerned.

The Department explained that the balance amount of Rs.12,600/- had not been recovered on account of Sales Tax being intimated by firm that the Sales Tax was not liable to be paid as the firm was un-registered with Sales Tax Department. It was submitted in this regard that during the period of purchases, the Sales Tax was newly introduced and know how was not available/known for the auditee. Moreover, the firm was also not registered. Hence, the purchases were made without Sales Tax amount.

The explanation of the Department was accepted and the **para was settled.**

988. *Sr. No.101 Principal Govt. Nursing School B.V Hospital, Bahawalpur – Rs.0.200 Million*

2.9.2006 Audit had pointed out that nine students left the training or manipulated their termination on account of willful absence and misconduct to avoid recovery of stipend paid to them before three years training period.

The Department explained that efforts were being made to effect the recovery of Rs..57920/- from Miss Nasim Inayat. According to Pakistan Nursing Council Rules 3.3 if a student was terminated on administrative grounds, no scholarship would be refunded by the concerned student.

The Department was directed to get the amount waive off and **para was settled subject to verification** of relevant record.

989. *Sr.No.107 Principal School of Nursing Services Hospital, Lahore – Rs.0.090 Million.*

990. *Sr.No.108 Principal School of Nursing Services Hospital, Lahore – Rs.0.045 Million.*

2.9.2006 The Department explained that the officer concerned had retired from the Government Service on 17-09-2003 and later on she was died. Moreover, recovery of Rs.8981/- from two student Nurses had been effected and verified by Audit. As regards recovery from Miss Hajiran Rani was concerned, the case had been taken up by Department with Secretary Health for waving of recovery.

The Department was directed to get the amount written off by the Competent Authority and **paras were settled.**

991. *Sr.No.109 MS THQ Hospital Naushera, Khushab – Rs.0.042 Million.*

6.1.2007 Audit had pointed out that the deduction of 5% house rent was not made.

The Department explained that the employees holding post in BS-1 to BS-3 were also entitled for rent free accommodation. As such recovery pointed out by Audit was not justified.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

14.7.2007 The Department explained that the staff residing at RHCs/ BHUs i.e. Doctors, para Medical Staff and Nurses had been granted the exemption from 5% deduction of house rent vide Notification No. SO(G-III) 3-88-/2005 dated 16th May, 2007.

The explanation of the Department was accepted and **para was settled.**

992. Sr.No.110 MS THQ Hospital Naushera, Khushab– Rs.0.036 Million.

6.1.2007 Audit had pointed out that Government accommodations Nos.10, 11 & 13 of THQ Hospital Naushera were irregularly occupied by the private persons.

The Department explained that the officer/ officials of other Government-/Semi Government Department had resided in the premises of the hospital only for few days.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendations of Audit, the **para was settled.**

993. Sr. No.112 MS THQ Hospital Nankana Sahib, Sheikhpura – Rs.0.036 Million

4.9.2006 Audit had pointed out that five officials of THQ Hospital were provided Government accommodations but they did not paid house rent @ 5% of their pay per month amounting to Rs.0.036 (M) during the period from 1-7-99 to 30-6-2000.

The Department explained that 4 (MS, MO,WMO) were exempted from 5% house rent deduction in the light of Government of the Punjab, Finance Department's letter No.FD(M-I) 1-15/82-P-I dated 15.01.2000 for residential jobs. Moreover, the post of Head Nurse in THQ Hospital was also exempted from deduction of 5% house rent allowance being residential job.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Government of the Punjab, Health Department had been pleased to order vide notification/ order No. SO(G-III) 3-88/2005, dated 16th May 2007. The Officers / Officials of Basic Health Units and Rural Health Centers who were residing in Government accommodations within the premises of BHUs / RHUs were allowed the facility of Rent-Free Accommodation.

The explanation of the Department was accepted and **para was settled.**

994. Sr.No.114 Principal Govt. Nursing School DHQ Hospital, R.Y. Khan – Rs.0.435 Million.

1.9.2006 Audit had pointed out that a sum of Rs.435,019/- was not recovered on account of recovery of stipend and Bond Money from the absconded students.

The Department explained that the issue on the recovery of stipend and bond money was under consideration with the Government of the Punjab Health Department Lahore.

The Department was directed to move a case for writing off irrecoverable amount and para was kept pending.

14.7.2007 The Department explained that Finance Department had already been approached for write off sanction.

The Department was directed to expedite the case vigorously and **para was kept pending.**

995. Sr.No.115 Principal Govt. Nursing School DHQ Hospital, R.Y.Khan – Rs.0.026 Million.

6.1.2007 The Department explained that recovery of Rs.16,345/- out of the total recovery of Rs.50,560/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

996. Sr.No.116 MS THQ Hospital Pasrur, Sialkot – Rs.0.849 Million.

6.1.2007 Audit had pointed out that the unspent balance amount was not refunded.

The Department explained that District Officer Building had approached many times for the refund of un-utilized funds.

The Department was directed to get the amount of unutilized funds refunded within 30 days and para was kept pending.

13.7.2007 The Department explained that the factual position regarding refund of unspent balance of Rs.216,583/- was asked from District Officer Building Sialkot who

intimated vide letter No. DAO (SLK) W&S /HM/ 509 dated 11.08.2006 that the funds were lapsed.

The explanation of the Department was accepted and **para was settled.**

997. Sr. No.117 Principal GNS DHQ Hospital, T.T Singh – Rs.0.095 Million

4.9.2006 Audit had pointed out that Miss Tahira Manzoor of III year had discontinued her General Nursing Training Course before its completion and was terminated due to willful absence. But she did not refund the amount of stipend received by her.

The Department explained that the student was terminated. She was reinstated into training on her request. Hence she did not leave the training incomplete and completed her three years course; hence no recovery stands against her.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 Audit had pointed out that a copy of certificate duly attested by the Principal Nursing School, DHQ Hospital, T.T. Singh for successful completion of training course needed to be produced.

The Department explained that certificate regarding completion of General Nursing Training Course by Miss Tahira Mnazoor was available for verification.

The explanation of the Department was accepted and the **para was settled.**

998. Sr.No.120 SMO RHC Wasayawala Depalpur, Okara– Rs.0.107 Million.

6.1.2007 The Department explained that the complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

999. Sr.No.123 DHO, Kasur – Rs.0.239 Million.

2.9.2006 Audit had pointed out that 5% house rent deduction worked out to Rs.0.239 (M) in respect of officials of 30 BHUs was not made in violation of Finance Department letter No. FD/M-I/I-15/82-P dated 15-1-2000.

The Department explained that under Rule 5.20 Note-3 Apendix-6 of CSR (Punjab) Vol-II the official serving in BS-I to BS-3 posted in hospital and dispensaries were entitled for rent free accommodation.

The Department was directed to effect the balance recovery and para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1000. **Sr.No.124 DHO, Kasur – Rs.0.075 Million.**

2.9.2006 The Department explained that recovery of Rs.77862.75 had already been effected from the dispenser and deposited into Government Treasury. Moreover, the record in support of the Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1001. **Sr.No.125 DHO, Kasur – Rs.0.557 Million.**

2.9.2006 Audit had pointed out that the General Manger, MSD Lahore had not yet supplied the medicines amounting to Rs.0.557(M), although full payment was arranged by the DAO Kasur.

The Department explained that the medicines worth Rs.348,461/- had been received from MSD, Lahore. The supply of remaining amount of Rs.280,688/82 had also been received from Government Medical Store Depot, Lahore. All the medicines and substitute supplies were entered in the relevant stock register and were issued to all health facilities of Distt. Kasur.

The explanation of the Department was accepted and **para was settled.**

1002. **Sr.No.126 DHO, Kasur – Rs.0.124 Million.**

2.9.2006 Audit had pointed out that an amount of Rs.0.124 (M) was deposited into the account of Government Printing Press, Lahore for printing of various forms and other registers for use in DHO, Kasur. Despite the lapse of considerable period, the printed material had not yet been supplied.

The Department explained that the printed material had not yet been received. Efforts to collect the printing material or to refund the amount under observation were under way and the case was being pursued vigorously.

The Department was directed to pursue the case vigorously and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the General Manager Government Printing Press, Lahore had been requested time and again since from 07/2001 to date, but the printed material had not yet been received. Efforts to collect the printing material or to refund the amount under observation were under way and the case was being pursued vigorously.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

1003. Sr. No.127 DHO Kasur – Rs.0.031 Million

4.9.2006 Audit had pointed out that Mr. Muhammad Ahmed, Dispenser, BHU Behawal remained absent from 10-2000 to 6-2001 but his pay was not got “inactive” in DAO, Kasur and continuously drew his salary from 10/2000 to 6/2001.

The Department explained that Mr. Muhammad Jamil Dispenser had been transferred to office of the DOH, Okara. The DOH Okara was also requested to direct him for deposit the recovery pointed out by Audit, if join under his control. The DOH, Okara informed that Mr. Muhammad Jamil, Dispenser did not join service under DOH Okara.

The Department was directed to proceed under the rules against the responsible and to effect the recovery from the concerned under intimation to PAC-I within 60 days and para was kept pending.

14.7.2007 The Department explained that on the transfer of Mr. Muhammad Jamil Dispenser, the recovery against him was recorded on LPC of the official to recover from pay at his new posting.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

1004. Sr.No.128 DHO, Okara – Rs.0.528 Million.

2.9.2006 Audit had pointed out that the officials residing in the designated residences had not paid 5% house rent.

The Department explained that recovery of Rs.82,139/- had been effected and verified by Audit. Moreover, according to the CSR Vol-I, Part-II SR. No.8, Government servant holding posts in pay scale 1-3 in hospital and dispensaries were

exempted from 5% house rent. The balance recovery of Rs.53,119/- related to employees BS-I to BS-3, hence amount was not recoverable.

On the statement of Secretary that balance recovery relates to the rent free employees, the **para was settled.**

1005. Sr.No.130 MS THQ Hospital Depalpur, Okara – Rs.0.050 Million.

4.1.2007 Audit had pointed out that twelve Government servants were not paying 5% house rent from their pay.

The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

1006. Sr.No.131 MS THQ Hospital Depalpur, Okara – Rs.0.043 Million.

4.1.2007 Audit had pointed out that 5% house rent was not deducted from Mr. Shaukat Hayat, MS THQ Hospital Depalpur.

The Department explained that Dr. Shaukat Hayat Ex-MS THQ Hospital Depalpur had not drawn House Rent Allowance for the period 10/99 to 30-9-2000 from DAO Okara during his posting as M.S THQ Hospital Depalpur”. Hence, Rs.15,135/- therefore may be reduced from the total amount of the para. For balance amount of Rs.27,321/- Dr. Shaukat Hayat DMS Jinnah Hospital Lahore had been requested to deposit the stated amount into Government Treasury.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

14.7.2007 The Department explained that efforts were being made to recover the balance amount of Rs.27,331/- from Dr. Shoukat Hayat, DMS Jinnah Hospital, Lahore.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

1.8.2007 The Department explained that the residence of the hospital meant for Medical Superintendent was not live able due to choked sewerage system which needed special repair (S.D.O. Building verified at that time). The officer did not live in the M.S residence due to the reason mentioned above. The officer did not draw any house rent during his tenure. Deduction of 5% HRA was not due to deduct from the pay of Medical Superintendent being exempted under Rules.

The explanation of the Department was accepted and **para was settled.**

1007. Sr.No.132 DHO Lahore – Rs.0.208 Million.

4.1.2007 Audit had pointed out that 26 Government Servants residing in Government accommodations had not paid 5 % house rent from their pay resulting into loss of Rs.0.208 (M).

The Department explained that most of the residences were declared as dangerous by the Building Department.

The Department was directed to produce the requisite certificates of Building Department to Audit for verification and para was kept pending.

14.7.2007 The Department explained that in accordance with Government of the Punjab Health Department letter No. S.O(G-III) 3-88/2005 dated 16-05-2007 the Officer / Official of BHUs and RHCs who were residing in Government accommodation available within the premises of BHUs and RHUs were allowed the facilities of rent free accommodation.

The explanation of the Department was accepted and **para was settled.**

1008. Sr. No.133 DHO Lahore – Rs.0.330 Million

4.9.2006 The Department explained that the concerned officials had already been asked to furnish the mortgage deeds immediately. Moreover, recoveries were being effected from the concerned through computer slips of the individuals. The record in support of Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1009. Sr.No.134 Principal Public Health Nursing School, Sialkot – Rs.0.031 Million.

12.7.2007 Audit had pointed out that expeditious steps needed to be taken to get the unspent balance of Rs.30,438/- refunded from District Officer Building, Sialkot

The Department explained that the funds provided by the Government were lapsable at the ends of every financial years, and the unspent amount automatically stood lapsed. It is not required to be remitted into the Treasury.

The explanation of the Department was accepted and the **para was settled.**

1010. Annex-7 Pages 261 to 279 of SAP Financial Audit Report for the year 2000-01; Cases of Non-Production of Record Rs.26.007 (M).

Sr.No.1 DHO, Mianwali – Rs.0.605 Million.

5.1.2007 Audit had pointed out that 201798 Disposable Syringes were shown as issued to Field Staff during the period from 7/2000 to 6/2001. But the signatures of the Filed Staff did not tally on indents submitted by them and issue register.

The Department explained that all the syringes issued to the field staff were used properly for the vaccination purpose. Hence, there was no misappropriation.

Moreover, the para was settled by the SDAC in its meeting held on 26.05.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 Audit had pointed out that original indents for issuance of disposable syringes to the field staff had not been produced.

The Department explained that there were about 250 stock/consumption register relevant to this issue and were spread over to 56 Union Council of the District. The consumption register of the syringes for the year 2000-01 had been collected and available for verification for audit.

The explanation of the Department was accepted and Department was directed to be careful in future and **para was settled.**

1011. Sr.No.2 DHO, Mianwali – Rs.2.637 Million.

5.1.2007 Audit had pointed out that neither any proof of entitlement of the beneficiaries nor their acknowledgments in token of receipts were available on record.

The Department explained that all the issuance and distribution record pertaining to World Food Programme Outlets was available. Moreover, the para was settled by the SDAC in its meeting held on 26.05.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1012. Sr.No.3 DHO, Mianwali – Rs.0.068 Million.

5.1.2007 Audit had pointed out that Log Book of the vehicle was not produced to verify the consumption of POL.

The Department explained that the POL purchased during the period under Audit was properly recorded on the relevant log books. Moreover, the para was settled by the SDAC in its meeting held on 26.05.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1013. Sr.No.4 DHO, Mianwali – Rs.0.037 Million.

5.1.2007 Audit had pointed out that neither the stock registers nor consumption of medicines by the various BHUs was shown to Audit.

The Department explained that all the medicines were entered in relevant stock register and further issued to the end user as per requirement/ indents. Moreover, the para was settled by the SDAC in its meeting held on 26.05.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1014. Sr.No.5 DHO, Gujranwala – Rs.0.166 Million.

1015. Sr.No.8 MS THO Hospital Kamoke Gujranwala – Rs.0.453 Million.

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1016. Sr.No.6 DHO, Sahiwal – Rs.7.507 Million.

4.9.2006 The Department explained that the concerned officials had already been asked to furnish the mortgage deeds immediately. Moreover, recoveries were being effected from the concerned through computer slips of the individuals. The record in support of Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the record i.e. Stock /Expense Registers pertained to 45 BHUs /Dispensaries in District Sahiwal was available, which may be verified.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

1017. Sr.No.7 DHO Sahiwal – Rs.0.038 Million.

1018. Sr.No.14 MS THQ Hospital Chiniot Jhang – Rs.0.047 Million.

1019. Sr.No.15 DHO Layyah – Rs.0.405 Million.

1020. Sr.No.35 DDHO Nankana Sahib Sheikhupura – Rs.0.047 Million.

1021. Sr.No.39 MS THQ Hospital Bhalwal Khushab – Rs.0.170 Million.

1022. Sr.No.40 SMO RHC Mitha Tiwana Khushab – Rs.0.047 Million.

1023. Sr.No.41 MS THQ Hospital Phalia MB Din– Rs.0.056 Million.

1.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1024. Sr.No.9 MS THQ Hospital KotAddu, M/Garh – Rs.0.848 Million.

14.7.2007 The Department explained that Audit comments were not depicted in the working paper.

The **para was kept pending.**

1025. Sr.No.10 DHO, Hafizabad – Rs.0.090 Million.

4.9.2006 Audit had pointed out that the relevant stock registers of BHUs/ GRDs/ MCHCs and DHO office were not produced to Audit for verification.

The Department explained that all the Misc items purchased during 2000-01 were duly entered/ accounted for in the relevant stock register. Moreover, the para was settled by the SDAC in its meeting held on 30-5-2003.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

13.7.2007 The Department explained that the relevant record i.e. stock register and indents placed by BHUs/ MCH centers./GRDs /RHCs were available for Audit verification.

Audit observed that stock entries of Rs.69,435/- were missing which needed recovery from the defaulters.

The Department was directed to get the case registered against the responsables under the intimation to PAC Secretariat upto 1-8-2007 and para was kept pending.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendations of Audit, the **para was settled.**

1026. Sr.No.11 DHO, Gujrat – Rs.0.046 Million.

4.1.2007 Audit had pointed out that indoor fee @ Rs.5/- per Delivery Case collected by the LHVs had not been deposited into the Government Treasury.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1027. Sr.No.12 MS THQ Hospital Arifwala Pakpattan – Rs.0.145 Million.

13.7.2007 The Department explained that the cash book, contingent bills and other relevant record were not available in this Hospital. Mr. Zafar Iqbal Fani Junior Clerk of THQ Hospital, Arifwala was responsible. Furthermore disciplinary action was preceded against Zafar Iqbal Fani J/C and he was terminated from service. So this hospital was unable to produce the record.

Audit observed that matter needed investigation at appropriate level.

The Department was directed to take appropriate action under the rules and para was kept pending.

1028. *Sr.No.13 MS THQ Hospital Arifwala, Pakpattan – Rs.0.090 Million.*

1029. *Sr.No.37 SMO RHc Kot Nainan, Narowal – Rs.0.062 Million.*

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

1030. *Sr.No.16 DHO, Layyah – Rs.0.071 Million.*

5.1.2007 Audit had pointed out that the record for consumption of medicines issued from Main Store of BHU were not found maintained as such the medicines appeared to have been misappropriated.

The Department explained that as per fact finding enquiry conducted by the DDHO, Choubara, the actual recoverable amount was calculated to Rs.24,832/- instead of amount of Rs.71,242/- as the rest of the medicines were utilized at health centers. The actual recoverable amount of Rs.24,832/- had since been made good from the concerned Doctor and deposited into Government Treasury.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1031. *Sr.No.17 DHO, Multan – Rs.0.146 Million.*

4.9.2006 The Department explained that balance recovery was being effected. Moreover, the record in support of Departmental contention was available for verification.

The Department was directed to effect the balance recovery and para was settled subject to verification of relevant record.

12.7.2007 Audit had pointed out that Rs.65,837/- had been recovered out of total recovery of Rs.146,119/50. But deposit challans duly verified by the DAO, Multan have not been produced to audit for verification. Balance recovery was also emphasized to be recovered.

The Department explained that POL worth Rs.84,022/- for the use of 18 vehicles pertain to Edhi, DGHS, Private population Department etc. were purchased for successful Polio Campaign in public interest. The POL purchase was recorded on the log book of the vehicles.

The Department was directed to effect the balance recovery and the para was kept pending.

1.8.2007 The Department explained that the Transport Officer verified, that the record for POL worth Rs.66,891/97 (out of Rs.84,022/-) was available for verification. The record for remaining amount of Rs.13,390/20 was not traceable.

The explanation of the Department was accepted and **para was settled.**

1032. Sr.No.18 SMO RHC Harrand, Rajanpur – Rs.0.248 Million.

4.9.2006 Audit had pointed out that vouchers amounting to Rs.0.248 (M) along with connected record pertaining to the period 30-6-1998, 3-6-1999 to 30-6-2001 were not produced for verification.

The Department explained that the bills / vouchers/ actual payee receipts were produced at the time of Audit for verification. There was no refusal for the production of Auditable documents for the verification by Audit party.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

1033. Sr.No.19 DHO, Attock – Rs.0.122 Million.

5.1.2007 Audit had pointed out that the POL valuing Rs.0.121 (M) was shown purchased but entries of the same were not found recorded in the log books of vehicles.

The Department explained that the entries of POL were recorded in log books and consumption account was properly maintained. The para was settled by the SDAC in its meeting held on 21.05.2003.

The explanation of the Department was accepted and **para was settled.**

1034. Sr.No.20 DHO, Attock – Rs.2.430 Million.

5.1.2007 Audit had pointed out that the vegetable oil was shown distributed to the beneficiaries by the Lady Health Visitors, but the acknowledge i.e. signatures of the beneficiaries to whom the oil tins were distribution had not been found recorded in the distribution registers.

The Department explained that all the distributions made according to the instructions of Ministry of Health & WFP authority and as per the approved printed register so the relevant columns filled as per instruction. The record of WFP outlets centers was available for verification.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1035. Sr.No.21 Medical Officer I/C RHC Vehova DG Khan – Rs.0.207 Million.

4.9.2006 The Department explained that all the refrigerators pertaining to office of DHO were got repaired. No any other refrigerator to any BHU was got repaired. Moreover, all the residences at BHU Basti Jam had been occupied by Bugti family. The case was under process with the local authorities for vacation of these residences from the illegal occupants. The LHV was not residing due to non-availability of residence.

The Committee was not satisfied with the Departmental contention noted in the working papers and constituted the following Sub-Committee to examine in detail the matter raised in draft para contained in Audit report (SAP) for the year 2000-2001 and submit its report to PAC-I at the earliest for further consideration.

- | | |
|--|----------|
| 1. Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. Syed Nazim Hussain Shah, MPA(199) | Member |
| 3. Pir Kashif Ali Chishti , MPA(PP-231) | Member |

The para was kept pending.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record and as recommendation of Sub-Committee-VIII of the PAC-I

The recommendation of Sub-Committee-VIII of PAC-I was accepted and **para was settled.**

1036. Sr.No.22 DHO, Rawalpindi – Rs.0.100 Million.

5.1.2007 Audit had pointed out that the log books of vehicles were not produced to Audit for verification of entries of POL and its consumption.

The Department explained that the POL was issued to the EPI staff in the office of the DHO Rawalpindi provided with Motorcycles. The requisite entries were made in the log books of each Motorcycles.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the log books pertained to Motorcycles of DHO office being used by the vaccinators were available for verification. The Log Books pertained to Vehicles office of the DGHS, Punjab, Lahore with the office concerned. However, certificate regarding provision / consumption of POL was available which could be verified.

The explanation of the Department was accepted and **para was settled.**

1037. Sr.No.23 MS THQ Hospital Jampur, Rajanpur – Rs.1.790 Million.

1038. Sr.No.24 MS THQ Hospital Jampur, Rajanpur – Rs.0.950 Million.

6.1.2007 The Department explained that the record was still under the custody of Anti Corruption Establishment. Further action would be initiated on receipt of record from ACE.

The paras were referred to Sub-Committee headed by the Sardar Muhammad Yousaf Khan Legari MPA for examination and report to PAC-I.

1039. Sr.No.25 DHO, M.B. Din – Rs.0.148 Million.

4.1.2007 The Department explained that the compliance on para was verified by Audit Officer (SAP) during the SDAC dated 23.05.2003 and the para was settled after due verification of record.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1040. Sr.No.26 DHO, M.B. Din – Rs.0.111 Million.

4.1.2007 The Department explained that the compliance on para was verified by Audit Officer (SAP) during the SDAC dated 23.05.2003 and the para was settled after due verification of record.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the tour program for getting fixed TA (as permissible) was not required.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

1041. Sr.No.27 DHO, Narowal – Rs.0.055 Million.

5.1.2007 Audit had pointed out that either the payment of FTA to these officials without performing the duty be justified or amount paid to them may be recovered and deposited into the Government Treasury.

The Department explained that the duty performed by the sanitary inspectors, Lady Health visitors and Health Technicians outside their place of posting was evident and justified. All the tour / performance were duly authenticated by the competent authority.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1042. Sr.No.28 DHO, Sargodha – Rs.0.165 Million.

5.1.2007 Audit had pointed out that 300 Tyres & tubes were shown issued to CDC staff and 400 Tyres & Tubes to EPI staff but their demand and acknowledgements were not shown to Audit.

The Department explained that the indents and receipts on account of tyres & tubes issued to CDC & EPI staff had already been obtained and available in the record and the same may be verified.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1043. Sr.No.29 DHO, Sargodha – Rs.0.169 Million.

5.1.2007 Audit had pointed out that orders of the competent authority for the payment of Rs.140/- per day to each daily wages employees.

The Department explained that the daily wages staff was paid on the basis of rates fixed by the competent authority (Commissioner Sargodha Division) for the year 2000-2001.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1044. Sr.No.30 DHO, Khushab – Rs.0.118 Million.

5.1.2007 Audit had pointed out that orders of the competent authority for holding meetings with the Vaccinators/ CDC Supervisors on specific dates, time and place for which the TA/DA had been drawn.

The Department explained that the para was settled by the SDAC in its meeting held on 04.06.2003 to 07.06.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1045. Sr.No.31 DHO, Khushab – Rs.0.080 Million.

5.1.2007 Audit had pointed out that an expenditure of Rs.0.080(M) had been incurred on 29.6.2001 but relevant record was not produced to Audit.

The Department explained that the para was settled by the SDAC in its meeting held on 04-06.2003 to 07.06.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1046. Sr.No.32 DHO, Khushab – Rs.0.045 Million.

5.1.2007 Audit had pointed out that Rs.0.045(M) had been paid in June, 2001 on account of purchase of POL but the Log Books were not produced.

The Department explained that the para was settled by the SDAC in its meeting held on 04-06.2003 to 07.06.2003.

The Department was directed to produce the requisite record to Audit for verification and para was settled subject to verification of relevant record.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1047. Sr.No.33 DHO, Lodhran – Rs.0.036 Million.

5.1.2007 Audit had pointed out that the payment of POL along with TA/DA to the EPI staff was also made without orders of the competent authority.

The Department explained that entries of POL were recorded in relevant long books.

The Department was directed to produce the requisite record to Audit for verification within 30 days and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1048. Sr.No.34 DHO, Bahawalpur – Rs.0.623 Million.

4.9.2006 Audit had pointed out that record regarding issue of vegetable oil to beneficiaries was not made available for Audit scrutiny.

The Department explained that 2800 tin of vegetable oil were issued to 70 MCH/BHUs. Moreover, all the relevant record was available for verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the relevant record/ register showing the distribution of vegetable oil was available / ready for verification.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

1049. **Sr.No.36 MS THQ Hospital Shakar Garh, Narowal – Rs.0.130 Million.**

6.1.2007 Audit had pointed out that neither the bills nor actual payees receipts of amounts were produced

The Department explained that the requisite record was still not available and the concerned official was not traceable. FIR dated 11-12-1999 No.1037/99 had been registered in the Police Station Shakargarh City.

The Department was directed to expedite the case and **para was kept pending.**

1050. **Sr.No.38 MS I/C THQ Hospital Chunian, Kasur – Rs.0.058 Million.**

4.1.2007 Audit had pointed out that the vouchers, Stock Registers, Actual payee's Receipts and other relevant record was not produced.

The Department explained that with drawal of payment form Bank and disbursement of the bills were available in the office record.

The Department was directed to produce the requisite record to Audit for verification within 30 days and **para was kept pending.**

1051. **Sr.No.42 SMO RHC 163/EB Arifwala Pakpattan – Rs.4.040 Million.**

14.7.2007 The Department explained that matter was under investigation.

The consideration on the para was deferred till 1-8-2007.

1.8.2007 The Department explained that all the relevant record pertaining to RHC 163/EB had been taken by the then District Monitoring Team Pakpattan. Now all the record relevant to para had been retrieved and was available.

Audit observed that the complete record had not been produced for Audit verification. Schedule of payments for the period under observation had not been obtained from DAO Pakpattan. Bank Challans had not been got verified from DAO Pakpattan.

The Department was directed to get the case registered with the Police Department and also move a case to the Anti Corruption Establishment and **para was kept pending.**

1052. Sr.No.43 DHO, Kasur – Rs.0.121 Million.

2.9.2006 Audit had pointed out that an amount of Rs.0.121 (M) on account of POL was drawn from DAO, Kasur.

The Department explained that the compliance on para had been verified by the Audit Officer (SAP) during the SDAC meeting dated 15.01.2005 and the para was settled after due verification of record.

On the statement of Secretary that logbooks were available and complete, the **para was settled.**

1053. Sr.No.44 DHO Lahore – Rs.0.320 Million.

1.9.2006 The Department explained that recovery of Rs.24,907/- on account of ultra sound fee had been effected and deposited into Government Treasury. Moreover, the record of consumption and issuance of medicines at BHUs and dispensaries were maintained properly. The record of consumption was available for verification.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that Medicines were issued to BHU Lakhoki, BHU Pandoki, BHU Korian, BHU Arrian & BHU Niaz Baig and record was available.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

1054. Sr.No.45 DHO, Lahore – Rs.0.160 Million.

4.9.2006 The Department explained that the concerned officials had already been asked to furnish the mortgage deeds immediately. Moreover, recoveries were being effected from the concerned through computer slips of the individuals. The record in support of Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.7.2007 The Department explained that the expenditure of Rs.159,790/- incurred on the purchase of POL was according to the need. The relevant record i.e. Log Books of vehicle No. LXE-8570, LOF-5517, Lox- 5518 , X-67-AF, LHX-6822 & LHX-9241 etc along with petrol slips were available for verification.

The explanation of the Department was accepted and **para was settled.**

1055. Annex-8 Pages 281 to 283 of SAP Financial Audit Report for the year 2000-01; Cases of Others Rs.5.798 (M).

Sr.No.1 MS THQ Hospital, Kharian, Gujrat – Rs.0.739 Million.

1.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1056. Sr.No.2 MO RHC Zafarwal Narowal – Rs.0.156 Million.

4.9.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

1057. Sr.No.3 Principal P.H Nursing School Multan – Rs.4.903 Million.

12.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

HOME

The Committee examined the Accounts of the Home Department in its meetings held on 7.11.2005, 8.11.2005, 10.11.2005, 2.1.2006, 13.2.2006, 13.9.2006, 14.9.2006, 15.9.2006, 14.5.2007, 15.5.2007, 2.6.2007, 4.6.2007, 1.8.2007, 2.8.2007 and 12.1.2010 made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. Para No.1.1 Pages 8 & 9 of Audit Report for the year 2000-01; Misappropriation of Cash Rs.398,175/-.

Superintendent of Police Security Prime Minister's House/Secretariat, Rawalpindi – Rs.44,994/-

8.11.2005 Audit had pointed out that as per schedule of payments, amount was shown drawn whereas account of the same did not appear in the cash book.

The Department explained that the amount of Rs.44,994/- was actually relating to the DPO Rawalpindi, which was included in the schedule wrongly. The revised schedule had been prepared by the DDAO Rawalpindi.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

2. Para No.1.2
Superintendent of Police Motor Transport wing Punjab, Lahore – Rs.259,406/-

15.9.2006 Audit observed that the said amounts were shown deposited in the Govt. treasury but the deposit challans were not linked the amounts received from the disbursing officer by road certificates. Position may be justified.

The Department explained that an amount of Rs.245,645/- out of total amount of Rs.259,406/- received by the Accountant on account of deduction of I/Tax at source for the Financial year 1999-2000 which was found deposited in the Government Treasury vide various challans as per detail attached at annexure-A whereas a sum of Rs.13,761/- was lying pending which had now been deposited in the government treasury vide challan No.B / Globus 3011 dated 27.12.2005.

The Committee settled the para subject to verification of recovery by the Audit.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

3. Para No.1.3 Pages 8 & 9 of Audit Report for the year 2000-01; Misappropriation of Cash Rs.398,175/-.

Superintendent of Police Traffic, Lahore – Rs.46,269/-

4. Para No.1.4
Superintendent of Police Traffic, Lahore – Rs.47,506/-

5. **Para No.11.6 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Recovery of Rs.965,160/- on Account of Overpayment of TA/DA to the Staff.**

Superintendent of Police Special Branch, Multan – Rs.23,177/-

6. **Para No.11.7**

Superintendent of Police, Special Branch, Multan – Rs.22,913/-

7. **Para No.15.4 Pages 22 & 23 of Audit Report for the year 2000-01; Non-Recovery of Rs.2,943,409/- on Account of Irregular Payment of Technical Allowances to General Duty Drivers.**

Superintendent of Police Traffic, Multan – Rs.32,826/-

8. **Para No.27.21 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non Recovery of Rs.1,799,795/- on Account of Residential Telephone Calls/Official Calls in Excess of Permissible Limit.**

Superintendent of Police, Dera Ghazi Khan – Rs.34,963/-

9. **Para No.31.2 Pages 41 & 42 of Audit Report for the year 2000-01; Non-Deduction of Benevolent Fund Amounting to Rs.3,269,932/- from the Pay of the Employees.**

Superintendent of Police, Special Branch, Multan – Rs.47,602/-

10. **Para No.31.5**

Superintendent of Police Traffic, Multan – Rs.18,576/-

11. **Para No.52.5 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.**

Superintendent of Police Traffic, Multan – Rs.29,122/-

12. **Para No.52.18**

Superintendent of Police, Special Branch, Multan – Rs.51,283/-

13. **Para No.53.3 Pages 62 & 63 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.387,281/- on Account of Advertisement/Printing Charges Without Sanction of the Competent Authority.**

Superintendent of Police Special Branch, Multan – Rs.50,059/-

14. **Para No.54.4 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.**

Superintendent of Police, Rahim Yar Khan – Rs.709,266/-

15. **Para No.54.5**

Superintendent of Police, Rahim Yar Khan – Rs.152,777/-

16. **Para No. 54.7**

Superintendent of Police Traffic, Multan – Rs.74,052/-

17. **Para No.57.10 Pages 69, 70 & 71 of Audit Report for the year 2000-01; Irregular Payment of Rs.4,314,390/- without Approval/Additional Allocation of Funds.**

Deputy Inspector General CID, Lahore – Rs.73,200/-

18. **Para No.79.6 Pages 94 & 95 of Audit Report for the year 2000-01; Non-Production of Record/Doubtful Payment of Rs.152,590,625/-.**

Superintendent of Traffic Police, Lahore – Rs.116,644/-

19. **Para No. 81.5 Pages 96 & 97 of Audit Report for the year 2000-01; Irregular/Un-Justified Telephone Calls Charges of Rs.4,769,875/- on Account of Improper/Non-Maintenance of Telephone Register.**

Senior Superintendent of Police, T.T. Singh – Rs.314,851/-

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

20. **Para No.2.1 Page 9 of Audit Report for the year 2000-01; Misappropriation of Registration/Renewal Fee Amounting to Rs.101,860/-**

Inspector General, Prison Punjab, Lahore – Rs.56,500/-

21. **Para No.8 Page 15 of Audit Report for the year 2000-01; Non-Recovery of Rs.51,280/- on Account of Cost of Medicines Double Drawn Through Fraud.**
22. **Para No.25.12 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.**
Women Jail, Multan – Rs.126,967/-
23. **Para No.26.19 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/With-Holding Tax from the Suppliers/Contractors Rs.789,990/-.**
Central Jail Kot Lakhpat, Lahore – Rs.75,322/-
24. **Para No.51.8 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-.**
Superintendent District Jail, M/Garh – Rs.272,830/-
25. **Para No.51.12**
Superintendent District Jail, Lahore – Rs.362,360/-
26. **Para No.62.3 Pages 73 & 74 of Audit Report for the year 2000-01; Un-Authorised/Irregular Condemnation of Clothing Amounting to Rs.638,476/-**
District Jail, Rahim Yar Khan – Rs.218,878/-
27. **Para No.63.21 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.**
Superintendent District Jail, Rajanpur – Rs.149,966/-
28. **Para No.75 Pages 89 & 90 of Audit Report for the year 2000-01; Irregular Drawal of Advance of Rs.86,283/- Without the Approval of the Competent Authority.**
29. **Para No.76 Page 90 of Audit Report for the year 2000-01; Misuse of Government Funds Rs.267,616/-.**
30. **Para No.79.4 Pages 94 & 95 of Audit Report for the year 2000-01; Non-Production of Record/Doubtful Payment of Rs.152,590,625/-.**
Superintendent District Jail, Shahpur (Sargodha) – Rs.267,562/-

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

31. Para No.2.2 Page 9 of Audit report for the year 2000-01; Misappropriation of Registration/Renewal Fee Amounting to Rs.101,860/-

Secretary Home Department Punjab, Lahore – Rs.45,360/-

2.8.2007 The Department explained that the record of transactions mentioned in the Audit para was neither available nor traceable. Cashier was responsible for maintenance & custody of these records. Mr. Siddique Ahmad Aasi the then cashier had expired.

The explanation of the Department was accepted and **para was settled.**

32. Para No.3.1 Page 10 of Audit Report for the year 2000-01; Misappropriation of Pay Rs.221,488/- Due to Non-Disbursement to the Actual Payees.

Central Jail, Kot Lakhpat – Rs.23,163/-

33. Para No.7.3 Pages 13, 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888,212/-.

Superintendent District jail, Rajanpur – Rs.46,769/-

34. Para No.7.4
District Jail, Multan – Rs.57,516/-

35. Para No.25.18 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.

Superintendent BI&J Jail, Bahawalpur – Rs.141,750/-

36. Para No.26.8 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/With-Holding Tax from the Suppliers/Contractors Rs.789,990/-

District Jail, Bahawalnagar – Rs.107,083/-

37. **Para No.26.12**
Superintendent Central Jail, Faisalabad (Maintenance A/Cs) – Rs.10,083/-
38. **Para No.30 Pages 40 & 41 of Audit Report for the year 2000-01; Un-Authorised Payment of Salary to the Widow of Superintendent Jail (Late) for Rs.55,092/-**

39. **Para No.33.2 Page 43 of Audit Report for the year 2000-01; Doubtful Deposit of sales Tax for Rs.430,211/-**

- New Central Jail, Multan (Maintenance) – Rs.25,049/-
40. **Para No.33.5**
Central Jail, D.G Khan – Rs.20,704/-
41. **Para No.49.1 Page 56 of Audit Report for the year 2000-01; Loss of Rs.478,749/- on Account of Non-Auction of Empty Bags/Tins and Dirty Oil.**

- District Jail, Multan – Rs.53,140/-
42. **Para No.49.2**
Central Jail, Sahiwal – Rs.64,694/-
43. **Para No.49.3**
New Central Jail, Multan (Maintenance) – Rs.31,515/-
44. **Para No.50.2 Pages 57 & 58 of Audit Report for the year 2000-01; Irregular Purchase of Tyres/Tubes and Oil Filter Valuing Rs.1,946,393/- Before the Completion of Prescribed Life Span.**

- Superintendent Central Jail, Faisalabad – Rs.667,509/-
45. **Para No.54.16 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/machinery for Rs.26,031,280/-.**

- Superintendent BI&J Jail Bahawalpur – Rs.42,759/-
46. **Para No.55.6 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- on Account of Irregular Purchase of Material at Excessive Rates.**

- District Jail, Bahawalnagar – Rs.66,230/-

47. **Para No.58 Page 71 of Audit Report for the year 2000-01; Irregular Transfer of Dietary Items to Other jail Without the Approval of Inspector General Prisons for Rs.79,200/-**
48. **Para No.63.15 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.**
- District Jail, Jhang – Rs.48,057/-
49. **Para No.63.17**
- District Jail, Faisalabad – Rs.1,793,095/-
50. **Para No.65.9 Pages 78 & 79 of Audit Report for the year 2000-01; Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of Medicines Beyond Ceiling Fixed by the Government.**
- Central Jail, Sahiwal – Rs.257,927/-
51. **Para No.74.2 Pages 88 & 89 of Audit Report for the year 2000-01; Irregular Purchase of Uniform Valuing Rs.8,704,220/-**
- District Jail, Multan – Rs.135,992/-
52. **Para No.79.13 Pages 94 & 95 of Audit Report for the year 2000-01; Non-Production of Record/Doubtful payment of Rs.152,590,625/-.**
- New Central Jail, Multan (Maintenance) – Rs.14,907/-
- 7.11.2005** The Department explained that departmental contention had been verified by audit from supporting record.
- On the recommendation of Audit, the paras were settled.
53. **Para No.3.2 Page 10 of Audit Report for the year 2000-01; Misappropriation of Pay Rs.221,488/- Due to Non-Disbursement to the Actual Payees.**
- Superintendent Police (P.C) Battalian No.3, Multan – Rs.73,086/-.
54. **Para No.6.10 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-.**
- Superintendent of Police, Sialkot – Rs.40,000/-.

55. **Para No.7.12 Pages 13, 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888212/-.**
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Deputy Inspector General Crimes Branch, Lahore – Rs.1,604,061/-.

56. **Para No.12.5 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of Pay/Change of Cadre.**
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Senior Superintendent of Police, Bahawalpur – Rs.29,137/-.

57. **Para No.15.5 Pages 22 & 23 of Audit Report for the year 2000-01; Non-Recovery of Rs.2,943,409/- on Account of Irregular Payment of Technical Allowances to General Duty Drivers.**
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Senior Superintendent of Police, T.T. Singh – Rs.191,820/-.

58. **Para No.15.7**

Senior Superintendent of Police Special Branch, Faisalabad – Rs.75,125/-.

59. **Para No.15.15**

Commandant Police College Sehala – Rs.69,555/-.

60. **Para No.24.4 Pages 32 & 33 of Audit Report for the year 2000-01; Shortage of Store and Other Items Valuing Rs.2,459,436/-**
-

Senior Superintendent of Police, Bahawalpur – Rs.16,300/-.

61. **Para No.26.1 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/With-Holding Tax From the Suppliers/ Contractors Rs.789,990/-.**
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Deputy Inspector General Traffic Punjab, Lahore – Rs.46,933/-.

62. **Para No.27.13 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non Recovery of Rs.1,799,795/- on Account of Residential Telephone Calls/Official Calls in Excess of Permissible Limit.**
-

Superintendent of Police Traffic, Rawalpindi – Rs.9,085/-.

63. **Para No.46.3 Pages 53 & 54 of Audit Report for the year 2000-01; Un-Necessary Purchase of Material Resulting into Blocking up of Government Funds Rs.739,804/-.**
-

Deputy Inspector General Branch, Lahore – Rs.21,000/-.

64. **Para No.51.16 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-.**

Senior Superintendent of Police, Pakpattan – Rs.143,800/-.

65. **Para No.52.1 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.**

Superintendent of Police, Jhang – Rs.176,632/-.

66. **Para No.52.10**

Superintendent of Police (P.C) Batalion No.3, Multan – Rs.39,092/-.

67. **Para No.52.15**

Deputy Inspector General Traffic Punjab, Lahore – Rs.192,363/-.

68. **Para No.52.17**

Deputy Inspector General (Tehsil) Punjab, Lahore – Rs.41,456/-.

69. **Para No.54.8 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.**

Senior Superintendent of Police, T.T. Singh – Rs.72,450/- + Rs.2,392/-

70. **Para No.54.15**

Deputy Inspector General of Police, Multan Range, Multan – Rs.37,735/-.

71. **Para No.54.20**

Deputy Inspector General Traffic Punjab, Lahore – Rs.142,625/-.

72. **Para No.54.24**

Deputy Inspector General Traffic Punjab Lahore – Rs.555,059/-.

73. **Para No.54.27**

Senior Superintendent of Police, Pakpattan – Rs.266,120/-.

74. **Para No.54.36**

Deputy Inspector General, CID Lahore – Rs.32,710/-.

75. **Para No.63.22 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.**

Senior Superintendent of Police, T.T. Singh – Rs.249,820/- + Rs.12,491/-

76. **Para No.66.1 Pages 80 & 81 of Audit Report for the year 2000-01; Irregular Payment of Pay and Allowances of Rs.3,427,751/- to the Contingent Staff Without the Approval of Finance Department.**

Superintendent of Police, Bhakkar – Rs.247,000/-.

77. **Para No.74.8 Pages 88 & 89 of Audit Report for the year 2000-01; Irregular Purchase of Uniform Valuing Rs.8,704,220/-**

Superintendent of Police, Bahawalnagar – Rs.239,217/-.

78. **Para No.81.4 Pages 96 & 97 of Audit Report for the year 2000-01; Irregular/Un-Justified Telephone Calls Charges of Rs.4,769,875/- on Account of Improper/Non-Maintenance of Telephone Register.**

Deputy Inspector General Police, D.G. Khan – Rs.11,200/-.

79. **Para No.81.7**

Superintendent of Police, Sialkot – Rs.452,454/-.

15.9.2006 On the recommendations of Audit, above mentioned **paras were settled.**

80. **Para No.3.3 Page 10 of Audit Report for the year 2000-01; Misappropriation of Pay Rs.221,488/- Due to Non-Disbursement to the Actual Payees.**

Secretary Home Department, Punjab Lahore – Rs.125,239/-

7.11.2005 Audit had pointed out that during examination of acquittance roll for the year 1999-2000, it was noticed that salary amounts were not disbursed and fictitious signatures were put against their names to draw the amounts while in same cases the space for obtaining signatures of the officials was left blank but the salary amounts were shown disbursed. Non disbursed amounts were not deposited into government treasury as well. This lead to believe that amounts were misappropriated or put to private personal use and were not disbursed to rightful claimants nor were refunded.

The Department explained that salary was disbursed to the rightful claimants /concerned officials after taking signature on the revenue stamps and no misappropriation was committed. Moreover, acquaintance roll had been verified by Audit.

On the recommendation of Audit, the **para was settled.**

81. **Para No.5 Page 11 of Audit report for the year 2000-01; Doubtful Payment of Cash Compensation to Other Persons Instead of the Legal Heirs of Shaheed Constables Amounting to Rs.300,000/-**

1.8.2007 The Department explained that on receipt of Government Cheque, necessary correspondence was made with the District Officer, Frontier Constabulary at Lahore and Superintendent of Police Laki Murwat to know the detail of legal heirs of the Shaheed Constable Karim Khan No.82. The legal heirs of the Shaheed Constable attended his office on 29-6-2001 and accordingly the amount in question was disbursed to the actual payees.

The explanation of the Department was accepted and **para was settled.**

82. **Para No.6.1 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-.**

Inspector General Prison Punjab, Lahore – Rs.58,466/-

83. **Para No.7.17 Pages 13, 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888,212/-.**

New Central Jail, Multan (Maintenance) – Rs.132,300/-

84. **Para No.26.2 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/with-Holding Tax from the Suppliers/Contractors Rs.78,990/-.**

Inspector General Prison Punjab, Lahore – Rs.23,548/-

85. **Para No.26.11**
Superintendent Central Jail, Faisalabad (Maintenance A/Cs – Rs.23,454/-

86. **Para No.33.4 Page 43 of Audit Report for the year 2000-01; Doubtful Deposit of Sales Tax for Rs.430,211/-.**

Central Jail, Sahiwal – Rs.217,892/-

87. **Para No.40.1 Pages 48 & 49 of Audit Report for the year 2000-01; Non-Realization of Sale Proceeds Amounting to Rs.34,852,453/-.**

Central Jail, Sahiwal – Rs.10,600,274/-

88. **Para No.42.1 Page 51 of Audit Report for the year 2000-01; Non-Observance of Financial Discipline in Government Expenditure Amounting to Rs.5,332,809/-.**

District Jail, Multan – Heavy Part of Funds Utilized in June of each year.

89. **Para No.51.14 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-.**

New Central jail, Multan (Maintenance) – Rs.54,270/-

90. **Para No.52.9 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.**

District Jail, Multan – Rs.46,734/-

91. **Para No.54.25 Pages 78 & 79 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.**

Inspector General Prison Punjab, Lahore – Rs.40,545/-

92. **Para No.55.12 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- on Account of Irregular Purchase of Material at Excessive Rates.**

Central Jail, Mianwali – Rs.75,212/-

93. **Para No.65.10 Pages 78 & 79 of Audit Report for the year 2000-01; Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of Medicines Beyond Ceiling Fixed by the Government.**

Superintendent BI&J Jail, Bahawalpur – Rs.178,868/-

94. **Para No.67.4 Pages 81, 82 & 83 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand into Government Treasury Amounting to Rs.6,216,972/-.**

District Jail, Sargodha – Rs.216,944/-

95. **Para No.70.2 Pages 84 & 85 of Audit Report for the year 2000-01; Excess Payment of Rs.152,377/- Due to the Work/Purchases Not Carried Out by the Ist Lowest Bidder.**

District Jail, Multan – Rs.31,283/-

96. **Para No.79.12 Pages 94 & 95 of Audit Report for the year 2000-01; Non-Production of Record/Doubtful Payment of Rs.152,590,625/-.**
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Central Jail, Sahiwal – Rs.162,000/-

97. **Para No.82.3 Pages 98 & 99 of Audit Report for the year 2000-01; Wrong Booking/Mis-Classification of Receipt/Expenditure Amounting to Rs.5,429,651/-.**
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New Central Jail, Mulan (Factory) – Rs.313,617/-

14.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

98. **Para No.6.2 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-.**
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Superintendent of Police, Vehari – Rs.261,363/-

99. **Para No.6.6**
Superintendent of Police Motor Transport (Wing) Punjab, Lahore – Rs.1,219,377/-

100. **Para No.15.3 Pages 22 & 23 of Audit Report for the year 2000-01; Non-Recovery of Rs.2,943,409/- on Account of Irregular Payment of Technical Allowances to General Duty Drivers.**
-

Superintendent of Police, PC Battallian No.2 Rawalpindi – Rs.165,483/-

101. **Para No.26.16 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/with-Holding Tax from the Suppliers/Contractors Rs.789,990/-.**
-

Superintendent of Police Traffic, Faisalabad – Rs.27,135/-

102. **Para No.42.3 Page 51 of Audit Report for the year 2000-01; Non-Observance of Financial Discipline in Government Expenditure Amounting to Rs.5,332,809/-.**
-

Superintendent Traffic Police, Faisalabad – Rs.3,543,630/-

103. Para No.54.30 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.

Superintendent of Police Special Branch, Multan – Rs.138,570/-

104. Para No.54.37

Deputy Inspector General, CID Lahore – Rs.237,611/-

105. Para No.55.3 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- on Account of Irregular Purchase of Material at Excessive Rates.

Superintendent of Police, Traffic Rawalpindi – Rs.100,000/-

106. Para No.57.7 Pages 69, 70 & 71 of Audit Report for the year 2000-01; Irregular Payment of Rs.4,314,390/- without Approval/Additional Allocation of Funds.

Superintendent of Police, Lahore – Rs.2,240,519/-

107. Para No.63.9 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.

Superintendent of Police, Lodhran – Rs.709,000/-

108. Para No.66.4 Pages 80 & 81 of Audit Report for the year 2000-01; Irregular Payment of Pay and Allowances of Rs.3,427,751/- to the Contingent Staff Without the Approval of Finance Department.

Senior Superintendent of Police, T.T. Singh – Rs.188,000/-

109. Para No.77.6 Pages 91 & 92 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.87,167,530/- Incurred Over and Above the Budget Allocation.

Superintendent of Police Traffic, Faisalabad – Rs.738,025/-

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the paras were settled.

110. Para No.6.3 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-.

Superintendent of Police, Mandi Bahauddin – Rs.222,519/-

111. **Para No.12.3 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of Pay/Change of Cadre.**
-

Senior Superintendent of Police, Gujranwala– Rs.105,765/-

112. **Para No.12.9**
Senior Superintendent of Police, Faisalabad – Rs.421,574/-

113. **Para No.15.2 Pages 22 & 23 of Audit Report for the year 2000-01; Non-recovery of Rs.2,943,409/- on Account of Irregular Payment of Technical Allowances to General Duty Drivers.**
-

Senior Superintendent of Police, Lahore – Rs.488,187/-

114. **Para No.15.6**
Senior Superintendent of Police, Sahiwal – Rs.134,136/-

115. **Para No.15.14**
Senior Superintendent of Police, Pakpattan – Rs.183,816/-

116. **Para No.18.7 Pages 26 & 27 of Audit Report for the year 2000-01; Non-Recovery of House Rent and 5% Rent Deduction Amounting to Rs.1,079,631/- From the Officials Provided with Government Residences.**
-

Senior Superintendent of Police, Faisalabad – Rs.76,948/-

117. **Para No.25.3 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,812,647/- Not Deposited.**
-

Senior Superintendent of Police, Lahore – Rs.7,088,259/-

118. **Para No.26.13 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/with-Holding Tax from the Suppliers/Contractors Rs.789,990/-.**
-

Deputy Inspector General of Police, Faisalabad – Rs.14,652/-

119. **Para No.35.7 Pages 44 & 45 of Audit Report for the year 2000-01; Non-Recovery of Rs.23,662,682/- on Account of Fuel Consumed in Excess of Permissible Limit.**
-

Superintendent of Police, Vehari – Rs.261,363/-

120. **Para No.57.8 Pages 69, 70 & 71 of Audit Report for the year 2000-01; Irregular Payment of Rs.4,314,390/- without Approval/Additional Allocation of Funds.**
-

Superintendent of Police, Vehari – Rs.283,026/-

121. **Para No.63.14 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.**
-

Senior Superintendent of Police, Khushab – Rs.156,000/-

122. **Para No.64.2 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular Payment of Sewing Charges of Uniforms of Rs.1,396,444/- on Contract Basis to the Government Servant.**
-

Senior Superintendent of Police, Bahawalpur – Rs.273,819/-

123. **Para No.64.3**

Superintendent of Police, Bhakkar – Rs.269,463/-

124. **Para No.82.2 Pages 98 & 99 of Audit Report for the year 2000-01; Wrong Booking/ Mis-Classification of Receipt/ Expenditure Amounting to Rs.5,429,651/-**
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Senior Superintendent of Police, Pakpattan – Rs.127,840/-

125. **Para No.82.5**

Senior Superintendent of Police, Sahiwal – Rs.75,150/-

2.1.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **16 paras** were settled.

126. **Para No.6.4 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L. Valuing Rs.3,661,304/-.**
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Senior Superintendent of Police, Multan – Rs.137,677/-

127. **Para No.6.5**

Superintendent of Police, Lodhran – Rs.23,207/-

128. Para No.6.8

Senior Superintendent of Police, Muzaffargarh – Rs.13,420/-

129. Para No.6.11

Senior Superintendent of Police, Sheikhpura – Rs.139,016/-

130. Para No.7.7 Pages 13, 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888,212/-.

Senior Superintendent of Police, Sheikhpura – Rs.74,600/-

131. Para No.7.19

Senior Superintendent of Police Rawalpindi – Rs.28,857/-

132. Para No.11.1 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Recovery of Rs.965,160/- on Account of Overpayment of TA/DA to the Staff.

Senior Superintendent of Police, Rawalpindi – Rs.29,993/-

133. Para No.11.2

Senior Superintendent of Police, Muzaffargarh – Rs.64,413/-

134. Para No.15.1 Pages 22 & 23 of Audit Report for the year 2000-01; Non-Recovery of Rs.2,943,409/- on Account of Irregular Payment of Technical Allowances to General Duty Drivers.

Senior Superintendent of Police, Khushab – Rs.253,152/-

135. Para No.15.8

Senior Superintendent of Police, Multan – Rs.423,360/-

136. Para No.15.9

Superintendent of Police, Hafizabad – Rs.123,268/-

137. Para No.15.10

Superintendent of Police, Lodhran – Rs.204,309/-

138. Para No.15.12

Senior Superintendent of Police, Attock – Rs.136,829/-

139. **Para No.31.1 Pages 41 & 42 of Audit Report for the year 2000-01; Non-Deduction of Benevolent Fund Amounting to Rs.3,269,932/- from the Pay of the Employees.**
- Senior Superintendent of Police, Multan – Rs.1,688,468/-
140. **Para No.31.3**
Superintendent of Police, Lodhran – Rs.1,023,942/-
141. **Para No.34 Page 44 of Audit Report for the year 2000-01; Doubtful Payment of Electricity Charges Amounting to Rs.194,918/-**
142. **Para No.49.4 Page 56 of Audit Report for the year 2000-01; Loss of Rs.478,749/- on Account of Non-Auction of Empty Bags/Tins and Dirty Oil.**
- Superintendent of Police, Lodhran – Rs.25,680/-
143. **Para No.52.14 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.**
- Superintendent of Police, Mianwali – Rs.128,977/-
144. **Para No.52.19**
Superintendent of Police, Rajanpur – Rs.35,427/-
145. **Para No.54.14 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-**
- Superintendent of Police, Mandi Bahaud Din – Rs.411,714/-
146. **Para No.55.5 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- on Account of Irregular Purchase of Material at Excessive Rates.**
- Superintendent of Police, Rajanpur – Rs.95,053/-
147. **Para No.55.11**
Superintendent of Police, Rajanpur – Rs.81,672/-
148. **Para No.60 Page 72 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Funds Rs.82,000/- Without Prior Approval of the Finance Department.**

149. **Para No.61.3 Pages 72 & 73 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.3,666,360/- Without Sanction of the Competent Authority.**
- Superintendent of Police, Mandi Bahauddin – Rs.52,658/-
150. **Para No.63.13 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.**
- Superintendent of Police, D.G. Khan – Rs.239,000/-
151. **Para No.63.16**
Deputy Inspector General Police, Dera Ghazi Khan – Rs.112,700/-
152. **Para No.64.5 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular Payment of Sewing Charges of Uniforms of Rs.1,396,444/- on Contract Basis to the Government Servant.**
- Superintendent of Police, Lodhran – Rs.149,604/-
153. **Para No.66.6 Pages 80 & 81 of Audit Report for the year 2000-01; Irregular Payment of Pay and Allowances of Rs.3,427,751/- to the Contingent Staff Without the Approval of Finance Department.**
- Superintendent of Police, Mandi Bahauddin – Rs.41,600/-
154. **Para No.66.9**
Superintendent of Police, Hafizabad – Rs.74,700/-
155. **Para No.66.10**
Superintendent of Police, Lodhran – Rs.330,715/-
156. **Para No.66.13**
Superintendent of Police, D.G. Khan – Rs.244,800/-
157. **Para No.73.9 Pages 87 & 88 of Audit Report for the year 2000-01;**
i) **Irregular Expenditure of Rs.6,995,167/- on the Repair of Furniture.**
ii) **Income Tax Not Deducted.**
- Senior Superintendent of Police, Multan – Rs.70,000/-
158. **Para No.74.6 Pages 88 & 89 of Audit Report for the year 2000-01; Irregular Purchase of Uniform Valuing Rs.8,704,220/-**

Senior Superintendent of Police, Khushab – Rs.50,380/-

159. **Para No.77.10 Pages 91 & 92 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.87,167,530/- Incurred Over and Above the Budget Allocation.**

Superintendent of Police, Khanewal – Rs.381,016/-

160. **Para No.80.5 Pages 95 & 96 of Audit Report for the year 2000-01; Un-Justified Expenditure of Rs.744,470/- on the Purchase of Seeds/Fertilizers/Pesticides.**

Senior Superintendent of Police, Multan – Rs.79,714/-

161. **Para No.81.3 Pages 96 & 97 of Audit Report for the year 2000-01; Irregular/Un-Justified Telephone Calls Charges of Rs.4,769,875/- on Account of Improper/Non-Maintenance of Telephone Register.**

Senior Superintendent of Police, Khushab – Rs.69,540/-

162. **Para No.82.14 Pages 98 & 99 of Audit Report for the year 2000-01; Wrong Booking/Mis-Classification of Receipt/Expenditure Amounting to Rs.5,429,651/-.**

Senior Superintendent of Police, Gujranwala – Rs.72,000/-

163. **Para No.82.18**
Superintendent of Police, Kasur – Rs.81,268/-

8.11.2005 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

164. **Para No.6.7 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L. Valuing Rs.3,661,304/-.**

Senior Superintendent of Police, Rawalpindi – Rs.274,957/-

8.11.2005 Audit had pointed out that P.O.L. was purchased by the D.P.O. Rawalpindi. The Log books of the vehicles showing bonafide consumption of P.O.L. were not produced to Audit.

The Department explained that log books of the vehicles were available for verification.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

15.9.2006 On the recommendation of audit, the **para was settled.**

165. **Para No.6.9**
Superintendent District Jail, Muzaffargarh – Rs.20,861/-

7.11.2005 Audit had pointed out that P.O.L. was purchased for repair and maintenance of Vehicles. The logbooks of the vehicles showing bonafide consumption of P.O.L. were not produced to audit.

The Department explained that all entries were available in the log book except one entry of POL against which recovery of Rs.8,000/- had been effected and verified by Audit.

The Department was directed to get the log books verified by Audit and para was settled subject to verification of relevant record.

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

166. **Para No.6.12 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-.**

Commandant (P.C.) Farooqabad – Rs.692,499/-

167. **Para No.13.2 Pages 20 & 21 of Audit Report for the year 2000-01; Non-Recovery of Rs.167,867/- on Account of Over Payment of Conveyance Allowance.**

Superintendent of Police, (PC) Battalion No.4, Faisalabad – Rs.147,467/-

168. **Para No.15.11 Pages 22 & 23 of Audit Report for the year 2000-01; Non-recovery of Rs.2,943,409/- on Account of Irregular Payment of Technical Allowances to General Duty Drivers.**

Superintendent of Police, (PC) Battalion No.3, Faisalabad – Rs.280,756/-

169. **Para No.18.4 Pages 26 & 27 of Audit Report for the year 2000-01; Non-Recovery of House Rent and 5% Rent Deduction Amounting to Rs.1,079,631/- From the Officials Provided with Government Residences.**
- Superintendent of Police, (PC) Battalion No.4, Faisalabad – Rs.238,757/-
170. **Para No.23.5 Pages 30 & 31 of Audit Report for the year 2000-01; Irregular Payment of Electricity Bills Worth Rs.19,205,659/-.**
- Superintendent of Police, (PC) Battalion No.4, Faisalabad – Rs.2,450,000/-
171. **Para No.27.7 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non recovery of Rs.1,799,795/- on Account of Residential Telephone Calls/official Calls in Excess of Permissible Limit.**
- Superintendent of Police Traffic, Faisalabad – Rs.70,671/-
172. **Para No.33.1 Page 43 of Audit Report for the year 2000-01; Doubtful Deposit of Sales Tax for Rs.430,211/-.**
- Superintendent of Police (P.C) battalion No.3, Multan – Rs.19,889/-
173. **Para No.52.12 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.**
- Commandant (P.C.) Farooqabad – Rs.188,349/-
174. **Para No.54.11 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of vehicles/Machinery for Rs.26,031,280/-.**
- Commandant (P.C.) Farooqabad – Rs.552,167/-
175. **Para No.54.40**
Superintendent of Police, (PC) Battalion No.3, Multan – Rs.96,983/-
176. **Para No.77.5 Pages 91 & 92 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.87,167,530/- Incurred Over and Above the Budget Allocation.**
- Senior Superintendent of Police, T.T. Singh – Rs.797,750/-

2.1.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

settled. On the recommendation of Audit, the above mentioned **11 paras** were

177. Para No.6.15 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-

Superintendent of Police, Rajanpur – Rs.242,686/-

2.1.2006 Audit had pointed out that P.O.L. of the amount was purchased by the DPO/ Rajanpur. The log books of the vehicles showing bonafide consumption of P.O.L. were not produced to Audit.

The Department explained that the entries of POL in the log books to the tune of Rs.216,722/- had been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

178. Para No.6.16 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-

Superintendent District Jail, Shahpur District Sargodha – Rs.25,695/-

179. Para No.40.5 Pages 48 & 49 of Audit Report for the year 2000-01; Non-Realization of Sale Proceeds Amounting to Rs.34,852,453/-

Women Jail, Multan – Rs.44,550/-

180. Para No.41.1 Pages 49 & 50 of Audit Report for the year 2000-01; Less Recovery of electricity Charges of Rs.177,899/- from the Residents of Residential Colonies Attached With the Factories.

Women Jail, Multan – Rs.69,898/-

181. Para No.44 Pages 52 & 53 of Audit Report for the year 2000-01; Un-Due Blockade of Government Funds Due to Non-Selling of Finished Goods Valuing of Rs.353,974/-

182. Para No.51.2 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-

District Jail, Rahim Yar Khan – Rs.473,710/-

183. Para No.51.5
Central Jail Kot Lakhpat, Lahore – Rs.1,196,827/-

184. **Para No.51.7**
Superintendent District jail, Rajanpur – Rs.90,295/-
185. **Para No.51.13**
Central Jail, Sahiwal – Rs.63,827/-
186. **Para No.51.17**
Women Jail, Multan – Rs.127,737/-
187. **Para No.55.4 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2.123,901/- on Account of Irregular Purchase of Material at Excessive Rates.**

Women Jail, Multan – Rs.304,292/-
188. **Para No.55.9**
Superintendent, District Jail, Shahpur Sargodha – Rs.65,780/-
189. **Para No.55.10**
Women Jail, Multan – Rs.55,802/-
190. **Para No.55.13**
Women Jail, Multan – Rs.246,500/-
191. **Para No.63.23 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/-on the Repair of Buildings.**

District Jail, Multan – Rs.107,600/-
192. **Para No.65.1 Pages 78 & 79 of Audit Report for the year 2000-01; Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of Medicines Beyond Ceiling Fixed by the Government.**

District Jail, Jhang – Rs.129,127/-
- 14.9.2006** The Department explained that the Departmental contention had been verified by Audit from supporting record.
- On the recommendation of Audit, the **paras were settled.**
193. **Para No. 6.17 Pages 11, 12 & 13 of Audit Report for the year 2000-01; Misappropriation of P.O.L Valuing Rs.3,661,304/-.**

Commandant Border Military Police, Rajanpur – Rs.112,654/-

194. Para No. 54.38 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.

Commandant Border Military Police, Rajanpur – Rs.133,684/-

195. Para No. 63.12 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.

Commandant Border Military Police, Rajanpur – Rs.510,000/-

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

196. Para No.7.1 Pages 13, 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888,212/-.

Senior Superintendent of Police, Lahore – Rs.5,444,623/-

2.1.2006 Audit had pointed out that material was purchased but the same did not appear to had been accounted for in the accounts of the Department.

The Department explained that all the stock entries were available in the relevant stock register which can be verified.

The Department was directed to get the facts verified by Audit and above mentioned para was settled subject to verification of relevant record.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

197. Para No.7.2

Senior Superintendent of Police, Lahore – Rs.303,678/-

2.1.2006 Audit had pointed out that material was purchased but the same did not appear to had been accounted for in the accounts of the Department.

The Department explained that all the stock entries were available in the relevant stock register which can be verified.

The Department was directed to get the facts verified by Audit and above mentioned para was settled subject to verification of relevant record.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

198. Para No.7.5
Superintendent Central Jail, Rawalpindi – Rs.28,586/-

10.11.2005 Audit had pointed out that material was purchased but the same did not account for in the accounts and as such had been misappropriated.

The Department explained that the requisite inquiry was got conducted through the DIG Prisons and as per findings of the inquiry officer, all the relevant record indicating proper accounts of the consumption were available.

The Department was directed to get the inquiry report finalized at the earliest and para was settled subject to verification of relevant record.

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

199. Para No.7.6
Superintendent Central Jail, Rawalpindi – Rs.115,674/-

10.11.2005 Audit had pointed out that material was purchased but the same did not account for in the accounts and as such had been misappropriated.

The Department explained that the requisite inquiry was got conducted through the DIG Prisons and as per findings of the inquiry officer, all the relevant record indicating proper accounts of medicines were available.

On the statement of I.G of Prisons that there was no misappropriation, the **para was settled.**

200. Para No.7.8 Pages 13 , 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888,212/-.

New Central Jail, Multan (Maintenance) – Rs.289,528/-

- 201. Para No.51.10 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-**
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District Jail, Multan – Rs.523,301/-

- 202. Para No.54.13 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of vehicles/Machinery for Rs.26,031,280/-.**
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New Central Jail, Multan (Maintenance) – Rs.42,829/-

- 203. Para No.54.19**
New Central Jail, Multan (Maintenance) – Rs.20,783/-

- 204. Para No.65.12 Pages 78 & 79 of Audit Report for the year 2000-01; Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of Medicines Beyond Ceiling Fixed by the Government.**
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Central Jail, Mianwali – Rs.316,749/-

- 205. Para No.74.3 Pages 88 & 89 of Audit Report for the year 2000-01; Irregular Purchase of Uniform valuing Rs.8,704,220/-.**
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District Jail, Multan – Rs.729,931/-

- 206. Para No.74.4**
New Central Jail, Multan (Maintenance A/C) – Rs.313,640/-

- 207. Para No.80.1 Pages 95 & 96 of Audit Report for the year 2000-01; Un-Justified Expenditure of Rs.744,470/- on the Purchase of Seeds Fertilizers/Pesticides.**
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District Jail, Multan – Rs.47,466/-

- 208. Para No.80.3**
New Central Jail, Multan (Maintenance) – Rs.142,810/-

2.1.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **9 paras** were settled.

209. Para No.7.9 Pages 13, 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888,212/-.

Superintendent BI&J Jail, Bahawalpur – Rs.315,251/-

210. Para No.24.1 Pages 32 & 33 of Audit Report for the year 2000-01; Shortage of Store and Other Items Valuing Rs.2,459,436/-.

Superintendent BI&J Jail, Bahawalpur – Rs.87,579/-

14.9.2006 The Department explained that as per enquiry report Mr. Azam Farooq. Ex. Store Keeper was held responsible, therefore, disciplinary proceedings were initiated under the provision of RSO2000 and the said official was dismissed from service.

The Department was directed to effect recovery of Rs.86,165/- from the GP fund of the defaulter or as arrears of land revenue through Revenue Department at the earliest and **paras were kept pending.**

211. Para No.7.10 Pages 13, 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Material and Other Items Valuing Rs.13,888,212/-.

Superintendent BI&J Jail Bahawalpur – Rs.76,559/-

7.11.2005 Audit had pointed out that material valuing Rs.76,559/- was purchased but the same had not been accounted for in the accounts of the department and as such had been misappropriated.

The Department explained that entries of all articles were recorded in the process register No.70 regarding shortage of inchi tapes, these were issued to under training convicts working as Tailor Masters. Moreover, facts were verified by Audit during meeting.

On the recommendation of Audit, the **para was settled.**

212. Para No.7.11
District Jail, Bahawalnagar – Rs.152,833/-

14.9.2006 Audit had pointed out that material valuing Rs.1,52,833/- was purchased but the same did not appear to have been accounted for in the accounts of the Department.

The Department explained that as per stock register, no shortage/ misappropriation could be detected.

The explanation of the Department was accepted and **para was settled.**

213. Para No.7.13

Deputy Inspector General (Tele), Punjab, Lahore – Rs.517,680/-.

15.9.2006 Audit observed that certain irregularities were made in the expenditure.

The Department explained that amounts shown on the repair/ up-gradation of computers were specially allocated out of IGP's reserve as was evident from the perusal of letter Nos. 925/F-I, dated 17.2.1998, 3600/F-I dated 13-6-1998. DIG being officer category-I had full powers to vide para 3(a) Part-I of Delegation of Financial Powers Rules-1990. funds were provided specifically under relevant head from time to time and not in lumpsum. NOC of Home Department was not essential for the minor expenditure.

The Committee accepted contention of the Department and the **para was settled.**

214. Para No.7.14

Commandant police College, Sihala – Rs.259,790/-.

15.9.2006 Audit pointed out that expenditure was irregular, doubtful as the Rawalpindi based supplier need not required to supply the stores at Lahore meant for the College at Rawalpindi/Islamabad.

The Department explained that Inspector general of Police, Punjab had informed vide this letter No.7739/F-IV, dated 20-06-2000 that 8300 Beret caps had been purchased by AIG/ Logistics CPO from M/Ss Saleem Trading Corporation @ of Rs.31/30 per cap and entered on Page 61 of CPO Stock Register. The funds were placed at the disposal of the then Commandant just for making payment to the dealer. The Inspector General of Police, Punjab also sanctioned Rs.259,790/- in favour of M/S Saleem Trading Corporation vide sanction order No.2732-35/C-I, dated 20-05-2000 and payment was made vide receipt No.160 dated 24.06.2000.

The **para was settled with** the directions that Department should frame necessary rules to dispose off such matters.

215. Para No.7.16

Superintendent of Police, Rajanpur – Rs.81,915/-

2.1.2006 Audit had pointed out that the DPO/ Rajanpur purchased material valuing Rs.81,915/-, but the same did not appear in the accounts of the Department.

The Department explained that the DSP/HQs was nominated to hold an inquiry in this matter and DSP had submitted a certificate that all articles pointed out by the Audit had already been entered in the relevant register. Moreover, no misappropriation had been made.

The Department was directed to get the inquiry report approved by the competent authority and para was settled subject to verification of relevant record.

15.5.2007 The Department explained that the stock entries of all the purchased articles were available which could not be shown to Audit. In this regard the DSP HQrs of this district was deputed to check / verify the facts. The DSP had submitted a certificate that all the items had already been entered in the stock register.

The Department was directed to advise the DPO Rajanpur to attend the PAC-I Meeting to be held on 2-6-2007 and para was kept pending.

4.6.2007 The Department explained that the stock entries of all the purchased articles were available which could not be shown to Audit. In this regard the DSP HQrs of this district was deputed to check / verify the facts. The DSP had submitted a certificate that all the items had already been entered in the stock register.

The Department was directed to be careful in future and **para was settled.**

216. **Para No.7.18**
Commandant (P.C) Farooqabad – Rs.4,078,800/-.

15.9.2006 Audit observed during scrutiny of record that an amount to the extent of stated above was incurred on purchase of ankle shoes through T.No.2324 dated 24.6.2000. The purchase was made by the AIG/Logistics Lahore but articles were not received from AIG/Logistics, Lahore.

The Department explained that this purchase was made by the Inspector General of Police Officer. Therefore stock entry had also been made in stock register of CPO. This unit made only payment of the bill of the central purchase. During the course of audit a request had also been made to audit officer check the record/stock entry from the main store of the Police department but no action was taken in this regard.

The **para was settled with** the direction that instructions in the Purchase Manual be followed in true spirit.

217. **Para No.7.20**
Superintendent of Police (P.C) Battalion No.2 Rawalpindi – Rs.139,203/-

2.8.2007 The Department explained that the store was collected by the CPO and stock entries were made in the stock register of CPO at page No.71. The stock was purchased from MS Saleem Trading Corporation G-242, Liaquat Road Rawalpindi after observing the codal formalities. Thus no irregular purchase had been made.

The explanation of the Department was accepted and **para was settled.**

218. Para No.9 Page 16 of Audit Report for the year 2000-01; Drawl of Fake TA/DA Claims by Senior Superintendent of Police Office, Kasur, Amounting to Rs.2,279,496/-

8.11.2005 Audit had pointed out that either the claims were not supported by record i.e., Rosnamcha or drawn in excess of entitlement.

The Department explained that non disbursement of TA/DA to the concerned officials was not based on facts as the required amount of Rs.44,960/- had been sent to the Police stations/units where the officials were actually performing their duties. The concerned SHO's had certified the disbursement to the concerned officials. However, officers had been directed to obtain signatures of officials concerned after duly identification. Department had produced acquaintance rolls which had been verified by Audit. Recovery of Rs.34,854/- had been effected and verified by Audit.

The explanation of the Department was accepted and **para was settled.**

219. Para No.10 Pages 16 & 17 of Audit Report for the year 2000-01; Non-Depositing the Salary of Rs.105,414/- Recovered from the Official into Government Treasury.

220. Para No.57.3 Pages 69, 70 & 71 of Audit Report for the year 2000-01; Irregular Payment of Rs.4,314,390/- without Approval/Additional Allocation of Funds.

Inspector General Prison Punjab, Lahore – Rs.79,393/-

14.9.2006 The Department explained that recovery of Rs.105414/- had been effected. Moreover, the record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and paras were settled.

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

221. Para No.11.3 Pages 18 & 19 of Audit report for the year 2000-01; Non-Recovery of Rs.965,160/- on Account of Overpayment of TA/DA to the Staff.

Superintendent of Police Traffic, Multan – Rs.228,136/-

2.8.2007 The Department explained that the relevant record was available and would be produced during verification.

The Department was directed to get the requisite the record verified by Audit and **para was kept pending.**

222. **Para No.11.4**
Senior Superintendent of Police, Sahiwal – Rs.190,346/-

223. **Para No.11.11**
Senior Superintendent of Police, Pakpattan – Rs.226,692/-

2.1.2006 Audit had pointed out that recoverable amount on account of over payment of TA/DA to staff had not been recovered from the officials concerned.

The Department explained that TA/DA to the trainers was granted at half rate according to the direction issued by the Finance Department vide FDSR-8-1/98 dated 26.3.98.

The explanation of the Department was accepted and above mentioned **2 paras were settled.**

224. **Para No.11.5**
Superintendent of Police (PC) Battalion No.3, Multan – Rs.21,823/-

2.8.2007 The Department explained that all the T.A claims of officials were entertained after due verification of record and according to the TA Rules.

The explanation of the Department was accepted and **para was settled.**

225. **Para No. 11.8**
Superintendent of Police, Special Branch, Multan – Rs.13,780/-

15.5.2007 The Department explained that the recovery pointed out by the Audit was being made from the officials concerned and deposited into the Government Treasury.

The explanation of the Department was accepted and **para was settled.**

226. **Para No.11.9 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Recovery of Rs.965,160/- on Account of Overpayment of TA/DA to the Staff.**

Superintendent of Police, Rajanpur – Rs.39,422/-

227. **Para No.12.3 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of Pay/Change of Cadre.**
- Senior Superintendent of Police, Gujranwala – Rs.105,765/-
228. **Para No.25.6 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- not Deposited.**
- Superintendent of Police, Gujrat – Rs.56,919/-
229. **Para No.26.5 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/With-Holding Tax from the Suppliers/Contractors Rs.789,990/-.**
- Deputy Inspector General Police, Bahawalpur – Rs.12,566/-
230. **Para No.26.13**
Deputy Inspector General of Police Faisalabad – Rs.14,652/-
231. **Para No.26.22**
Superintendent of Police, Kasur – Rs.43,665/-
232. **Para No.27.18 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non Recovery of Rs.1,799,795/- on Account of Residential Telephone calls/Official Calls in Excess of Permissible Limit.**
- Superintendent of Police, Bahawalnagar– Rs.49,037/-
233. **Para No.36.1 Pages 45 & 46 of Audit Report for the year 2000-01; Non-Recovery of Rs.304,000/- on Account of Private Calls Charges.**
- Senior Superintendent of Police, Bahawalpur – Rs.10,239/-
234. **Para No.36.2**
Senior Superintendent of Police, Attock – Rs.15,884/-
235. **Para No.36.4**
Superintendent of Police, Jhelum – Rs.22,531/-
236. **Para No.67.16 Pages 81, 82 & 83 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand into Government Treasury Amounting to Rs.6,216,972/-**

Superintendent of Police, Rajanpur (Fines) – Rs.26,460/-

237. Para No.67.22

Superintendent of Police, Bahawalnagar – Rs.54,504/-

8.11.2005 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

238. Para No.11.10 Pages 18 & 19 of Audit Report for the year 2000-01; Non-Recovery of Rs.965,160/- on Account of Overpayment of TA/DA to the Staff.

Superintendent of Police, Lodhran – Rs.104,465/-

8.11.2005 Audit had pointed out that recoverable amount on account of over payment of TA/DA to staff had not been recovered from the officials concerned.

The Department explained that recovery of Rs.61,000/- had been effected and verified by Audit. The remaining amount Rs.43,465/- was being recovered in installment.

The Department was directed to hold an inquiry against District Accounts Officer concerned by the AG Punjab and effect balance recovery at the earliest and para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

239. Para No.12.1 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of Pay/Change Cadre.

Deputy Inspector General of Police, Bahawalpur – Rs.10,512/-

8.11.2005 Audit had pointed out that amounts were over paid due to incorrect fixation of pay and granting irregular advance Increments to the staff. The recovery of over payment of pay was not made from the concerned staff.

The Department explained that complete recovery had been effected and verified by Audit during the meeting.

On the recommendation of Audit, the **para was settled.**

240. **Para No.12.2**
Superintendent BI&J Jail Bahawalpur – Rs.78,186/-

7.11.2005 Audit had pointed out that an amount was over paid due to incorrect fixation of pay and granting irregular advance increments to the staff. The recovery of over payment of pay was not made from the concerned staff.

The Department explained that in pursuance of the recommendation of the departmental promotion/recruitment committee dated 22.2.1999 read with Rule-11 (i) & 9(i) of Punjab Civil Servants (Appointment and Conditions of Service) Rules 1974, the cadre of Mr. Abdul Manan, Warder was changed from one functional unit to another in the scale to the post of Tailor Master (BS-5) against an existing vacancy vide order dated 25.2.1999 hence; no irregular expenditure was involved.

On the statement of I.G Prison Punjab that no Government loss was involved, the **para was settled.**

241. **Para No.12.4 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of Pay/Change of Cadre.**

Superintendent of Police Traffic, Rawalpindi – Rs.11,201/-.

242. **Para No.16.1 Pages 23 & 24 of Audit Report for the year 2000-01; Non-recovery of Rs.107,020/- on Account of Irregular Re-Imbursement of Medical Charges.**

Senior Superintendent of Police, Toba Tek Singh – Rs.82,447/-.

243. **Para No.63.7 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.**

Senior Superintendent of Police, Multan – Rs.572,000/-.

15.9.2006 On the recommendation of audit, the **paras were settled.**

244. **Para No.12.6 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of Pay/Change of Cadre.**

New Central Jail, Bahawalpur – Rs.34,684/-.

12.1.2010 The Department explained that two advance increments had been granted to the officials on acquiring higher qualification according to the Notification No.FBT-PC-2-1/87 dated 27.7.1987 and 1.8.1991 of Government of the Punjab. D.A.O. verified that no

over payments had been made. Moreover, Supreme Court of Pakistan had directed that advance increments could not be recovered.

The Committee accepted the explanation of Department and **the para was settled.**

245. Para No.12.7 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,34/- on Account of Incorrect Fixation of Pay/Change of Cadre.

Commandant Border Military Police, D.G. Khan – Rs.14,083/-

246. Para No.17.1 Pages 24 & 25 of Audit Report for the year 2000-01; Irregular Payment of Rs.457,016/- on Account of Pay to the Dismissed/Terminated/Irregularly Re-Instated Employees.

Commandant Border Military Police, D.G. Khan – Rs.290,013/-

247. Para No.19.5 Pages 27 & 28 of Audit Report for the year 2000-01; Non-Recovery of Rs.41,098,228/- on Account of Charges of Police Guards Deployed at Various Departments.

Commandant Border Military Police, D.G. Khan – Rs.168,000/-

13.9.2006 Audit had pointed out that while making payments on account of supply of stores/ services, the requisite deduction of Income Tax at source was either omitted at all or not made at the prescribed rate.

The Department explained that efforts were being made to effect the recoveries of Income Tax.

The Department was directed to take action against the DDO due to non deduction of Income Tax at source and to effect the recovery at the earliest. The Department was further directed to issue a letter of displeasure to the Commandant Boarder Military Police Dera Ghazi Khan because the commandant concerned was not well prepared with the direction that next time he should come with all the record and full preparation and paras were kept pending.

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

248. Para No. 12.8 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of Pay/Change of Cadre.

Commandant Baloch Levies, D.G. Khan – Rs.37,028/-

249. Para No. 25.4 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.

Commandant Baloch Levies, D.G. Khan – Rs.13,680/-

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

250. Para No.12.10 Pages 19 & 20 of Audit Report for the year 2000-01; Non-Recovery of Rs.841,434/- on Account of Incorrect Fixation of pay/Change of Cadre.

Superintendent of Police, Okara – Rs.99,264/-

2.1.2006 Audit had pointed out that amounts were over paid due to in correct fixation of pay and granting irregular advance increments to the staff.

The Department explained that recovery of Rs.43,000/- had been effected.

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of balance recovery and its verification.

15.9.2006 On the recommendations of Audit, above mentioned **para was settled.**

251. Para No.13.1 Pages 20 & 21 of Audit Report for the year 2000-01; Non-Recovery of Rs.167,867/- on Account of Over Payment of Conveyance Allowance.

Superintendent of Police (P.C) Battalion No.3 Multan – Rs.20,400/-.

252. Para No.48.1 Page 55 of Audit Report for the year 2000-01; Loss of Rs.521,920/- on Account of Non-Leasing Out/Non-Auction of Canteen.

Superintendent of Police (PC) Battalion No.3, Multan – Rs.421,920/-.

253. Para No.52.11 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.

Superintendent of Police, Sialkot – Rs.165,624/-.

15.9.2006 The explanation of the department was accepted and **paras were settled.**

254. Para No.14.1 Pages 21 & 22 of Audit Report for the year 2000-01; Doubtful/Irregular Payment of Ration Allowance Rs.1,208,889/-.

Superintendent of Police, R.Y. Khan – Rs.496,000/-

8.11.2005 Audit had pointed out that amount had been paid on account of irregular ration allowance, which had not been recovered from the quarter concerned.

The Department explained that Departmental contention had been accepted in the SDAC meeting held on 10/11-May 2002 and para was settled.

Audit observed that prima facie two similar allowances were not admissible.

The Department was directed to seek clarification from Finance Department and para was kept pending.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

2.8.2007 The Department explained that the case was subjudice.

The Department was directed to pursue the case vigorously and **para was kept pending.**

255. Para No.14.2
Senior Superintendent of Police, Multan – Rs.226,889/-.

15.9.2006 Audit observed that payment of ration allowance was irregular and unjustified.

The Department explained that the case was subjudice in the court, as soon as final decision received, further procedure will be adopted.

The para was kept pending being subjudice.

15.5.2007 The Department explained that the case was subjudice.

The Department was directed to pursue the case and para was kept pending being subjudice.

2.8.2007 The Department explained that, the case was subjudice.

The **para was kept pending** being subjudice till the final decision from the respective courts.

256. **Para No.14.3**
Superintendent of Police, Lodhran – Rs.486,000/-

8.11.2005 Audit had pointed out that an amount had been paid on account of irregular ration allowance, which had not been recovered from the quarter concerned.

The Department explained that the Punjab Elite Force 1977 in the Police Rules, 1934. In para 19-A.9 of the Notification, every instructor and trainee was made entitled to a free ration not exceeding to Rs.700/- per month during training at school. Later on, the Home Department vide their order No. HP-111/3-28/89 (B) dated 10-12-1998 accorded sanction to the enhancement of Ration allowance from 700/- P.M. to Rs.1000/- P.M. w.e.f 1.10.1998 for each member of Elite Police Force Punjab Lahore. In view of the above, both the ration allowance @ Rs.1000/- per month was admissible in addition to Rs.681/- per month to the member of Elite Police Force vide Notification dated 19.7.1999. Moreover, clarification for recovery of ration allowance to Elite Force was under consideration with Finance Department & Accountant General Punjab.

The Department was directed to seek clarification from Finance Department at the earliest and para was kept pending.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that the case was in the court, the latest position of the same would also be intimated during verification.

The Department was directed to get it written off by the competent authority and para was settled.

2.8.2007 The Department explained that a case regarding write off the loss of Rs.486,000/- had been submitted, which was under process.

The Department was directed to pursue the case vigorously and **para was kept pending.**

257. **Para No.15.13 Pages 22 & 23 of Audit Report for the year 2000-01; Non-Recovery of Rs.2,943,409/- on Account of Irregular Payment of Technical Allowances to General Duty Drivers.**

Superintendent of Police, Mandi Bahauddin – Rs.180,787/-

**258. Para No.27.20 Pages 37, 38 & 39 of Audit Report for the year 2000-01;
Non recovery of Rs.1,799,795/- on Account of Residential Telephone
Calls/official Calls in Excess of Permissible Limit.**

Superintendent of Police, Rajanpur – Rs.1,084/-

2.1.2006 Audit had pointed out that an expenditure of Rs.1,799,796/- on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and above mentioned paras were settled subject to verification of recovery.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

**259. Para No. 16.2 Pages 23 & 24 of Audit Report for the year 2000-01;
Non-Recovery of Rs.107,020/- on Account of Irregular Re-
Imbursement of Medical Charges.**

Superintendent of Police, Special Branch, Multan – Rs.24,573/-

15.5.2007 The Department explained that the expenditure incurred on each date was below Rs.1,000/- and was within the competency of the SP/Special Branch.

The explanation of the Department was accepted and **para was settled.**

**260. Para No.17.2 Pages 24 & 25 of Audit Report for the year 2000-01;
Irregular Payment of Rs.457,016/- on Account of Pay to the Dismissed/
Terminated/irregularly Re-Instated Employees.**

Superintendent of Police, Mandi Bahauddin– Rs.31,499/-

**261. Para No.23.3 Pages 30 & 31 of Audit Report for the year 2000-01;
Irregular Payment of Electricity Bills Worth Rs.19,205,659/-.**

Senior Superintendent of Police, Faisalabad – Rs.7,794,620/-

**262. Para No.26.14 Pages 35, 36 & 37 of Audit Report for the year 2000-01;
Non-Deduction of Income Tax/With-Holding Tax from the
Suppliers/Contractors Rs.789,990/-.**

Senior Superintendent of Police, Faisalabad – Rs.24,148/-

- 263. Para No.54.35 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.**
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Superintendent of Police, Hafizabad – Rs.416,268/-

- 264. Para No.57.2 Pages 69, 70 & 71 of Audit Report for the year 2000-01; Irregular Payment of Rs.4,314,390/- without Approval/Additional Allocation of Funds.**
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Superintendent of Police, Mianwali – Rs.129,200/-

- 265. Para No.64.1 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular Payment of Sewing Charges of Uniforms of Rs.1,396,444/- on Contract Basis to the Government Servant.**
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Superintendent of Police, Khushab – Rs.40,850/-

2.1.2006 The Department explained that Departmental contention had been verified by Audit.

On the recommendation of Audit, the above mentioned **6 paras were settled.**

- 266. Para No.17.3 Pages 24 & 25 of Audit Report for the year 2000-01; Irregular Payment of Rs.457,016/- on account of Pay to the Dismissed/Terminated/irregularly Re-Instated Employees.**
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Senior Superintendent of Police, Multan – Rs.135,504/-

2.1.2006 Audit had pointed out that an amount was irregularly reimbursed on account of medical chares which had not been recovered.

The Department explained that recovery of Rs.54,000/- had been effected and verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of balance recovery.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

267. Para No.18.1 Pages 26 & 27 of Audit Report for the year 2000-01; Non-Recovery of House Rent and 5% Rent Deduction Amounting to Rs.1,079,631/- from the Officials Provided with Government Residences.

Superintendent of Police, Rahim Yar Khan – Rs.246,168/-

8.11.2005 Audit had pointed out that house rent and 5% rent deduction had not been recovered from the officers/officials to whom Government residences had been provided.

The Department explained that Departmental contention had been accepted in the SDAC meeting held on 10/11-May 2002 and para was settled.

Audit observed that Departmental contention was not tenable.

The Department was directed to get the facts verified by Audit or to effect recovery at the earliest and para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

268. Para No.18.2
Central jail Kot Lakhpat, Lahore – Rs.119,148/-

7.11.2005 Audit had pointed out that house rent and 5% rent deduction Rs.119,184/- had not been recovered from the officers / officials to whom Government residences had been provided.

The Department explained that the staff of jail was entitled to rent free accommodation as per Finance Department Notification dated 28.2.1980 read with rule 937, 1005 and 1043 of Pakistan Prisons Rules 1978. Moreover, 5% rent deduction was not admissible.

The explanation of the Department was accepted the **para was settled.**

269. Para No.18.3
Senior Superintendent of Police, Sahiwal – Rs.156,218/-

2.1.2006 Audit had pointed out that house rent and 5% rent deduction Rs.156,218/- had not been recovered from the officers/ officials to whom Government residences had been provided.

The Department explained that the actual recovery of house rent allowance would be made from the defaulting officials after the completion of enquiry.

The Department was directed to effect recovery at the earliest and para was kept pending.

2.8.2007 The Department explained that efforts were being made for the recovery of balance amount.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

270. **Para No.18.5**
Senior Superintendent of Police, Rawalpindi – Rs.76,939/-

8.11.2005 Audit had pointed out that house rent and 5% rent deduction Rs.76,939/- had not been recovered from the officers/officials to whom Government residences had been provided.

The Department explained that recovery of Rs.61,939/- had been effected and verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of balance recovery.

15.9.2006 On the recommendation of audit, the **para was settled.**

271. **Para No.18.6**
Senior Superintendent of Police, Rawalpindi – Rs.35,275/-

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

272. **Para No.18.8**
Superintendent District Jail Muzaffargarh – Rs.86,104/- and Rs.9,103/- (Electricity Charges)

7.11.2005 Audit had pointed out that house rent and 5% rent deduction Rs.86,104/- and Rs.9,103/- had not been recovered from the officers / officials to whom Government residences had been provided.

The Department explained that officers/officials of jail were entitled to rent free accommodation as per rule No.1089 of Jail Manual, hence 5% deduction was not applicable. However, the recovery of electricity charges had been made for the period 24.2.1998 to 30.6.2000 and paid to WAPDA.

The Department was directed to get the matter verified and reconciled with WAPDA Authorities and para was settled subject to verification of relevant record.

14.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

273. Para No.18.9

Senior Superintendent of Police, Special Branch, Faisalabad – Rs.34,971/-.

15.9.2006 Audit pointed out that House Rent to be deducted for residence at Faisalabad is worked out below which may be recovered and deposited into Government Treasury.

The Department explained that neither DDO nor his representative attended this office on verification dated viz 25.08.2006 for production of record. The department was required to take action against DDO for non production of record on verification date. Ensure the production of record in future.

The Committee settled the para subject to write off by the competent authority.

1.8.2007 The para was discussed by the PAC-I in its meeting held on 15-09-2006 and the para was settled subject to write off the balance recovery of Rs.11,837/-.

The Department explained that the case had been sent to the Home Department for onward submission to Finance Department.

The Department was directed to get the amount written off by the competent authority and **para was settled.**

274. Para No.19.1 Pages 27 & 28 of Audit Report for the year 2000-01; Non-Recovery of Rs.41,098,228/- on Account of Charges of Police Guards Deployed at Various Departments.

Senior Superintendent of Police, Lahore – Rs.32,483,563/-

2.1.2006 Audit had pointed out that an amount of Rs.41,098,229/- on account of Police Charges of Guards deployed at various Departments had not been recovered from the concerned quarter.

The Department explained that recovery of Rs.542,6885/- had been effected and verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was kept pending

15.9.2006 Audit observed that above stated amount on account of Police Charges of Police Guards deployed at various departments had not been recovered from the concerned quarters.

The Department explained that efforts were being made for the recovery of balance amount. The entire record would be shown during verification.

The Department was directed to get necessary verification of the amount recovered and effect balance recovery at the earliest and para was kept pending.

1.8.2007 The Department explained that efforts were being made for the recovery of balance amount.

The Department was directed to insure the recovery by the Inspector General of Police Punjab, Lahore and **para was kept pending.**

275. Para No.19.2
Senior Superintendent of Police, Faisalabad – Rs.1,771,332/-

2.1.2006 Audit had pointed out that an amount on account of Police Charges of Guards deployed at various Departments had not been recovered from the concerned quarter.

The Department explained that recovery of Rs.306,850/- had been effected and verified by Audit. Moreover, recovery of Rs.1,771,332/- out of Rs.221,556/- had been effected.

The Department was directed to effect balance recovery at the earliest and above mentioned para was settled subject to verification of balance recovery.

1.8.2007 The Department explained that the complete recovery had been effected and verified by Audit.

The explanation of the Department was accepted and **para was settled.**

276.

Para No.19.3

Superintendent of Police, Rahim Yar Khan – Rs.395,167/-

8.11.2005

Audit had pointed out that Government dues on account of Police Charges of Police Guards deployed at various Departments had not been recovered from the concerned quarter.

The Department explained that Departmental contention had been accepted in the SDAC meeting held on 10/11-May 2002 and para was settled.

Audit observed that Department did not provide the year wise detail of recovery.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

15.5.2007

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

277.

Para No.19.4

Senior Superintendent of Police, Attock – Rs.3,025,460/-

8.11.2005

Audit had pointed out that an amount of Rs.3,025,460/- regarding Government dues on account of Police Charges of Police Guards deployed at various Departments had not been recovered from the concerned quarter.

The Department explained that the Pakistan Broadcasting Corporation HQrs had deposited Rs.10,637,293/-. Moreover, Hectic efforts were being made to effect balance recovery.

The Department was directed to move a case to the Federal Government through Additional Chief Secretary Punjab for realizing Government dues at the earliest and para was kept pending.

15.9.2006

Audit observed that the above stated amount of Govt. dues on account of Police Charges of Police Guards deployed at various departments had not been recovered from the concerned quarter.

The Department explained that Rs.14,33,347/- had been deposited by the Pakistan Broadcasting corporation on the basis of the number of employee actually posted as Police Guard. Whereas the amount calculated by the audit based on total strength sanctioned for the Police Guard, which was unjustified.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

278. **Para No.19.6**
Senior Superintendent of Police, Gujranwala – Rs.1,003,931/-

2.1.2006 Audit had pointed out that an amount of Rs.41,098,229/- on account of Police Charges of Guards deployed at various Departments had not been recovered from the concerned quarter.

The Department explained that recovery of Rs.542,6885/- had been effected and verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

13.2.2006 The Irrigation Department explained that a case had been sent to the Finance Department for the provision of the requisite funds. The payment would be made as and when funds are received from Finance Department.

On the statement of DCO Gujranwala that amount would be paid within 7 days, the para was settled subject to verification of recovery.

15.5.2007 The Department explained that the recovery of Rs.618,266/- had been verified by Audit.

The Department was directed to effect the balance recovery within 15 days and para was kept pending.

2.6.2007 The Department explained that an amount of Rs.618,266/- had been recovered from the Xen Qaderabad Bridge and deposited vide Challan dated 24.04.06. The efforts were being made for the recovery of Rs.385,665/- from the TMAs of Gujranwala. Moreover, DCO stated that amount would be paid as and when funds were received. Provisions of funds were being made accordingly.

The explanation of the Department was accepted and para was settled.

1.8.2007 The Department explained that TMA Authorities had not yet paid Police Guards Charges. However, the DCO Gujranwala and concerned Town Nazim were being requested for the early credit of outstanding dues.

The Department was directed to expedite the recovery and **para was settled subject to verification** of balance recovery.

279. **Para No.19.7**
Senior Superintendent of Police, Multan – Rs.972,347/-

2.1.2006 Audit had pointed out that an amount on account of Police Charges of Guards deployed at various Departments had not been recovered from the concerned quarter.

The Department explained that recovery of Rs.306,850/- had been effected and verified by Audit. Moreover, recovery of Rs.1,771,332/- out of Rs.221,556/- had been effected.

The Department was directed to effect balance recovery at the earliest and above mentioned para was settled subject to verification of balance recovery.

15.5.2007 The Department explained that a sum of Rs.893,587/- had been recovered and deposited into Government Treasury.

The Department was directed to effect the balance recovery within 90 days and para was settled subject to verification of balance recovery.

2.8.2007 The Department explained that efforts were being made for the recovery at the personal level with the DCO Multan and concerned Town Nazim who had assured for the depositing the amounts in near future.

The Department was directed to effect the balance recovery within 90 days and **para was kept pending.**

280. **Para No.19.8**
Superintendent of Police, Jhelum – Rs.791,138/-.

15.9.2006 Audit observed that the said amount had not been recovered from the concerned quarters.

The Department explained that under the provision of the small business Finance Corporation Act loans were provided to the public through its branches located at all District in the Province. In instances of default in recovery, cases had been referred to respective, District Collectors to effect recoveries from defaulting borrows under land Revenue Act.

The Committee **kept the para pending** with the observation that recovery must be effected. It further directed that Senior Vice President of SME Bank should move a reference to Finance Department to settle the issue.

**281. Para No.19.9
Superintendent of Police, Chakwal – Rs.487,290/-.**

12.1.2010 The Departmental reply was not satisfactory about non-compliance of recovery of Rs.487,290/-.

The Committee directed / recommended that SP Chakwal be called in the next meeting of PAC-1 with all relevant record and **kept the para pending.**

282. Para No.20.1 Pages 28 & 29 of Audit Report for the year 2000-01; Non-Recovery of Rs.939,045/- on Account of Utility Charges from the Officials.

Superintendent Central Jail, Faisalabad (Maintenance A/Cs) – Rs.13,045/-

283. Para No.22.1 Page 30 of Audit Report for the year 2000-01; Non-Recovery of Leased Money Outstanding Against Different Firms for Rs.473,402/-

Superintendent Central Jail, Faisalabad – Rs.394,902/-

**284. Para No.22.2
Central Jail, Sahiwal – Rs.78,500/-**

285. Para No.24.5 Pages 32 & 33 of Audit Report for the year 2000-01; Shortage of Store and Other Items Valuing Rs.2,459,436/-.

Superintendent Central jail, Rawalpindi – Rs.27,324/-

286. Para No.25.7 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.

Superintendent Central jail, Rawalpindi – Rs.11,898/-

**287. Para No.25.16
Superintendent District Jail Shahpur District Sargodha – Rs.11,840/-**

288. Para No.26.17 Pages 35 , 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/With-Holding Tax from The Suppliers/Contractors Rs.789,990/-

Central Jail, Sahiwal – Rs.16,255/-

289. Para No.26.21

New Central Jail, Bahawalpur – Rs.20,176/-

290. **Para No.27.19 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non Recovery of Rs.1,799,795/- on Account of Residential Telephone Calls/official Calls in Excess of Permissible Limit.**
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Superintendent District Jail, Attock – Rs.14,996/-

291. **Para No.55.1 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- On Account of Irregular Purchase of Material at Excessive Rates.**
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Central Jail, Mianwali – Rs.32,720/-

292. **Para No.67.2 Pages 81, 82 & 83 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand Into Government Treasury Amounting to Rs.6,216,972/-.**
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District jail Faisalabad (Sui Gas & Other Charges) – Rs.62,872/-

7.11.2005 The Department explained that complete recovery had been effected and verified by audit.

On the recommendation of Audit, the **paras were settled.**

293. **Para No.20.2 Pages 28 & 29 of Audit Report for the year 2000-01; Non-Recovery of Rs.939,045/- on Account of Utility Charges from the Officials.**
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Police Training School, Sargodha – Rs.331,200

2.1.2006 Audit had pointed out that utility charges had not been recovered.

The Department explained that no electricity was supplied to any residential quarter from office and Barrack meters. There was no barrack or office adjacent to residential quarter. Moreover, an enquiry was also got conducted through R.I. No illegal consumption had been proved.

The explanation of the Department was accepted and **para was settled.**

294. **Para No.20.3 Pages 28 & 29 of Audit Report for the year 2000-01; Non-Recovery of Rs.939,045/- on Account of Utility Charges from the Officials.**
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Central Jail Kot Lakhpat, Lahore – Rs.325,800/-

295. Para No.67.21 Pages 81, 82 & 83 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand into Government Treasury Amounting to Rs.6,216,972/-.

Central Jail, Kot Lakhpat, Lahore – Rs.1,738,867/-

14.9.2006 The Department explained that recovery of Rs.1,264,940/- had been effected. Moreover, efforts were being made to effect balance recovery.

The Department was directed to expedite the balance recovery at the earliest and **paras were settled subject to verification** of balance recovery.

296. Para No.20.4 Pages 28 & 29 of Audit Report for the year 2000-01; Non-Recovery of Rs.939,045/- on Account of Utility Charges from the Officials.

District Jail, Sargodha – Rs.169,000/-

12.1.2010 The Department explained that the facility of Sui Gas was provided to jail officials in January 2000 and deductions were made accordingly. However, Assistant Director had been requested to probe into the matter as per previous comments.

The Committee directed/recommended that the matter be expedited and a probe report be submitted in the next meeting.

The **para was kept pending.**

297. Para No. 20.5
Commandant Border Military Police, Rajanpur – Rs.100,000/-

14.5.2007 The Department explained that Assistant Manager (CS) MEPCO Division Rajanpur dated: 05-03-2007, had issued certificate that the amount had been posted in consumer's accounts accordingly.

The explanation of the Department was accepted and **para was settled.**

298. Para No.21 Pages 29 & 30 of Audit Report for the year 2000-01; Irregular Payment of Sales Tax Rs.56,408/- to the Un-Registered Firms.

8.11.2005 Audit had pointed out that an amount had been paid to the firm not registered with the collectorate of Sales Tax. According to the instruction of Directorate of Sales Tax issued vide No.4-ST/Got./Dept/98/1007, dated 23.11.1998, Government offices

were required to purchase goods from the firm registered with the Department of Sales Tax.

The Department explained that the purchase was made from registered firms. The sale tax certificates of the firms were available in record for verification.

The Department was directed to get the sales tax invoices verified by Audit and para was settled subject to verification of relevant record.

15.9.2006 On the recommendation of audit, the **para was settled.**

299. Para No.23.1 Pages 30 & 31 of Audit Report for the year 2000-01; Irregular Payment of Electricity Bills Worth Rs.19,205,659/-.

District Jail, Faisalabad – Rs.2,982,580/-

300. Para No.23.2
Superintendent Central Jail, Faisalabad (Maintenance A/Cs) – Rs.5,776,149/-

7.11.2005 Audit had pointed out that the Government of the Punjab Lahore vide Finance Department No. SO (Prisons Department)/ 1-1/94 -95 dated 20-07-98 had decided not to make payment on account of electricity dues to WAPDA as Federal Government had deducted substantial amount at source from the revenue assignment of the Punjab Government. Quite contrary to the above said instructions, the payment of electricity bills had been made.

The Department explained that Revenue Officer FESCO had clarified vide his letter dated 23.1.2002 that amount received at source and payment made were adjusted and no adjustment was pending.

On the statement of I.G of Prison that no double payment was made, the **paras were settled.**

301. Para No.23.4
Central Jail, Mianwali – Rs.100,000/-

14.9.2006 Audit had pointed out that Finance Department had decided not to make payment on account of electricity dues to WAPDA as Federal Government had deducted substantial amount at source.

The Department explained that as per certificates issued by the Assistant Manager FESCO Mianwali, payment received at source through adjustment was Rs.34,983/- dated 30.6.97.

The Department was directed to reconcile the matter with FESCO and Finance Department and **para was settled subject to reconciliation.**

302. **Para No.23.6**
Superintendent of Police, Special Branch, Multan – Rs.102,310/-

15.5.2007 The Department explained that the payment of electricity dues to WAPDA was being made by Federal Government vide Government of Punjab, Finance Department letter No.S.O(G-I) 5.26/94 dated 11.12.96 for certain period. There after the Federal Government stopped to make payment of electricity dues. The Government of the Punjab, Finance Department provided budget under Head electricity to make the future payments. As such there was no irregularity.

The explanation of the Department was accepted and **para was settled.**

303. **Para No.24.2 Pages 32 & 33 of Audit Report for the year 2000-01; Shortage of Store and Other Items Valuing Rs.2,459,436/-**

Superintendent of Police, Jhelum – Rs.451,230/-

8.11.2005 Audit had pointed out that shortage of store had not been made good from the quarter concerned.

The Department explained that as per calculation shortage of stores came to Rs.450,670/- and not Rs.451,230/-. However, out of total shortage, Rs.840/- had been credited into Government Treasury vide TR No.27 dated 26.11.2000. Whereas, stores valuing Rs.449,830/- had been made good. As the shortage had been good & official who miscounted the figures of stock had been warned in writing.

The explanation of the Department was accepted and **para was settled.**

304. **Para No.24.3**
Superintendent District Jail, Attock – Rs.40,380/-.

12.1.2010 The Department explained that the recoverable amount was Rs.16,217/- instead of Rs.40,380/-. The matter had been inquired and approved inquiry report by I.G. (Prisons) was presented. The said amount had been recovered and deposited into Government treasury. Record was available for verification.

The **para was settled subject to verification** of record by Audit.

305. **Para No.24.6**
Central Jail, Mianwali – Rs.1,790,559/-.

12.1.2010 The Department explained that an amount of Rs.2,536/- pointed out by Audit about sales proceeds of condemned clothing was recovered and deposited into Govt. Treasury. Moreover, an inquiry report duly authenticated by the I.G. Prisons Punjab was sent to the office of D.G. Audit on 9.5.2007.

Audit contended that the said inquiry report had yet to be approved from Home Department.

The **para was settled subject to verification** of record by Audit and approval of inquiry report by Home Department.

306. **Para No.24.7**
Superintendent District Jail, Jhelum – Rs.46,064/-.

12.1.2010 The Department explained that recovery of Rs.240/- had been made and deposited into Govt. treasury and recovery of Rs.22,000/- had been made from concerned Clerk and he had been deferred from promotion.

The Committee directed / recommended that recovery of the remaining amount be made and action against responsables be taken. The **para was kept pending** till balance recovery.

307. **Para No.25.1 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.**

Superintendent of Police, Jhang – Rs.51,240/-.

15.9.2006 Audit observed that goods/items had not been purchased from sales tax register firms and required to deposit the said sale tax in Govt. account.

The Department explained that the stationary and uniform items noted in the para were purchased from the GST paid firms after fulfilling the codal formalities as required under the rules, where sale tax paid firms were not available, sales tax had been deducted and deposited into Government Treasury.

The explanation of the department was accepted and **para was settled.**

308. **Para No.25.2 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.**

Deputy Inspector General of Police D.G. Khan – Rs.33,315/-

309. **Para No.25.11**
Senior Superintendent of Police, Pakpattan – Rs.102,269/-

310. **Para No.25.13**
Superintendent of Police, Mandi Bahauddin – Rs.142,688/-
311. **Para No.25.14**
Senior Superintendent of Police, Gujranwala – Rs.77,411/-
312. **Para No.25.17**
Superintendent of Police, Hafizabad – Rs.76,072/-
313. **Para No.25.20**
Superintendent of Police, Dera Ghazi Khan – Rs.71,712/-
314. **Para No.33.6 Page 43 of Audit Report for the year 2000-01; Doubtful Deposit of Sales Tax for Rs.430,211/-.**

Superintendent of Police (M&T) Wing Punjab, Lahore – Rs.79,539/-

2.1.2006 Audit had pointed out that Government offices were required to purchase goods from the firm registered with the Department of sales tax. Quite contrary to the instruction the purchase had been made from the un-registered firms.

The Department explained that the sales tax was continuously paid since 1.7.2000. However, the names of the firms with full detail of purchase and amount had been intimated to the sales tax Department for the recovery of sales tax.

The explanation of the Department was accepted and above mentioned 7 paras were settled.

315. **Para No.25.5 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.**

Superintendent Central Jail, Faisalabad (Maintenance A/Cs) – Rs.55,552/-

7.11.2005 Audit had pointed out that according to the instructions of Directorate of Sales Tax issued vide No.46-ST/ Deptt/98/1007 dated 23-11-1998, Government officers were required to purchase goods from the firms registered with the department of Sales Tax. Contrary to the above said instructions the purchases had been made from the un-registered firms and as such Sales Tax amounting to Rs.55,552/- had not been deposited into Government Treasury.

The Department explained that as per six schedule of Sales Tax Act 1990, Sales Tax on fire wood was not applicable.

The explanation of the Department was accepted and the **para was settled.**

316. Para No.25.8

Senior Superintendent of Police, Sheikhpura – Rs.38,041/-

8.11.2005 Audit had pointed out that Government offices were required to purchase goods from the firm registered with the Department of sales tax. Quite contrary to instruction the purchase had been made from the un-registered firms and as such as sale tax had not been deposited into Government Treasury.

The Department explained that the names and recoverable amounts against the firms had been intimated to the Sales Tax Department with the request the amounts against the firms on account of recovery of Sales Tax may kindly be recovered at the earliest.

The Department was directed to get the amount of Sales Tax effected through sales tax Department at the earliest and para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

317. Para No.25.9 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- Not Deposited.

Inspector General Prison Punajb, Lahore – Rs.55,315/-.

318. Para No.40.6 Pages 48 & 49 of Audit Report for the year 2000-01; Non-Realization of Sale Proceeds Amounting to Rs.34,852,453/-.

Superintendent BI&J Jail, Bahawalpur – Rs.1,793,719/-.

319. Para No.55.2 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- on Account of Irregular Purchase of Material at Excessive Rates.

Superintendent of Police BI&J Jail, Bahawalpur – Rs.17,277/-.

320. Para No.67.6 Pages 81, 82 & 83 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand into Government Treasury Amounting to Rs.6,216,972/-.

Superintendent District Jail, Lahore – Rs.40,630/-.

321. Para No.79.5 Pages 94 & 95 of Audit Report for the year 2000-01; Non-Production of Record/Doubtful Payment of Rs.152,590,625/-.

District Jail, Sargodha – Rs.3,483,454/-.

12.1.2010 The Department explained that all the necessary actions regarding the above paras had been taken and relevant record had got verified by Audit.

On the recommendation of the Audit these **paras were settled.**

322. Para No.25.10 Pages 33, 34 & 35 of Audit Report for the year 2000-01; Sales Tax Amounting to Rs.8,821,647/- not Deposited.

Central Jail, Sahiwal – Rs.539,876/-

14.9.2006 Audit had pointed out that the purchases had been made from the un-registered firms and as such sales tax amounting to Rs.539,876/- had not been deposited into Government Treasury.

The Department explained that blankets, Jute Tat and Durries manufactured in manufacturing Jail, Sahiwal were supplied to other jails for the prisoners and durries to Education Department. During the year 1999-2000 and in the light of SRO 621 (I) 2005 textile and articles thereof were subject to 0% sale tax on the supply and import thereof read with clarification obtained from the Sales Tax Department Sahiwal vide letter No.844 dated 02.08.2006.

The explanation of the Department was accepted and **para was settled.**

323. Para No.25.15
Secretary Home Department Punjab, Lahore – Rs.42,734/-

7.11.2005 Audit had pointed out that Sales tax was neither deducted nor deposited. This resulted into loss to Government exchequer.

The Department explained that the sales tax invoices had been verified by Audit.

On the recommendation of Audit, the **para was settled.**

324. Para No.25.19
Superintendent of Police Traffic, Lahore – Rs.84,109/-

1.8.2007 The Department explained that as regard the remaining amount of Rs.54,615/- it was pointed out that the purchase was made prior to 06/1998 when the sales tax was levied w.e.f. 01-07-1998.

The Department was directed to intimate the name of suppliers to the sales tax Department and **para was settled.**

325. Para No.26.3 Pages 35, 36 & 37 of Audit Report for the year 2000-01; Non-Deduction of Income Tax/With-Holding Tax From the Suppliers/ Contractors Rs.789,990/-.

Deputy Inspector General (Tele) Punjab, Lahore – Rs.20,346/-.

15.9.2006 Audit pointed out that loss to Government on account of non deduction of Income tax to the stated extent be made good from the defaulter.

The Department explained that out of Rs.20,346/- an amount of Rs.12,603/- had been deposited in National Bank of Pakistan as Income Tax vide Challan No.Nil, dated 4.2.2005, 9.2.2005, 19.3.2005 and 3.5.2005.

The Committee settled the para subject to balance recovery and its verification by Audit.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**326. Para No.26.4
Commandant Border Military Police, D.G. Khan – Rs.29,540/-**

13.9.2006 Audit had pointed out that while making payments on account of supply of stores/ services, the requisite deduction of Income Tax at source was either omitted at all or not made at the prescribed rate.

The Department explained that efforts were being made to effect the recoveries of Income Tax.

The Department was directed to take action against the DDO due to non deduction of Income Tax at source and to effect the recovery at the earliest. The Department was further directed to issue a letter of displeasure to the Commandant Boarder Military Police Dera Ghazi Khan because the commandant concerned was not well prepared with the direction that next time he should come with all the record and full preparation and para was kept pending.

14.5.2007 The Department explained that recovery of Rs.12,657/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

327. Para No.26.6

Secretary Home Department, Punjab, Lahore – Rs.33,970/-

7.11.2005 Audit had pointed out that income tax rate was to be deducted while making payments to firms, contractors and individuals vide section 50 (4) of the Income Tax Ordinance and income tax at the prescribed rates at source was ignored, pulling the Government exchequer to loss.

The Department explained that all the concerned firms had been requested to deposit the income tax into Government treasury and submit challans to the Home Department for Audit verification.

The Department was directed to pursue the case with the Income Tax Commissioner for effecting recovery from the concerned firms and **para was settled.**

328. Para No.26.7

Secretary Home Department Punjab, Lahore – Rs.35,266/-

2.8.2007 The Department explained that Home Department was responsible for maintaining law & order as well administration of justice in the Province. As such in the important court cases specialist lawyers as private counsels were engaged in accordance with the rules/ procedure.

The explanation of the Department was accepted and **para was settled.**

329. Para No. 26.9

Superintendent of Special Branch, Multan – Rs.40,257/-

15.5.2007 The Department explained that recovery of Rs.20,381/- had been effected and verified by Audit.

The Department was directed to expedite the balance recovery and para was settled subject to verification of balance recovery.

2.8.2007

The Department explained that the entire amount had been recovered.

The explanation of the Department was accepted and **para was settled.**

330. Para No.26.10

Senior Superintendent of Police, Bahawalpur – Rs.41,164/-.

15.9.2006

Audit observed that certain irregularities were made during payment to the supplier.

The Department explained that after verification of related record the para was settled in SDAC meeting held on 10-11-05-2002 under the chairmanship of Mr. Muhammad Imtiaz Tajwar Addl Secretary (Prisons) Government of the Punjab Home department Lahore

The para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

331. **Para No.26.15**
Superintendent of Police Traffic, Lahore – Rs.19,280/-.

15.9.2006 Audit pointed out that non-deduction of advance Income Tax be justified and the stated amount be recovered from the concerned/defaulters and deposit to the concerned Income Tax head.

The Department explained that actually the amount of Income Tax was Rs.22,780/-instead of Rs.19,280/- and the same had been deposited.

The para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

332. **Para No.26.18**
New Central Jail, Multan (Maintenance) – Rs.37,631/-

14.9.2006 Audit had pointed out that the income tax at source had not been deducted from the various firms/ suppliers.

The Department explained that the agriculture produce were exempted from income tax under the provision of the Income Tax Ordinance under Section 50(4).

The explanation of the Department was accepted and **para was settled.**

333. **Para No.26.20**
Superintendent District Jail, Lahore – Rs.60,500/-.

12.1.2010 The Department explained that the recovery had been made and deposited into Government treasury and the credit verification of the same had also been verified by Audit.

The **para was settled.**

334. **Para No. 26.23**
Deputy Inspector General CID, Lahore – Rs.27,016/-

15.5.2007 Audit had pointed out that under section 50(4) of Income Tax Ordinance 1979, tax at source was required to be deducted from all Taxable Payments, made to firms, suppliers and individuals during the year 1999-2000.

The Department explained that a sum of Rs.9,153/- out of Rs.27,016/- had been recovered and deposited in the Government Treasury. For the balance recovery of Rs.17,863/- the concerned persons / firms had been directed to deposit the requisite amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

335. **Para No.27.1 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non recovery of Rs.1,799,795/- on Account of Residential Telephone Calls/official Calls in Excess o Permissible Limit.**

Deputy Inspector General Police D.G. Khan – Rs.36,693/-

2.1.2006 Audit had pointed out that an expenditure on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that all calls made out of residential telephones for detection of crimes and for public interest. The expenditures beyond the prescribed limit may not be recovered.

The Department was directed to either recover the excess amount paid, at the earliest or get the relaxation from Finance Department and above mentioned para was kept pending.

15.9.2006 The para was kept pending for regularization.

15.5.2007 The Department explained that the case regarding regularization of the expenditure had been sent to the Home Department. The Home Department had also forwarded to the Finance Department vide NO.SO(DEV)HD/4-28/2006 dated 08.09.2006.

The Department was directed to move a case to the Additional Chief Secretary Punjab for convening the meeting of Police, Home Department and Finance Department within 30 days for resolving the issue of enhancement/ entitlement of the officers on account of residential telephone charges and **para was settled.**

336. **Para No.27.2**
Senior Superintendent of Police, Lahore – Rs.43,021/-.

2.1.2006 Audit had pointed out that an expenditure of Rs.1,799,796/- on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and above mentioned para was settled subject to verification of recovery.

15.9.2006 Audit pointed out that expenditure on account of Residential Telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officer of the CCPO Lahore.

The Department explained that all the concerned officers had been asked to deposit the amount in the Government Treasury. Efforts were being made for the recovery at the earliest. The compliance would be shown to audit at the time of verification.

The para was settled subject to verification of relevant record by audit.

1.8.2007 The Department explained that all the concerned officers had been asked to deposit the amount in the Government Treasury. Efforts were being made for the recovery at the earliest.

The Department was directed to effect the recovery within 30 days and **para was settled subject to verification** of recovery.

337. **Para No.27.3**
Superintendent Central Jail, Faisalabad (Maintenance A/Cs) – Rs.38,073/-

7.11.2005 Audit had pointed out that an expenditure of Rs.38,073/- on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that the actual recoverable amount of Rs.27,277/- had been effected and verified by Audit.

The explanation of the Department was accepted and the **para was settled.**

338. Para No.27.4

Senior Superintendent of Police, Faisalabad – Rs.369,607/-

2.1.2006 Audit had pointed out that an expenditure on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that all calls made out of residential telephones for detection of crimes and for public interest. The expenditures beyond the prescribed limit may not be recovered.

The Department was directed to either recover the excess amount paid, at the earliest or get the relaxation from Finance Department and above mentioned para was kept pending.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that a regularization case was under way since 06.2006.

The Department was directed to move a case to the Additional Chief Secretary Punjab for convening the meeting of Police, Home Department and Finance Department within 30 days for resolving the issue of enhancement/ entitlement of the officers on account of residential telephone charges and **para was settled.**

339. Para No.27.5

Superintendent of Police, Okara – Rs.57,085/-

2.1.2006 Audit had pointed out that an expenditure of Rs.57,085/- on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers of the DPO/Okara.

The Department explained that it was crystal clear in the letter No.EXP(G) II—II/98 Govt. of the Punjab Finance Department dated 13.6.1998 that free local calls were admissible to the all other officers SDPO category “E”.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.9.2006 On the recommendations of Audit, above mentioned **para was settled.**

340. **Para No.27.6**
Superintendent of Police Traffic, Lahore – Rs.57,120/-.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that the SP/Traffic was responsible for maintaining law & order situation in district. He had to remain touch with the High ups round the clock and to receive and pass necessary instructions to his lower staff of Traffic, all calls were made in official capacity in the public interest.

The Department was directed to move a case to the Additional Chief Secretary Punjab for convening the meeting of Police, Home Department and Finance Department within 30 days for resolving the issue of enhancement/ entitlement of the officers on account of residential telephone charges and **para was settled.**

341. **Para No.27.8**
Senior Superintendent of Police, Sheikhpura – Rs.122,720/-

8.11.2005 Audit had pointed out that residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that Police Department was always in emergency position and District Sheikhpura was at the peak of criminals/ sectarian, Labours and students problems to impart important instructions to subordinates, telephone facility was being used. Moreover, these calls were made only for officials use.

The explanation of the Department was accepted and **para was settled.**

342. **Para No.27.9**
Inspector General Prison Punjab, Lahore – Rs.109,756/-

14.9.2006 Audit had pointed out that an expenditure of Rs.109756/- on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that the calls were made to the jails at odd hours to meet with the emergent official business on sensitive issues of law and order and inviting various information as required by the Government from time to time.

The explanation of the Department was accepted and **para was settled.**

343. **Para No.27.10**
Superintendent of Police, Mandi Bahauddin – Rs.26,211/-

2.1.2006 Audit had pointed out that an expenditure of Rs.1,799,796/- on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that complete recovery had been effected.

The Department was directed to get the recovery verified by Audit and above mentioned para was settled subject to verification of recovery.

15.5.2007 The Department explained that recovery of Rs.4229/- had been effected.

The Department was directed to effect the balance recovery within 15 days and para was kept pending

1.8.2007 The Department explained that the Provincial Police Officer NWFP Peshawar was requested to ask Mr. Qudrat Ullah Khan PSP for the deposit of residential calls amount of Rs.11,289/- vide No.1506/AC dated 15-03-2007. Moreover, the recovery had been effected.

The explanation of the Department was accepted and **para was settled.**

344.

Para No.27.11

Senior Superintendent of Police, Pakpattan – Rs.73,126/-

2.1.2006 Audit had pointed out that an expenditure on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that all calls made out of residential telephones for detection of crimes and for public interest. The expenditures beyond the prescribed limit may not be recovered.

The Department was directed to either recover the excess amount paid, at the earliest or get the relaxation from Finance Department and above mentioned para was kept pending.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that a regularization case was under way.

The Department was directed to pursue the case and para was kept pending.

2.8.2007 The Department explained that the case regarding regularization had been sent to the Home Department and the Home Department had forwarded the case to the Finance Department. Moreover, calls were made for official purpose.

The explanation of the Department was accepted and **para was settled.**

345. Para No.27.12

Commandant Border Military Police, D.G. Khan – Rs.291,467/-

13.9.2006 Audit had pointed out that while making payments on account of supply of stores/ services, the requisite deduction of Income Tax at source was either omitted at all or not made at the prescribed rate.

The Department explained that efforts were being made to effect the recoveries of Income Tax.

The Department was directed to take action against the DDO due to non deduction of Income Tax at source and to effect the recovery at the earliest. The Department was further directed to issue a letter of displeasure to the Commandant Boarder Military Police Dera Ghazi Khan because the commandant concerned was not well prepared with the direction that next time he should come with all the record and full preparation and para was kept pending.

14.5.2007 The Department explained that the Commandant BMP, DG, Khan who also held the post of Political Assistant was exclusively responsible for maintenance of Law & Orders in the entire Tribal Area touching the Border of NWFP in the North and Balochistan Province in the West which was spread over 2500 Sqr Mile. He was also responsible for making security arrangements of sensitive and National important installation. In order to dispose of his responsibilities smoothly and properly, he had to make contact with high ups at Government level as well as at Headquarters during 24 hours and as such he had to use the telephone No.62340 installed at his camp office. The telephone at camp office had also been used frequently at the time of President's tour to DG Khan.

The Department was directed to get the matter regularized by the competent authority and **para was settled subject to regularization.**

346. Para No.27.14 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non Recovery of Rs.1,799,795/- on Account of Residential Telephone Calls/Official Calls in Excess of Permissible Limit.

Senior Superintendent of Police, Special Branch, Faisalabad – Rs.12,716/-

347. Para No.38.3 Page 47 of Audit Report for the year 2000-01; Non-recovery of Rs.238,711/- on Account of Misuse of Vehicles from the Users.

348. Para No.52.13 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.

Senior Superintendent of Police, Special Branch, Faisalabad – Rs.512,780/-.

349. Para No.54.22 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for s.26,031,280/-.

Senior Superintendent of Police, Special Branch, Faisalabad – Rs.207,819/-.

15.9.2006 The explanation of the department was accepted and **paras were settled.**

350. Para No.27.15 Pages 37, 38 & 39 of Audit Report for the year 2000-01; Non recovery of Rs.1,799,795/- on Account of Residential Telephone Calls/Official Calls in Excess of Permissible Limit.

Deputy Inspector General Police Rawalpindi Range, Rawalpindi – Rs.36,943/-

8.11.2005 Audit had pointed out that an expenditure of Rs.36,943/- on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that the telephone of the residence of DIG Rawalpindi was used frequently in connection with maintenance of Law & Order and security of VVIPs/VIPs. The Islamabad International Airport falls within jurisdiction of Rawalpindi District and when the Head of State or VVIPs/VIPs of other countries came to Pakistan their security arrangements etc. had to be made by the Rawalpindi Police and quite often the concerned authorities had to be contacted on telephone to ascertain the programme movement of VVIPs/VIPs etc. which cannot be avoided. Moreover, all calls were made in the official purposes. No irregularity had been committed.

The Department was directed to move a consolidated summary to Finance Department through Home Department for regularization / enhancement of residential telephone ceiling and para was kept pending.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that a case for the enhancement of the numbers of telephone calls for Residences of Police Officers had been sent to the Chief Secretary Punjab vide U.O. No.8606/RA dated 09.08.2006. The entire record was available for verification.

The Department was directed to get the requisite record verified by the Audit and the para was settled subject to verification of relevant record.

1.8.2007 The Department explained that a case for the enhancement of the numbers of telephone calls for residences of Police Officers had been sent to the Chief Secretary Punjab vide U.O No.8606/RA dated 9-08-2006. Further this was certified that the calls were made only for the official purpose.

The explanation of the Department was accepted and **para was settled.**

351. Para No.27.16

Deputy Inspector General Police, Multan Range, Multan – Rs.276,689/-

2.1.2006 Audit had pointed out that Government of the Punjab, Finance Department vide letter No. Exp(G) 11-11-/98 dated 13.9.98, introduced austerity measures to curtail the expenditure on Telephone in order to achieve self sufficiency.

The Department explained that the matter had been referred to the competent authority to regularize the excess amount paid.

The Department was directed to expedite the case for early regularization from competent authority and above mentioned para was settled subject to regularization.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that a regularization case was underway.

The Department was directed to move a case to the Additional Chief Secretary Punjab for convening the meeting of Police, Home Department and Finance Department within 30 days for resolving the issue of enhancement/ entitlement of the officers on account of residential telephone charges and **para was settled.**

352. Para No.27.17

Secretary Home Department, Punjab, Lahore – Rs.68,732/-

7.11.2005 Audit had pointed out that the officers used their residential telephone over and above their entitlement.

The Department explained that functions of Home Department were very vast. For maintenance of Law & Order, monitoring & Coordination with lower formations, the Department worked round the clock. The offices had to contact throughout the Province & Federal Government at odd hours to collect information, record and to keep liaison with District Administration, therefore, Police Officers used their residential telephones for the said purposes.

The para was settled subject to certification/verification that telephone calls were made for official purposes.

13.9.2006 The Department explained that all telephones calls were made officially in order to maintain law and order situation in the Province.

On the statement of the Addition Secretary that calls were made for official purposes in public interest, the **para was settled.**

353. Para No.28.1 Pages 39 & 40 of Audit Report for the year 2000-01; Irregular Payment of Pay & Allowances Worth Rs.608,182/- to Police Personnels Recruited for Security of Parliamentarians during Suspension of the Session.

Superintendent of Police, Okara – Rs.460,650/-

10.11.2005 Audit had pointed out that an irregular payment of Pay & Allowances amounting to Rs.460,850/- had been made to the Police Personnels recruited for security of Parliamentarian during the period the parliament remained suspended.

The Department explained that the PAC-I in its meeting held on 8 November 2005, while considering this para, a question has arisen whether the police department has to function under the Administrative control of the Home Department or to work independently as an Administrative Department, respecting the business related to Audit Reports, Appropriation Accounts and Public Accounts Committee. After detailed discussion on the issue, the committee desired, the Secretary, Law & Parliamentary Affairs Department and Secretary, Home Department may be requested to brief the Committee on the subject issue on 10 November 2005.

The representatives of Law Department briefed the Committee that Police Ordinance was not effective with retrospective effect, therefore, Home Secretary is the Principal Accounting Officer and answerable relating to the business of Audit Reports of Police for the pre-devolution period. He clarified that under the law, Home Department was authorized to deal with the pre-devolution paras and the Police department was not authorized to take up these paras and working papers should be routed through Home Department and Home Secretary himself should explain these paras before the PAC. The representative of the Finance Department briefed the Committee that as per rules of business, Home Department is an Administrative Department of the Police. The Secretary, Home Department supported the views of the representative of Law Department and Finance Department.

The Committee unanimously decided that Home Secretary is answerable relating to Appropriation Accounts and Audit Reports of the Police for the period pre-devolution and para was kept pending. The Committee further directed that remaining business of the Police Department was deferred for further action to be taken accordingly.

2.1.2006 Audit had pointed out that an irregular payment of pay & allowances had been made to the Police Personnels recruited for security of Parliamentarian.

The Department explained that 15 posts of constables were sanctioned for District Okara for security cover of Parliamentarians vide IGP Punjab Lahore letter No.11769-869/F-II dated 10-8-99. Moreover, the para of same nature relating to Mandi Bahuddin was settled by the SDAC in its meeting held on 5&6.3.03.

The explanation of the Department was accepted and above mentioned para was settled.

15.9.2006 Audit pointed out that irregular payment of pay & allowances had been made to the Police personal recruited for security of Parliamentarians by the DPO Okara during the period the parliament remained suspended. The amount needs to be recovered.

The Department explained that the constables appointed for the security of Parliamentarians did perform their duty till 28.2.2000 and the sanctioned posts were abolished w.e.f. 01.03.2000. Therefore, the payment for the duty period cannot be stopped. Thus no irregularity had been committed. The entire record was available and would be shown during verification.

The explanation of the department was accepted and **para was settled.**

354. Para No.28.2

Superintendent of Police, Mandi Bahauddin – Rs.147,532/-

2.1.2006 Audit had pointed out that an irregular payment of pay & allowances had been made to the Police Personnels recruited for security of Parliamentarian.

The Department explained that 15 posts of constables were sanctioned for District Okara for security cover of Parliamentarians vide IGP Punjab Lahore letter No.11769-869/F-II dated 10-8-99. Moreover, the para of same nature relating to Mandi Bahuddin was settled by the SDAC in its meeting held on 5&6.3.03.

The explanation of the Department was accepted and above mentioned **para was settled.**

355. Para No.29 Page 40 of Audit Report for the year 2000-01; Doubtful Payment of TA/DA of Rs.3,047,914/-

15.9.2006 Audit pointed out that payment of TA/DA seed doubtful due to certain irregularities.

The Department explained that force of Punjab Constabulary had been created to maintain law & order in all over the province / country. Therefore the Force of PC move promptly to maintain law & order situation in emergent cases on the verbal/ telephonic orders of the higher authorities. Movement of the force was recorded in daily diary/ Roznamcha of the police department under police rules. The attendance reports Nicul Rupts of Roznamcha (arrival and departure) were attached with each claim

The para was settled subject to verification of record by the audit.

1.8.2007 The Department explained that drawal and disbursement of TA/DA was processed at two places through different agencies i.e. drawal of TA/DA by office (Ministerial Staff) and disbursement was made by line staff (Executive Staff) and each and every disbursement made to the person was also verified by DSP/SP(DDO).

Audit observed that detail scrutiny was required.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of record.

356. Para No.31.4 Pages 41 & 42 of Audit Report for the year 2000-01; Non-Deduction of Benevolent Fund Amounting to Rs.3,269,932/- from the Pay of the Employees.

Senior Superintendent of Police, Khushab – Rs.491,344/-.

15.9.2006 Audit observed that amount deducted from employees was not deposited to Police Welfare Fund which may be recovered.

The Department explained that Rs.491344/- had been deducted from the salaries of Police employees during the preceding year which were not deposited by the former accountant. In this regard a case FIR NO.356 dated 05.09.2000 had been registered against the defaulter accountant.

The para was kept pending being subjudice.

15.5.2007 The Department explained that the case was subjudice with the Anti Corruption Court.

The Department was directed to pursue the case and para was kept pending.

1.8.2007 The Department explained that the case was still subjudice.

The **para was kept pending**.

357. Para No.32.1 Page 42 of Audit Report for the year 2000-01; Non-Recovery of Penal Rent Rs.425,794/- on Account of Un-Authorised Occupation of Government Building.

Central Jail, Gujranwala – Rs.11,016/-

358. Para No.32.2
Superintendent District Jail, Jhelum – Rs.175,328/-

359. **Para No.32.3**
New Central jail, Bahawalpur – Rs.239,450/-

7.11.2005 Audit had pointed out that an amount recoverable from the unauthorized occupants of Government building had not been recovered.

The Department explained that as the executive staff was entitled to rent free accommodation under Rule 937, 1005 & 1043 of Pakistan Prisons Rules, 1978. The officers were not provided residence at the new place of posting and no house rent was claimed. Moreover, an identical DP No.252 for the year 1997-98 was settled by the PAC.

The explanation of the department was accepted and **paras were settled.**

360. **Para No.33.3 Page 43 of Audit Report for the year 2000-01; Doubtful Deposit of Sales Tax for Rs.430,211/-.**

Commandant Border Military Police, D.G. Khan – Rs.67,138/-

13.9.2006 Audit had pointed out that while making payments on account of supply of stores/ services, the requisite deduction of Income Tax at source was either omitted at all or not made at the prescribed rate.

The Department explained that efforts were being made to effect the recoveries of Income Tax.

The Department was directed to take action against the DDO due to non deduction of Income Tax at source and to effect the recovery at the earliest. The Department was further directed to issue a letter of displeasure to the Commandant Boarder Military Police Dera Ghazi Khan because the commandant concerned was not well prepared with the direction that next time he should come with all the record and full preparation and para was kept pending.

14.5.2007 The Department explained that recovery of Rs.26,087/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery within 90 days and **para was settled subject to verification** of balance recovery.

361. **Para No.35.1 Pages 44 & 45 of Audit Report for the year 2000-01; Non-Recovery of Rs.23,662,682/- on Account of Fuel Consumed in excess of Permissible Limit.**

Senior Superintendent of Police, Lahore – Rs.13,820,640/-

2.1.2006 Audit had pointed out that fuel consumed by the various officers in excess of permissible limit had not been recovered from the concerned quarter.

The Department explained that in order to maintain law and order situation and to curb control terrorism the police had to travel extensively day and night at even beyond the municipal limits to control the law & order situation. Moreover, the fuel was consumed on official duty.

The Department was directed to get the facts verified by Audit and above mentioned para was settled subject to verification of relevant record.

1.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

362. **Para No.35.2**
Superintendent of Police, R.Y. Khan – Rs.292,469/-

8.11.2005 Audit had pointed out that fuel consumed by the various officers in excess of permissible limit had not been recovered from the concerned quarter.

The Department explained that due to law and order situation and sectarian tension prevailing in the country and the vehicles mobiles day and night patrolling duty. It was impossible to cope with the limits fixed quantity of POL.

The Department was directed to get the expenditure regularized from the S&GAD and para was settled subject to regularization.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that the case regarding regularization of expenditure amounting to Rs.292,469/- on account of excess use of POL from the S&GAD had been sent to the SO(DEV) Home Department.

The Department was directed to pursue the case and para was kept pending.

2.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above **para was settled.**

363. **Para No.35.3**
Superintendent of Police Traffic, Lahore – Rs.1,473,646/-.

15.9.2006 Audit observed that the POL have been charged quite above of the limit and directed that excess consumption of diesel be got condoned from the competent authority or recovery be made.

The Department explained that the Police Department was Law & order enforcing agency. In order to chase the criminals and to control processions, the Government Vehicles were necessary required to use day& night purposes for patrolling duties. All vehicles of Traffic Police were used in Official purposes in Public interest as was evident from the entries of the Log Books.

The explanation of the department was accepted and **para was settled.**

364. **Para No.35.4**
Superintendent of Police, Lodhran – Rs.886,802/-

8.11.2005 Audit had pointed out that fuel consumed by the various officers in excess of permissible limit had not been recovered from the concerned quarter.

The Department explained that due to law and order situation and sectarian tension prevailing in the country and the vehicles mobiles day and night patrolling duty. It was impossible to cope with the limits fixed quantity of POL.

The Department was directed to get the expenditure regularized from the S&GAD and para was settled subject to regularization.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that a regularization case had been sent to Home Department.

The Department was directed to pursue the case and para was kept pending.

2.8.2007 The Department explained that the case regarding regularization had been sent to the Home Department, which was forwarded to the S&GAD.

The explanation of the Department was accepted and **para was settled.**

365. **Para No.35.5**
Deputy Inspector General, Police D.G. Khan – Rs.11,310/-

2.1.2006 Audit had pointed out that fuel consumed by the various officers in excess of permissible limit had not been recovered from the concerned quarter.

The Department explained that in order to maintain law and order situation and to curb control terrorism the police had to travel extensively day and night at even

beyond the municipal limits to control the law & order situation. Moreover, the fuel was consumed on official duty.

The Department was directed to get the facts verified by Audit and above para was settled subject to verification of relevant record.

15.9.2006 On the recommendations of Audit, above mentioned **para was settled.**

366. **Para No.35.6**
Superintendent of Police, Kasur – Rs.6,916,452/-

8.11.2005 Audit had pointed out that fuel consumed by the various officers in excess of permissible limit had not been recovered from the concerned quarter.

The Department explained that due to law and order situation and sectarian tension prevailing in the country and the vehicles mobiles day and night patrolling duty. It was impossible to cope with the limits fixed quantity of POL.

The Department was directed to get the expenditure regularized from the S&GAD and para was settled subject to regularization.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that a regularization case was pending in Finance Department Since /6/06.

The committee discussed the matter in detail and view of the committee was that the concerned officer Dr. Arif Mustaq Chudhary SSP performed his duties efficiently and honestly in Public Interest and **para was settled.**

367. **Para No.36.3 Pages 45 & 46 of Audit report for the year 2000-01; Non-Recovery of Rs.304,000/- on Account of Private Calls Charges.**

Secretary Home Department Punjab, Lahore – Rs.255,346/-

2.8.2007 The Department explained that all the phone calls were made for official purpose. Further, all the telephones in the sections were converted into non-STD connections.

The explanation of the Department was accepted and **para was settled.**

368. **Para No.37 Page 46 of Audit Report for the year 2000-01; Non-Recovery of Rs.63,937/- on Account of Excessive Cost of Purchases Made at the Risk and Cost of the Supplier.**

7.11.2005 Audit had pointed out that purchase of dietary items had been paid which were treated as irregular due to the reasons that the purchases were made without rate contracts and the purchases were made beyond competency.

The Department explained that M/S Rana Riaz & Co Sahiwal failed to supply wheat atta at contract rate of Rs.8.16/- per Kg despite reminders. Consequently security of the firm amounting to Rs.50,000/- was forfeited and local purchase was allowed and requisite sanctions were also granted to ensure uninterrupted supply of wheat atta. Similarly Rice and Red Chillies were purchased on contract rates. Sugar was purchased within competency after observing the codal formalities hence no irregularity was involved.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.9.2006 The Department explained that the contractor failed to supply wheat atta @ Rs.8.16 per Kg at jail gate therefore local purchase was allowed and security of the firm amounting to Rs.50,000/- was forfeited and contract was cancelled. Local purchase of wheat atta was made @ 9.50 to 9.55 per Kg within the market committee rates after observing the codal formalities.

On the statement of the Inspector General of Prisons Punjab, Lahore that no misappropriation was involved, the **para was settled**.

369. Para No.38.1 Page 47 of Audit Report for the year 2000-01; Non-Recovery of Rs.238,711/- on Account of Misuse of Vehicles from the Users.

Senior Superintendent of Police, Khushab – Rs.192,527/-

2.1.2006 Audit had pointed out that fuel consumed by the various officers in excess of permissible limit had not been recovered from the concerned quarter.

The Department explained that in order to maintain law and order situation and to curb control terrorism the police had to travel extensively day and night at even beyond the municipal limits to control the law & order situation. Moreover, the fuel was consumed on official duty.

The Department was directed to get the facts verified by Audit and above para was settled subject to verification of relevant record.

15.9.2006 On the recommendation of audit, the **para was settled**.

370. **Para No. 38.2**
Superintendent of Police Traffic, Multan – Rs.28,600/-

15.5.2007 The Department explained that matter was enquired by DSP Traffic and he observed that “the driver recorded wrong entries in log book with mistakes and stream line these entries he used fluid. He had not used fluid in accounts matter as it was not allowed. This was not allowed. This was done in inadvertently. All entries made in the log book for the said period were verified and found correct”.

The Department was directed to take appropriate action as per recommendation of the inquiry officer and **para was settled.**

371. **Para No.39.1 Pages 47 & 48 of Audit Report for the year 2000-01; Non-Recovery of Rs.246,000/- on Account of Use of Air Conditioners Beyond Entitlement.**

Central Jail Kot Lakhpat, Lahore – Rs.72,000/-

14.9.2006 Audit had pointed out that the amount of Rs.72,000/- was recoverable from the various officers on account of use of Air-conditioner beyond entitlement which had not been recovered.

The Department explained that as per affidavit of electrician of the jail, no AC was installed at the residences of the Superintendent Jail or Medical Officer. As regards installation of AC in the Superintendent Office, it was inevitable because of installation of electronic and other computer accessories/photo copier machine etc.

The explanation of the Department was accepted and **para was settled.**

372. **Para No.39.2**
Secretary Home Department, Punjab, Lahore – Rs.144,000/-

7.11.2005 Audit had pointed out that as per instructions contained in Finance Department circular No. SO (G-IV-2-1/70(i) dated 28.4.89. the officers below grade 20 had been debarred from the use of AC in their office rooms at the expense of Government.

The Department explained that computer cell of each wing was established in the office of the concerned Deputy Secretary and Air Conditions were installed for proper functioning of computers and their accessories. Hence the expenditure incurred in Air Conditioners was inevitable.

The Department was directed to move a summary to the competent authority for regularizing the matter and **para was settled.**

373. **Para No. 39.3**
Deputy Inspector General CID, Lahore – Rs.30,000/-

15.5.2007 The Department explained that the functions of the CID related to curbing of the sectarian terrorist activities. Therefore, the secret data regarding organization, POs and Terrorist had to be in safe custody of the concerned officers and its leakage could not be afforded. As such the computers were placed in the public interest in their offices.

The Department was directed to take up the matter regarding the enhancement of the officers with the competent authority and **para was settled.**

374. Para No.40.2 Pages 48 & 49 of Audit Report for the year 2000-01; Non-Realization of Sale Proceeds Amounting to Rs.34,852,453/-.

New Central Jail Multan (Factory Section) – Rs.12,634,261/-.

12.1.2010 The Department explained that all the recovery of Rs.12,634,261/-had been made and deposited into the Government Treasury. The remaining amount of Rs.120,704/- was yet to be recovered. Credit verification had been completed and all relevant record was available for verification.

The **para was settled subject to verification** by Audit.

375. Para No.40.3
Central Jail, Mianwali – Rs.4,513,004/-

14.9.2006 Audit had pointed out that the amount had not been realized on account of sale proceeds of factory articles.

The Department explained that recovery of Rs.41,33,076/- had been effected.

The Department was directed to effect balance recovery at the earliest and **para was settled subject to verification** of relevant record.

376. Para No.40.4
Central Jail, Faisalabad – Rs.1,713,730/-

14.9.2006 The Department explained that recovery of Rs.1,264,940/- had been effected. Moreover, efforts were being made to effect balance recovery.

The Department was directed to expedite the balance recovery at the earliest and para was settled subject to verification of balance recovery.

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

377. Para No.40.7 Pages 48 & 49 of Audit Report for the year 2000-01; Non-Realization of Sale Proceeds Amounting to Rs.34,852,453/-.

Superintendent New Central Jail, Bahawalpur – Rs.2,919,303/-

378. Para No.40.8

Superintendent New Central Jail, Bahawalpur – Rs.633,612/-

379. Para No.51.19 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-.

New Central Jail, Bahawalpur – Rs.85,040/-

14.9.2006 The Department explained that all the purchases were made after advertisement in the press prior to the execution of the contracts. Moreover, purchases onion; sugar, mutton, eggs, tea leaves and condiments were inevitable therefore, local purchases were made within competency. Sale proceeds of the jail manufactured goods had already been recovered and duly accounted for in the relevant registers. Moreover, a sum of Rs.29,04,863/- had been recovered from the various jails and remaining amount of Rs.14,440/- was recoverable.

The **paras were kept pending** till 15-9-2006 for briefing the latest position of the matters.

380. Para No.41.2 Pages 49 & 50 of Audit Report for the year 2000-01; Less Recovery of electricity Charges of Rs.177,898/- from the Residents of Residential Colonies Attached With the Factories.

Superintendent District Jail, Lahore – Rs.108,000/-

14.9.2006 Audit had pointed out that the residents were being less charged under tariff applied for bulk supply. The less recovery of electricity charges needs to be made good from the concerned quarters and separate meters be installed.

The Department explained that recovery of Rs.108,000/- on account of electricity charges including AC charges was not based on actual facts as per affidavit no AC was installed at the residence except desert coolers. However, actual amount of Rs.48,000/- had been recovered from the officials residing in the colony and deposited into Government Treasury. Similarly an amount of Rs.6,000/- had also been recovered and deposited into Government Treasury. As such no balance was left for recovery.

The Department was directed to get the separate meters installed and **para was settled.**

381. Para No.42.2 Page 51 of Audit Report for the year 2000-01; Non-Observance of Financial Discipline in Government Expenditure Amounting to Rs.5,332,809/-.

Police Training School, Sargodha – Rs.1,789,179/-

2.1.2006 Audit had pointed out that expenditure had been incurred without provision in the estimate of the work and was treated as irregular expenditure.

The Department explained that the appropriation accounts for the year 1999-2000 of Police Department had been settled by the PAC in its meetings held on 17.12.2003 & 28.8.2004.

The Department was directed to get the facts verified by Audit and above para was settled subject to verification of relevant record.

1.8.2007 The Department explained that the Appropriation Accounts of Police Department for both the year 1997-98 and 1998-99 had been approved by the PAC.

The explanation of the Department was accepted and **para was settled.**

382. Para No. 43.1 Page 52 of Audit Report for the year 2000-01; Non-Clearance of Outstanding Advances for Rs.2,232,391/-.

Commandant Border Military Police, D.G. Khan – Rs.962,900/-

14.5.2007 The Department explained that as regards the purchase of Suzuki Jeep for Risaldar BMP, DG, Khan for Rs.189,400/- vouched account was available for verification by the Audit.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

383. Para No.43.2

Commandant Police College Sihala – Rs.1,269,491/-.

15.9.2006 Audit pointed out that an examination of the vouchers revealed that a sum of Rs.1,269,491/- was deposited in advance with M/S Wah Industries Ltd. for the supply of different kind of ammunition which had not been supplied by the firm so far.

The Department explained that as directed by the CPO Rs.1,259,491/- were drawn and paid to the Sales Manager –II Wah Industries, Wah Cantt for supply of Ammunition. The Sale Manager had been requested vide repeated reminders make the supply of Ammunition but they replied that stock of the required ammunition was not available at the moment.

The Committee accepted contention of the department and **settled the para.**

384. Para No.45 Pages 53 of Audit Report for the year 2000-01; Irregular Payment of House Building Advance Rs.141,520/- without Mortgage Deed.

13.9.2006 Audit had pointed out that the requisite mortgage deeds under rules were not got executed as yet, to secure Government from any loss.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

385. Para No.46.1 Pages 53 & 54 of Audit Report for the year 2000-01; Un-necessary Purchase of Material Resulting into Blocking Up of Government Funds Rs.739,804/-.

Superintendent of Police, Mandi Bahauddin – Rs.221,804/-

2.1.2006 Audit had pointed out that material value Rs.439804/-was purchased but was not utilized for the years together

The Department explained that POL for Rs.204,275/- instead of Rs.221,804/- was purchased for use in future to avoid the forthcoming increase in prices of POL.

The Department was directed to inquire into the matter and para was kept pending.

15.9.2006 Audit observed that material purchased was not utilized for the years together. Evidently, the material was not required for immediate incorporation in works and it was a blockage of Govt. funds un-necessarily.

The Department explained that the enquiry was being conducted. Results would be intimated during verification.

The Committee directed the department to complete the inquire and fix the responsibility within 60 days and para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

386. **Para No.46.2 Pages 53 & 54 of Audit Report for the year 2000-01; Un-Necessary Purchase of Material Resulting into Blocking up of Government Funds Rs.739,804/-.**

Women Jail, Multan – Rs.497,000/-

387. **Para No.51.1 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-.**

District Jail, Jhang – Rs.1,321,705/-

388. **Para No.52.3 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.**

Superintendent District Jail, Rawalpindi – Rs.49,909/-

389. **Para No.54.17 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.**

Women Jail, Multan – Rs.58,300/-

390. **Para No.55.15 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- on Account of Irregular Purchase of Material at Excessive Rates.**

District Jail, Jhang – Rs.58,907/-

391. **Para No.61.4 Pages 72 & 73 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.3,666,360/- without Sanction of the Competent Authority.**

Central Jail, Sahiwal – Rs.246,488/-

392. **Para No.63.1 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.**

Superintendent BI&J Jail, Bahawalpur – Rs.99,836/-

393. **Para No.63.4**
Women Jail, Multan – Rs.62,161/-

394. **Para No.63.11**
District Jail, Bahawalnagar – Rs.11,000/-

**395. Para No.65.5 Pages 78 & 79 of Audit Report for the year 2000-01;
Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of
Medicines Beyond Ceiling Fixed by the Government.**

Superintendent District Jail, Rajanpur – Rs.67,003/-

**396. Para No.65.7
District Jail, Multan – Rs.305,273/-**

**397. Para No.65.11
Superintendent BI&J Jail, Bahawalpur – Rs.125,883/-**

**398. Para No.65.13
Women Jail, Multan – Rs.65,069/-**

**399. Para No.65.15
Superintendent District Jail, Attock – Rs.41,347/-**

**400. Para No.67.1 Pages 81, 82 & 83 of Audit Report for the year 2000-01;
Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand into
Government Treasury Amounting to Rs.6,216,972/-.**

District Jail, Faisalabad – Rs.178,000/-

**401. Para No.67.7
Women Jail, Multan – Rs.69,228/-**

**402. Para No.67.8
Central Jail, Sahiwal – Rs.317,239/-**

**403. Para No.67.10
Superintendent Central Jail, D.G. Khan – Rs.71,000/-**

**404. Para No.67.19
New Central Jail, Bahawalpur – Rs.283,166/-**

405. Para No.73.3 Pages 87 & 88 of Audit Report for the year 2000-01;

- i) Irregular Expenditure of Rs.6,995,167/- on the Repair of Furniture.**
- ii) Income Tax Not Deducted.**

Superintendent District Jail, Muzaffargarh – Rs.406,064/-

**406. Para No.81.6 Pages 96 & 97 of Audit Report for the year 2000-01;
Irregular/Un-Justified Telephone Calls Charges of Rs.4,769,875/- on
Account of Improper/Non-Maintenance of Telephone Register.**

Superintendent District Jail, Rajanpur – Rs.213,865/-

407. **Para No.82.11 Pages 98 & 99 of Audit Report for the year 2000-01; Wrong Booking/Mis-Classification of Receipt/expenditure Amounting to Rs.5,429,651/-.**
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Superintendent District Jail, Lahore – Rs.1,195,596/-

10.11.2005 The Department explained that departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

408. **Para No.47.1 Pages 54 & 55 of Audit Report for the year 2000-01; Irregular Drawal of Pay Worth Rs.726,397/- for the Employees Without Job Assignment, Without Performing Duties.**
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Superintendent BI&J Jail, Bahawalpur – Rs.309,600/-.

12.1.2010 The Department explained that the officials were performed their duties by the orders of I.G. Prisons Punjab and optimum level of output was achieved. So no embezzlement was involved in this case.

The Committee directed the Audit Department that such baseless and irrelevant paras should not be brought before Public Accounts Committee in future. The **para was settled.**

409. **Para No.47.2**
Superintendent of Police Special Branch, Multan – Rs.234,621/-

15.5.2007 The Department explained that three posts of langries were sanctioned for Special Branch Multan Region, Multan by the Finance Department Government of Punjab. This region was comprising of three divisions i.e. Multan, D.G. Khan & Bahawalpur, AD.S.P was Incharge of each division likewise one post of langri was posted in each division to maintain the Kitchen for officers and officials who performed duties in odd hours. No irregularity had been committed.

The explanation of the Department was accepted and **para was settled.**

410. **Para No.47.3**
Superintendent of Police Special Branch, Multan – Rs.182,176/-

15.5.2007 The Department explained that the appointment of Mr. Anjum Asif ASI was made against the fixed quota of players under the S.P Special Branch Multan by the Addl: I.G Police, Special Branch, Punjab Lahore. Mr. Anjum Asif was performing

temporary duty with the Director General, Sports Pakistan Police Sports Board, G.P.O, Punjab, Lahore for the Addl: Inspector General of Police, Special Branch, Punjab, Lahore,

The Department was directed to get the matter regularized with the sanction of the Finance Department and para was kept pending.

2.8.2007 The Department explained that a regularization case was under way.

The Department was directed to pursue the case vigorously and above **para was kept pending.**

411. Para No.48.2 Page 55 of Audit Report for the year 2000-01; Loss of Rs.521,920/- on Account of Non-Leasing Out/Non-Auction of Canteen.

District Jail, Sargodha – Rs.100,000/-.

12.1.2010 The Department had effected the recovery of Rs.10,000/- and deposited in to Govt. treasury vide Challan No. 79 dated 16.07.2007. Moreover, inquiry report was also sent to the Audit.

Audit contended that the said report had yet to be approved from Home Department.

The **para was settled subject to verification** of record by Audit and approval of inquiry report by Home Department.

412. Para No.49.5 Page 56 of Audit Report for the year 2000-01; Loss of Rs.478,749/- on Account of Non Auction of Empty Bags/Tins and Dirty Oil.

Superintendent of Police, Lodhran – Not Given

2.1.2006 Audit had pointed out that a heavy expenditure was incurred on purchase of Mobile Oil for charge in Government vehicles. But used oil was not taken into stock.

The Department explained that no official Sub MT Work shop was working in this district due to which the official vehicles change Mobil oil from the different cities of this district. It was impossible to collect all the used Mobil oil from different places.

The explanation of the Department was accepted and **para was settled.**

413. Para No.49.6
Senior Superintendent of Police, Multan – Rs.303,720/-

2.1.2006 Audit had pointed out that empty bags/ tins had not been auctioned by the DDO Multan due to which the Department was deprived of the revenue earning.

The Department explained that used mobile Oil received from vehicles, had been used in service of Govt. vehicles for their safety from Zink.

The explanation of the Department was accepted and **para was settled.**

414. Para No.50.1 Pages 57 & 58 of Audit Report for the year 2000-01; Irregular Purchase of Tyres/Tubes and Oil Filter Valuing Rs.1,946,393/- Before the Completion of Prescribed Life Span.

Superintendent of Police, Bhakkar – Rs.163,419/-

8.11.2005 Audit had pointed out that expenditure had been incurred on the purchase of tyres and tubes of the vehicles. The repairs were treated as irregular due to the reasons that tyres and tubes replaced before the completion of the prescribed life span of the items and the replaced items not accounted for in the old parts register.

The Department explained that the purchase was made after obtaining necessary quotations under the rules. The actual payee receipt had also been traced, which was available on record. The sales/ Income Tax was deducted in accordance with rate of government i.e. 15% and 3.50% respectively. Moreover, the para had already been settled by the Special DAC in its meeting held on 11& 12.11.2003.

The explanation of the Department was accepted and para was settled.

2.1.2006 Audit had pointed out that expenditure had been incurred on the purchase of tyres and tubes of the vehicles. The repairs were treated as irregular due to the reason that Tyres and Tubes replaced before the completion of the prescribed life span of the items

The Department explained that purchase was made after observing codal formalities. Moreover, this para was settled by SDAC in its meeting held on 11&12, November 2003.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

415. Para No.50.3
Superintendent Central Jail, Faisalabad (Maintenance A/Cs) – Rs.65,010/-

7.11.2005 Audit had pointed out that an expenditure had been incurred on the purchase of tyres and tubes of the vehicles. The repairs were treated as irregular due to the reason that purchases were splitted up to avoid sanction of the next higher authority.

The Department explained that electric bulbs were purchased after completion of codal formalities and sanction of I.G Prison Punjab for the security of the Jail in pursuance of the circular instructions of the Finance Department.

On the statement of I.G Prison Punjab that he had local purchase power upto the tune of Rs.150,000/- and **para was settled.**

- 416.** **Para No.50.4**
Senior Superintendent of Police, Sahiwal – Rs.105,435/-
- 417.** **Para No.50.5**
Senior Superintendent of Police, Pakpattan – Rs.138,600/-
- 418.** **Para No.50.6**
Senior Superintendent of Police, Pakpattan – Rs.536,185/-

2.1.2006 Audit had pointed out that the repairs were treated as irregular due to the reason that tyres and tubes replaced before the completion of the prescribed life span of the items.

The Department explained that tyres were replaced after covering mileage of life span. Life span for the replacement of tyres was upto 56,000/- K.M. But in all cases, the tryes were replaced after covering the journey of at about 92000/95000 KMs.

The explanation of the Department was accepted and above mentioned **3 paras were settled.**

- 419.** **Para No.50.7**
Superintendent of Police, Mianwali – Rs.209,110/-

8.11.2005 Audit had pointed out that expenditure had been incurred on the purchase of tyres and tubes of the vehicles. The repairs were treated as irregular due to the reasons that tyres and tubes replaced before the completion of the prescribed life span of the items.

The Department explained that the vehicles of Police Force always detained to control the law and order situation had not been stood idle for long time. It was not necessary that tyre of all the vehicle complete their life period at a time. The purchase of tyre of each vehicle was always made by adopting all the requisite codal formalities, thus no irregularity was found. However, this para had already been settled in Special Departmental Accounts Committee meeting held on 18/19.10.2004.

The explanation of the Department was accepted and **para was settled.**

- 420.** **Para No.50.8**
Superintendent of Police, Lodhran – Rs.61,125/-

8.11.2005 Audit had pointed out that expenditure had been incurred on the purchase of tyres and tubes of the vehicles. The repairs were treated as irregular due to the reasons that Tyres and Tubes replaced before the completion of the prescribed life span of the items.

The Department explained that most of the Police Stations were consisting in rural areas/kacha areas, the facility of mattled roads/paved path were not available in district Lodhran, while the Gahst as well as raids to arrest the culprits/ P.Os including sectarian accused were effected to maintain law & order situation. Due to the reasons quoted above, the old filter became useless before completing the distance of 3000/- KM.

The explanation of the Department was accepted and **para was settled.**

421. Para No.51.3 Pages 58, 59 & 60 of Audit Report for the year 2000-01; Irregular Purchase of Dietary Items for Rs.9,878,342/-

District Jail, Faisalabad – Rs.627,980/-

7.11.2005 Audit had pointed out that purchase of dietary items had been paid which were treated as irregular due to the reasons that the purchases were made without rate contracts and the purchases were made beyond competency.

The Department explained that M/S Rana Riaz & Co Sahiwal failed to supply wheat atta at contract rate of Rs.8.16/- per Kg despite reminders. Consequently security of the firm amounting to Rs.50,000/- was forfeited and local purchase was allowed and requisite sanctions were also granted to ensure uninterrupted supply of wheat atta. Similarly Rice and Red Chillies were purchased on contract rates. Sugar was purchased within competency after observing the codal formalities hence no irregularity was involved.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

422. Para No.51.4

Superintendent Central Jail, Faisalabad (Maintenance A/cs) – Rs.24,757/-

14.9.2006 Audit had pointed out that the purchases were made without rate contracts.

The Department explained that Mr. Mehr Muhammad Jahangir the then Superintendent Jail was entitled to get medicines from the jail hospitals free of cost for his treatment and members of his family vide Rule No.991 of Pakistan Prisons Rule 1978.

The explanation of the Department was accepted and **para was settled.**

423. Para No.51.6

Superintendent District Jail, Rajanpur – Rs.715,448/-

14.9.2006 Audit had pointed out that the purchases were made without rate contracts.

The Department explained that all the purchases were made on contract rates which was covered as per clarification of the Finance Department issued vide letter No.FD(FR)II/80(P) dated 11.10.2000. Moreover, the para was settled by the SDAC in its meeting held on 29.3.2002.

The explanation of the Department was accepted and **para was settled.**

424. **Para No.51.9**
Senior Superintendent of Police, Sahiwal – Rs.211,393/-.

15.9.2006 Audit observed that expenditure was splitted by inserting different dates to indicate the different occasion and keeping the amount within competency.

The Department explained that all the uniform articles were purchased after observing necessary codal formalities. The purchase was made under competency. No irregularity was made. The necessary record may be seen by Audit.

The Committee settled the para with the direction that regularization by the Competent Authority be obtained and the department should be careful in future.

2.8.2007 The Department explained that a regularization case was under way.

The Department was directed to pursue the case vigorously and above **para was kept pending.**

425. **Para No.51.11**
District Jail, Sargodha – Rs.508,590/-

426. **Para No.51.18**
Superintendent Central Jail, D.G Khan – Rs.1,918,021/-

14.9.2006 Audit had pointed out that the purchases were made without rate contracts.

The Department explained that rates of Mash whole, milk and beef were approved by the I.G. Prisons, which were covered as per clarification of Finance Department issued vide letter No. FD(FR)II-2/89(P) dated 11-10-2000 and remaining articles were purchased locally after observing the codal formalities within competency to ensure uninterrupted supply of dietary articles to the prisoners.

On the statement of the Inspector General of Prisons, Punjab, that no item was procured on the price more than rate contract and no loss was involved, the **paras were settled.**

427. **Para No.51.15**
Superintendent BI&J Jail, Bahawalpur – Rs.1,156,451/-.

12.1.2010 The Department explained that all the purchase of dietary items were made by the D.D.O. being category III officer. He was competent to incurred expenditure up to Rs.60,000/- as per Sr. No. 3 (A) of the delegation of financial power rules 1990. The expenditures on dietary articles during the year 1997 to 2000 were made on market rates after observing the codal formalities.

The Committee accepted the explanation of Department and **para was settled subject to regularization** by Finance Department.

428. Para No.52.2 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.

Senior Superintendent of Police, Bahawalpur – Rs.477,128/-

8.11.2005 Audit had pointed out that an amount had been paid on account of purchase of stationery. The purchases were treated as irregular due to the reasons that the purchase beyond competency was made.

The Department explained that stationery was purchased on different occasions within the competency of DDO. In some cases, where necessary sanctions were obtained from the DIG of Police, Bahawalpur Range, Bahawalpur. Since no bulk purchase was made as such the tenders through press were not necessary. However, case was being taken up for regularization to the competent authority vide this office letter, dated 17.5.2005.

The Department was directed to get the irregular expenditure regularized with the sanction of the Finance Department besides appropriate action against the responsible and para was settled subject to regularization.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that the case regarding regularization had been sent to the Home Department and Home Department had sent to the Finance Department vide NO.SO(DEV) HD/4-34/2006 dated 08.09.2006.

The Department was directed to expedite the case of regularization and para was kept pending.

2.8.2007 The Department explained that a regularization case was under way.

The Department was directed to pursue the case vigorously and above **para was kept pending**.

429. Para No. 52.4
Superintendent of Police Traffic, Multan – Rs.90,160/-

15.5.2007 The Department explained that purchase was made through a constituted purchase committee after observing the codal formalities.

Audit observed that Department was required to get the irregularity of cash payment condoned from Finance Department.

The Department was directed to get the matter regularized with the sanction of the Finance Department and para was kept pending.

2.8.2007 The Department explained that the SP/Traffic Multan had been asked to prepare a case regarding regularization of the irregular expenditure, which was under process.

The explanation of the Department was accepted and **para was settled.**

430. Para No.52.6 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.

Superintendent District Jail, M/Garh – Rs.29,266/-

431. Para No.65.2 Pages 78 & 79 of Audit Report for the year 2000-01; Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of Medicines Beyond Ceiling Fixed by the Government.

District Jail, Faisalabad – Rs.24,681/-

14.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

432. Para No.52.7 Pages 60, 61 & 62 of Audit Report for the year 2000-01; Irregular Purchase of Stationery for Rs.6,651,288/-.

Superintendent of Police Traffic, Lahore – Rs.3,933,600/-.

15.9.2006 Audit pointed out that computer articles were required to be purchased through Purchase Cell, but it was observed that the computer articles detailed below were purchased without obtaining NOC from the Purchase Cell, position may please be justified and irregularity be got condoned from the competent authority.

The Department explained that according to delegation of Finance Power Rules under the Serial 3(a) Part-I, the SP/Traffic being the Officer of category-II, was competent to incur expenditure on the purchase of computer articles at a time, and the power of SP/Traffic was 150,000/- in each case.

The Committee kept the para pending with the direction that Department should move to Finance Department for regularization/condonation.

15.5.2007 The Department explained that the case had been sent to the Finance Department through Home Department for the regularization of the expenditure vide No.3129/RA dated 09.04.2007.

The Department was directed to pursue the case and para was settled subject to regularization.

1.8.2007 The Department explained that the case had been sent to the Finance Department through Home Department for the regularization of the expenditure.

The Department was directed to pursue the case vigorously and **para was kept pending.**

433. **Para No.52.8**
Superintendent of Police, Narowal – Rs.239,925/-

2.1.2006 Audit had pointed out that Government of the Punjab, Finance Department vide letter No. Exp(G) 11-11-/98 dated 13.9.98, introduced austerity measures to curtail the expenditure on Telephone in order to achieve self sufficiency.

The Department explained that the matter had been referred to the competent authority to regularize the excess amount paid.

The Department was directed to expedite the case for early regularization from competent authority and above para was settled subject to regularization.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that the case regarding regularization had already been sent to the Finance Department.

The Department was directed to pursue the case and para was settled subject to regularization by the Finance Department.

1.8.2007 The Department explained that the regularization case was under way.

The Department was directed to pursue the case vigorously and **para was kept pending.**

434. **Para No.52.16**
Deputy Inspector General (Tehsil) Punjab, Lahore – Rs.136,609/-

1.8.2007 The Department explained that as regard payment on higher rates it was some mis-understanding because the quotations were called comparative statement were prepared and a Committee had verified the rates from market where after the purchase was made. Thus no irregularity had been made.

The explanation of the Department was accepted and **para was settled.**

435. **Para No.52.20**
Superintendent of Police, Lodhran – Rs.35,132/-

2.1.2006 Audit had pointed out that an amount had been paid on account of purchase of stationery. The purchases were treated as irregular due to the reason that the purchases were made from the local market without calling quotation.

The Department explained that entries of stationary articles had been made in the stock register which had been attested by the DSP/HQ Lodhran. Similarly the entries of repair of Photostat machine and typewriters had also been made in the relevant registers.

The explanation of the Department was accepted and **para was settled.**

436. **Para No.52.21**
Superintendent of Police Kasur – Rs.18,600/-

8.11.2005 Audit had pointed out that an amount had been paid on account of purchase of stationery. The purchases were treated as irregular due to the reasons that the purchase beyond competency was made. The purchases were made from the local market without calling quotations.

The Department explained that the sanction was made by the DIG/ Lahore Range, Lahore vide his No. 1848-49/Acctt dated 15.01.2000 under Rules 3(b) (XXVII) (a) of the delegation of Financial Power Rules, 1990 under Head “5999-Others” and purchase was made by purchase Committee nominated by the S.P. Kasur within his competency. The quotations were called after the scrutiny of the purchase committee, which was admitted by the District Accounts Officer, Kasur. Moreover, no violation of Rules had been made in this regard.

The explanation of the Department was accepted and **para was settled.**

437. **Para No.52.22**
Deputy Inspector General CID, Lahore – Rs.33,120/-

1.8.2007 The Department explained that the actual date of supply order was 1-06-1999 but due to clerical mistake, it was written as 11.6.1999. Goods were received on 2.6.1999 and entered in the relevant stock register. Consumption amount was also available in the stock register.

The explanation of the Department was accepted and **para was settled.**

438. Para No. 53.1 Pages 62 & 63 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.387,281/- on Account of Advertisement/Printing Charges Without Sanction of the Competent Authority.

Superintendent of Police Traffic, Multan – Rs.124,941/- + Rs.4,373/-

15.5.2007 The Department explained that the amount of income tax had already been deducted from the bills and the requisite challan were available in the office.

The explanation of the Department was accepted and **para was settled.**

439. Para No.53.2
Senior Superintendent of Police, Multan – Rs.156,000/-

2.1.2006 Audit had pointed out that expenditure was incurred on account of printing and advertisement charges without the sanction of the competent authority.

The Department explained that there was not enough time. Therefore quotations were sought from different institutions through sealed envelopes. The SSP was competent to accord sanction of bill up to Rs.10,000/- at a time. Where as the rules do not indicate time frame as such sanction were within competency.

The explanation of the Department was accepted and **para was settled.**

440. Para No.53.4
Superintendent of Police, Lodhran – Rs.51,908/-

8.11.2005 Audit had pointed out that expenditure was incurred on account of printing and advertisement charges without the sanction of the competent authority

The Department explained that the case had been sent to IGP for necessary regularization in 3/2004.

The Department was directed to take action against the responsible employee and para was kept pending.

2.8.2007 The Department explained that a regularization case was under way.

The Department was directed to pursue the case vigorously and above **para was kept pending.**

441. Para No.54.1 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of vehicles/Machinery for Rs.26,031,280/-.

Senior Superintendent of Police, Lahore – Rs.13,601,305/-

442. **Para No.54.14**
Superintendent of Police, Mandi Bahauddin – Rs.411,714/-

443. **Para No.54.39**
Superintendent of Police, D.G. Khan – Rs.74,160/-

2.1.2006 Audit had pointed out that an expenditure was incurred on the repair of vehicles / machinery. The expenditure was treated as irregular due to the reason that N.O.C. from the Government Workshop not obtained.

The Department explained that repair work of Government vehicles was done by efficient firms from time to time after observing all codal formalities including NOC from Police Workshop. There was no irregularity.

The explanation of the Department was accepted and the above mentioned **3 paras were settled.**

444. **Para No.54.2**
Superintendent of Police, Bhakkar – Rs.230,873/-

8.11.2005 Audit had pointed out that expenditure was treated as irregular due to the reason that the expenditure splitted up to avoid the sanction of the next higher authority.

The Department explained that all the repair work was carried out after obtaining necessary NOC from SPMT Punjab, Lahore and old parts of the vehicles were deposited in the MT Workshop. The road certificates were available on record. Moreover, sanctions of expenditure had been accorded by the competent authority.

The explanation of the Department was accepted and **para was settled.**

445. **Para No.54.3**
Superintendent of Police (PC) Battalion No.2, Bahawalpur – Rs.125,137/-

1.8.2007 The Department explained that all the purchase/ repairs were made under the delegated powers.

Audit observed that Departmental record revealed that expenditure on vehicle No.SAC-9502 had been incurred beyond competency.

The Department was directed to get the expenditure Ex-Post Facto sanctioned by the competent authority and **para was settled subject to verification** of relevant record.

446. Para No.54.6 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.

Senior Superintendent of Police, Muzaffargarh – Rs.155,545/-

447. Para No.63.20 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.

Superintendent of Police, Muzaffargarh – Rs.188,000/-

448. Para No.64.4 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular Payment of Sewing Charges of Uniforms of Rs.1,396,444/- on Contract Basis to the Government Servant.

Senior Superintendent of Police, Muzaffargarh – Rs.103,500/-

449. Para No.66.3 Pages 80 & 81 of Audit Report for the year 2000-01; Irregular Payment of Pay and Allowances of Rs.3,427,751/- to the Contingent Staff Without the Approval of Finance Department.

Senior Superintendent of Police, Muzaffargarh – Rs.391,000/-

450. Para No.69.1 Page 84 of Audit Report for the year 2000-01; Un-Justified Expenditure of Rs.309,927/- on Account of Muharram-ul-Haram.

Senior Superintendent of Police, Muzaffargarh – Rs.99,927/-

2.1.2006 The Department explained that expenditure was incurred after observing codal formalities. Moreover, there was no ban on appointment of contingent paid staff and no irregularity was committed.

The explanation of the Department was accepted and above mentioned **5 paras were settled.**

451. Para No. 54.9 Pages 63, 64, 65 & 66 of Audit Report for the year 2000-01; Irregular Repair of Vehicle/Machinery for Rs.26,031,280/-.

Superintendent of Police Traffic, Lahore – Rs.451,377/-

15.5.2007 The Department explained that the repair of the Government Vehicles in question were made on different dates after observing all codal formalities within the competency of the SP/Traffic Lahore. The record of the Government Vehicles was available for verification.

The Department was directed to get the requisite record verified by the Audit and para was settled subject to verification of relevant record.

2.8.2007 The Department explained that the requisite record was available and would be shown during verification.

The Department was directed to get the facts verified by the Audit within 15 days and **para was settled subject to verification** of relevant record.

452. **Para No.54.10**
Superintendent of Police Traffic, Lahore – Rs.2,945,316/-.

12.1.2010 The Department explained that all repair of vehicles during the year 1998-99 and 1999-2000 was less than the value of Rs.25,000/- on different dates. NOC was not mandatory for repair of vehicles less than Rs.25,000/- as per instructions of I.G. Punjab.

Audit stated that department could not produce the relevant record during verification. Even the record was not presented in the meeting.

The Committee directed / recommended that all the relevant record be presented in the next meeting and clear instructions of the Government regarding obtaining of N.O.C be issued by the Audit Department. Committee further recommended that there should be some relaxation upto Rs.25,000/- where ambiguity found in the instructions regarding N.O.C. The **para was kept pending** till next meeting.

453. **Para No.54.12**
Senior Superintendent of Police, Sahiwal – Rs.249,835/-

2.1.2006 Audit had pointed out that expenditure was incurred on the repair of vehicles/ machinery. The expenditure was treated as irregular due to the reason that N.O.C. from the Government Workshop not obtained.

The Department explained that there was no need of NOC/NAC for minor repair of vehicles expenditure up to Rs.25,000/-. As regard the major repair the NOC/NAC were being obtained from higher authorities.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of competent authority and above para was settled subject to Ex-post facto sanction.

15.9.2006 The para was kept pending.

15.5.2007 The Department explained that the case regarding regularization of the expenditure had been sent to the Home Department and the Home Department forwarded the same to Finance Department.

The Department was directed to pursue the case and para was settled subject to regularization by Finance Department.

2.8.2007 The Department explained that the case regarding regularization of the expenditure had been sent to the Home Department and the Home Department forwarded the same to Finance Department.

The Department was directed to pursue the case vigorously and **para was kept pending.**

454. **Para No.54.18**
Central Jail, Mianwali – Rs.29,915/-

7.11.2005 Audit had pointed out that the expenditure was treated as irregular due to the discrepancies that N.O.C. from the Government Workshop was not obtained and the expenditure splitted up to avoid the sanction of the next authority.

The Department explained that recovery of Rs.830/- had been effected and verified by Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.9.2006 The Department explained that an amount of Rs.830/- on account of repair of machinery had been realized and deposited into Government Treasury.

The explanation of the Department was accepted and **para was settled.**

455. **Para No.54.21**
Deputy Inspector General Crimes Branch, Lahore – Rs.1,716,136/-

1.8.2007 The Department explained that the expenditure involved was spent for the up-gradation of computers in accordance with the allocation of funds by the IGP, Punjab.

Audit observed that Departmental contention was not tenable.

The Department was directed to get the matter regularized by the Finance Department and take appropriate action by the Police Department and **para was kept pending.**

456. **Para No.54.23**
Superintendent of Police, Mianwali – Rs.79,215/-

1.8.2007 The Department explained that different articles were purchased and different kind of repair was got done on different times with the sanction of the competent authority.

The explanation of the Department was accepted and **para was settled.**

457. **Para No.54.26**
Superintendent of Police, Vehari – Rs.936,382/-

2.1.2006 Audit had pointed out that the vehicles/ gross cutter and other machinery was not repaired but the old parts after replacement with new one had neither entered in the scrap register nor auctioned.

The Department explained that necessary entries had been made in the relevant stock register. The old parts of vehicles had been deposited at MT workshop Lahore. The certificate had been taken from the concerned.

The explanation of the Department was accepted and **para was settled.**

458. **Para No.54.28**
Secretary Home Department, Punjab, Lahore – Rs.46,559/-

7.11.2005 Audit had pointed out that vehicles were got repaired from private workshops. The repair work did not appear to be justified as entries in the log books did not support the repair work.

The Department explained that job works had been done after observing all codal formalities and necessary entries were available in the log book. Nothing was fictitious.

The explanation of the Department was accepted and the **para was settled.**

459. **Para No.54.29**
Senior Superintendent of Police, Multan – Rs.315,567/-

2.1.2006 Audit had pointed out that expenditure was incurred on the repair of vehicles/ machinery. The expenditure was treated as irregular due to the reason that wide publicity toward calling quotation for the work not made.

The Department explained that wireless sets were required repairing for which advertisement in the daily News “KHABARIN” dated 19.5.2000 was duly given for inviting quotations.

The explanation of the Department was accepted and **para was settled.**

460.

Para No.54.31

Superintendent of Police, Rajanpur – Rs.412,825/-

2.1.2006

Audit had pointed out that expenditure was incurred on the repair of vehicles/ machinery. The expenditure was treated as irregular due to the reason that N.O.C. from the Government Workshop not obtained.

The Department explained that there was no need of NOC/NAC for minor repair of vehicles expenditure up to Rs.25,000/-. As regard the major repair the NOC/NAC were being obtained from higher authorities.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of competent authority and above para was settled subject to Ex-post facto sanction.

15.9.2006

Audit observed that expenditure was irregular due to certain irregularities.

The Department explained that the case regarding regularization of the expenditure had been sent to the Home Department for onward submission to the Finance Department vide No.9690/R, dated 25.08.2006.

The Department was directed to get regularization from the competent authority within 90 days and para was pending.

15.5.2007

The Department explained that the stock entries of all the purchased articles were available which could not be shown to Audit. In this regard the DSP HQrs of this district was deputed to check / verify the facts. The DSP had submitted a certificate that all the items had already been entered in the stock register.

The Department was directed to advise the DPO Rajanpur to attend the PAC-I Meeting to be held on 2-6-2007 and para was kept pending.

4.6.2007

The Department explained that the case regarding regularization of the expenditure had been sent to the Home Department for onward submission to the Finance Department.

The Department was directed to expedite the case of regularization and para was settled subject to regularization by the Finance Department.

2.8.2007

The Department explained that a regularization case was under way.

The Department was directed to pursue the case vigorously and **above para was kept pending.**

461. **Para No.54.32**
Superintendent of Police, Rajanpur – Rs.41,115/-

2.1.2006 Audit had pointed out that expenditure was incurred on the repair of vehicles/ machinery. The expenditure was treated as irregular due to the reason that the expenditure splitted up to avoid the sanction of the next authority

The Department explained that expenditure was incurred under the competency of DDO on different dates and times on account of purchase of different articles. Moreover, no irregularity had been committed.

The explanation of the Department was accepted and **para was settled.**

462. **Para No.54.33**
Superintendent of Police, Lodhran – Rs.133,355/-

2.8.2007 The Department explained that different articles were got repaired on different times with the sanction of the competent authority. As the DIG being Category-I officer was competent to accord sanction under the provision of Rule 5 of Punjab Delegation of Financial Powers Rule 1990.

Audit observed that expenditure of Rs.83,842/- (Rs.33,842/-+ Rs.50,000/-) had been incurred in 6/99 by splitting up the expenditure to avoid the sanction of higher authority.

The Department was directed to get expenditure regularized by the competent authority and **para was settled subject to** Ex-Post Facto sanction by the Inspector General Police Punjab.

463. **Para No.54.34**
Superintendent of Police Special Branch, Multan (Photostat Machine) – Rs.41,445/-

2.8.2007 The Department explained that repair of photo state machines were properly conducted and were available on record. The Income Tax amounting to Rs.2,072/- had been recovered and deposited into Government Treasury.

The explanation of the Department was accepted and **para was settled.**

464. **Para No.55.7 Pages 67 & 68 of Audit Report for the year 2000-01; Loss of Rs.2,123,901/- on Account of Irregular Purchase of Material at Excessive Rates.**

Senior Superintendent of Police, Rawalpindi – Rs.95,073/-

8.11.2005 Audit had pointed out that an extra expenditure of Rs.95,073/- had been incurred on irregular purchase of material at excess rates.

The Department explained that 43 Nos. tents were purchased by calling tenders through press along with other miscellaneous items. The sample provided by MS Saleem & Faisal Enterprises first and second lowest respectively of low quality as compare to the sample provided by Ch. Enterprises the third lowest while other participants did not produce sample. Hence Ch. Enterprises submit samples of good quality at reasonable rates.

On the statement of AIG/Finance that quality was ensured and no loss was involved, the **para was settled**.

465. **Para No.55.8**
Superintendent Central Jail, Rawalpindi – Rs.60,072/-

10.11.2005 Audit had pointed out that an extra expenditure of Rs.60,072/- had been incurred on irregular purchase of material at excessive rates due to reason that wide publicity for inviting quotations was not made and purchases were made from the local market on quotation basis of their personal choice.

The Department explained that recovery of Rs.18,199/- on account of vegetable ghee and tea leaves had been effected and verified by Audit whereas wheat atta was procured at previous contract rate of Rs.8.90 per Kg., therefore, no loss was involved.

The Department was directed to produce a copy of contract rate to Audit for verification and **para was settled subject to verification** of relevant record.

466. **Para No.55.14**
District Jail, Bahawalnagar – Rs.23,700/-

14.9.2006 Audit had pointed out that wide publicity for inviting the quotations was not made and purchases were made from the local market on quotation basis of their personal choice.

The Department explained that the contract of wheat atta was approved by the competent authority at the rate of Rs.7.80 per Kg. Payment was made in the light of agreement to the contractor and no recovery was involved.

The explanation of the Department was accepted and **para was settled**.

467. **Para No.55.16**
District Jail, Rahim Yar Khan – Rs.117,321/-

468. **Para No.55.17**
District Jail, Rahim Yar Khan – Rs.20,417/-

14.9.2006 The Department explained that efforts were being made to effect the recovery from the concerned contractors as arrears of Land Revenue. The matter was pending with the District Collectors concerned. Moreover, follow up was being made for expeditious recovery.

As proposed by the Audit, the Department was directed to expedite the recovery in both cases and **paras were kept pending.**

469. **Para No.55.18**
Superintendent of Police, D.G. Khan – Rs.607,873/-

2.1.2006 Audit had pointed out that expenditure was incurred on the repair of vehicles/ machinery. The expenditure was treated as irregular due to the reason that N.O.C. from the Government Workshop not obtained.

The Department explained that there was no need of NOC/NAC for minor repair of vehicles expenditure up to Rs.25,000/-. As regard the major repair the NOC/NAC were being obtained from higher authorities.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of competent authority and above para was settled subject to Ex-post facto sanction.

15.9.2006 The para was kept pending for regularization.

15.5.2007 The Department explained that the case regarding regularization had been sent to the Home Department. The Home Department had forwarded the case to Finance Department vide No. SO(DEV)HD/4-11/2006 dated 09.09.06.

The Department was directed to pursue the case and para was settled subject to regularization.

2.8.2007 The Department explained that a regularization case was under way.

The Department was directed to pursue the case vigorously and above **para was kept pending.**

470. **Para No.56.1 Page 69 of Audit Report for the year 2000-01; Loss of Rs.342,200/- Due to Leasing of Canteen at Lesser Rates.**

Central Jail Kot Lakhpat, Lahore – Rs.295,650/-

471. **Para No.67.12 Pages 81, 82 & 83 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand into Government Treasury Amounting to Rs.6,216,972/-.**
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District Jail, Rahim Yar Khan – Rs.272,735/-

472. **Para No.67.13**

District Jail, Rahim Yar Khan – Rs.86,850/-

473. **Para No.67.14**

Central Jail Kot Lakhpat, Lahore – Rs.1,124,310/-

474. **Para No.67.15**

Superintendent District Jail, M/Garh – Rs.59,280/-

475. **Para No.67.20**

District Jail, Bahawalpur – Rs.93,600/-

476. **Para No.80.2 Pages 95 & 96 of Audit Report for the year 2000-01; Un-Justified Expenditure of Rs.744,470/- on the Purchase of Seeds/Fertilizers/Pesticides.**
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Central Jail, Sahiwal – Rs.399,695/-

477. **Para No.82.9 Pages 98 & 99 of Audit Report for the year 2000-01; Wrong Booking/Mis-Classification of Receipt/Expenditure Amounting to Rs.5,429,651/-.**
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Superintendent Central Jail, Faisalabad (Maintenance AC) Rs.405,000/-

478. **Para No.82.13**

New Central Jail, Multan (Maintenance) – Rs.480,000/-

14.9.2006 The Department explained that in fact rent of the canteen as assessed by the E&T Department amounting to Rs.150/- per month had already been deposited in the Government Treasury. Moreover, similar para of DJ Multan was also settled by the SDAC in its meeting held on 30.3.2002.

The Department was directed to move a summary for the welfare of prisoners and **paras were settled subject to verification** of sanction accorded by the competent authority.

479. **Para No.56.2 Page 69 of Audit Report for the year 2000-01; Loss of Rs.342,200/- Due to Leasing of Canteen at Lesser Rates.**

Senior Superintendent of Police, Sheikhpura – Rs.46,550/-

8.11.2005 Audit had pointed out that canteen was leased at lesser rate as compared to the previous year and caused the loss to the Government.

The Department explained that Police welfare canteen was constructed from District welfare fund for the welfare of police personnel and auction process was adopted and canteen was given to the contractor on contract basis.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record by Audit.

1.8.2007 The Department explained that the recovery regarding water rate charges were not admissible as the contractor used Hand Pump. The remaining amount of Rs.8800/- had been recovered and deposited which was verified by the Audit.

The explanation of the Department was accepted and **para was settled.**

480. Para No.57.1 Pages 69, 70 & 71 of Audit Report for the year 2000-01; Irregular Payment of Rs.4,314,390/- Without Approval/Additional Allocation of Funds.

Senior Superintendent of Police, Sheikhpura – Rs.115,947/-

8.11.2005 Audit had pointed out that payment of Rs.115,947/- pertained to the previous years expenditure of the DPO /Sheikhpura had been made in the next year. As per Finance Department letter No.Exp(G) II-9/99, dated 31.7.1999 budgetary allocation should be strictly adhered to and the payment be not deferred to the next year. It was observed that the payments were made without additional allocation of funds and without approval of the Finance Department.

The Department explained that liabilities were not disposed of due to non-availability of funds. The funds were demanded in current financial year but sufficient funds were not provided. So the payments of these bills were made next year because sufficient fund were provided. The payment was made after sanction of competent authority. The expenditure was incurred on the payment of POL charges, repair of transport and purchase of Miscellaneous items, the same were necessary and cannot be postponed to the next financial year. Moreover, no irregularity was committed.

The explanation of the Department was accepted and **para was settled.**

481. Para No.57.4
Senior Superintendent of Police, Sheikhpura – Rs.1,086,338/-

2.1.2006 Audit had pointed out that actual payee receipts/ acknowledgements duly receipted and stamped with requisite value of revenues stamps were not on record in violation of Rule 2.22 and 8.5 of PFR Vol-I and under-section 50(7-B) Income Tax Ordinance, 7/50% on gross amount of rent was to be deducted while making payments of rent in excess of Rs.100,000/- per year.

The Department explained that the annual rent of any one police station did not exceed Rs.100,000/- as such income tax was not recoverable. Moreover, all the relevant actual payees receipts duly verified were available in the record.

The Department was directed to get the facts verified by Audit and para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

482. **Para No.57.5**
Superintendent of Police Security Prime Minister House, Rawalpindi – Rs.85,725/-

8.11.2005 Audit had pointed out that payment of previous years expenditure had been made in the next year. As per Finance Department letter No.Exp(G) II-9/99, dated 31.7.1999 budgetary allocation should be strictly adhered to and the payment be not deferred to the next year. It was observed that the payments were made without additional allocation of funds and without approval of the Finance Department.

The Department explained that the clearness of the pending liability was demanded for the financial year 1999-2000. Moreover, the vehicle was used for VVIPs duties from Abattabad to Mazafrabad on 09-02-1999. the repair was made at the time of evening on the date noted above.

The explanation of the Department was accepted and **para was settled.**

483. **Para No.57.6**
Superintendent of Police Security Prime Minister House, Rawalpindi – Rs.185,016/-

8.11.2005 Audit had pointed out that payment of pertained to the previous years expenditure had been made in the next year. As per Finance Department letter No.Exp(G)II-9/99 dated 31.7.1999 budgetary allocation should be strictly adhered to and the payment be not deferred to the next year. It was observed that the payments were made without additional allocation of funds and without approval of the Finance Department.

The Department explained that the needful had been done. Record was not available for verification.

The Department was directed to get the facts verified by audit and para was settled subject to verification of relevant record.

2.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **above para was settled.**

484. Para No.57.9
Secretary Home Department, Punjab, Lahore – Rs.36,026/-

7.11.2005 Audit had pointed out that an amount was charged to the budget allocation of 1999-2000 which was irregular as no funds were got provided to meet extra expenditure.

The Department explained that machinery and vehicles were got repaired after observing all codal formalities. Fund under these heads were not available during the last month of financial year 1998-99. But keeping the urgency of the work and to run the affairs of the office smoothly the said job works were done.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the matter regularized from the Finance Department and para was kept pending.

13.9.2006 The Department explained that machinery and vehicles were got repaired after observing all codal formalities. Keeping in view, the urgency of the work and to run the affairs of the office smoothly, the said job works were done after obtaining approval from the competent authority. However, on the direction of the PAC the case was referred to Finance Department on 19-6-2006.

The Finance Department referred Rule 2.26 PFR Vol-I and stated that under this rule there was no need to get further sanctions to settle the said para.

The **para was settled.**

485. Para No.59 Pages 71 & 72 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.181,500/- Not Provided in the Estimate of the Work.

2.1.2006 Audit had pointed out that expenditure had been incurred without provision in the estimate of the work and was treated as irregular expenditure.

The Department explained that the appropriation accounts for the year 1999-2000 of Police Department had been settled by the PAC in its meetings held on 17.12.2003 & 28.8.2004.

The Department was directed to get the facts verified by Audit and above para was settled subject to verification of relevant record.

15.9.2006 Audit pointed out that above stated amount had been incurred without provision in the estimates of the work and was treated as irregular expenditure.

The Department explained that the excessive amount were demanded from the authorities but were not provided. The copy of the 2nd list and other relevant record will be shown during at the time of verification.

The explanation of the department was accepted and **para was settled**.

486. Para No.61.1 Pages 72 & 73 of Audit report for the year 2000-01; Irregular Expenditure of Rs.3,666,360/- Without Sanction of the Competent Authority.

Inspector General Police Punjab, Lahore – Rs.3,000,000/-

2.8.2007 The Department explained that both the sanctions were issued by the Government of the Punjab, Finance Department, Lahore, which was the competent authority to issue the advice pertaining to provision of funds and financial sanction to incur the expenditure under the relevant head of account.

The Department was directed to get the expenditure regularized by the competent authority and **para was settled subject to verification** of relevant record.

487. Para No.61.2
Superintendent of Police, Mandi Bahauddin – Rs.90,146/-

2.1.2006 Audit had pointed out that fuel consumed by the various officers in excess of permissible limit had not been recovered from the concerned quarter.

The Department explained that in order to maintain law and order situation and to curb control terrorism the police had to travel extensively day and night at even beyond the municipal limits to control the law & order situation. Moreover, the fuel was consumed on official duty.

The Department was directed to get the facts verified by Audit and above para was settled subject to verification of relevant record.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

- 488.** **Para No.61.5**
DSP Finger Prints Bureau Punjab, Lahore – Rs.98,606/-.

The **Committee settled the para.**

- 489.** **Para No.61.6**
DSP Finger Prints Bureau Punjab, Lahore – Rs.178,462/-.

15.9.2006 The explanation of the department was accepted and para was settled subject to condonation of irregularity by the Competent Authority.

15.5.2007 The Department explained that the case for the regularization of irregularity had been sent to the Home Department vide No.296/Rs dated 12.01.2007 and the Home Department had forwarded the same to Finance Department.

The Finance Department was directed to decide the matter within 60 days and para was kept pending.

1.8.2007 The Department explained that the case for the regularization of irregularity had been sent to the Home Department vide No.296/RA dated 12.01.2007 and the Home Department had forwarded the same to Finance Department.

The Department was directed to pursue the case vigorously and **paras were kept pending.**

- 490.** **Para No.62.1 Pages 73 & 74 of Audit Report for the year 2000-01; Un-Authorised/irregular Condemnation of Clothing Amounting to Rs.638,476/-.**
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Central Jail, Mianwali – Articles of Bedding and Clothing – Rs.75,212/-

14.9.2006 The Department explained that as per clarification of the Finance Department issued vide letter No. FD(FR) 11-2/89 dated 24.7.2002, Rule 6-A of the Punjab Delegation of Financial Rules 1990 was not applicable on condemnation of prisoner clothing. Actually life of the prisoners clothing was fixed under the provisions of the Pakistan Prisons Rules 1978. Prisoners clothing issued had already expired normal life.

The explanation of the Department was accepted and **para was settled.**

- 491.** **Para No.62.2**
Superintendent District Jail, Jhelum – Rs.419,598/-.

12.1.2010 The Department explained that the life of the prisoner's clothes were prescribed in Rule 523 of Pakistan's Prisoners Rules 1978 and after the expiry the same were declared condemned. Rule 6-A of the Punjab Delegation of Financial Rules 1990 had not applied on the condemnation of prisoner's clothing. So the same were auctioned and sale money was deposited into Govt. treasury.

The Committee directed / recommended that a condemnation committee be constituted for disposal of condemned items and **para was settled subject to regularization** by Finance Department.

492. Para No.63.2 Pages 74, 75 & 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.8,464,867/- on the Repair of Buildings.

Senior Superintendent of Police, Pakpattan – Rs.463,000/-

493. Para No.63.3

Superintendent of Police, Vehari – Rs.272,000/-

494. Para No.63.8

Superintendent of Police, Rajanpur – Rs.290,000/-

495. Para No.63.10

Superintendent of Police, Khanewal – Rs.136,000/-

496. Para No.63.18

Senior Superintendent of Police, Lahore – Rs.179,095/-

497. Para No.63.19

Police Training School, Sargodha – Rs.625,207/-

2.1.2006 Audit had pointed out that an expenditure had been incurred by the DPO/Lahore, on the repair of building. But M.B. showing the record measurements for the work were not produced.

The Department explained that the repair work in each case was of petty nature and done on different occasion and different buildings. Hence there was no need of measurement book

The explanation of the Department was accepted and above mentioned **6 paras were settled.**

498. Para No.63.5

Central Jail, Mianwali – Rs.219,146/-

14.9.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

499.

Para No.63.6

Deputy Inspector General Police, Multan Range, Multan – Rs.395,250/-

2.1.2006 Audit had pointed out that an expenditure had been incurred by the DPO/Lahore, on the repair of building. But M.B. showing the record measurements for the work was not produced.

The Department explained that completion reports and actual payee Receipts, had been verified by Audit.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized with the sanction of competent authority and para was settled subject verification of relevant record.

15.9.2006 Audit pointed out that the above stated expenditure was treated as irregular/un-justified due to certain irregularities.

The Department explained that the relevant record such as completion reports /APRs and estimates of works were available which may please be verified.

The para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

500.

Para No.63.24

Commandant (PC) Farooqabad District Sheikhpura – Rs.864,443/-.

15.9.2006 Audit observed that expenditure was held irregular due to certain irregularities.

The Department explained that all the works had been made in the most economic manner on competitive rates after talking quotations etc. (in sealed cover) Rough estimates for each repair had been prepared as well as got verified from Building Department. Thus there was no meaning of paying exorbitant rates. Expenditures had never been split-up. In this behalf it was submitted that various buildings of the department had been got repaired on different dates. The amount spent on each building was in the

competency of the Commandant (Officer Category-I) as delegated to him under Rule -3 Special Powers under Delegation Financial Powers Rules 1990.

The explanation of the department was accepted and **para was settled** with the direction that such procedural lapses should not be repeated in future.

501. Para No. 64.6 Pages 77 & 78 of Audit Report for the year 2000-01; Irregular Payment of Sewing Charges of Uniforms of Rs.1,396,444/- on Contract Basis to the Government Servant.

Commandant Border Military Police, Rajanpur – Rs.559,208/-

14.5.2007 The Department explained that commandant had full power to purchase uniform under rules i.e. Delegation of Powers 1990 3(b)(xii)(a). The Department had purchased uniform and paid amounts.

Audit observed that the Departmental contention was not tenable.

The Department was directed to get the matter regularized from the Finance Department and **para was settled subject to regularization** by the Finance Department.

502. Para No.65.3 Pages 78 & 79 of Audit Report for the year 2000-01; Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of Medicines Beyond Ceiling Fixed by the Government.

Superintendent Central Jail, Faisalabad (Maintenance A/C) – Rs.24,024/-

10.11.2005 Audit had pointed out that according to the instruction of the Government issued vide No. Health/MSD-6/1955-96/26800-55 dated 24.9.1995, local purchase of medicines should be made upto 15% of the total budget and the remaining budget should be utilized through M.S.D. Lahore. The ceiling was not observed and irregular purchase of medicines was made.

The Department explained that in the light of the clarification of the Government issued vide letter dated 17.5.1980, medicines of essential nature for the prisoners were purchased within competency after observing the codal formalities. The condition of 15% was not applicable in case of jails as the said ceiling fixed was meant for Health Department. Moreover non-availability certificate was also issued by the General Manager MSD. Hence no irregularity was involved.

The explanation of the Department was accepted and the **para was settled**.

503. Para No.65.4 Pages 78 & 79 of Audit Report for the year 2000-01; Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of Medicines Beyond Ceiling Fixed by the Government.

Superintendent Central Jail, Faisalabad (Maintenance A/C) – Rs.19,432/-.

- 504.** **Para No.73.4 Pages 87 & 88 of Audit Report for the year 2000-01;**
 i) **Irregular Expenditure of Rs.6,995,167/- on the Repair of Furniture**
 ii) **Income Tax not Deducted.**
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Superintendent District Jail, Muzaffargarh – Rs.38,912/-.

12.1.2010 The Department informed the Committee that the reply of the Department had been misprinted in the working paper and requested that these paras may be pending.

 The Committee accepted the explanation of Department and **paras were kept pending** till next meeting.

- 505.** **Para No.65.6 Pages 78 & 79 of Audit Report for the year 2000-01;**
 Extra Expenditure of Rs.2,306,650/- on Irregular Purchase of
 Medicines Beyond Ceiling Fixed by the Government.
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Superintendent District Jail, Muzaffargarh – Rs.163,470/-.

- 506.** **Para No.65.17**
 District Jail, Bahawalnagar – Rs.236,728/-.

12.1.2010 The Department explained that on the recommendation of MO Jail, all medicines were purchased within competency after observing all codal formalities. Moreover, NOC was also issued by the General Manager, MSD. The condition of 15% of local purchase was not applicable in case of jails as the said ceiling was for only Health Department.

 The Audit contended that the Superintendent of Jail being an officer of Category-IV was empowered to incur expenditure upto Rs.30,000/- on medicine during one year but in the said case expenditures were exceeded Rs.30,000/- and no sanction of higher authority was obtained.

 The Committee directed / recommended that the **paras were settled subject to regularization** by Finance Department.

- 507.** **Para No.65.8**
 District Jail, Multan – Rs.94,301/-

10.11.2005 Audit had pointed out that according to the instruction of the Government issued vide No. Health/MSD-6/1955-96/26800-55 dated 24.9.1995, local purchase of medicines should be made upto 15% of the total budget and the remaining budget should be utilized through M.S.D. Lahore. The ceiling was not observed and irregular purchase of medicines was made.

The Department explained that in the light of the clarification of the Government issued vide letter dated 17.5.1980, medicines of essential nature for the prisoners were purchased within competency after observing the codal formalities. The condition of 15% was not applicable in case of jails as the said ceiling fixed was meant for Health Department. Moreover non-availability certificate was also issued by the General Manager MSD. Hence no irregularity was involved. Whereas para was also settled in the special DAC meeting held on 30.3.2002.

The Department was directed to produce the relevant record to Audit for verification and **para was kept pending.**

508. Para No.65.14
Superintendent District Jail Shahpur District Sargodha – Rs.52,461/-

14.9.2006 The Department explained that an amount of Rs.123,700/- was allocated during the year but MSD supplied medicines worth of Rs.34,702/- which were insufficient to meet the requirement of the prisoners, therefore the remaining medicines were purchased locally after observing the codal formalities within competency at the highest discount rates of 10% to meet the emergent needs.

The explanation of the Department was accepted and **para was settled.**

509. Para No.65.16
New Central Jail, Bahawalpur – Rs.204,307/-

14.9.2006 The Department explained that medicines of essential nature for the prisoners were purchased within competency after observing the codal formalities in the period of three years. The condition of 15% was not applicable in case of jails as the said ceiling fixed was meant for Health Department. Moreover non availability certificate was also issued by the General Manger MSD and para was also settled in the special DAC meeting held on 30-3-2002.

On the recommendation of Audit, the **para was settled.**

510. Para No.66.1 Pages 80 & 81 of Audit Report for the year 2000-01; Irregular Payment of Pay and Allowances of Rs.3,427,751/- to the Contingent Staff Without the Approval of Finance Department.

Superintendent of Police, Bhakkar – Rs.247,000/-

8.11.2005 Audit had pointed out that Pay & Allowance to the contingent staff was paid without approval of the Finance Department.

The Department explained that the part time contingent staff was employed in 1995 prior imposition of ban. Moreover, no ban was imposed on the payment of part time staff vide NOC from Finance Department dated 11.2.1997.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

511. **Para No.66.2**
Superintendent of Police, Rahim Yar Khan – Rs.229,140/-

8.11.2005 Audit had pointed out that Pay & Allowance to the contingent staff was paid without approval of the Finance Department.

The Department explained that Departmental contention had been accepted in the SDAC meeting held on 10/11-May 2002 and para was settled.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

15.9.2006 **Para was settled** as recommended by the Audit.

512. **Para No.66.5**
Senior Superintendent of Police, Sahiwal – Rs.196,680/-

513. **Para No.66.7**
Senior Superintendent of Police, Multan – Rs.395,855/-

514. **Para No.66.8**
Superintendent of Police, Rajanpur – Rs.353,000/-

2.1.2006 Audit had pointed out that an amount of payment of Pay & Allowance to the contingent staff was paid without approval of the Finance Department.

The Department explained that as per instructions in Notification issued by the Finance Department no such ban was imposed on contingent paid staff letter No.HP-II/22-10/97, dated 29.3.1997.

The explanation of the Department was accepted and above mentioned **3 paras were settled.**

515. **Para No.66.11**
Superintendent of Police, Khanewal – Rs.540,276/-

516. **Para No.66.14**
Superintendent of Police, Rajanpur – Rs.88,785/-

2.1.2006 Audit had pointed out that an irregular payment of pay & allowances had been made to staff on contract basis. The withdrawal of salaries on such recruitment of staff on contract basis not admitted.

The Department explained that the amount was paid to contract basis recruited Ex-Army persons as constables for security cover of Parliamentarians in the light of Govt.'s letter No. 2966/ EPF, dated 1.7.1999 and 3439/EPF, dated 21.7.1999. Moreover, this para was settled by SDAC in its meeting held on 26-27, December 2001.

The explanation of the Department was accepted and above mentioned **2 paras were settled.**

517. Para No.66.12
Superintendent New Central Jail, Rawalpindi – Rs.106,200/-

10.11.2005 Audit had pointed out that pay and allowances to the contingent staff was paid without approval of the Finance Department.

The Department explained that in fact payment of pay and allowances of contingent paid staff was not involved. As per Audit and Inspection report, recovery of risk purchases of tea leaves and Dals amounting to Rs.18,060 including recovery of Rs.16,062/- had already been effected and deposited into Government treasury.

On the statement of the Inspector General of Prisons that observation was not relevant/valid, the **para was settled.**

518. Para No.67.3 Pages 81, 82 & 83 of Audit Report for the year 2000-01; Non-Deposit of Sale Proceeds/Rent of Canteen/Cycle Stand into Government Treasury Amounting to Rs.6,216,972/-.

District Jail, Multan – Rs.753,538/-

10.11.2005 Audit had pointed out that un-disbursed salary and sale proceeds /rent of canteen had not been deposited into Government treasury and had been retained unduly in contravention to the Rule 2.10(4-a).

The Department explained that there was no un-disbursed salary, however, rent of canteen to the tune of Rs.21,600/- for the period of July 1997 to June 2000 @ Rs.600/- per month as assessed by the Excise & Taxation Department had been deposited into Government Treasury and verified by Audit. Moreover, the para was settled by the SDAC in its meeting held on 30.3.2002.

The explanation of the Department was accepted and **para was settled.**

519.

Para No.67.5

Superintendent of Police Secretary to P.M. House/Secretariat, Rawalpindi – Rs.211,353/- + Rs.31,702/- (Penalty)

2.8.2007

The Department explained that SI Fazal Dad Naqdi Moharrir deposited a sum of Rs.211,353/- on account of undisbursed salaries of officials vide challan No.27 dated 02-06-2000.

The explanation of the Department was accepted and **para was settled.**

520.

Para No.67.9

Commandant Border Military Police, D.G. Khan – Rs.74,942/-

13.9.2006

Audit had pointed out that the deposit of Government money into Private Account was also irregular in terms of Rule 7 (1) of Punjab Treasury Rules.

The Department explained that the pay of O.G.D.C. employees amounting to Rs.74,945/- deposited into Chanda Fund had been withdrawn and deposited into Government Account.

The Committee took notice that why public money was put into private account which was against the financial proprietary.

The Committee directed the Department to hold an inquiry and fix responsibility and the para was kept pending.

14.5.2007

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

521.

Para No.67.11

District Jail, Rahim Yar Khan – Rs.330,608/-.

522.

Para No.67.18

Superintendent District Jail, Jhelum – Rs.33,000/-.

12.1.2010

The Department explained that a case for regularization of Prisons Foundation was moved to the Government of Punjab on the subject matter and the same had been approved by the competent authority. The income tax towards rent assessment had been recovered and deposited into Government Treasury.

The Committee directed/recommended that the rules of Prisons Foundation should be followed and the **paras were settled.**

523. **Para No.67.17**
Superintendent District Jail, Attock – Rs.86,144/-

10.11.2005 Audit had pointed out that un-disbursed salary and sale proceeds /rent of canteen had not been deposited into Government treasury and had been retained unduly in contravention to the Rule 2.10(4-a).

The Department explained that there was no un-disbursed salary, however, rent of canteen to the tune of Rs.6,000/- @ Rs.500/- per month as assessed by the Excise & Taxation Department had been deposited into Government Treasury and verified by Audit. Moreover, the similar para was settled by the SDAC in its meeting held on 30.3.2002 whereas no electricity connection was provided from the main meter of the Jail.

The explanation of the Department was accepted and **para was settled.**

524. **Para No.68 Page 83 of Audit Report for the year 2000-01; Irregular Payment of Cash Awards/Honoraria of Rs.100,900/-**

2.1.2006 Audit had pointed out that an amount was paid on account of cash awards/ honoraria without justification.

The Department explained that cash reward / honorarium was granted to the deserving officers/ officials who worked beyond office hours and performed duties diligently in the exigency.

The explanation of the Department was accepted and **para was settled.**

525. **Para No.69.2 Page 84 of Audit Report for the year 2000-01; Un-Justified Expenditure of Rs.309,927/- on Account of Muharram-ul-Haram.**

Senior Superintendent of Police, T.T. Singh – Rs.75,000/-.

15.9.2006 Audit pointed out that vouched account of the said amount was not produced/ shown to Audit.

The Department explained that the amount in connection with expenditure of Muharram was drawn in advance according to the instructions. As vouchers were verified by the audit party therefore these were handed over to the DAO. T.T. Singh vide this office Memo No.21429 dated 26.7.2000. Necessary certificate issued by the DAO T.T. Singh was submitted for perusal.

On the statement of AIG Police Punjab Lahore that no misappropriation was involved and vouched accounts have been shown to Audit, the **para was settled.**

526.

Para No.69.3

Senior Superintendent of Police, Sheikhpura – Rs.135,000/-

8.11.2005

Audit had pointed out that an amount was drawn to meet with the expenditure on account of Muharram-ul-Haram without any justification.

The Department explained that a sum of Rs.135,000/- was provided by the Government CPO on account of Muharram-ul-Haram 2000. The same was expended for the payment of cost of food etc. provided to the police Force deployed during the Muharram-ul-Haram. All the vouched account for the said expenditure was available

The explanation of the Department was accepted and **para was settled.**

527.

Para No.70.1 Pages 84 & 85 of Audit Report for the year 2000-01; Excess Payment of Rs.152,377/- Due to the Work/Purchases Not carried Out by the Ist Lowest Bidder.

Senior Superintendent of Police, Bahawalpur – Rs.62,294/-.

15.9.2006

Audit observed that purchases were not made from the lowest bidders which resulted in loss to Govt.

The Department explained that the samples of lowest rates were not of standard quality, copy enclosed keeping in view and in the public interest committee decided to purchase the articles at higher rates as the time was short and another procedure for purchase was not possible to be adopted.

The explanation of the department was accepted and **para was settled.**

528.

Para No.70.3

Commandant (P.C) Farooqabad – Rs.58,800/-.

15.9.2006

Audit observed that the purchase was made from second lowest bidder and sustained loss to the Government.

The Department explained that the purchase of Ankle Boots were made by IGP office through tenders. 5 Firms participated in the tender, the samples received from the bidders were sent to Institute of leather Technology, G.T. Road Gujranwala for laboratory test. On receipt of laboratory report the purchase committee in its meeting approved sample having feel & finish according to approved pattern. Photo copies of minutes of meeting duly signed by committee Members and approved by IGP were available in this office. Rates of approved sample were computed after due negotiation.

The para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

529. Para No.71 Pages 85 & 86 of Audit report for the year 2000-01; Irregular Payment of Cash Grant Compensation to the Legal Heirs of Shaheed Constables Amounting to Rs.300,000/-

2.8.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above **para was settled**.

530. Para No.72.1 Page 86 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.190,035/- on Account of Irregular Recruitments of Staff.

Senior Superintendent of Police, Bahwalpur – Rs.32,555/-.

15.9.2006 Audit observed that certain irregularities were made and amount may be recovered and deposited in Govt. treasury.

The Department explained that the case had been moved for regularization of the expenditure vide this office memo No.11584, dated 17.05.2005. The result will be intimated during verification.

The para was settled subject to regularization.

15.5.2007 The Department explained that the case for the regularization of expenditure had been sent to the IGP, Punjab, which was under process. AIG Finance stated that no qualification was required for the said post under the rules.

The explanation of the Department was accepted and **para was settled**.

531. Para No.72.2
Superintendent of Police, Khanewal – Rs.157,480/-

2.1.2006 Audit had pointed out that amount was treated as irregular due to the reason that the appointment of 2 nos. sweeper in one police station was un-justified.

The Department explained that according to the Finance Department's letter No. HP-11/2-1097 dated 23.3.1997 the appointment of contingent paid staff was no banned. The SP was competent to appoint the contingent paid staff. Only two contingent paid staff had been appointed at those Police Stations where judicial lock up or Police post was present.

The explanation of the Department was accepted and **para was settled.**

532. Para No.73.1 Pages 87 & 88 of Audit Report for the year 2000-01;

- i) **Irregular Expenditure of Rs.6,995,167/- on the Repair of Furniture.**
- ii) **Income Tax Not Deducted.**

Senior Superintendent of Police, Bahwalpur – Rs.171,714/-.

15.9.2006 Audit pointed out that irregular expenditure may please be got regularized with the competent authority.

The Department explained that after verification of the record, the para was settled in SADC meeting held on 10-11.05.2002 under the chairmanship of Mr. Muhammad Imtiaz Tajwar Addl Secretary (Prision) Government of the Punjab Home Department Lahore.

The explanation of the department was accepted and **para was settled.**

533. Para No.73.2

Superintendent District Jail, Rawalpindi – Rs.81,388/-

10.11.2005 Audit had pointed out that the repair of furniture was treated as irregular due to the reason that furniture was not declared repairable.

The Department explained that in fact the para pertained to reconciliation of manufactured goods supplied to other jails and recovery of Rs.70,743/- as well as other recoveries had already been made and deposited into Government treasury.

Audit observed that a perusal of original audit para revealed that the para related to District Jail, Rajanpur instead of Central Jail, Rawalpindi and Department was required to direct the concerned formation accordingly.

The explanation of the Department was accepted and para was transferred to District Jail, Rajanpur.

14.5.2007 The Department explained that para was settled in SDAC Meeting held on 16 December 2002.

The Department was directed to be careful in future for convening SDAC meeting after draft para and **para was settled.**

534. Para No.73.5

Superintendent of Police Traffic, Faisalabad – Rs.464,100/-

1.8.2007 The Department explained that as specific allocation for the purchase of computer & accessories was made, therefore the expenditure incurred in each case was within the competency of SP / Traffic officer of the Category-I under Rule 3(a) of Delegation of Financial Powers Rules 1990. As for sale tax was concerned, the Government / Sales Tax Department had exempted Sale Tax on the computer and its accessories. Whereas, Income Tax was concerned, the same had been recovered from the firms in question and deposited into Government Treasury.

The Department was directed to be careful in future and **para was settled.**

535. **Para No.73.6**
Commandant (P.C) Farooqabad – Rs.71,453/-.

536. **Para No.73.7**
Commandant (P.C) Farooqabad – Rs.5,224,277/-.

15.9.2006 The Department was directed to get regularization by the Finance Department and paras were kept pending.

1.8.2007 The Department explained that the case had been sent to the Home Department for regularization of the expenditure from the Finance Department.

The Department was directed to pursue the case vigorously and **paras were kept pending.**

537. **Para No.73.8**
Commandant (PC) Farooqabad – Rs.424,011/-

1.8.2007 The Department explained that all these expenditure were incurred after observing all financial formalities and bills were also passed by the DAO Sheikhpura after due scrutiny.

The explanation of the Department was accepted and **para was settled.**

538. **Para No.73.10**
Deputy Inspector General Police, Multan Range, Multan – Rs.42,260/- + 988/- (I/Tax)

2.1.2006 Audit had pointed out that a sum of Rs.42,260/- was incurred on the repair of furniture. The furniture was not declared repairable at the time of physical verification in violation of Rule 15.16 of P.F.R Vol-I.

The Department explained that at the time of Annual physical verification of the chairs of the DIG had directed to get some chairs repaired.

The explanation of the Department was accepted and **para was settled.**

539. Para No.74.1 Pages 88 & 89 of Audit Report for the year 2000-01; Irregular Purchase of Uniform Valuing Rs.8,704,220/-.

Superintendent of Police, Mianwali – Rs.224,975/-

8.11.2005 Audit had pointed out that amount had been paid on account of purchase of uniform. The purchases were treated as irregular due to the reasons that tenders were not floated and sanctions splitted up.

The Department explained that keeping in view the requirement different kind of articles were purchased in different time and all the purchase of uniform articles were less then Rs.50,000/- therefore, it was not necessary to give advertisement in press in accordance with the para 7 of the purchase manual. Since the SP was competent to sanction expenditure on items specifically shown in the budget estimates in detail upto the extant of Rs.150,000/- for each item. However, the case had been moved for regularization to Finance Department vide this office memo dated 19.5.2005.

Audit observed that all vouchers were dateless which made the purchase doubtful.

The Department was directed to hold an inquiry and fix responsibility under intimation to the Chairman PAC-I within 60 days and para was kept pending.

1.8.2007 The Department explained that the enquiry had been completed and no irregularity was found in the inquiry report.

The explanation of the Department was accepted and **para was settled.**

540. Para No.74.5
Commandant Border Military Police, D.G. Khan – Rs.613,158/-

13.9.2006 Audit had pointed out that the expenditure incurred on the purchase of uniform stores, being beyond the competency of the officer, was irregular in terms Rule 2.10 (a) of PFR, Vol-I.

The Department explained that the case for regularization of expenditure had been moved to home Department. But it could not be proved by the concerned Commandant.

The Committee took notice that why disinformation was provided to the Committee and the officer had come without preparation. The Committee directed to hold an inquiry and fix responsibility for providing wrong information to PAC and the para was kept pending.

14.5.2007 The Department explained that the case for regularization of expenditure beyond competency was sent to the Home Department vide letter No.14/Acc(BMP) dated 09-01-2007.

The Department was directed to pursue the case and **para was settled subject to regularization.**

541. Para No.74.7

Senior Superintendent of Police, Rawalpindi – Rs.6,252,984/-

8.11.2005 Audit had pointed out that the purchases were treated as irregular due to the reasons that tenders were not floated and Sanctions were splitted up.

The Department explained that the purchase was made by the CPO through committee for entire Province of Punjab. Hence the entry of entire purchase cannot be made in Rawalpindi stock register. Only funds were placed at the disposal of Rawalpindi District for payment to the firms. However, all the codal formalities were done by the CPO. As regard production of record i.e. tender the same were available in record and can be verified as & when required. No irregularity /misappropriation had been made in any way.

The Audit observed that the purchase procedure was not properly observed because Police Department had allowed procurement of uniform at central level and thereafter made payments at District level which was against the financial propriety.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization of the irregularity from the competent authority.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that the case for the regularization had been received from the DPO/Rawalpindi vide No.1661/MC dated 16.6.06 which had been sent to the Finance Department through Home Department vide No. SO(DEV) HD/4-15/2005 dated 24.07.2006.

The Department was directed to pursue the case and para was kept pending.

1.8.2007 The Department explained that the regularization case was underway since 06-2006.

The Department was directed to pursue the case vigorously and **para was kept pending.**

542. Para No.74.8

Superintendent of Police, Bahawalnagar – Rs.239,217/-

2.1.2006 Audit had pointed out that amount had been paid on account of purchase of uniform. The purchases were treated as irregular due to the reason that tenders were not floated.

The Department explained that purchase articles were different and the purchase was made at different times. Besides the expenditure was also within the competency, therefore, no irregularity had been committed.

The explanation of the Department was accepted and **para was settled.**

543.

Para No.74.9

Superintendent of Police, Rajanpur – Rs.143,943/-

2.1.2006 Audit had pointed out that amount had been paid on account of purchase of uniform. The purchases were treated as irregular due to the reason that quotations were not collected through wide publicity.

The Department explained that purchase of liveries was made in most economical manners, as required under the rules and proper competency of the SP in different dates and times. Moreover, actual payee receipts were available which can be verified.

The Department was directed to get the facts verified by Audit and para was settled subject to verification relevant record.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

544.

Para No.77.1 Pages 91 & 92 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.87,167,530/- Incurred Over and Above the Budget Allocation.

Superintendent of Police, Jhang – Rs.4,059,851/-.

15.9.2006 Audit pointed out that omission may be justified and irregularity may please be condoned with sanction of competent authority.

The Department explained that the over all position of the budget whether there was excess or surplus in any head was ascertained when the excess and surrender statement of all the subordinate offices reach in the IG Office as the Budget was issued and controlled at the Punjab level. However the excess expenditure of pay and allowances were also demanded in 2nd list of excess and surrender. Moreover, the excess expenditure of pay

and allowances if any being the inevitable nature were concerned under rule 17.17 of PFR Vol-I.

The explanation of the department was accepted and **para was settled.**

545.

Para No.77.2

Senior Superintendent of Police, Lahore – Rs.30,740,542/-

2.1.2006

Audit had pointed out that an expenditure was incurred over and above the budget allocation in contravention to the instruction of the Finance Department issued vide letter No.SO(B&A) 10-1/87, dated 3-2-1990, and rule 17.5 of PFR Vol-I.

The Department explained that expenditure of Rs.30,740,542/- was excess from allocation of budget under minor object of pay and allowances and the same were adjustable at Government level. There was no excess expenditure under the heads of contingency.

A.I.G. Finance further stated that there was overall saving in the Appropriation Accounts under grant No.13 Police for the year 2000-01.

The Committee accepted departmental contention and **settled this part of the para with** the direction to observe all Financial Rules in future.

546.

Para No.77.3

Senior Superintendent of Police, Lahore – Rs.42,450,190/-

2.1.2006

Audit had pointed out that an expenditure was incurred over and above the budget allocation in contravention to the instruction of the Finance Department issued vide letter No.SO(B&A) 10-1/87, dated 3-2-1990, and rule 17.5 of PFR Vol-I.

The Department explained that stock registers relating to uniforms were available with CPO store. The remaining bills were repair of transport and purchase of stock of SSP Office Lahore instead of DIG office.

The explanation of the Department was accepted and **para was settled.**

547.

Para No.77.4

Police Training Scheme, Sargodha – Rs.175,078/-

8.11.2005

Audit had pointed out that expenditure was incurred over and above the budget allocation in contravention to the instruction of the Finance Department issued vide letter No.SO(B&A) 10-1/87, dated 3-2-1990, and Rule 17.5 of PFR Vol-I.

The Department explained that PAC had approved the appropriation accounts for the year 1999-2000 of Police Department.

The Department was directed to surrender the savings before 31 March each year in future and **para was settled.**

548. **Para No.77.7**
District Jail, Sargodha – Rs.145,367/-

14.9.2006 Audit had pointed out that the expenditure was incurred over and above the budget allocation.

The Department explained that the Appropriation Accounts for the year 1997-98 under Grant No. 12 had already been settled by the PAC. Moreover, provision of diet to the prisoners could not be deferred.

The explanation of the Department was accepted and **para was settled.**

549. **Para No.77.8**
Superintendent of Police, Mainwali – Rs.6,735,958/-

8.11.2005 Audit had pointed out that expenditure was incurred over and above the budget allocation in contravention to the instruction of the Finance Department issued vide letter No.SO(B&A) 10-1/87, dated 3-2-1990, and Rule 17.5 of PFR Vol-I.

The Department explained that additional funds under these heads were demanded from the DIG/SR Sargodha vide office memo dated 17.6.2000. However, the case had been moved to the Finance Department for regularization.

The Committee was not satisfied with the Departmental action and constituted a sub-committee, comprising on the following:-

Mr. Aftab Ahmad Khan, MPA (PP-63)	Convener
Rai Ijaz Ahmad, MPA (PP-171)	Member

The Sub-Committee –II shall probe into the matter and submit its report to the PAC at the earliest and para was kept pending.

15.5.2007 The Department explained that a regularization case was under way with the Finance Department since 11/2006.

The Department was directed to be careful in future and **para was settled.**

550. **Para No.77.9**
Central Jail, Mianwali – Rs.30,423/-

7.11.2005 Audit had pointed out that an expenditure was incurred over and above the budget allocation in contravention to the instruction of the Finance Department issued vide letter No.SO(B&A) 10-1/87 dated 3.2.90, and Rule 17.5. PFR Vol-I.

The Department explained that no expenditure had been made over and above the allocation of budget during the financial year 1998-99. Moreover, facts were verified by Audit during meeting.

On the recommendation of Audit, the **para was settled**.

551. **Para No.77.11**
Deputy Superintendent of Police Lahore Range Reserve Lahore – Rs.913,330/-

2.8.2007 The Department explained that as the expenditure was un-avoidable therefore payments were released.

The explanation of the Department was accepted and **para was settled**.

552. **Para No.78.1 Pages 92 & 93 of Audit report for the year 2000-01; Irregular/Un-Authentic Payment of Rs.246,333/- on Hand Written/Duplicate Bills.**

DSP Lahore Range Reserve, Lahore – Rs.120,000/-

553. **Para No.78.2**
DSP Lahore Range Reserve, Lahore – Rs.126,333/-

2.8.2007 The Department explained that original bills were not received & the payments were made after obtaining duplicate bills. No loss/ double payment was involved.

On the statement of Additional IG Finance that no misappropriation was involved, the above mentioned **two paras were settled**.

554. **Para No.79.1 Pages 94 & 95 of Audit Report for the year 2000-01; Non-Production of Record/Doubtful Payment of Rs.152,590,625/-.**

Central Jail, Sahiwal – Khasra Gurdawari not produced.

7.11.2005 Audit had pointed out that record of expenditures had not been produced to audit for scrutiny.

The Department explained that khasra gurdwari of agricultural land had been obtained from revenue authorities Sahiwal and the same had been verified by Audit.

The Department was directed to get the requisite crop register verified by Audit and **para was settled subject to verification** of relevant record.

555.

Para No.79.2

Secretary Home Department, Punjab, Lahore – Rs.308,336/-

7.11.2005 Audit had pointed out that in the absence of the log books it was apprehended that the POL used in these vehicles was miss-appropriated and used for private purposes.

The Department explained that logs books would be shown to Audit for verification during the next regular Audit.

The para was kept pending.

13.9.2006 The Department explained that POL was used according to the entitlement and for official duty. Log Books were available for verification.

The Department was directed to ensure the production of POL Bills alongwith log books for verification by Audit within 30 days and para was settled subject to verification of relevant record.

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

556.

Para No.79.3

Secretary Home Department, Punjab, Lahore (Special Court) – Rs.146,339,898/-

7.11.2005 Audit had pointed out that 14 Special Courts of Anti- Terrorism established under Act 1997 had been working under the financial supervision of the Home Department, Punjab. Since their establishment in 1997 record/ expenditure accounts had never been subject to audit.

The Department explained that 14 special courts of Anti-Terrorism were working under the financial supervision of Home Department, but the fact is that judge of each court was declared DDO & separate DDO code was allotted to each DDO/Judge. Home Department did not spend/make expenditure from the funds allocated for these special courts. Further these courts were under the Administrative control of Lahore High Court, Lahore.

The Department was directed to get the accounts of courts audited at an early date and para was kept pending.

13.9.2006 The Department explained that 14 special courts of Anti-Terrorism were working under the financial supervision of Home Department, but these courts were under the administrative control of Lahore High Court Lahore. The Director General (Audit), Punjab, Lahore was requested on 19.6.2006 to conduct Audit of the 14 Anti-Terrorism Courts and reminders were issued on 12.7.2006 & 17.8.2006.

Audit Department stated that the Audit of the 14 special Courts of Anti-Terrorism would be carried out shortly.

The explanation of the Department was accepted and **para was settled.**

557. **Para No.79.7**
District Jail, Sargodha – Rs.750,000/-

14.9.2006 The Department explained that recovery of Rs.105414/- had been effected. Moreover, the record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit and **para was settled.**

558. **Para No.79.8**
Secretary Home Department, Punjab, Lahore – Rs.477,017/-

7.11.2005 Audit had pointed out that in the absence of proper acknowledgements, it was also apprehended that the amounts were misused for private purposes and were not paid to actual payees.

The Department explained that expenditure was made after observing all codal formalities. Bills were submitted to the AG Punjab Lahore for pre-audit cheques. Moreover, payments were made to the concerned firms/actual payees, hence no irregularity was committed.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

13.9.2006 The Department explained that expenditure was made after observing all codal formalities.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

14.5.2007 The Department explained that payment drawn were legitimate, legal and under the rules. Payments were made to the concerned firms / actual payees. Vouchers were available for verification.

The Department was directed to get the requisite record verified by the Audit and **para was settled subject to verification** of relevant record.

559. **Para No.79.9**
DSP Finger Prints Bureau Punjab, Lahore – Rs.520,300/-.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that the relevant record was available and would be shown during verification

The Department was directed to get the requisite record verified by the Audit and the para was settled subject to verification of relevant record.

2.8.2007 The para was discussed by the PAC-I in its meeting held on 15-5-2007 and the para was settled subject to the condition that attested copies of all the receipts challans amounting to RS.520,300/- be submitted to DG Audit for necessary verification.

The Department explained that the relevant record was available and would be shown during verification.

On the statement of Additional IG Finance that no misappropriation was involved, **the para was settled.**

560. **Para No. 79.10**
Commandant Border Military Police, Rajanpur – Rs.139,989/-

14.5.2007 The Department explained that case had been taken up with the Wah Industry through Home Department.

The Department was directed to finalize the matter within 90 days and **para was kept pending.**

561. **Para No. 79.11**
Commandant Border Military Police, Rajanpur – Rs.10,518/-

14.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

562. **Para No.80.4 Pages 95 & 96 of Audit Report for the year 2000-01; Un-Justified Expenditure of Rs.744,470/- on the Purchase of Seeds/Fertilizers/Pesticides.**

Central Jail, Mianwali – Rs.74,785/-

14.9.2006 Audit had pointed out that the expenditure was treated un-justified as total areas of land had not been indicated.

The Department explained that against the input of Rs.74786/- output was Rs.17,82,130/- in the shape of vegetables and other crops besides deposit Rs.59,410/-. Vegetable were grown for the prisoners and accounted for in the relevant stock registers.

The explanation of the Department was accepted and **para was settled.**

563. Para No.81.1 Pages 96 & 97 of Audit Report for the year 2000-01; Irregular/Un-justified Telephone Calls Charges of Rs.4,769,875/- on Account of Improper/Non-Maintenance of Telephone Register.

Commandant Police College, Sihala – Rs.39,980/-.

15.9.2006 Audit pointed out that examination of the vouchers revealed that an expenditure of Rs.39,980/- as per detail was incurred on account of WWD/STD calls made from the official telephones but brief purposes of each call was not mentioned to ascertain whether a particular call was made in the official capacity or otherwise.

The Department explained that Police College, Sihala was basically residential institution where some what one thousand trainees from all over the country remained present at a time. Thus the Commandant, Dy. Commandant, Chief law Instruction, Chief Drill Instructor and other branch in charges are officially committed for 24 hours in the discharge of their duties.

The Committee accepted contention of the department and **para was settled.**

564. Para No.81.2
Superintendent District Jail Shahpur, District Sargodha – Rs.247,636/- + Rs.6,094/-

14.9.2006 Audit had pointed out that in the absence of proper maintenance of the telephone register, the correctness of official calls could not be ascertained.

The Department explained that an amount of Rs.6064/- had been recovered and deposited into Government Treasury.

The Department was directed to effect balance recovery at the earliest and **para was kept pending.**

565. Para No.81.4
Deputy Inspector General Police, D.G. Khan – Rs.11,200/-

2.1.2006 Audit had pointed out that an expenditure on account of residential telephone calls in excess of permissible limit had been incurred and had not been recovered from the concerned officers.

The Department explained that all calls made out of residential telephones for detection of crimes and for public interest. The expenditures beyond the prescribed limit may not be recovered.

The Department was directed to either recover the excess amount paid, at the earliest or get the relaxation from Finance Department and above mentioned **para was kept pending.**

566. Para No. 81.9

Commandant Border Military Police, Rajanpur – Rs.301,757/-

14.5.2007 The Department explained that Revenue Officer Telephone Department Rajanpur had certified that the amount paid had been posted in consumer's accounts accordingly.

The explanation of the Department was accepted and **para was settled.**

567. Para No.82.1 Pages 98 & 99 of Audit Report for the year 2000-01; Wrong Booking/Mis-Classification of Receipt/Expenditure Amounting to Rs.5,429,651/-.

Senior Superintendent of Police, Lodhran – Rs.63,597/-

8.11.2005 Audit had pointed out that the expenditure/receipt of the Government had not been booked to the proper head of account and termed the expenditure/receipt mis-classified.

The Department explained that expenditure was incurred from relevant heads of account which were passed for payment by DAO Lodhran after exercising pre-Audit checks. No irregularity had been involved.

The Department was directed to avoid mis-classification in future and **para was settled.**

568. Para No.82.4

Senior Superintendent of Police, Faisalabad – Rs.233,028/-

2.1.2006 Audit had pointed out that an amount of expenditure / receipt of the Government had not been booked to the proper head of account and termed the expenditure / receipt mis- classified.

The Department explained that ASI/ Incharge deployed at Patrol Pump drew salary from the Police Department being employees of Govt.

The Department was directed to get the rules of police welfare fund approved by the Finance Department and above **para was settled.**

569. **Para No.82.6**
District Jail, Sargodha – Rs.67,587/-

14.9.2006 Audit had pointed out that the amount of expenditure/ receipt of the Government had not been booked to the proper head of account.

The Department explained that the Ice was used for prisoners during the summer season and Jail Hospital under Rules-477 and 1244 of Punjab Prisons Rules, 1978 being dietary articles during the years 1997 to 2000. The expenditure was covered under the rules.

The explanation of the Department was accepted and **para was settled.**

570. **Para No.82.7**
Senior Superintendent of Police, Multan – Rs.47,458/-

2.1.2006 Audit had pointed out that an amount of expenditure / receipt of the Government had not been booked to the proper head of account and termed the expenditure/ receipt misclassified.

The Department explained that High level officers stayed at Police officer Mess in connection with investigation of sectarian cases. The electricity was used in public interest.

The Department was directed to get the rules of police welfare fund approved by the Finance Department and para was kept pending.

15.9.2006 Audit pointed out that the above stated amount of expenditure/receipt of the Govt. had not been booked to the proper head of account and was termed the expenditure/receipt as mis-classified.

The Department explained that the matter had been referred to the DIG/ W& F Punjab Lahore for the preparation of bylaws in respect of operation of Police Welfare Projects.

The para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

571. Para No.82.8

Senior Superintendent of Police, Multan – Rs.169,787/-

2.1.2006 Audit had pointed out that an amount of expenditure / receipt of the Government had not been booked to the proper head of account and termed the expenditure/ receipt misclassified.

The Department explained that High level officers stayed at Police officer Mess in connection with investigation of sectarian cases. Telephone was used for the collection of the important information throughout country.

The explanation of the Department was accepted and **para was settled**.

572. Para No.82.10

Superintendent Central Jail, Rawalpindi – 1,690,000/-

10.11.2005 Audit had pointed out that an amount of expenditure /receipt of the Government had not been booked to the proper head of account and was termed the expenditure/receipt as mis-classified.

The Department explained that the rent of canteen had been got assessed @ Rs.2,000/- per month and a sum of Rs.20,000/- for the period from September 1999 to June 2000 had been deposited into Government Treasury besides the rental amount of Rs.8,000/- on account of electricity charges had also been deposited into Government Treasury. The same had been verified by Audit. Moreover, no irregularity was involved.

The Department was directed to get the separate /sub-meter installed and to recover actual electricity charges and **para was kept pending**.

573. Para No.82.12

Senior Superintendent of Police, Sheikhpura – Rs.166,250/-

8.11.2005 Audit had pointed out that expenditure/receipt of the Government had not been booked to the proper head of account and termed the expenditure / receipt mis-classified.

The Department explained that since the canteen was assessed out of police welfare fund on state land hence the rent of the land was got assessed from building Department @ 23412/per annum, which amounting to Rs.23,412/- for 1999-2000 was deposited into Government Treasury while the auction money of Rs.166,250/- was credited to welfare fund and the same had been verified by Audit.

The explanation of the Department was accepted and **para was settled**.

574.

Para No.82.15

Secretary Home Department, Punjab, Lahore – Rs.49,708/-

7.11.2005 Audit had pointed out that the expenditure was charged to wrong head of account to avoid re-appropriation of funds of getting additional allocation under a particular head. This resulted to un-authorized expenditure under various heads of account.

The Department explained that the case had been referred to the Finance Department for regularization but reply was still awaited.

The Department was directed to get the expenditure regularized at the earliest and para was kept pending.

13.9.2006 The Department explained that the case had been referred to the Finance Department for regularization.

The para was kept pending for further details till 15 Sept 2006.

14.5.2007 The Department explained that funds were incurred due to non-availability of funds in the relevant head of accounts. Moreover, Department had moved a regularization case to Finance Department in 6/2006.

The Department was directed to pursue the case and **para was settled subject to regularization.**

575.

Para No.82.16

Senior Superintendent of Police, Multan – Rs.111,496/-.

2.1.2006 Audit had pointed out that an amount of expenditure / receipt of the Government had not been booked to the proper head of account and termed the expenditure / receipt mis- classified.

The Department explained that ASI/ Incharge deployed at Patrol Pump drew salary from the Police Department being employees of Govt.

The Department was directed to get the rules of police welfare fund approved by the Finance Department and above mentioned para was settled.

15.9.2006 Audit pointed out that the above stated amount of expenditure/receipt of the Govt. had not been booked to the proper head of account and was termed the expenditure/ receipt as mis-classified.

Audit observed that concerned ASI remained posted at Police Welfare Petrol Pump during said period and received pay from the DPO Office as services utilized at Police Welfare Petrol Pump therefore his salary was required to adjusted from the profit of the Petrol Pump.

The Department explained that the DPO/Multan had been asked to credit the amount into "Relevant Head" out of the Funds of the welfare Projects of his Districts as per direction of the Audit. He had further been directed to withdraw the Police Force from the petrol pumps and no official be deputed for such duty in future.

The Committee directed the department to make the rules of Police Welfare Foundation and get it approved from the Finance Department. The para was kept pending.

15.5.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

576. **Para No.82.17**
Superintendent of Police, Rajanpur – Rs.25,695/- + Rs.3,854/-

2.1.2006 Audit had pointed out that purchase of Oil Filters/ Diesel Filters had not been booked to the proper head of account and termed the expenditure mis-classified.

The Department explained that as per practice in the whole province the oil filter and diesel filters were usually drawn, which was also admitted by the DAO during pre-Audit of bills. Moreover, sales tax of Oil Filters/ Diesel Filters had already been paid by the owner of the Petrol Pump.

On the recommendation of Audit, the **para was settled.**

577. **Para No.82.19**
Superintendent of Police, Kasur – Rs.50,720/-

2.1.2006 Audit had pointed out that an amount of expenditure / receipt of the Government had not been booked to the proper head of account and termed the expenditure/ receipt mis-classified.

The Department explained that no irregularity was involved as the bill was also got pre-Audited by the District Account Officer being correct.

Audit observed that contention of the Department was not tenable.

The Department was directed to get mis-classification regularized from the Finance Department and para was kept pending.

15.9.2006 Above para was settled subject to verification of relevant record by audit.

15.5.2007 The Department explained that case was pending in Finance Department since 6/06.

The Department was directed to pursue the case and para was kept pending.

1.8.2007 The Department explained that a regularization case was pending in Finance Department since 6/06.

The Department was directed to pursue the case vigorously and **para was kept pending.**

General Observation/Direction

14.9.2006 The Committee appreciated the services of the Inspector General of Prisons, Punjab in giving due priority to the disposal of PAC business relating to his department.

HOUSING, URBAN DEVELOPMENT AND PUBLIC HEALTH ENGINEERING

The Committee examined the Accounts of the Housing Urban Development and Public Health Engineering Department in its meetings held on 13.2.2006, 14.2.2006, 9.8.2006, 10.8.2006, 11.8.2006, 1.11.2006, 2.11.2006, 1.2.2007, 2.2.2007, 3.2.2007, 3.5.2007, 14.11.2007, 13.1.2010, 14.1.2010 & 3.2.2011 and made the following recommendations:-

Audit Paras (Works) for the year 2000-01

1. Para No.1 Page 9 of Audit Report for the year 2000-01; Fictitious Adjustment of Rs.1.266 Million.

14.2.2006 Audit had pointed out that an excess over allotment expenditure by placing the amount in “Misc. P.W Advance” through a transfer entry which was neither pre-Audited by the Divisional Accounts Officer nor it was signed by the Sub-Divisional officer concerned.

The Department explained that the amount was placed in the P.W. Misc Advance of the S.D.O. and the Sub Engineer vide T.E. NO.4 dated 30.6.1998 for RS.1,266,000/- which was later on cleared / adjusted.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

2.11.2006 The Department explained that the amount was placed in the P.W. Misc: Advance of the SDO and the sub Engineer vide T.E No.4 dated 30.6.1998 for Rs.12,66,000/- which was later on cleared/ adjusted. The adjustment had thus been regularized.

The explanation of the Department was accepted and **para was settled.**

2. Para No.2 Page 10 of Audit Report for the year 2000-01; Misappropriation of Rs.0.496 Million.

1.2.2007 Audit had pointed out that double payment resulted in misappropriation of Rs.0.496 Million.

The Department explained that Mr. Muhammad Khalid Saeed, Superintending Engineer PHE Circle, D.G. Khan was directed to probe into the irregularity in the para. The probe report had been sent to Government HUD & PHE Department Lahore for further action.

The Department was directed to get the matter finalized within 60 days and **para was kept pending.**

3. Para No.3 Page 11 of Audit Report for the year 2000-01; Misappropriation of Store of Rs.0.216 Million.

1.2.2007 Audit had pointed out that omission resulted in misappropriation of material of Rs.0.216 Million.

The Department explained that the Executive Engineer PHE Division, Bahawalnagar had been directed by the Superintending Engineer, PHE Circle Bahawalpur to probe into the para and report. The probing officer recommended that the Sub Engineer was responsible and the amount be recovered from concerned official.

The Department was directed to effect the recovery and **para was kept pending.**

4. Para No.4 Pages 11 & 12 of Audit Report for the year 2000-01; Doubtful Payment of Rs.0.572 Million.

1.2.2007 Audit had pointed out that fictitious measurement resulted in doubtful payment of Rs.0.572 Million to the contractor.

The Department explained that the work upto 4th running bill was in depression and no excavation was involved.

The Department was directed to get the requisite record verified by Audit within 30 days and **para was settled subject to verification** of relevant record.

5. Para No.5 Page 12 of Audit Report for the year 2000-01; Non-Accountal of Material of Rs.1.049 Million.

6. **Para No.28 Page 28 of Audit Report for the year 2000-01; Overpayment of Rs.0.252 Million.**

1.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

7. **Para No.6 Pages 12 & 13 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.0.071 Million.**

8. **Para No.7 Pages 13 & 14 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.0.299 Million.**

9. **Para No.44 Page 38 of Audit Report for the year 2000-01; Overpayment of Rs.0.069 Million.**

10. **Para No.63 Page 51 of Audit Report for the year 2000-01; Less Recovery of Rs.0.404 Million.**

14.2.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, four paras were settled.

1.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

11. **Para No.8 Pages 14 & 15 of Audit Report for the year 2000-01; Overpayment of Rs.0.266 Million.**

1.2.2007 Audit had pointed out that excessive measurements resulted in overpayment of Rs.0.266 Million to the contractor.

The Department explained that the record had been checked by the Superintending Engineer, PHE Circle, Rawalpindi which had also been verified by TO(I&S) Taxila that the excessive quantities had been paid beyond the provision of T.S Estimate.

Audit observed that the Department may effect the recovery from the persons responsible besides disciplinary action.

The Department was directed to take action against the responsible who made excess payment and to effect the recovery within 60 days and para was kept pending.

14.1.2010 The para was discussed in the meeting of PAC on 01.02.2007 and the Department was directed to effect the recovery within 60 days and the action be taken against the responsables. The Department explained that T.S was accorded by competent Authority.

The Committee was not satisfied with the contention of the Department.

The Committee directed/recommended the Department to hold an inquiry and fix the responsibility regarding non-compliance of the direction of PAC given on 01.02.2007 and report be submitted to the PAC in the next meeting.

The **para was kept pending.**

12. Para No.9 Pages 15 & 16 of Audit Report for the year 2000-01; Overpayment of Rs.0.476 Million Due to Payment of Incorrect Rate.

1.2.2007 Audit had pointed out that violation of the specification and technical memo resulted in an overpayment of Rs.0.476 million to the contractor.

The Department explained that the work was executed at site as per provision of the detailed estimate technically sanctioned by the competent authority. The payment was made to the contractor accordingly. No over payment had been made to the contractor.

The explanation of the Department was accepted and **para was settled.**

13. Para No.10 Page 16 of Audit Report for the year 2000-01; Overpayment of Rs.0.076 Million.

14.2.2006 Audit had pointed out that excessive measurements resulted in an overpayment to the contractor.

The Department explained that the work was executed as per site requirement on the demand of Public and was included in revised detailed estimate sanctioned.

The Department was directed to get the record verified by Audit and para was kept pending.

2.11.2006 The Department explained that the work was executed as per site requirement on the demand of public and was included in revised detailed estimate sanctioned.

The Department was directed to get the final bill verified by Audit and para was kept pending.

1.2.2007 The Department explained that the record had been produced to Audit Office for verification.

The Department was directed to get the requisite record verified Audit and para was settled subject to verification of relevant record.

14.1.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit Department.

On the recommendation of Audit, **the para was settled.**

14. Para No.11 Pages 16 & 17 of Audit Report for the year 2000-01; Overpayment of Rs.0.095 Million.

14.2.2006 Audit had pointed out that excessive measurements resulted in an overpayment to the contractor.

The Department explained that the work was executed as per site requirement on the demand of Public and was included in revised detailed estimate sanctioned.

The Department was directed to get the record verified by Audit and para was kept pending.

2.11.2006 The Department explained that the work was executed as per site condition on the demand of public and was included in revised detailed estimate sanctioned by the Superintending Engineer, PHE Circle Gujranwala.

The explanation of the Department was accepted and **para was settled.**

15. Para No.12 Pages 17 & 18 of Audit Report for the year 2000-01; Overpayment of Rs.0.311 Million.

14.2.2006 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.311 Million to the contractor.

The Department explained that the work was executed as per site requirement and over all quantities pointed out by Audit were within T.S. Estimate.

Audit observed that contracts were revised after completion of work which was against the instruction of Finance Department.

The Department was directed to get the matter regularized from Finance Department and para was kept pending.

2.11.2006 The Department explained that the work was executed as per site requirement and over all quantities pointed out by Audit were within T.S. Estimate.

The explanation of the Department was accepted and **para was settled.**

16. Para No.13 Page 18 of Audit Report for the year 2000-01; Overpayment of Rs.0.280 Million.

14.2.2006 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.280 Million to the contractor.

The Department explained that the work was executed as per site requirement according to approved estimate. The minor variations in some items of work done had been got regularized in revised T.S. estimate duly sanctioned by the competent authority. No over payment was involved.

The Department was directed to get the facts verified by Audit i.e. either revised T.S. was accorded before final bill or not and para was kept pending.

2.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

17. Para No.14 Pages 18 & 19 of Audit Report for the year 2000-01; Overpayment of Rs.0.096 Million.

18. Para No.17 Page 21 of Audit Report for the year 2000-01; Overpayment of Rs.0.054 Million.

19. Para No.19 Page 22 of Audit Report for the year 2000-01; Overpayment of Rs.0.086 Million.

20. Para No.86 Pages 66 & 67 of Audit Report for the year 2000-01; Unauthorized Execution of Work of Rs.0.127 Million.

21. Para No.88 Page 68 of Audit Report for the year 2000-01; Unauthorized payment of Rs.0.470 Million.

22. **Para No.89 Pages 68 & 69 of Audit Report for the year 2000-01; Unauthorized Payment of Rs.0.126Million.**

23. **Para No.90 Pages 69 & 70 of Audit Report for the year 2000-01; Unjustified Execution Including payment of Rs.0.968 Million.**

24. **Para No.103 Pages 78 & 79 of Audit Report for the year 2000-01; Irregular/Unauthorized Payment of Rs.0.520 Million.**

2.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

25. **Para No.15 Pages 19 & 20 of Audit Report for the year 2000-01; Overpayment of Rs.0.095 Million.**

2.11.2006 Audit had pointed out that execution of work without provision in the estimate resulted in an overpayment of Rs.0.095 Million to the Contractor.

The Department explained that the work was got executed according to site requirements as per approved plan and technically sanctioned estimate. The minor variation, in plan and sanctioned estimate had been got regularized in revised T.S estimate duly sanctioned by the competent authority.

The explanation of the Department was accepted and **para was settled.**

26. **Para No.16 Page 20 of Audit Report for the year 2000-01; Overpayment of Rs.0.111 Million Due to Allowing Higher Rates.**

2.11.2006 Audit had pointed out that payment of higher rate resulted in an overpayment of Rs.0.111 million to the contractor.

The Department explained that the tendered rates (N.S) was approved by the S.E PHE Circle Sargodha being the Competent Authority. These rates were further approved through variation statement approved by the Chief Engineer (N) PHED Lahore.

The explanation of the Department was accepted and **para was settled.**

27. **Para No.18 Pages 21 & 22 of Audit Report for the year 2000-01; Overpayment of Rs.0.070 Million.**

2.11.2006 Audit had pointed out that measurement of excessive height / thickness of pacca brick work resulted in an overpayment of Rs.0.070 million to the contractor.

The Department explained that the estimate had been revised and technically Sanctioned by the competent authority. In the Revised estimate, provision of excessive brick work had been sanctioned by the Superintending Engineer, Public Health Engineer Circle Lahore.

The explanation of the Department was accepted and **para was settled.**

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| 28. | Para No.20 Page 23 of Audit Report for the year 2000-01; Overpayment of Rs.0.783 Million. |
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| 29. | Para No.25 Pages 26 & 27 of Audit Report for the year 2000-01; Overpayment of Rs.0.053 Million. |
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| 30. | Para No.94 Pages 72 & 73 of Audit Report for the year 2000-01; Non-Crediting the Security Deposit of Rs.1.807 Million into Government Account. |
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| 31. | Para No.109 Pages 82 & 83 of Audit Report for the year 2000-01; Fictitious Payment of Rs.0.097 Million to Work Charge Establishment. |
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| 32. | Para No.110 Page 83 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.061 Million. |
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| 33. | Para No.111 Page 84 of Audit Report for the year 2000-01; Execution of Work Rs.0.167 Million of Poor Specification. |
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1.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

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| 34. | Para No.22 Pages 24 & 25 of Audit Report for the year 2000-01; Overpayment of Rs.0.093 Million. |
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1.2.2007 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.093 Million to the contractor.

The Department explained that as per probe report the work was done at site as per provision in T.S. estimate where street No.6 showed length 1100 Rft and not 250 Rft. Hence no over payment was involved.

The explanation of the Department was accepted and **para was settled.**

**35. Para No.23 Page 25 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.110 Million.**

**36. Para No.107 Page 81 of Audit Report for the year 2000-01; Irregular
 Payment of Rs.0.081 Million.**

1.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

**37. Para No.24 Pages 25 & 26 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.152 Million.**

1.2.2007 Audit had pointed out that allowing of higher rate resulted in an over payment of Rs.0.152 Million to the contractor.

The Department explained that the quantity of earth utilized / excavated from the adjoining plots of the scheme for construction of roads / streets in ADS-II Hafizabad, was subsequently recouped with earth brought from outside the scheme. The contractor was accordingly paid @ Rs.537/80 per 0/00 Cft based on the lead chart of two miles as provided in the technically sanctioned estimate of the scheme.

On the statement of Director General that no misappropriation was involved the **para was settled.**

**38. Para No.26 Page 27 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.160 Million.**

1.2.2007 Audit had pointed out that non-utilization of available earth resulted in an overpayment of Rs.0.160 million to the contractor.

The Department explained that the earth excavated for sewer line was used for back filling of trenches. The quantity of excavated earth equal to the volume of the pipe was surplus and was available on both sides of the trenches along entire length of sewer line. This surplus earth cannot be used for embankment of the roads. Moreover, no loss to Government was involved.

The explanation of the Department was accepted and **para was settled.**

**39. Para No.27 Page 27 & 28 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.345 Million.**

1.11.2006 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.345 Million to the contractor.

The Department explained that according to Contact Agreement Clause-42, the quantities of items can be increased or decreased as per site requirement to complete the work/job. The deviating quantities were approved by the Competent Authority and the same were covered in Revised T.S.

The explanation of the Department was accepted and **para was settled.**

40. Para No.29 Page 29 of Audit Report for the year 2000-01; Overpayment of Rs.0.251 Million.

1.11.2006 Audit had pointed out that scrutiny of the work had revealed that upto last bill 6358.9 Sft area of road was restored and as such the proportionate quantity of sand filling should have been 15895.25 Cft. where as the contractor was paid 94919.75. Cft

The Department explained that the sand in trenches was filled by WASA for which Chief Engineer Municipal Corporation Gujranwala had given certificate vide letter No.MC/CE/GRW/217 dated 01-11-2001 hence no doubtful payment had been made. Moreover, the items were covered in the revised T.S.

The explanation of the Department was accepted and **para was settled.**

41. Para No.30 Pages 29 & 30 of Audit Report for the year 2000-01; Overpayment of Rs.0.183 Million.

42. Para No.34 Pages 32 of Audit Report for the year 2000-01; Overpayment of Rs.0.091 Million.

43. Para No.77 Page 60 of Audit Report for the year 2000-01; Loss of Rs.0.809 Million.

1.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

44. Para No.31 Page 30 of Audit Report for the year 2000-01; Overpayment of Rs.0.153 Million.

1.11.2006 Audit had pointed out that an item “providing and laying crushed stone ¼” to 1” thick had been paid as non schedule item @Rs.23/- P/Cft upto 30640 Cft., which was on higher side, because the rate paid in the other schemes in WASA was maximum Rs.18/- P/Cft.

The Department explained that the provision for laying crush stone ¼” to 1” gauge had been made in the approved PC-I as well as Technically Sanction estimate. The contractor quoted a rate of Rs.23/- for this item along with other rates contained in the DNIT. Moreover, no excess payment had been made and no loss had been incurred to the Government/Authority.

The Department was directed to provide the requisite documents to Audit for verification and para was settled subject to verification of relevant record.

1.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**45. Para No.32 Pages 30 & 31 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.121 Million.**

1.11.2006 Audit had pointed out that a quantity of Rs.64384 Cft was provided in PC-I which was technically sanctioned as 62099 Cft.

The Department explained that the final payment of the project remained within the sanctioned amount of the project without any excess.

The explanation of the Department was accepted and **para was settled.**

**46. Para No.33 Page 31 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.116 Million.**

14.2.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the para was settled.

1.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**47. Para No.35 Pages 32 & 33 of Audit Report for the year 2000-01;
 Overpayment of Rs.1.218 Million.**

**48. Para No.37 Pages 33 & 34 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.205Million.**

49. **Para No.100 Page 76 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.4.637 Million.**

1.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

50. **Para No.36 Page 33 of Audit Report for the year 2000-01; Overpayment of Rs.1.204 Million.**

14.2.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

51. **Para No.38 Pages 34 & 35 of Audit Report for the year 2000-01; Overpayment of Rs.0.119 Million.**

52. **Para No.39 Page 35 of Audit Report for the year 2000-01; Overpayment of Rs.1.273 Million.**

53. **Para No.40 Pages 35 & 36 of Audit Report for the year 2000-01; Overpayment of Rs.0.505 Million.**

54. **Para No.41 Page 36 of Audit Report for the year 2000-01; Overpayment of Rs.0.064 Million.**

55. **Para No.42 Pages 36 & 37 of Audit Report for the year 2000-01; Overpayment of Rs.0.223 Million.**

1.11.2006 The Department explained that the contention of Department had been verified and accepted. Moreover, the payment to the contractor was made well after the accord of technical sanction.

On the statement of the Chief Engineer that complete recovery had been effected, the **paras were settled.**

56. **Para No.43 Pages 37 & 38 of Audit Report for the year 2000-01; Overpayment of Rs.0.072 Million.**

1.11.2006 Audit had pointed out that change of specification against the estimate and provisions in the agreement resulted in an overpayment of Rs.0.072 Million to the contractor.

The Department explained that the calculation error had been rectified through a corrigendum letter dated 13.09.2006 by the office of Chief Engineer, LDA which fulfills the Audit requirement.

The explanation of the Department was accepted and **para was settled.**

57. Para No.45 Pages 38 & 39 of Audit Report for the year 2000-01; Overpayment of Rs.1.496 Million.

2.11.2006 Audit had pointed out that payment at higher rate resulted in an over payment of Rs.1.496 million to the contractor.

The Department explained that the rate of Rs.3642.70 and Rs.3324.65 was paid in execution of item of work of columns and retaining wall stem where shuttering was involved because the execution of these item of work was not possible without shuttering at site. Hence the rate had correctly been paid to the contractor.

The explanation of the Department was accepted and **para was settled.**

58. Para No.46 Pages 39 & 40 of Audit Report for the year 2000-01; Overpayment of Rs.0.621 Million.

2.11.2006 Audit had pointed out that irregular grant of advance increments resulted in an overpayment of Rs.0.621 Million.

The Department explained that the Director General MDA Multan was empowered to grant advance increments to MDA employees as per Clause 24 of Delegation Powers approved by Governing Body of MDA. Moreover, the advance increments involved in the Draft Para were granted by the DG MDA during the year from October 1985 to June 1999 and pertains to the period prior to the issuance of directions by the PAC.

On the statement of Director General that rules have been amended, the para was settled subject to approval by the Governing Body.

1.2.2007 The Department explained that the 49th meeting of Governing Body of MDA was expected to be held during the next month. The working paper for amendment in Clause(24) of Delegation of Powers had been prepared for approval of the Governing Body.

The Department was directed to finalize the matter and the para was kept pending.

13.1.2010 The contention of the Department had been accepted and verified.

The **para was settled** on the recommendation of Audit.

59. Para No.47 Page 40 of Audit Report for the year 2000-01; Overpayment of Rs.0.147 Million.

2.11.2006 Audit had pointed out that payment of pay and allowance at higher rate resulted in an overpayment of Rs.0.147 million.

The Department explained that since the post of DG MDA falls under BS-20/21, the officer had been drawing salary at the initial of BS-20 along with other benefits attached with the post as usual. But while fixing the terms and conditions of contract appointment, the officer was allowed pay in BS-19 besides fixing the ceiling of telephone and transport facilities by the Government. The officer submitted his representation to the Government for revision in his terms and conditions of contract appointment in BS-20 vide letter No.29/PDG/MDA dated 20-3-2000 due to which the matter of recovery remained pending. Moreover, as per direction of the GHQ, Civil Suit was being filed against the officer for recovery of Rs.55,316/-.

The Department was directed to effect the recovery as arrears of land revenue and para was kept pending.

1.2.2007 The Department explained that as per directions of the PAC, the matter was referred to the DCO Multan for declaring the officer as defaulter under the Land Revenue Act for recovery of Rs.55,316/- as an arrears of Land Revenue.

The Department was directed to effect the recovery as arrears of land revenue and para was kept pending.

13.1.2010 The Department explained that as per direction of the PAC dated 02.02.2007 the matter was referred to D.C.O Multan to expedite the balance recovery of Rs.55,316/- under the Land Revenue Act vide letter No. 6117/Admn/MDA dated 27-11-2006. But action was still awaited.

The Committee directed/recommended that the balance recovery be made within two months. The **para was kept pending**.

60. Para No.48 Page 41 of Audit Report for the year 2000-01; Overpayment of Rs.0.477 Million.

2.11.2006 Audit had pointed out that payment for item of work not provided in the estimate resulted in an overpayment of Rs.0.477 Million to the contractor.

The Department explained that the provision of items of work mentioned in the Draft Para had been incorporated in the Revised Estimate Technically Sanctioned for Rs.62.593 Million. Moreover, as a result of verification of record, the final bill of the work and other allied record in this regard was demanded by Audit which was still pending with the FWO.

The Department was directed to get the requisite record verified by Audit within 90 days and para was kept pending.

1.2.2007 The Department explained that since the final bill of the work had not yet been cleared, the relevant record demanded by Audit should be produced on finalization of the bill.

The Department was directed to get the requisite record verified by Audit at the earliest and para was kept pending.

13.1.2010 The Department explained that this para was discussed in P.A.C in its meeting held on 02.11.2006 and PAC directed that the requisite record be got verified by Audit within 90 days. The Department further explained that the final bill of the work which needed to be got verified had not yet been submitted by F.W.O inspite of several requests.

The Committee directed/recommended that the Multan Development Authority should be finalized the matter if there was no response from Frontier Works Organization within seven days.

The **para was kept pending.**

61. Para No.49 Pages 41 & 42 of Audit Report for the year 2000-01; Overpayment of Rs.0.388 Million.

62. Para No.61 Pages 49 & 50 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.967 Million.

2.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

63. Para No.50 Page 42 of Audit Report for the year 2000-01; Overpayment of Rs.0.125 Million.

64. Para No.71 Page 56 of Audit Report for the year 2000-01; Non-Recovery of Income Tax of Rs.0.570 Million.

DP No.42 = Rs.0.570 Million

65. **Para No.82 Page 63 of Audit Report for the year 2000-01; Less Recovery of Rent/Income Tax of Rs.1.865 Million.**

66. **Para No.115 Pages 86 & 87 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.660 Million.**

1.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

67. **Para No.51 Page 43 of Audit Report for the year 2000-01; Non-Recovery of Rs.7.527 Million.**

Non-Recovery of Income Tax – Rs.0.06 Million

1.11.2006 Audit had pointed out that Deputy Director Marketing PHA, Lahore did not recover 5% income tax from a lessee as per clause-11 of the contract agreement.

The Department explained that income tax on receipts of local bodies e.g. MCL were exempt from levy of income tax to avoid double taxation. As a matter of principle withholding tax @5% was deducted at source on payments and not on receipts. Moreover, according to the 2nd Schedule of Income Tax Ordinance, income of local body was exempt from levy of Income Tax.

The Department was directed to get the matter clarified from income tax Department and para was settled subject to clarification by Income Tax Department.

1.2.2007 The Department explained that Income Tax Department Clarified that Clause 88 of Part-I of the Second Schedule to the Income Tax Ordinance, 1979 provided that any Income of a local authority not being income from business, if any, carried on by it outside its jurisdictional area was exempted from tax. Therefore, the proceeds on account of advertisement fee collected by the PHA did not attract the provisions for deduction of tax at source.

The explanation of the Department was accepted and **para was settled.**

DP No.7 – Rs.2.402 Million (D.P. No.2 Rs.1.407 Million)

1.2.2007 Audit had pointed out that incurrence of expenditure in excess of deposit and negligence in watching the recoveries resulted in non-recovery of Rs.7.527 million.

The Department explained that efforts were being made to recover the amount from the local bodies.

The Department was directed to effect the recovery at the earliest and **para was kept pending.**

DP No.8 – Rs.3.442 Million (D.P. No.34 Rs.0.276 Million)

1.2.2007 Audit had pointed out that incurrence of expenditure in excess of deposit and negligence in watching the recoveries resulted in non-recovery of Rs.7.527 Million.

The Department explained that efforts were being made to get balance amount deposited from the concerned local bodies.

The Department was directed to move a case to the Finance Department for book adjustment and **para was kept pending.**

68. Para No.52 Page 44 of Audit Report for the year 2000-01; Non-Recovery of Rs.3.113 Million on Account of Water Charges.

(D.P. No.11 & 12 - Rs.1.797 Million PHE Division, Rawalpindi)

1.2.2007 Audit had pointed out that negligence in realization of outstanding dues resulted in non-recovery of Rs.3.113 Million.

The Department explained that 8 scheme out of remaining 14 scheme could not be put into operation due to non-availability of electric connection. So question regarding collection of water charges did not arise.

The Department was directed to get the amount waived off by the competent authority and para was kept pending.

(D.P. No.11 & 12 - Rs.1.797 Million PHE Circle, Bahawalpur)

1.2.2007 Audit had pointed out that negligence in realization of outstanding dues resulted in non-recovery of Rs.3.113 Million.

The Department explained that the matter was under inquiry with Assistant Director (P&D) South PHED Lahore.

The Department was directed to finalize the inquiry and **para was kept pending.**

69. Para No.53 Pages 44 & 45 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.357 Million.

1.2.2007 Audit had pointed out that non-realization of secured advance resulted in non-recovery of Rs.0.357 Million from the contractor.

The Department explained that recovery of outstanding secured advance had been made.

The Department was directed to produce the requisite record to Audit for verification and **para was kept pending.**

70. Para No.54 Page 45 of Audit Report for the year 2000-01; Non-Recovery of Rs.7.489 Million.

2.11.2006 Audit had pointed out that non realization of due share from the committee share resulted in less recovery of Rs.7.489 million.

The Department explained that the Department was devolved during 2001 as such the recovery on account of committee share was not effected in public interest.

The explanation of the Department was accepted and **para was settled.**

71. Para No.55 Page 46 of Audit Report for the year 2000-01; Short Recovery of Rs.0.127 Million.

1.2.2007 Audit had pointed out that non-realization of risk and charges resulted in short recovery of Rs.0.127 Million.

The Department explained that District Revenue authorities were being requested for effecting of recovery through Land Revenue Act

The Department was directed to pursue the case and **para was kept pending.**

72. Para No.56 Pages 46 & 47 of Audit Report for the year 2000-01; Non-Recovery of Rs.7.882 Million.

1.2.2007 Audit had pointed out that non realization of out standing dues resulted in non recovery of Rs.7.882 Million.

The Department explained that an amount of Rs.70,93,148/70 of para was related to expenditure of the schemes on account of excess over deposit placed in misc: P.W Advance. Tehsil Nazim, Bahawalpur and Yazman had been requested to sign the Cheque of joint account of schemes but no fruitful result had been achieved so far.

The Department was directed to get the book adjustment made within 90 days and **para was kept pending.**

73. Para No.57 Page 47 of Audit Report for the year 2000-01; Non-Recovery of Penalty of Rs.0.143 Million.

1.2.2007 Audit had pointed out that non-realization of penalty resulted in non recovery of Rs.0.143 Million from the contractors.

 The Department explained that recovery of Rs.89,725/- had been verified by Audit. Efforts were being made for balance recovery of Rs.53,275/-

 The Department was directed to effect the balance recovery as arrears of Land Revenue and **para was kept pending.**

74. Para No.58 Pages 47 & 48 of Audit Report for the year 2000-01; Non-Recovery of Cost of Bitumen of Rs.0.143 Million.

1.2.2007 Audit had pointed out that negligence of the Department resulted in non-recovery of Rs.0.143 Million.

 The Department explained that the recovery of the cost of 26.5 Ton bitumen from the contractor had been made. Moreover, no loss to Government was involved.

 The explanation of the Department was accepted and **para was settled.**

75. Para No.59 Pages 48 & 49 of Audit Report for the year 2000-01; Outstanding Recovery of Rs.0.457 Million.

DP No.26 – Rs.0.080 Million

1.2.2007 Audit had pointed out that negligence of the Department resulted in non-recovery of Rs.0.457 Million.

 The Department explained that recovery / adjustment of Rs.65,332/- had been verified from the monthly account of 8/2000 and accepted by the Audit. Moreover, recovery of Rs.3539/- had also been verified by Audit.

 The Department was directed to effect the balance recovery within 30 days and para was settled subject to verification of balance recovery.

14.1.2010 The Audit Department explained that the para was related to PHATA Sub Region Multan and an amount of Rs.219.733 had been verified and the para was reduced

to Rs.157,534/-. The Department explained that the recovery of Rs.120,142/- had been made from different contractors.

The Audit pointed out that the department was failed to prove and verify the recovery of Rs.120,142/- with documentary evidence. And the Department was directed by the Public Accounts Committee on 01.02.2007 to effect the balance recovery but the same could not be done.

The Committee directed/recommended the Department to hold an inquiry and fix the responsibility regarding non-compliance of the directions of the PAC given on 01.02.2007. The Committee further directed that the balance recovery be made.

The para was kept pending.

DP No.43 – Rs.0.377 Million

14.1.2010 The Audit Department explained that the para was related to PHATA Sub Region Multan and an amount of Rs.219.733 had been verified and the para was reduced to Rs.157,534/-. The Department explained that the recovery of Rs.120,142/- had been made from different contractors.

The Audit pointed out that the department was failed to prove and verify the recovery of Rs.120,142/- with documentary evidence. And the Department was directed by the Public Accounts Committee on 01.02.2007 to effect the balance recovery but the same could not be done.

The Committee directed/recommended the Department to hold an inquiry and fix the responsibility regarding non-compliance of the directions of the PAC given on 01.02.2007. The Committee further directed that the balance recovery be made.

The para was kept pending.

76. Para No.60 Page 49 of Audit Report for the year 2000-01; Non-Recovery of Rs.8.047 Million.

DP No.5 - Rs.0.650 Million (Faisalabad Development Authority, Faisalabad)

1.11.2006 Audit had pointed out that non realization of secured / mobilization advances resulted in non-recovery of Rs.8.047 million since June 1995.

The Department explained that recovery of Rs.112500/- had been effected from FWO.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

1.2.2007 The Department explained that recovery of Rs.112,500/- had been verified by Audit.

Audit observed that final bill was not produced for verification.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

13.1.2010 The Audit pointed out that the Department had not produced the record for verification in non-compliance of the direction of the PAC dated 01.02.2007.

The Department explained that all the recoveries had been effected. The record was available for Audit verification.

The para was settled subject to verification by Audit.

1.2.2007 Audit had pointed out that non realization of secured/mobilization advances resulted in non recovery of Rs.8.047 Million.

The Department explained that as for as, PHE Division Bahawalnagar was concerned, the outstanding secured advance had been recovered. As for as PHE Division D.G. Khan was concerned, an amount of Rs.4,13,884/- had been recovered. Efforts were being made to effect recovery of balance amount.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

DP No.24 = Rs.1.139 Million.

2.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

DP No.1 – Rs.6.148 Million

1.2.2007 Audit had pointed out that non realization of secured/mobilization advances resulted in non recovery of Rs.8.047 Million.

The Department explained that as for as, PHE Division Bahawalnagar was concerned, the outstanding secured advance had been recovered. As for as PHE Division D.G. Khan was concerned, an amount of Rs.4,13,884/- had been recovered. Efforts were being made to effect recovery of balance amount.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

77. Para No.62 Page 50 of Audit Report for the year 2000-01; Non-Recovery of Dismantled Material of Rs.0.391 Million.

(D.P. No.9 - Rs.0.218 Million)

1.11.2006 Audit had pointed out that non realization of cost of dismantled material resulted in non recovery of Rs.0.391 Million.

The Department explained that the DP No.62 amounting to Rs.0.218 million was based on advance Para No.487 UD Wing had been verified and settled and Draft Para reduced to Rs.0.173 Million which relates to WASA FDA.

The part of the para relating to FDA was settled and part relating to WASA FDA was kept pending.

(D.P. No.3 - Rs.1.173 Million)

1.11.2006 Audit had pointed out that non realization of cost of dismantled material resulted in non recovery of Rs.391 million.

The Department explained that some portion of the reach was restored vide MB No.893 Page-194 and other portion of the reach was not restored as in a meeting held in Commissioner's office, Faisalabad Division. It was decided that the road would be restored by Municipal Corporation Faisalabad so resultantly dismantled material was back filled in trenches vide MB No.893 page-196.

The explanation of the Department was accepted and **para was settled.**

78. Para No.64 Pages 51 & 52 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.386 Million.

2.11.2006 Audit had pointed out that delay in making recovery of balance lease amount and non-observance of contractual provisions resulted in non recovery of Rs.0.386 million.

The Department explained that as per rules, the highest bidder deposited 1/3rd of bid amount i.e. Rs.150,000/- prior to award of contract i.e. 18.8.1999. The remaining amount of Rs.150,000/- as pointed out by Audit was paid by the contractor after award of contract. In this way, the contention of Audit that an amount of Rs.1,50,000/- was paid by the contractor before award of contract was contrary to the facts because the highest bidder was bound to pay 1/3rd of total bid amount before award of contract at the time of auction.

The explanation of the Department was accepted and **para was settled.**

79. Para No.65 Page 52 of Audit Report for the year 2000-01; Non-Recovery of Rs.1.135 Million.

1.11.2006 Audit had pointed out that non realization of cost of land excessive area of plots/ shops resulted in non recovery of Rs.1.135 million.

The Department explained that the recovery of Rs.503,445/- had been effected and verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of balance recovery.

1.2.2007 The Department explained that the balance amount was due from the residents of Katchi Abadies to whom allotments of $\frac{3}{4}$ Marla Plots were made in Awami Colony/ Madina Town. On presentation of Nazims of Union Councils, FDA's Governing Body in its 71st Meeting held on 17.6.2006 allowed the allottees to pay the remaining amount upto 30.6.2007.

The Department was directed to effect balance recovery upto 30-6-2007 and para was kept pending.

13.1.2010 The Department explained that the para was discussed in the PAC in its meeting held on 1.11.2006 and 1.2.2007 and the Department was directed to effect the recovery. The recovery of Rs.748,617/- had been made and Rs.267,815/- was non-recoverable and Rs.117,645/- had yet to be recovered from the allottees of $3\frac{1}{2}$ marlas of Awami Colony/Madina Town, Faisalabad.

The Committee directed/recommended the Department to effect the balance recovery within six weeks on reserved price.

The **para was settled subject to balance recovery.**

80. Para No.66.1 Pages 53 & 165 of Audit Report for the year 2000-01; Non-Recovery of Water/Sewer/Acquifer Charges Rs.557.710 Million.

Directorate of Revenue & Recovery WASA, FDA – Rs.9.579 Million

1.11.2006 Audit had pointed out that non realization of water/sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.71 million.

The Department explained that recovery of Rs.649119/- had been verified by Audit.

The Department was directed to effect the balance recovery and para was kept pending.

1.2.2007 The Department explained that recovery of Rs.7,58,532/- had been effected and verified by Audit. Moreover, DOR (Revenue) Faisalabad stated that the arrears were declared recoverable under Land Revenue Act.

The Department was directed to effect the balance recovery and **para was kept pending.**

13.1.2010 The Department explained that recovery of Rs.3.681 Million had been made and verified by Audit and Rs.0.875 Million had also been recovered and ready for verification. The balance amount of Rs.5.023 Million had yet to be recovered.

The Committee had constituted a Sub –Committee-II consisting of the following members:-

1.	Major (Retd) Abdul Rehman Rana, MPA (PP-53)	Convener
2.	Mehr Ishtiaq Ahmad, MPA (PP-150)	Member
3.	Miss Zaib Jaffar, MPA (W-298)	Member
4.	Dr. Malik Mukhtar Ahmad Bharath, MPA (PP-28)	Member
5.	Mian Yawar Zaman, MPA (PP-191)	Member

The said para and all the relevant paras regarding non-recovery of water/sewer charges were referred to the Sub-Committee-II for detail examination.

The para was kept pending with the direction of the Committee that the remaining amount be recovered.

3.2.2011 The Department explained that 90% recovery had been made and proceedings had been started to recover balance recovery under the Land Revenue Act from defaulters.

On the recommendation of the Sub-Committee-II of PAC-I, **the Committee settled the para subject to recovery till 30.6.2011.**

81. Para No.66.2
Wasa, GDA = Rs.11.120 Million

1.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

82. Para No.66.3
Revenue Division Township WASA, LDA – Rs.6.197 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be splited ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

These para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained that the 98% recovery had been made. The remaining recovery had been declared as arrears under the Land Revenue Act.

On the recommendation of the Sub-Committee, the **Committee settled the para subject to recovery within two months.**

83. Para No.66.4
Revenue Division (West) WASA, LDA – Rs.11.442 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be split ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

The para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained the total amount of the para amounting to Rs.11.442 million had been recovered and got verified by audit.

On the recommendation of the Sub-Committee, the Committee **settled the para.**

84. **Para No.66.5**
Revenue Division (North) WASA, LDA – Rs.1.043 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be split ;

- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

These para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained the total amount of the para amounting to Rs.1.043/- million had been recovered and got verified by audit.

On the recommendation of the Sub-Committee, the Committee **settled the para.**

85. Para No.66.6
Revenue Division (West) WASA, LDA – Rs.7.783 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be splited ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

The para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained that the 93% of the total amount had been recovered and remaining amount would be recovered within due time.

On the recommendation of the Sub-Committee, the para was reduced to the extent of the recovered amount and **settled it subject to recovery within 60 days.**

86.

Para No.66.7

Revenue Division (Township) WASA, LDA – Rs.79.957 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be split ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

The para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained the total amount of the para amounting to Rs.79.957 million had been recovered and got verified by audit.

On the recommendation of the Sub-Committee, the Committee **settled the para.**

87.

Para No.66.8

Revenue Division (North) WASA, LDA – Rs.0.693 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of

Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be split;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

The para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained the total amount of the para amounting to Rs.0.693 million had been recovered and got verified by audit.

On the recommendation of the Sub-Committee, the Committee **settled the para.**

88. Para No.66.9
Revenue Division (Central) WASA, LDA – Rs.8.349 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be split ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

These para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained that partial recovery had been made and balance recovery would be made within due time.

On the recommendation of the Sub-Committee, the Committee **kept the para pending** and directed to recover balance amount within 60 days.

89. **Para No.66.10**
Revenue Division (Central) WASA, LDA – Rs.10.056 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be split ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

These para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained that the total amount of the para amounting to Rs.10.056 million had been recovered and got verified by audit.

On the recommendation of the Sub-Committee, the **Committee settled the para.**

90. Para No.66.11
Revenue Division (South) WASA, LDA – Rs.279,496 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be split ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

These para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained that 80% of the total amount of the para had been recovered. The balance recovery related to the different government departments. The vigorous efforts were being made to recover the amount.

The Committee directed that reconcile with Government departments to solve the matters of recovery.

On the recommendation of the Sub-Committee, the **Committee kept the para pending** with the direction/recommendation that balance recovery be made within 60 days and the progress report be submitted in the PAC within 30 days.

91. Para No.66.12
Revenue (North) WASA, LDA – Rs.2.230 Million.

1.11.2006 Audit had pointed out that non realization of water/ sewer and aquifer charges from defaulters resulted in non recovery of Rs.557.710 million.

The Department explained that arrears amounting to Rs.53.842 Million had been recovered and record had been got verified from Audit. Arrears amounting to Rs.75.674 Million against Aquifer charges were not recoverable in light of decision of Supreme Court of Pakistan. The recoverable amount was reduced to Rs.211.111 Million. Efforts were being made to recover the balance amount.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that an amount of Rs.40.419 Million had been recovered and Rs.4.722 Million was non-recoverable and got verified by Audit. The para had been reduced to Rs.165.970 Million which had yet to be recovered.

The Committee directed/recommended the following:-

- i) that the balance recovery be expedited;
- ii) that the figures mentioned in the working paper should be splited ;
- iii) that in future if the consumer could not pay three bills consecutively then the connection of water/sewer be disconnected.

These para was referred to Sub-Committee-II for examination and report to Public Accounts Committee. The para was kept pending.

3.2.2011 The Department explained 89% amount of the para had been recovered and got verified. The amount of Rs.208,080/- was still recoverable. The said amount had been declared as arrears under Land Revenue Act.

On the recommendation of the Sub-Committee, the Committee **kept the para pending** with the direction/recommendation that the recovery be made within two months.

92.

Para No.66.13

DP No.27 Revenue Division WASA, MDA –Rs.129,765 Million

2.11.2006 Audit had pointed out that non realization of water / Sewer and aquifer charges from defaulters resulted in non-recovery of Rs.557.710 Million.

The Department explained that WASA had recovered an amount of Rs.94.765 Million from 1999 to 2001 on account of Water Supply/ Sewer charges from the consumers of Multan City. Defaulters were being challaned. Disconnections were also being made.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

1.2.2007 The Department explained that out of Rs.557.710 Million relating to 13 different Draft Paras, an amount of Rs.129.765 Million was related to WASA MDA Multan. Recovery of Rs.96.272 Million had been effected by the WASA MDA Multan upto August 2006 as per revenue recovery chart attached with the working paper. Moreover, the defaulters were not specified by Audit.

Audit observed that recovery had not been got verified so far.

The Department was directed to get the recovery verified by Audit after getting resolve the issue of list of defaulters by Audit and para was kept pending.

13.1.2010 The Department explained that an amount of Rs.111,531,234/- had been recovered and verified and the amount of Rs.8,233,402/- had yet to be recovered. But the remaining amount could not be recovered due to the non-availability of Tehsildar.

The Committee directed/recommended that a Tehsildar be given to WASA, Multan to expedite the balance recovery upto next meeting.

The para was referred to Sub-Committee-II for examination and report to Public Accounts Committee-I. The para was kept pending.

3.2.2011 The Department explained that out of the total amount relating to this para was Rs.129.765 million. After the recovery, the para was reduced to Rs.6,325,442/-. The relevant record had been got verified by audit. Amount of Rs.152,742/- had been recovered and yet to be verified. The Committee directed that court cases be pursued vigorously and evolve a methodology/system of recovery in the Department.

On the recommendation of the Sub-Committee, the **Committee reduced the para to the extent of the recovered amount and kept pending.**

93. Para No.67 Pages 53 & 54 of Audit Report for the year 2000-01; Non-Recovery of Rs.7.306 Million.

(D.P. No.5 and 19 – Rs.3.614 Million + Rs.1.828 Million)

1.11.2006 Audit had pointed out that non realization of fine resulted in non recovery of Rs.7.306 million.

The Department explained that recovery of Rs.239,562/- pertaining to TP FDA and recovery of Rs.8,42,264/- relating to Estate Management FDA had been effected and verified by Audit.

The Department was directed to effect balance recovery and para was settled subject to verification of balance recovery.

1.2.2007 The Department explained that recovery of Rs.1,727,077/-out of Rs.18,27,731/-pertaining to DP No.19 had already been verified by Audit. Further recovery of Rs.21,884/- had been effected. However, an amount Rs.51,585/- was not due because of miscalculation by Audit. Moreover, recovery of Rs.842264/-out of Rs.3614000/- pertaining to DP No.5 had already been verified by Audit. Further recovery of Rs.245286/- had been effected. However, an amount Rs.1118885/- was not recoverable as allottees had obtained completion certificate within stipulated period from TP Directorate. However, the period for construction had been extended till 30-6-2010.

The explanation of the Department was accepted and **para was settled.**

(D.P. No.25 and 33 – Rs.1.663 Million + Rs.0.201 Million)

2.11.2006 Audit had pointed out that non-realization of fine resulted in non-recovery of Rs.7.306 Million.

The Department explained that the recovery of Rs.794,468/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

13.1.2010 The Department explained that after verification of recovery of Rs.53,619/- the amount of draft para had already been reduced from Rs.942,768/- to Rs.889,149/- and the amount of Rs.698,485/- was not recoverable as the concession had been given to the allottees under the Government policy and by the order of Governing body of Multan Development Authority.

The Committee directed/recommended that the remaining recovery be made and got it verified by Audit upto next meeting of PAC-I, otherwise M.D, MDA will be personally responsible.

The **para was settled subject to recovery.**

94. Para No.68 Page 54 of Audit Report for the year 2000-01; Non-Recovery of Rs.27.049 Million.

1.2.2007 Audit had pointed out that Director Finance, Parks & Horticulture Authority, Lahore failed to recover the expenditure incurred for salaries of maintenance staff of Linear Park Ferozepur Road, Lahore

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

95. Para No.69 Page 55 of Audit Report for the year 2000-01; Non-Recovery of Rs.20.190 Million.

1.11.2006 Audit had pointed out that non recovery of full amount of rent resulted in loss of Rs.20.19 million to the authority.

The Department explained that as result of verification of record, recovery of Rs.7,119,726/- had been verified and accepted by Audit.

The Department was directed to pursue subjudice cases and para was kept pending being subjudice.

1.2.2007 The Department explained that PHA was actively pursuing the cases in the courts of law.

The para was kept pending being subjudice.

14.1.2010 Audit pointed out that the recovery of Rs.7,119,726/- had been verified and the para had been reduced to Rs.13,061,996/-.

The Department explained that a suit for recovery of remaining amount had been filed by the PHA in the court of Senior Civil Judge, Lahore and the next date of hearing was 23.01.2010.

The **para was kept pending** being subjudice till next meeting.

96. Para No.70 Pages 55 & 56 of Audit Report for the year 2000-01; Loss of Rs.2.641 Million.

1.11.2006 Audit had pointed out that non realization of Government dues resulted in the loss to the Government to the tune of Rs.2.641 Million.

The Department explained that as a result of verification of record, the recovery of Rs.892,817/- had been verified by Audit. Moreover, Departmental contention regarding item No.1 to 4 and 6 had been verified by Audit except item No.5 regarding non recovery from the contractor (boating).

The Department was directed to effect the balance recovery at the earliest and item No.5 was settled subject to verification of recovery and items No.1 to 4 and 6 were settled.

1.2.2007 The discussion on the above noted para was deferred till 3-2-2007.

3.2.2007 The Department explained that District Collector / District Officer (Revenue) Lahore had directed Tehsildar (Recovery) Cantt. Lahore to recover the outstanding amount of Rs.1,390,562/- as arrears of Land Revenue under Land Revenue Act. 1967.

The Department was directed to pursue the case and para was kept pending.

14.1.2010 The Audit pointed out that this para was discussed in Public Accounts Committee in its meetings held on 01.11.06 and 01.02.07 and Department was directed to effect the recovery and para was kept pending. The recovery of Rs.892,817/- had been verified. Furthermore the Department had mentioned in the working papers that the para had been deferred which was not true according to Audit Department.

The Committee was not satisfied with the contention of the Department and directed that the remaining recovery be made.

The Committee directed/recommended the Department to hold an inquiry and fix the responsibility regarding wrong information given by the Department in the working papers and report be submitted to Public Accounts Committee within a week. The Committee further directed that the District Collector should be called in the next meeting.

The para was kept pending.

97. Para No.72 Pages 56 & 57 of Audit Report for the year 2000-01; Loss of Measurement Books.

DP No.6

1.2.2007 Audit had pointed out that negligence of field staff resulted in loss of measurement books.

The Department explained that the M.Bs were lost by Mr. Bashir Ahmed Accounts Clerk while he was going to Audit Office for verification. The matter was at once reported to all the concerned authorities and a Departmental enquiry was conducted by Mian Fazal Haq SDO Enquiry Officer and the accused was given punishment. The case for write off sanction was under process.

The Department was directed to ensure that no further payment will be made and **para was settled.**

DP No.26

1.2.2007 Audit had pointed out that negligence of field staff resulted in loss of measurement books.

The Department explained that the loss of 17-Nos Measurement books was reported for investigation to Police vide FIR No.1505/98 dated 20.12.98. Both the police and Departmental authorities had enquired and investigated the loss. But both these authorities had declared Mr. Ehsan Ullah, Sub Engineer innocent.

The explanation of the Department was accepted and **para was settled.**

98. Para No.73 Pages 57 & 58 of Audit Report for the year 2000-01; Loss of Rs.0.434 Million.

99. Para No.85 Page 66 of Audit Report for the year 2000-01; Extra Expenditure of Rs.0.209 Million.

2.11.2006 The Department explained that the tenders were approved by the Superintending Engineer PHE Circle Gujranwala after fulfilling codal and financial formalities. The scheme was completed within A.A. cost. Moreover, the work was executed at site on the demand of public. The revised detailed estimate had been sanctioned by the Superintending Engineer PHE Circle Gujranwala.

The explanation of the Department was accepted and **paras were settled.**

100. Para No.74 Page 58 of Audit Report for the year 2000-01; Irregular Enhancement of Lowest Bid for Rs.0.250 Million.

1.2.2007 Audit had pointed out that fictitious award of work resulted in irregular enhancement of the lowest bid for Rs.0.250 Million.

The Department explained that amount of lowest bid was Rs.19,82,788/- against the provision of T.S. Estimate for Rs.18,99,855/- which was 4.37% above. The excess over the estimate was within permissible limit of 4.5%. There was no excess / enhancement involved in this case.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

101. Para No.75 Page 59 of Audit Report for the year 2000-01; Blockade of Revenue of Rs.241.706 Million Due to Non-Auction.

1.11.2006 Audit had pointed out that non auction of plots/ shops resulted in blocked of Government revenue of Rs.241.706 million.

The Department explained that the recovery of disposal of Assets for Rs.12,17,12,306/- had been effected and verified by Audit.

The Department was directed to effect balance recovery at the earliest and para was settled subject to verification of balance recovery.

1.2.2007 The Department explained that an amount of Rs.121,712,306/- on account of disposal of Assets had been effected and verified by Audit. Moreover, remaining assets will be disposed off through open auction as and when required by FDA.

The explanation of the Department was accepted and **para was settled.**

102. Para No.76 Pages 59 & 60 of Audit Report for the year 2000-01; Non-Adjustment of Rs.1.500 Million.

1.11.2006 Audit had pointed out that adjustment/ accountal of payment had not been found.

The Department explained that Rs.15,00,000/- had been paid to LAC GDA the adjustment would be get verified as and when the vouched account provided by L.A.C. GDA.

The Department was directed to get the vouched account verified by Audit and para was kept pending.

1.2.2007 The discussion on the above noted para was deferred till 3-2-2007.

3.2.2007 Audit had pointed out that adjustment/ accountal of payment had not been found attached with the payment vouchers

The Department explained that Rs.15,00,000/- had been paid to LAC GDA. The adjustment will be got verified as and when the vouched account provided by L.A.C. GDA.

The Department was directed to get the matter resolved within 60 days and **para was kept pending.**

13.1.2010 The Department explained that Land Acquisition Collector was responsible to produce the vouched account. But he was failed to provide the same.

The Committee directed /recommended the Department that an inquiry be held and fix the responsibility and report be submitted in the next meeting. The **para was kept pending.**

103. Para No.78 Pages 60 & 61 of Audit Report for the year 2000-01; Loss of Rs.4.144 Million.

1.11.2006 Audit had pointed out that non recovery of risk and cost charges resulted in a loss of Rs.4.144 million.

The Department explained that the outstanding / recoverable amount was Rs.9,53,190/- and not 4.144 million as mentioned in para. The matter to recover the outstanding amount of Rs.9,53,190/- had already been taken up by the Tehsildar Recovery LDA as Arrears of Land Revenue.

The Department was directed to effect the recovery at the earliest and para was kept pending.

1.2.2007 The Department explained that the matter to recover the outstanding amount of Rs.9,53,190/- had already been taken up by the Tehsildar Recovery LDA as Arrears of Land Revenue, which was under process.

The Department was directed to effect the recovery within 90 days and para was kept pending.

13.1.2010 The Audit pointed out that the said para was discussed in the PAC in its meeting held on 01.02.2007 and directed the department to effect the recovery upto 30.06.2007.

The Department explained that the matter to recover the outstanding amount of Rs.953,190/- had already been taken up by the Tehsildar Recovery, LDA. Against the proceedings of the case, the contractor had filed a civil suit and he was granted stay and the case was pending.

The Committee directed/recommended the Department that the following be submitted before the Committee:-

- i) complete court proceedings of the case;
- ii) all detail of accounts upto 2007;
- iii) actual position and complete report of the case;
- iv) detail of accused contractors after decision of earlier P.A.C.

The para was kept pending till 14.01.2010.

14.1.2010 The Department was directed by the Public Accounts Committee on 13.01.2010 that a complete report regarding this para and actual position be submitted to PAC on 14.01.2010. The Department explained but the Committee was not satisfied with the contention of the Department.

The Committee directed/recommended the Department to hold an inquiry and fix the responsibility and report be submitted in the next meeting.

The para was kept pending.

**104. Para No.79 Page 61 of Audit Report for the year 2000-01;
 Apprehensive Loss of Rs.2.300 Million.**

1.11.2006 Audit had pointed out that non auction of un-serviceable vehicles resulted in likely loss of Rs.2.300 Million to the Agency.

The Department explained that 11-Nos vehicles were auctioned and the payment amounting to Rs.16,43,000/- was deposited in WASA account. The remaining 11 Nos vehicles were not auctioned due to un-reasonable bids received during open bidding. Therefore, the committee did not approve the auction of remaining 11 Nos vehicles. After the establishment of Towns, these vehicles were allotted to different Officers by the Authority to meet with the requirement of new Towns system and the same were still being used for official duties

The explanation of the Department was accepted and **para was settled.**

**105. Para No.80 Pages 61 & 62 of Audit Report for the year 2000-01; Loss of
 Rs.0.238 Million.**

2.11.2006 Audit had pointed out that non auction of assets on lease resulted in a loss of Rs.0.238 Million.

The Department explained that out of 6-kanal land as pointed out by the Audit Eid Gah Water Works, three plots were leased out. The lease amount had been recovered. Moreover, the available land at Water Works Mumtazabad viz 2-Kanal and 16.5 Marla was lease out in 2000 and lease amount had been recovered from the lessees. The available site at water works pul Shadab and other Assets were advertised through daily News Papers for auction on lease basis but despite repeated efforts, no one participated.

The explanation of the Department was accepted and **para was settled.**

**106. Para No.81 Page 62 of Audit Report for the year 2000-01; Loss of
 Rs.5.050 Million.**

1.11.2006 Audit had pointed out that non observance of contractual clause resulted in a loss of Rs.5.050 million.

The Department explained that according to clause No.6 of the Auction Conditions of the Contract, the lessee was bound to furnish a revolving Guarantee Bond equivalent to Rs.5.050 Million which he furnished in the form of Guarantee Bond through M/S Orient Insurance Co. On cancellation of the contract, the PHA approached the guarantor i.e. M/s Orient Insurance Co. to encash the Guarantee Bond which they refused to pay. The case was subjudice in the Court of Law.

The Committee observed that why bank Guarantee was not obtained instead of Guarantee bound from Insurance Company.

The Department was directed to hold preliminary inquiry and proceed against the responsible and para was kept pending.

1.2.2007 The Department explained that a Departmental inquiry had been initiated to probe into the issue as to why Guarantee Bond of Insurance Company was accepted instead of a Bank Guarantee.

The Department was directed to finalize the inquiry and para was kept pending.

14.1.2010 The Department explained that a suit for recovery amounting to Rs.5.050 (Million) had been filed by the PHA in the Court of Senior Civil Judge Lahore. The case was under process and the next date of hearing was fixed for 23-01-2010.

The Committee directed/recommended that:-

- a) the inquiry report under the direction of the PAC in its meeting held on 01.11.2006 be submitted before Public Accounts Committee in the next meeting.
- b) all concerned officers/officials should be present in next meeting.
- c) A list of law officers of PHA with their names, expenses and detail of their salaries be presented before Public Accounts Committee in the next meeting.

The para was kept pending.

107. Para No.83 Pages 64 & 166 of Audit Report for the year 2000-01; Unauthorized Payment of Rs.14.779 Million

DP No.24 H&PP Division, Rawalpindi – Rs.0.989 Million

DP No.18 H&PP Division, Okara – Rs.0.134 Million

DP No.15 H&PP Division, Sahiwal – Rs.1.443 Million

DP No.46 H&PP Division, Multan – Rs.0.061 Million

1.2.2007 Audit had pointed out that irregular enhancement of agreements resulted in unauthorized payment of Rs.14.779 Million.

The Department explained that Departmental contention regarding PHATA Sub-Region Rawalpindi had been verified by Audit from supporting record. As far as PHATA Sub Region Okara was concerned, para 2.70 of B&R code was related with the

splitting of works. In this case, no splitting was done. On the other hand the tendered amount was enhanced from Rs.50,000/- to 183,923/- by Deputy Director for which he was competent. As far as PHATA Sub Region Sahiwal was concerned, the agreement was enhanced by the Director, H&PP Circle, Multan on 06-08-1996 for Rs.2,808,400/- within the competency. As far as PHATA Sub Region Multan was concerned, the contracts were subsequently enhanced by the Director, H&PP Circle Multan, being the competent authority. Moreover, comparative statement with enhancement had also been got approved by the competent authority.

The Department was directed to be careful in future and **para was settled.**

DP No.21 PHE Division Lahore – Rs.1.475 Million

1.2.2007 Audit had pointed out that irregular enhancement of agreements resulted in unauthorized payment of Rs.14.779 Million.

The Department explained that tender had been accepted by the Superintending Engineer PHE Circle Lahore. As the enhancement had been approved by the next higher authority viz Superintending Engineer, PHE Circle Lahore. The action was in accordance with the B&R Codal Rules.

The explanation of the Department was accepted and **para was settled.**

DP No.5 PHE Division III Rawalpindi – Rs.3.994 Million

1.2.2007 Audit had pointed out that irregular enhancement of agreements resulted in unauthorized payment of Rs.14.779 Million.

The Department explained that no violation of rules was made and the enhancements of the agreements were made as per rules prevailing at that time.

The explanation of the Department was accepted and **para was settled.**

DP No.28 PHE Division Hafizabad – Rs.1.027 Million

1.2.2007 Audit had pointed out that irregular enhancement of agreements resulted in unauthorized payment of Rs.14.779 Million.

The Department explained that Superintending Engineer Public Health Engineering Department was competent authority to enhance the contracts as per rule 6.24 B&R. There was no unauthorized payment to the contractor.

The explanation of the Department was accepted and **para was settled.**

DP No.16 PHE Division Mandi Bahauddin – Rs.0.615 Million

1.2.2007 Audit had pointed out that irregular enhancement of agreements resulted in unauthorized payment of Rs.14.779 Million.

The Department explained that the enhancement was approved by the Superintending Engineer being competent authority in public interest as per provision of para 6.2 of Manual of Orders.

The explanation of the Department was accepted and **para was settled.**

DP No.28 PHE Division, Hafizabad – Rs.1.999 Million

DP No.30 PHE Division, Hafizabad – Rs.1.723 Million

14.1.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit Department.

On the recommendation of Audit, the **paras were settled.**

DP No.19 PHE Division, Lahore – Rs.0.385 Million

DP No.22 PHE Division, Lahore – Rs.0.934 Million

14.1.2010 The Department explained that in D.P. No.19, the enhancement was very much nominal for each work and in D.P. No.22 the enhancement had since been accorded by the Superintending Engineer, PHE Circle, Lahore.

The Committee directed/recommended that the said enhancement be regularized from Finance Department.

The **paras were settled subject to verification and regularization from Finance Department.**

108. Para No.84 Page 65 of Audit Report for the year 2000-01; Loss of Rs.0.902 Million to Government Due to Acceptance of Tenders at Higher Rates.

DP No.27 – Rs.0.220 Million

DP No.8 – Rs.0.396 Million

1.2.2007 Audit had pointed out that acceptance of tenders at higher rates resulted in a loss of Rs.0.902 Million to Government.

The Department explained that the acceptance of tenders on notified premium had been covered in the revised Administrative Approval/ T.S. Estimate. Moreover, the tenders were approved by the Superintending Engineer, PHE Circle

Gujranwala after fulfilling the codal and financial formalities. The scheme was completed within A.A cost.

The explanation of the Department was accepted **and items were settled.**

DP No.33 – Rs.0.127 Million

1.2.2007 The discussion on the above noted para was deferred till 3-2-2007.

3.2.2007 Audit had pointed out that acceptance of tenders at higher rates resulted in a loss of Rs.0.902 million to Government.

The Department explained that the Departmental enquiry against the responsible person had been finalized by the competent authority. As per finding of the enquiry, the officer responsible had exonerated.

The explanation of the Department was accepted and **para was settled.**

109. Para No.87 Pages 67 & 68 of Audit Report for the year 2000-01; Unjustified Expenditure of Rs.0.279 Million.

2.11.2006 Audit had pointed out that execution of work other than provision resulted in unjustified payment of Rs.0.279 Million.

The Department explained that the work executed at site in the interest of public. The land of out fall drain was not made available inspite of the best efforts, so the balance work was completed as per approved revised technically sanctioned estimate.

The explanation of the Department was accepted and **para was settled.**

110. Para No.91 Page 70 of Audit Report for the year 2000-01; Irregular Allotment of Works of Rs.0.600 Million.

2.11.2006 Audit had pointed out that splitting of scheme into groups without the approval of competent authority resulted in irregular allotment of work of Rs.0.600 million.

The Department explained that the project Director, S&S W.D Project Gujrat had been appointed as probing officer who had given his prove report that the scrutiny of record had revealed that the work was splitted into twelve groups to expend the available allotment of Rs.7.00 Lac during Financial year 1998-99. Although the work was splitted and allotted by the Executive Engineer at his own yet the copies of the allotment letters were sent to office of Superintending Engineer. PHE Circle, Lahore. Thus higher office was well aware of the action taken by the subordinate office. In furtherance the amount of three contracts out of twelve was enhanced by Superintending Engineer acknowledging the splitting made by the Executive Engineer.

The Department was directed to get the facts verified by the Audit and para was kept pending.

1.2.2007 The discussion on the above noted para was deferred till 3-2-2007.

111. Para No.93 Pages 71 & 72 of Audit Report for the year 2000-01; Irregular award of Works of Rs.1.784 Million.

1.2.2007 Audit had pointed out that violation of rules resulted in irregular award of work of Rs.1.784 Million.

The Department explained that the contracts were enhanced by the competent authority. Due to this enhancement there was no loss to Government.

Audit observed that neither the Department had obtained the condonation sanction from the competent authority nor any investigation at the level of Superintending Engineer had been held

The Department was directed to get the matter regularized by the Finance Department and para was kept pending.

112. Para No.95 Page 73 of Audit Report for the year 2000-01; Irregular Payment of Rs.3.341 Million.

1.2.2007 Audit had pointed out that violation of financial rules resulted in irregular payment

The Department explained that the adjustment for Rs.3,190,820/- (1525820 +1665000) related to land acquisition collector and WAPDA had been verified by Audit. Moreover, an amount of Rs.150,000/- was paid to M.C. Farooqabad for M&R of the Scheme and was directly charged to the scheme.

The explanation of the Department was accepted and para was settled.

113. Para No.96 Pages 73 & 74 of Audit Report for the year 2000-01; Irregular/Unauthorized Payment of Rs.0.547 Million.

1.11.2006 Audit had pointed out that excessive measurements resulted in irregular/unauthorized payment of Rs.0.547 million to the contractor.

The Department explained that all quantities were covered under revised T.S. Estimate. No violation had been made.

Audit observed that prior approval of the competent authority was required for deviation from the T.S. Estimate. In this case the work was executed on 14.9.2000 and 2nd revised T.S. estimate accorded on 28.2.2002.

The Department was directed to get the matter regularized from Finance Department and para was settled subject to regularization.

1.2.2007 The Department explained that the matter for condonation from Finance Department was under process.

The Department was directed to get the matter regularized from Finance Department and para was kept pending.

13.1.2010 The Audit Department pointed out that this para was discussed in the PAC in its meeting held on 01.02.2007 and department was directed that the matter be got regularized from Finance Department.

The Department explained that the case for condonation had already been forwarded to the Finance Department which was under process since 16.01.2007.

The Committee directed/recommended the Finance Department that a report regarding the same be submitted on 14.1.2010. The para was kept pending till 14-01-10.

14.1.2010 The para was discussed in the PAC in its meeting held on 13.01.2010 and the Finance Department was directed to submit a report regarding the condonation of the case from the Finance Department. The Finance Department explained that the case was referred to Finance Department on 6.04.2007.

The Department explained that several requests/reminders were sent to the Finance Department for expedition the matter.

The Committee directed/recommended the Department to probe into the matter and report be submitted within a week to Public Accounts Committee-I. The **para was kept pending.**

114. Para No.97 Pages 74 & 75 of Audit Report for the year 2000-01; Irregular Splitting of Work of Rs.0.225 Million.

1.11.2006 Audit had pointed out that violation of old rules and irregular allotment of work by splitting result in irregular expenditure Rs.0.225 million

The Department explained that the work was not splitted into various works as repair/ maintenance works were carried out by the different Sub-Divisions in different time periods to keep the system in proper working orders for benefit of Public. All codal formalities were observed in this regard.

The explanation of the Department was accepted and **para was settled.**

115. Para No.98 Page 75 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.0.698 Million.

1.11.2006 Audit had pointed out that violation of rules resulted in irregular expenditure of Rs.0.698 million.

The Department explained that the expenditure sanctioned for each work pointed out was within the competency of Director O&M.

The explanation of the Department was accepted and **para was settled.**

116. Para No.99 Pages 75 & 76 of Audit Report for the year 2000-01; Irregular Purchase of Vehicles of Rs.2.347 Million.

1.11.2006 Audit had pointed out that violation of codal requirements resulted in irregular purchase of vehicles Rs.2.347 million.

The Department explained that the vehicles were purchased from authorized dealers to avoid middle man Profit. No embezzlement or fraud was involved.

On the statement of Chief Engineer GDA that vehicles were procured at control price, the **para was settled.**

117. Para No.101 Page 77 of Audit Report for the year 2000-01; Irregular Calling & Acceptance of Tender Worth Rs.286.035 Million.

DP No.28 = Rs.14.768 Million

1.11.2006 Audit had pointed out that the scrutiny of the work had revealed that tender for above work were received on 26.09.2000 whereas technical sanction estimate was approved on 29.09.00.

The Department explained that the Audit did not observe facts of the case that the rates incorporated in T.S. estimate were of the CSR-98 and not of the lowest bidder. The rate of T.S estimate were the same as of the approved PC-I.

The explanation of the Department was accepted and **para was settled.**

DP No.30 = Rs.270.392 Million

1.11.2006 Audit had pointed out that the calling and receipt of tender before approval of technical sanction estimate resulted in unauthorized calling and acceptance of tender for Rs.270.392 million.

The Department explained that the quantities in the bid schedule were the same as were in the TS estimate. Since there was no difference in the quantities of Bid and that of TS estimate. Hence calling/ acceptance of tender was fully justified because no loss what so ever was sustained by the authority.

The explanation of the Department was accepted and **para was settled.**

118. Para No.102 Page 78 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.15.916 Million.

2.11.2006 Audit had pointed out that violation of financial rules resulted in irregular expenditure of Rs.15.916 Million.

The Department explained that the work, without adopting normal procedure of tendering was awarded to FWO on the Summary approved by the Chief Minister Punjab. However, the detailed estimate for the scheme was technically sanctioned by the Managing Director WASA.

The explanation of the Department was accepted and **para was settled.**

119. Para No.104 Pages 79 & 80 of Audit Report for the year 2000-01; Loss of Rs.0.104 Million to Government.

2.11.2006 Audit had pointed out that non recovery of dismantled material resulted in a loss of Rs.0.104 million.

The Department explained that the recovery amounting to Rs.0.104 million had been affected from the contractor by TMA.

The Department was directed to get the recovery verified by Audit and para was settled subject to verification of relevant record.

14.1.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit Department.

On the recommendation of Audit, **the para was settled.**

120. Para No.105 Page 80 of Audit Report for the year 2000-01; Unauthorized keeping of Store of Rs.0.093 Million.

2.11.2006 Audit had pointed out that purchase of store without sanction of reserve stock limit and non-accountal resulted in unauthorized keeping of stores of Rs.0.093 million.

The Department explained that the stock register had been physical verified by the Sub-Divisional Officer.

The explanation of the Department was accepted and **para was settled.**

**121. Para No.106 Pages 80 & 81 of Audit Report for the year 2000-01;
Unjustified Expenditure of Rs.0.093 Million.**

2.11.2006 Audit had pointed out that non accountal/ consumption of material resulted in unjustified expenditure of Rs.0.093 million.

The Department explained that agriculture Department was entrusted the work of boring of tubwell. The bentonite CMC powder for use in bore hole was provided/ supplied by the PHED as per requirement. The required quantity i.e.17 ton of bentonit was supplied through Government contractor and taken on MA site register. The bentonite CMC powder was supplied to Agriculture filed staff & consumed during boring process. The receipt and consumption statement/ certificate witnessed by the A.E and boring Supervisor in this behalf was available.

The explanation of the Department was accepted and **para was settled.**

**122. Para No.108 Page 82 of Audit Report for the year 2000-01;
Unauthorized Payment of Rs.2.834 Million.**

1.2.2007 Audit had pointed out that incurrence of expenditure beyond the agreed costs without getting approval of the competent authority for enhancement of the agreements resulted in unauthorized payment of Rs.2.834 Million.

The Department explained that the amount of agreement had been enhanced by the competent authority for Rs.38,95,835/- vide SE PHE Circle, Bahawalpur No.1257/G, Dated 12-6-1998. The scheme had also been finalized vide M.B.No.3721211 which was within the enhanced agreement. Moreover, no loss to Government was involved.

The Department was directed to get the matter regularized by the competent authority and **para was settled subject to Ex-Post Facto Sanction accorded by the Chief Engineer.**

**123. Para No.112 Pages 84 & 85 of Audit Report for the year 2000-01;
Irregular Provision of Rs.0.646 Million for Income Tax in Technical Sanction.**

1.11.2006 Audit had pointed out that incorrect provision of an item in the technical sanctioned estimate resulted irregular accord of sanction and allowing of higher rates to the contractor of Rs.0.646 million.

The Department explained that similar nature para No.109 for the year 1998-99 had already been settled by the PAC-I in its meeting held on 4-6 October 2004. Moreover, no loss was involved.

The explanation of the Department was accepted and **para was settled.**

124. Para No.113 Page 85 of Audit Report for the year 2000-01; Irregular Payment of Rs.25.562 Million.

1.11.2006 Audit had pointed out that un authorized enhancement of the scope of work resulted in irregular payment of the Rs.25.562 million to the contractor.

The Department explained that sanction of 2nd Revised T.S Estimate had been accorded by the competent authority. The work in question was an "Own Sources Work", therefore, the competent forum for seeking concurrence was the governing body of FDA. The matter would be placed before the Governing body in its next meeting for regularization.

The para was settled subject to regularization by the Governing Body of FDA.

1.2.2007 The Department explained that the 2nd revised Technical Sanction of the estimate was accorded on the basis of revised Administrative Approval by the Governing Body of FDA in its meeting held on 30-10-2000. As regards regularization from the Governing Body, the matter was being placed in the next meeting of the Governing Body.

The para was **settled subject to regularization** by the Governing Body of FDA.

125. Para No.114 Page 86 of Audit Report for the year 2000-01; Irregular Payment of Rs.1.934 Million.

(D.P. No.25 – Rs.1.597 Million)

1.11.2006 Audit had pointed out that items of works got executed for which no provision exists in Revised PC-I & Estimate of the work sanctioned by the Government of Punjab

The Department explained that item of transportation of earth with 3 mile lead was incorporated in T.S. Estimate for removal of block soil/ surplus earth to be collected from trench of trunk sewer. In original PC-I, an amount of Rs.22,69,569/- existed for sub grade against which an amount of Rs.22,62,157/- was provided in T.S. estimate and payment was made accordingly since no excess payment was involved.

The explanation of the Department was accepted and **para was settled.**

DP No.40 = Rs.0.337 Million

1.11.2006 Audit had pointed out that neither such item was provided in DNIT nor sanctioned technical in T.S.E approved by the Chief Engineer, GDA.

The Department explained that necessary provision for supply and filling of sand had been made in the revised T.S estimate.

The explanation of the Department was accepted and **para was settled.**

Special Audit Report for the Year 2002 on Accounts of Widening/Improvement of Murree Road from Marrier Hassan Chowk to Faizabad Chowk Rawalpindi

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| 126. | <u>Para No.1.1 Pages 5 & 6 of Special Audit Report for the Year 2002; Overpayment of Rs.0.071 Million.</u> |
| 127. | <u>Para No.1.5 Pages 8 & 9 of Special Audit Report for the Year 2002; Overpayment of Rs.0.109 Million.</u> |
| 128. | <u>Para No.1.13 Page 14 of Special Audit Report for the Year 2002; Overpayment of Rs.0.195 Million.</u> |
| 129. | <u>Para No.1.20 Pages 18 & 19 of Special Audit Report for the Year 2002; Overpayment of Rs.1.961 Million.</u> |
| 130. | <u>Para No.2.2 Pages 24 & 25 of Special Audit Report for the Year 2002; Overpayment of Rs.0.055 Million.</u> |
| 131. | <u>Para No.3.1 Pages 26 & 27 of Special Audit Report for the Year 2002; Overpayment of Rs.0.070 Million.</u> |
| 132. | <u>Para No.3.2 Page 27 of Special Audit Report for the Year 2002; Overpayment of Rs.0.098 Million.</u> |
| 133. | <u>Para No.3.3 Pages 27 & 28 of Special Audit Report for the Year 2002; Overpayment of Rs.0.648 Million.</u> |
| 134. | <u>Para No.3.4 Pages 28 & 29 of Special Audit Report for the Year 2002; Overpayment of Rs.0.091 Million.</u> |
| 135. | <u>Para No.4.1 Page 31 of Special Audit Report for the Year 2002; Undue Financial Aid of Rs.2.459 Million Due to Violation of Contract.</u> |

136. Para No.4.3 Pages 32 & 33 of Special Audit Report for the Year 2002; Non-Imposition of Liquidated charges of Rs.1.195 Million.
137. Para No.4.4 Page 33 of Special Audit Report for the Year 2002; Irregular Payment of Rs.122.933 Million.
138. Para No.4.5 Pages 33 & 34 of Special Audit Report for the Year 2002; Loss of Rs.15.303 Million.
139. Para No.4.6 Pages 34 & 35 of Special Audit Report for the Year 2002; Irregular Splitting and award of Work Amounting to Rs.11.950 Million.
140. Para No.4.7 Pages 35 & 36 of Special Audit Report for the Year 2002; Unauthorized Accord of Administrative Approval for Rs.17.441 Million.
141. Para No.4.8 Page 36 of Special Audit Report for the Year 2002; Irregular/Unauthentic Payment of Rs.0.750 Million.
142. Para No.5.1 Pages 37 & 38 of Special Audit Report for the Year 2002; Non-Recovery of Interest of Rs.0.088 Million.
143. Para No.5.2 Pages 38 & 39 of Special Audit Report for the Year 2002; Irregular Payment of Rs.6.304 Million.
144. Para No.5.3 Page 39 of Special Audit Report for the Year 2002; Overpayment of Rs.0.052 Million.
145. Para No.7.1 Pages 44, 45 & 46 of Special Audit Report for the Year 2002; Irregular Award of Work of Rs.160.000 Million Due to Defective Agreement.
146. Para No.7.3 Pages 47 & 48 of Special Audit Report for the Year 2002; Unjustified Payment of Rs.4.092 Million.

3.5.2007 The Department explained that the Departmental contention had been verified by Audit form supporting record.

On the recommendation of Audit, the paras were settled.

147. Para No.1.2 Pages 6 & 7 of Special Audit Report for the Year 2002; Overpayment of Rs.0.069 Million.

3.5.2007 Audit had pointed out that an amount was paid on account of cable @ Rs.374 per meter instead of Rs.321.92 per meter as approved by the competent authority. This resulted in an overpayment of Rs.0.069 million.

The Department explained that rate of Rs.374 per meter for the above mentioned item was approved by the competent engineering authority i.e. Chief Engineer. It was also added that rate allowed / approved by the Chief Engineer had since been agreed to by the competent authority i.e. ECNEC while according revised Admn approval.

The Department was directed to get the requisite record verified by Audit within 7 days and para was settled subject to verification of relevant record.

14.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

148. Para No.1.3 Pages 7 & 8 of Special Audit Report for the Year 2002; Overpayment of Rs.0.206 Million.

3.5.2007 Audit had pointed out that filling with plain cement concrete (1:2:4) complete was paid @ Rs.151 per meter but the area of the G.I pipe 50 mm (paid in another item separately) was not deducted from the item “ Plain cement concrete”. This resulted in an overpayment of Rs.0.030 Million.

The Department explained that deduction of 2” I/d G.I pipe from PCC 1:3:6 had been made from the contractor vide record entry at page 84 of M.B No.35. Moreover, final bill alongwith relevant MB duly pre-Audited / passed for payment and entered in the cash book was submitted as desired by the Audit.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

14.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

149. Para No.1.4 Page 8 of Special Audit Report for the Year 2002; Overpayment of Rs.0.374 Million.

3.5.2007 The Department explained that Murree Road was thick populated area and no space available for stock of excavated earth therefore excavated earth was disposed off.

The explanation of the Department was accepted and **para was settled.**

**150. Para No.1.6 Page 9 of Special Audit Report for the year 2000-01;
 Overpayment of Rs.0.681 Million.**

14.11.2007 The Department explained that sufficient quantity of pit-run gravel required to execute the work on fast track was not available so the authority responsible for execution the work availed the second option of using stone metal for laying the sub-base and the deviation was not the result of some tests but was due to non availability of sufficient material. Above all the items stand covered under the Revised Approval/ Technical Sanction & the payment had been made according to actual work done at site hence no recovery was warranted and para was qualify for the settlement.

Audit observed that the record entries regarding specific nomenclature of stone product used in the item of sub base course was not mentioned in M.B.

The Department was directed to hold an inquiry for ascertaining the facts and para was settled.

**151. Para No.1.7 Pages 9 & 10 of Special Audit Report for the year 2000-01;
 Overpayment of Rs.2.128 Million.**

**152. Para No.1.8 Pages 10 & 11 of Special Audit Report for the year 2000-01;
 Overpayment of Rs.0.288 Million.**

**153. Para No.1.11 Pages 12 & 13 of Special Audit Report for the year 2000-01;
 Overpayment of Rs.0.088 Million.**

**154. Para No.1.12 Pages 13 & 14 of Special Audit Report for the year 2000-01;
 Overpayment of Rs.0.094 Million.**

**155. Para No.1.15 Pages 15 & 16 of Special Audit Report for the year 2000-01;
 Overpayment of Rs.0.100 Million.**

**156. Para No.3.5 Page 29 of Special Audit Report for the year 2000-01;
 Unjustified Payment of Rs.0.391 Million.**

**157. Para No.4.2 Pages 31 & 32 of Special Audit Report for the year 2000-01;
 Unauthorized Payment of Rs.0.602 Million.**

**158. Para No.4.9 Page 37 of Special Audit Report for the year 2000-01;
 Unauthentic Payment of Rs.96.800 Million.**

159. Para No.7.4 Pages 48 & 49 of Special Audit Report for the year 2000-01; Non-Imposition of Penalty of Rs.16.000 Million.

160. Para No.7.8 Pages 51 & 52 of Special Audit Report for the year 2000-01; Excess Provision of Rs.41.000 Million in Technical Sanctioned Estimate.

14.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **paras were settled.**

161. Para No.1.9 Page 11 of Special Audit Report for the year 2000-01; Overpayment of R.0.400 Million.

14.11.2007 The Department explained that in order to bring the road surface in proper camber overlay of base course material had to be laid. All the extra quantities of sub base omitted initially were however, provided in the revised estimate, which stand sanctioned. As such quantities objected to have since been covered under a lawful authority. No excess payment was involved.

The explanation of the Department was accepted and **para was settled.**

162. Para No.1.10 Page 12 of Special Audit Report for the year 2000-01; Overpayment of Rs.1.107 Million.

14.11.2007 The Department explained that sub base course of excessive thickness was laid in some portions of road as a result of soil investigation; poor quality sub grade was encountered. The provision of the same was accordingly made in the revised estimate sanctioned by the competent authority. No overpayment was involved.

The explanation of the Department was accepted and **para was settled.**

163. Para No.1.14 Page 15 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.050 Million.

14.11.2007 The Department explained that the recovery would be made from the security deposit of the contractor lying with RDA.

The Department was directed to effect the recovery at the earliest and **para was settled subject to verification** of recovery.

164. Para No.1.16 Page 16 of Special Audit Report for the year 2000-01; Double Payment of Rs.0.547 Million.

14.11.2007 The Department explained that the Departmental contention for Rs.523,872/- regarding laying of sub-base and base course in same locations in widening portion and existing road portion separately had been verified by Audit. The amount of para was reduced to Rs.23,478/-.

The Department was directed to effect the balance recovery at the earliest and **para was settled subject to verification** of balance recovery.

165. Para No.1.17 Pages 16 & 17 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.146 Million.

14.11.2007 The Department explained that rates paid for the items under Audit observation were approved by the competent authority and were provided in the revised estimate technically sanctioned. Hence payment was justified.

The Department was directed to take action against the defaulters if payments were not covered in the revised PC-I / revised TS in future. It was further directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

166. Para No.1.18 Pages 17 & 18 of Special Audit Report for the year 2000-01; Double Payment of Rs.2.433 Million.

14.11.2007 The Department explained that C& W Department got applied Tack coat for laying the leveling course and accordingly measured and paid the item. RDA got executed the item Tack coat on the same location for the purpose of laying wearing course over the same area accordingly measured and paid the item. No duplication and no excess payment was involved.

The explanation of the Department was accepted and **para was settled.**

167. Para No.1.19 Page 18 of Special Audit Report for the year 2000-01; Overpayment of Rs.2.431 Million.

168. Para No.1.21 Pages 18 & 20 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.977 Million.

169. Para No.1.24 Page 21 of Special Audit Report for the year 2000-01; Overpayment of Rs.1.279 Million.

170. Para No.1.26 Pages 22 & 23 of Special Audit Report for the year 2000-01; Overpayment of Rs.2.202 Million.

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| 171. | Para No.2.1 Pages 23 & 24 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.235 Million. |
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| 172. | Para No.2.3 Page 18 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.299 Million. |
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| 173. | Para No.6.1 Page 40 of Special Audit Report for the year 2000-01; Non-Recovery of Rs.2.864 Million of Dismantled Material. |
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| 174. | Para No.6.2 Page 41 of Special Audit Report for the year 2000-01; Non-Recovery of Interest of Rs.3.438 Million. |
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| 175. | Para No.6.3 Pages 41 & 42 of Special Audit Report for the year 2000-01; Overpayment of Rs.18.961 Million. |
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| 176. | Para No.7.2 Pages 46 & 47 of Special Audit Report for the year 2000-01; Unjustified Reclaim of Contractor of Rs.7.306 Million. |
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| 177. | Para No.7.5 Page 49 of Special Audit Report for the year 2000-01; Irregular Payment of Rs.5 Million on Account of Non-Submission of Vouched Accounts. |
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| 178. | Para No.7.6 Page 50 of Special Audit Report for the year 2000-01; Unjustified/Infructuous Expenditure of Rs.28.552 Million. |
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| 179. | Para No.7.7 Pages 50 & 51 of Special Audit Report for the year 2000-01; Infructuous Expenditure of Rs.2.065 Million. |
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14.11.2007 The Committee decided that the above noted left over paras were referred to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

Audit Paras (SAP) for the year 2000-2001

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| 180. | Annex-1 Pages 11 to 66 of SAP Financial Audit Report for the year 2000-01; Cases of Overpayments Rs.27.484 (M). |
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Sr.No.1 PHE Divn. Khanewal – Rs.0.124 Million.

11.8.2006 Audit had pointed out that excess payment of Rs.124490/- was made to the contractor on account of excessive measurement of earth work.

The Department explained that the final bill of the contractor as per Audit observation amounting to Rs.440,000/- was not paid due to non availability of funds.

The para was kept pending for probe and recovery.

3.2.2007 The Department explained that Chief Engineer (South) Punjab PHE Department, Lahore had appointed Probing Officer Mr. Muhammad Aslam Qureshi, Executive Engineer PHE Division, Jhang.

The Department was directed to finalize the inquiry and para was kept pending.

14.11.2007 The Committee decided that the above noted left **over para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

181. **Sr.No.2 PHE Divn. Khanewal – Rs.0.112 Million.**

182. **Sr.No.3 PHE Divn. Khanewal – Rs.0.092 Million.**

11.8.2006 Audit had pointed out that the contractor was paid excessive quantities of earth work brought from outside source lead one mile.

The Department explained that no excavation was done to accommodate brick pavement & no such payment/record entry had been made. Moreover, no adjustment of earth work was called for. Whereas, in sewers 80% earth was utilized and 20% surplus earth was available.

On the statement of Chief Engineer that work was executed in accordance with the TS and all codal formalities were observed, the **paras were settled**

183. **Sr.No.4 PHE Divn. Khanewal – Rs.0.376 Million.**

184. **Sr.No.5 PHE Divn. Khanewal – Rs.0.523 Million.**

11.8.2006 Audit had pointed out that items of work earth filling in streets from outside sources lead one mile and brick pavement had been executed in the streets not provided in T.S. Estimate.

The Department explained that the work had been done as per site requirement. Executed work was within sanction and provision of estimate. Moreover, the expenditure was within 4.5% of T.S and within the permissible limit of A.A.

The Department was directed to get the matter probed within 120 days and paras were kept pending.

3.2.2007 The Department explained that Chief Engineer (South) Punjab PHE Department, Lahore had appointed Probing Officer Mr. Muhammad Aslam Qureshi, Executive Engineer PHE Division, Jhang.

The Department was directed to finalize the inquiry and paras were kept pending.

14.11.2007 The Committee decided that the above noted left over **paras were referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

185. Sr.No.6 PHE Divn. Khanewal – Rs.0.124 Million.

11.8.2006 Audit had pointed out that the area of brick soling was not deducted from the quantities measured for earth works in streets.

The Department explained that the excavation was done to accommodate and lay brick pavement. No such payment /record entry had been made.

The Department was directed to hold an inquiry within 100 days and para was kept pending.

3.2.2007 The Department explained that Chief Engineer (South) Punjab PHE Department, Lahore had appointed Probing Officer Mr. Muhammad Aslam Qureshi, Executive Engineer PHE Division, Jhang.

The Department was directed to finalize the inquiry and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

186. Sr.No.7 PHE Divn. Khanewal – Rs.0.165 Million.

11.8.2006 Audit had pointed out that scope of work for the item Punjab standard drains and brick pavement was enhanced significantly.

The Department explained that there was no material deviation. And as such revised A.A was not required. Moreover, expenditure was within the permissible limit.

On the statement of Chief Engineer that no material deviation was involved, the **para was settled.**

187. Sr.No.8 PHE Divn. Khanewal – Rs.0.403 Million.

3.2.2007 The Department explained that the estimate for RDS 84/15-L had been Technically Sanctioned for Rs.383,550/- 9.90% above Administrative approval expenditure upto 4.5% above T.S. can be increased. The total expenditure / work outlay was within the permissible limit; hence revised A.A was not required.

The Department was directed to get the matter regularized by the Finance Department and para was settled subject to regularization by the Finance Department.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

188. Sr.No.9 PHE Divn. Khanewal – Rs.0.195 Million.

3.2.2007 The Department explained that the work Rural Drainage Scheme Hittaran & Balochan had been completed and upon devolution of the Department had been finally handed over to the User's Committees. The scheme was gravitational and no expenditure was incurred by the Department on maintenance.

The explanation of the Department was accepted and **para was settled.**

189. Sr.No.10 PHE Divn. Khanewal – Rs.0.038 Million.

3.2.2007 Audit had pointed out that available earth at site for a quantity of 26966 Cft was not deducted from the quantity brought from outside with a lead of one mile which resulted in excess payment.

The Department explained that 2070 Cft excavation of drain earth not utilized at site was accepted and recovery admitted.

The Department was directed to effect the recovery as admitted by the Department and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

190. Sr.No.11 PHE Divn. Khanewal – Rs.0.049 Million.

191. Sr.No.77 PHE Divn. Multan – Rs.0.012 Million.

192. Sr.No.88 PHE Divn. Vehari – Rs.0.329 Million.

193. Sr.No.89 PHE Divn. Vehari – Rs.0.132 Million.

194. Sr.No.91 PHE Divn. Vehari – Rs.0.148 Million.

195. **Sr.No.96 PHE Divn. Vehari – Rs.0.441 Million.**

196. **Sr.No.126 PHE Divn. Sahiwal – Rs.1.082 Million.**

197. **Sr.No.129 PHE Divn. Sahiwal – Rs.0.111 Million.**

198. **Sr.No.131 PHE Divn. Sahiwal – Rs.0.043 Million.**

199. **Sr.No.132 PHE Divn. Sahiwal – Rs.0.374 Million.**

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

200. **Sr.No.12 PHE Divn. Bahawalpur – Rs.0.895 Million.**

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that M.B.No.1094 page 27 paid vide Vr.No.27/A, dated 30-5-2001 wherein CC 4th/R bill stand recorded was being demanded from Mr. Khalid Mehmood Chohan Sub Engineer vide office letter No.1341 dated 13.7.2006. There was no other payment except amount paid through said voucher. Therefore, CC 4th /Running bill may be considered as final payment. However, M.B.No.1069 page 138-142 containing record entry was available which can be verified.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

201. **Sr.No.13 PHE Divn. Bahawalpur – Rs.0.584 Million.**

9.8.2006 Audit had pointed out that the scheme was splitted up into 02 groups.

The Department explained that the tenders for different works were called at different occasions and different rates were received every time. As rates were competitive and within the admissible limit they were approved by the competent authority. The rates received for one work cannot be replicated to the other works. No loss

to Government was involved as all the tenders were allotted on less than CSR rates through competitive tenders.

The Department was directed to get the matter regularized with the sanction of competent authority and para was kept pending.

3.2.2007 The Department explained that the overall expenditure on 3 groups were booked for Rs.35,35,400/- which was quite saving to Government. No financial loss was caused to Government as the work of each groups were allotted on lesser rates than C.S.R.1998.

Audit observed that matter needs regularization by the competent authority.

The Department was directed to get the matter regularized by the competent authority and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

- 202. **Sr.No.14 PHE Divn. Bahawalpur – Rs.0.048 Million**
- 203. **Sr.No.15 PHE Divn. Bahawalpur – Rs.0.026 Million**
- 204. **Sr.No.16 PHE Divn. No.I DG Khan – Rs.1.203 Million.**
- 205. **Sr.No.28 PHE Divn. R.Y. Khan – Rs.0.014 Million**
- 206. **Sr.No.29 PHE Divn. R.Y. Khan – Rs.0.024 Million**
- 207. **Sr.No.34 PHE Divn. R.Y. Khan – Rs.0.036 Million**
- 208. **Sr.No.35 PHE Divn. R.Y. Khan – Rs.0.026 Million**
- 209. **Sr.No.36 PHE Divn. R.Y. Khan – Rs.0.014 Million**
- 210. **Sr.No.37 PHE Divn. R.Y. Khan – Rs.0.017 Million**
- 211. **Sr.No.39 PHE Divn. R.Y. Khan – Rs.0.031 Million**
- 212. **Sr.No.80 PHE Divn. M/Garh – Rs.0.092 Million**
- 213. **Sr.No.82 PHE Divn. M/Garh – Rs.0.075 Million**
- 214. **Sr.No.98 PHE Divn.II Rajanpur – Rs.0.155 Million**

215. *Sr.No.100 PHE Divn Rajanpur – Rs.0.097 Million*
216. *Sr.No.101 PHE Divn Rajanpur – Rs.0.038 Million*
217. *Sr.No.103 PHE Divn.II DG Khan – Rs.0.555 Million.*
218. *Sr.No.107 PHE Divn. II DG Khan – Rs.0.39 Million.*
219. *Sr.No.108 PHE Divn.II DG Khan – Rs.0.011 Million*
220. *Sr.No.109 PHE Divn.II DG Khan – Rs.0.005 Million*
221. *Sr.No.110 PHE Divn.II DG Khan – Rs.0.010 Million*

9.8.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

222. *Sr.No.17 PHE Divn. No.I DG Khan – Rs.0.037 Million.*

9.8.2006 Audit had pointed out that in the work RDS Waddor overpayment of Rs.36,597/- was made to contractor due to wrong calculation in the contents column in the measurement books.

The Department explained that recovery of Rs.36,597/- had been effected. Moreover, the para was settled by the SDAC in its meeting held on 23-5-2003 to 28-5-2003.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

223. *Sr.No.18 PHE Divn.No.I DG Khan – Rs.0.081 Million.*

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

224. Sr.No.19 PHE Divn. No.I D.G Khan – Rs.0.505 Million.

9.8.2006 Audit had pointed out that an amount of Rs.252,935/- was recovered during 1998-99 from the consumers on account of water charges.

The Department explained that completed schemes had been handed over to User's Committees as per Government Policy. The water charges were being collected and consumed by the User Committees since 07/1999 and onward. Therefore, no recovery was involved.

The Department was directed to frame a uniform Government Policy for future and **para was settled.**

225. Sr.No.20 PHE Divn. No.1, DG Khan – Rs.0.076 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the brick pavement had been laid from wall to wall of the streets to katcha berm was even left in streets. The earth filling done in the entire street and thereafter paid accordingly. Hence the deduction of volume of earth work was not required.

The explanation of the Department was accepted and **para was settled.**

226. Sr.No.21 PHE Divn. Bahwalnagar – Rs.0.112 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the item of the brick masonry used in the structure of surface drain mortar of 1:3. Keeping in view the facts the A.A Estimate and T.S. Estimate and DNIT was approved by the competent authority keeping the provision for 1:3 masonry. So that instructions not applicable on this scheme. Moreover, there was no deviation observed from these specifications during construction.

The explanation of the Department was accepted and **para was settled.**

227. Sr.No.22 PHE Divn. Bahawalnagar – Rs.0.214 Million.

9.8.2006 Audit had pointed out that the payment of earth filling under soling was made for the earth brought from out side lead up to one mile without deduction of available earth on side.

The Department explained that the measurement of earth filling in the streets was done after filling watering ramming of earth, prior to laying brick pavement. Side dressing of the streets was required to maintain camber in the center. The earth so dressed was utilized on the shoulders to provide support to the edges of the brick pavement. Excavation of the streets was not involved in lying of brick soling.

The Department was directed to take appropriate action against the responsables and para was kept pending.

3.2.2007 The Department explained that the earth so dressed was utilized on the shoulders to provide support to the edges of the brick payment. Excavation of the streets was not involved in laying of brick soling. Therefore, contention of the Audit was not based on facts there was no over payment.

The Department was directed to get the facts verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

228. Sr.No.23 PHE Divn. Bahwalnagar – Rs.0.339 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that payment of pacca brick work in foundation and plinth had been made according to DNIT and technically sanctioned revised estimate.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record

On the recommendation of Audit, the above mentioned **para was settled.**

229. Sr.No.24 PHE Divn. Bahwalnagar – Rs.0.067 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the earth so dressed was utilized on the shoulders to provide support to the edges of the brick pavement. Excavation of the streets was not involved in laying of brick soling therefore contention of the Audit was not based on facts.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

230. Sr.No.25 PHE Divn. Bahawalnagar – Rs.0.044 Million.

9.8.2006 Audit had pointed out that record measurement of earth work filling in streets for P/L dry brick pavement thickness / depth was recorded as 2 instead of admissible depth of 0.5' had provided in the T.S. Estimate for work RDS Rasool Pur regarding of excessive depth resulted in excessive measurements of 18666 Cft.

The Department explained that the M.B revealed that payment had been made by taking the depth of street No. 16 as 2 feet, which was in accordance with the estimated provision and length statement. No over payment was involved.

The Department was directed to get the facts verified by Audit within 60 days and para was kept pending.

3.2.2007 The Department explained that earth filling of 2 streets was required for line No.16 of Rasoolpur. Payment had been made by taking the depth of street No.16 as 2 feet which was in accordance with the estimated provision and length statement. No over payment was involved.

The Department was directed to effect the recovery and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

231. Sr.No.26 PHE Divn. Bahwalnagar – Rs.0.206 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the rate/ specification of girder crossing varies as per site requirement at each location. The rate analysis for the girder crossing fixed at the schemes pointed out by Audit were approved by the Superintending Engineer Public Health Engineering Circle Bahawalpur being the competent authority.

The Department was directed to effect the recovery and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

232. Sr.No.27 PHE Divn. Bahawalnagar – Rs.0.060 Million.

9.8.2006 Audit had pointed out that application of incorrect rate resulted into an overpayment.

The Department explained that the payment had been made as per approved rates by the competent authority. No over payment was involved.

The explanation of the Department was accepted and **para was settled.**

233. Sr.No.30 PHE Divn. R.Y. Khan – Rs.0.077 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the payment was made in accordance with T.S estimate and no overpayment was allowed.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

234. **Sr.No.31 PHE Divn. R.Y Khan – Rs.1.290 Million.**

9.8.2006 Audit had pointed out that the work in question was then enhanced to Rs.21,96,260/- without the approval of the competent authority.

The Department explained that the enhancement of agreement amount from Rs.9,05,404/- to Rs.12,90,856/- had granted by the S.E.PHE Circle Bahawalpur vide his No.1124/ G dated 12.7.1999, being competent authority in the public interest as per provision of para 6.2 of manual of orders. Moreover, the para was settled by SDAC in its meeting held on 3-6-2003.

The explanation of the Department was accepted and **para was settled.**

235. **Sr.No.32 PHE Divn. R.Y Khan – Rs.0.028 Million.**

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the relevant T.S. Estimate alongwith approved Draining /Design of the scheme together with M.B.No.1272 Page 132-151 and Vr.No.23, dated 28-06-2001 was produced to Audit for verification on 27-07-2006.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

236. **Sr.No.33 PHE Divn. R.Y Khan – Rs.0.252 Million.**

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the work had been executed as per approved drawing / design and as per provision of T.S. estimate and paid accordingly. There was no loss to Government. Moreover, the para was settled by the SADAC in its meeting held on 3-6-2003

The explanation of the Department was accepted and **para was settled.**

237. **Sr.No.38 PHE Divn. R.Y Khan – Rs.0.059 Million.**

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the 1:5 ratio for masonry work had been used as per provision of T.S. Estimate. There was no deviation from the drawing / design and T.S. estimate sanctioned by the competent authority. No over payment was involved.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

238. **Sr.No.40 PHE Divn. No.I Faisalabad – Rs.2.800 Million.**

10.8.2006 Audit had pointed out that a number of Drainage / Sewerage Scheme were handed over to the User Committee. Millions of rupees were incurred on their work execution, but not a single rupee was realized.

The Department explained that all the schemes were based on gravitational flow and were handed over to community for maintenance purpose immediately after their completion. No expenditure had been incurred out of Government exchequer for their operational and maintenance purpose. At present the operational and maintenance control of these schemes was in hand of communities.

The Department was directed to frame a uniform Government Policy decision for future and **para was settled.**

239. **Sr.No.41 PHE Divn. No.I Faisalabad – Rs.0.015 Million.**

10.8.2006 Audit had pointed out that embankment / earth filling was made 25-40-30 width under soling of 10' width this illegal measurements of embankment resulted over payment.

The Department explained that the overall quantity of earth filling consumed at site for the completing of the scheme did not exceed the total quantities of earth filling provided in the T.S. Estimate.

On the statement of the Secretary that all codal formalities were observed and no misappropriation was involved, the **para was settled**.

240. Sr.No.42 PHE Divn. No.I Faisalabad – Rs.0.095 Million.

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the work had been carried out and paid according to the provision in the T.S. estimate approved by the competent authority.

Audit observed that the date of bill was 03-06-1999 whereas T.S. was revised on 14-3-2001. The irregularity of final payment prior to the approval of revised T.S. estimate needs to be regularized by the Finance Department.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

241. Sr.No.43 PHE Divn. No.I Faisalabad – Rs.0.018 Million.

10.8.2006 Audit had pointed out that space covered by special i.e. tea, beads, reducers, sluice valve, air valve etc. was deducted from the length of pipe which resulted over payment of Rs.18441/-. Moreover, Department got executed reimbursement @ 1:3 instead of 1:5.

The Department explained that the deduction of specials had been made vide MB No.9302/1016 P-22 which may be verified. Moreover, the payment of pacca brick work 1:5 & 1:3 respectively had actually been made as per provision of these items existed in the T.S. and actual work done at site. Moreover, the item of pacca brick work on

edge paid on reimbursement in cement sand mortar 1:3 had been carried out and paid according to the provision existing in the T.S Estimate.

The Department was directed to get the matter regularized by the Finance Department within 60 days and para was kept pending.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

242. Sr.No.44 PHE Divn. No.1 Faisalabad – Rs.0.017 Million.

10.8.2006 Audit had pointed out that space covered by special i.e. tea, beads, reducers, sluice valve, air valve etc. was deducted from the length of pipe which resulted over payment of Rs.18441/-. Moreover, Department got executed reimbursement @ 1:3 instead of 1:5.

The Department explained that the deduction of specials had been made vide MB No.9302/1016 P-22 which may be verified. Moreover, the payment of pacca brick work 1:5 & 1:3 respectively had actually been made as per provision of these items existed in the T.S. and actual work done at site. Moreover, the item of pacca brick work on edge paid on reimbursement in cement sand mortar 1:3 had been carried out and paid according to the provision existing in the T.S Estimate.

The Department was directed to get the matter regularized by the Finance Department within 60 days and para was kept pending.

3.2.2007 The Department explained that case for condonation had since been submitted to the Finance Department.

The Department was directed to pursue the case and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

243. Sr.No.45 PHE Divn. No.1 Faisalabad – Rs.0.037 Million.

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

244. **Sr.No.46 PHE Divn. No.1 Faisalabad – Rs.0.022 Million.**

10.8.2006 Audit had pointed out that record entries of earth filling at P-97 of M.B. 6975 revealed that against the formation width of 10' soling earth filling was made 15 to 20.

The Department explained that the over all quantity of earth filling consumed at site for the completion of the scheme did not exceed the total quantities provided in T.S. Estimate.

On the statement of Chief Engineer that no misappropriation was involved, the **para was settled**.

245. **Sr.No.47 PHE Divn. No.1 Faisalabad – Rs.0.070 Million.**

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the item of tega & reimbursement had been carried out and paid accordingly to the drainage / provision existing in the T.S. estimate, approved by the competent authority.

Audit observed that final bill, T.S. estimate and MBs had not been produced for verification.

The Department was directed to get the requisite record verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

246. **Sr.No.48 PHE Divn. No.1 Faisalabad – Rs.0.041 Million.**

10.8.2006 Audit had pointed out that space covered by special i.e. tea, beads, reducers, sluice valve, air valve etc. was deducted from the length of pipe which resulted over

payment of Rs.18441/-. Moreover, Department got executed reimbursement @ 1:3 instead of 1:5.

The Department explained that the deduction of specials had been made vide MB No.9302/1016 P-22 which may be verified. Moreover, the payment of pacca brick work 1:5 & 1:3 respectively had actually been made as per provision of these items existed in the T.S. and actual work done at site. Moreover, the item of pacca brick work on edge paid on reimbursement in cement sand mortar 1:3 had been carried out and paid according to the provision existing in the T.S Estimate.

The Department was directed to get the matter regularized by the Finance Department within 60 days and para was kept pending.

3.2.2007 The Department explained that case for condonation had since been submitted to the Finance Department.

The Department was directed to pursue the case and para was kept pending
14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

247. **Sr.No.49 PHE Divn. No.I Faisalabad – Rs.0.014 Million.**

10.8.2006 Audit had pointed out that providing and laying brick pavement or soling of street etc. revealed that conversion factor was applied 0.370 instead of 0.364.

The Department explained that payment was made for thickness of brick 4.50” to 0.375’ whereas factual payment made by the concerned division was less than, according to CSR 1998. Moreover, nominal size of brick was mentioned as 9” × 4.50” × 3” which may be verified in CSR 1998.

The Department was directed to get the policy decision by the Finance Department and para was kept pending.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

248. **Sr.No.50 PHE Divn. No.I Faisalabad – Rs.0.045 Million.**

249. **Sr.No.62 PHE Divn. II Faisalabad – Rs.0.025 Million.**

10.8.2006 The Department explained that complete recovery had been effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

250. Sr.No.51 PHE Divn. No.1 Faisalabad – Rs.0.177 Million.

10.8.2006 Audit had pointed out that item P/L brick soling / pavement etc. was got executed in excess from DNIT as well as from T.S estimate which resulted in overpayment.

The Department explained that the work had been done according to Local requirements at site on demand of committee. The scope of work had been completed according to their demand.

The Department was directed to get the matter regularized with the sanction of competent authority and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the deviation had been regularized by the competent authority and there was no overpayment and no loss to Government.

Audit observed that reply was not tenable. Execution of work beyond the T.S. Estimate and DNIT without prior approval of the competent authority was ultra-vires the financial discipline.

The Department was directed to get the matter regularized with the sanction of competent authority and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

251. Sr.No.52 PHE Divn. No.1 Faisalabad – Rs.0.086 Million.

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the TMA Jaranwala /TMA Iqbal Town, Faisalabad had since been directed to produce the relevant record for Audit verification.

The Department was directed to get the requisite record verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

252. **Sr.No.53 PHE Divn. No.1 Faisalabad – Rs.0.018 Million.**

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that all quantities of earth filling consumed at site for the completion of the scheme did not exceed the total quantities provided in the T.S estimate.

The Department was directed to get the requisite record verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

253. **Sr.No.54 PHE Divn.No.1, Faisalabad – Rs.0.027 Million.**

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the item of reimbursement had been carried out and paid accordingly to the provision existing in the T.S estimate approved by the competent authority.

Audit observed that complete relevant record i.e. final bill MBs and T.S estimate had not been produced for Audit for verification.

The Department was directed to get the requisite record verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

254. **Sr.No.55 PHE Divn. No.I Faisalabad – Rs.0.057 Million.**

10.8.2006 Audit had pointed out that a sum of Rs.57800/- was still outstanding against the various persons/ contractors.

The Department explained that the recovery from all contractors who were working in this division, would be effected in due course of time.

The Department was directed to effect the recovery within 100 days and para was settled subject to verification of recovery.

3.2.2007 The Department explained that the contractors were working in the different divisions. It was impossible to affect the recovery. The recovery from their securities was not possible because no amount was lying in the schedule of P.W. Deposit of this division.

The Department was directed to get the requisite record verified by Audit within 90 days under intimation to PAC-I and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

255. **Sr.No.56 PHE Divn. No.1, Faisalabad – Rs.0.323 Million.**

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the item extension had been accorded to the contractors, due to site condition as well as the paucity of funds.

The Department was directed to get the facts verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

256. **Sr.No.57 PHE Divn. No.I Faisalabad – Rs.0.042 Million.**

10.8.2006 Audit had pointed out that soling on street would be provided upto width of 10' and as per specification and standing order only 6" earth was to be provided / laid under soling of street.

The Department explained that while making formation under soling, the filling of earth cannot be restricted to width of soling which was generally 10' to 12. However, the formation was prepared between the drain constructed on either side of street so the filing was carried out to cover the width between two drains forming of street for attaining stability and drainage of soling surface drain probe camber and slope.

The Department was directed to get the matter probed within 60 days and para was kept pending.

3.2.2007 The Department explained that Chief Engineer (South) Punjab PHE Department, Lahore had appointed Probing Officer Mr. Muhammad Tariq Chaudhry, Executive Engineer PHE Division, Faisalabad.

The Department was directed to finalize the inquiry and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

257. Sr.No.58 PHE Divn.II Faisalabad – Rs.0.174 Million.

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that relevant record i.e. T.S. estimate, and final bill and measurement books may be verified.

The Department was directed to get the requisite record verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

258. Sr.No.59 PHE Divn.II Faisalabad – Rs.0.026 Million.

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

259. Sr.No.60 PHE Divn. II Faisalabad – Rs.0.013 Million.

10.8.2006 Audit had pointed out that space covered by special i.e. tea, beads, reducers, sluice valve, air valve etc. was deducted from the length of pipe which resulted over payment of Rs.18441/-. Moreover, Department got executed reimbursement @ 1:3 instead of 1:5.

The Department explained that the deduction of specials had been made vide MB No.9302/1016 P-22 which may be verified. Moreover, the payment of pacca brick work 1:5 & 1:3 respectively had actually been made as per provision of these items existed in the T.S. and actual work done at site. Moreover, the item of pacca brick work on edge paid on reimbursement in cement sand mortar 1:3 had been carried out and paid according to the provision existing in the T.S Estimate.

The Department was directed to get the matter regularized by the Finance Department within 60 days and para was kept pending.

3.2.2007 The Department explained that case for condonation had since been submitted to the Finance Department.

The Department was directed to pursue the case and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

260. Sr.No.61 PHE Divn. II Faisalabad – Rs.0.068 Million.

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

261. Sr.No.63 PHE Divn.II Faisalabad – Rs.0.133 Million.

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that in villages katcha houses were built or plots were vacant. Thus provision of reimbursement was provided. In the light of the above stated facts there was no loss to Government.

Audit observed that final bill, T.S. estimate and relevant MBs had not been produced for Audit verification.

The Department was directed to get the requisite record verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

262. Sr.No.64 PHE Divn. Multan – Rs.0.062 Million.

3.2.2007 The Department explained that in certain length the tega was laid on one side and reimbursement on other side on account of which the brick ballast was less laid. Moreover, the original profile of the street was indeed uneven so much so, sand of the area may be regarded as low lying area, where earth filling was carried out instead of excavation to bring the drain to the required level. Hence the question of deduction of excavated earth did not exist.

The explanation of the Department was accepted and **para was settled.**

263. Sr.No.65 PHE Divn. Multan – Rs.0.038 Million.

3.2.2007 Audit had pointed out that non deduction of available earth resulted in overpayment.

The Department explained that excavation was done against the estimate provision of 8178 Cft. Which had been deducted / adjusted. The figures taken by the Audit was quite arbitrary. Only available earth can be deducted/adjusted and had been done.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

264. Sr.No.66 PHE Divn. Multan – Rs.0.075 Million.

3.2.2007 Audit had pointed out that dismantling of brick soling was measured 2143 Sft. Where as the same for Rs.8040/- restored except 1340 Sft. The wrong calculation of length of drain resulted over payment.

The Department explained that the formula applied was where the reimbursement was laid but at certain places tega was laid on one side (Houses side) & reimbursement on the other side as such the drain was constructed on higher side.

The Department was directed to get the facts verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

265. Sr.No.67 PHE Divn. Multan – Rs.0.075 Million.

3.2.2007 Audit had pointed out that against the length of drain 6927.25 Rft. Earth was to be obtained $6927.25 \times 1.5 \times 2.25 = 23389-1459=21930$ Cft. Which had not shown as deducted and resulted in over payment.

The Department explained that the para was settled by SDAC in its meeting held on 16-5-2003.

The Department was directed to get the facts verified by the Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

266. Sr.No.68 PHE Divn. Multan – Rs.0.215 Million.

3.2.2007 Audit had pointed out that non-deduction of shrinkage for the loose earth and providing excess than 1/69 earth resulted in overpayment.

The Department explained that the brick soling was carried out after earth filling where necessary, dressing, and ramming for proper camber. The shrinkage was applicable whereas the measurements had been recorded after proper leveling, dressing, watering & ramming camber. The payment had been correctly made. There was no restriction of 6" earth in Public Health Engineering specification. The work was carried out in the extreme interest of Government work as per contract agreement with no loss to Government.

The explanation of the Department was accepted and **para was settled.**

267. Sr.No.69 PHE Divn. Multan – Rs.0.114 Million.

3.2.2007 Audit had pointed out that record entry at P-2, for quantity of 67684/- Cft. & P-16 for 2340 Cft, which resulted in over payment.

The Department explained that the drain was constructed in low lying area where earth filling was required instead of excavation to bring the drain to the required level. Again there was no restriction of providing only 6" thick earth filling under soling.

The Department was directed to effect the recovery within 90 days and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

268. Sr.No.70 PHE Divn. Multan – Rs.0.208 Million.

3.2.2007 Audit had pointed out that 263221 Cft. earth was measured undesired, but shrinkage @ 10% was not made.

The Department explained that the para was settled by SDAC in its meeting held on 16-5-2003.

The explanation of the Department was accepted and **para was settled.**

269. Sr.No.71 PHE Divn. Multan – Rs.0.266 Million.

3.2.2007 Audit had pointed out that shrinkage was not deducted, which resulted over payment.

The Department explained that the brick soling was laid after proper leveling of streets where natural surface was uneven. There was no such restriction of laying only 6" thick earth. The work was carried out in the streets of the village where the earth was laid after carriage one mile, leveling ramming and dressing the short entry may be excused and the para may be reviewed & settled.

The Department was directed to get the facts verified by Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

- 270. **Sr.No. 72 PHE Divn. Multan -Rs.0.074 Million.**
- 271. **Sr.No. 73 PHE Divn. Multan -Rs.0.077 Million.**
- 272. **Sr.No. 74 PHE Divn. Multan -Rs.0.080 Million.**
- 273. **Sr.No. 75 PHE Divn. Multan -Rs.0.196 Million.**
- 274. **Sr.No. 76 PHE Divn. Multan -Rs.0.010 Million.**
- 275. **Sr.No.90 PHE Divn. Vehari - Rs.0.142 Million.**
- 276. **Sr.No.93 PHE Divn. Vehari -Rs.0.033 Million.**
- 277. **Sr.No.94 PHE Divn. Vehari -Rs.0.031 Million.**
- 278. **Sr.No.95 PHE Divn. Vehari -Rs.0.094 Million.**
- 279. **Sr.No.125 PHE Divn. Sahiwal -Rs.0.147 Million.**
- 280. **Sr.No.130 PHE Divn. Sahiwal -Rs.0.089 Million.**

14.11.2007 The Committee decided that the above noted left over **paras were referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

- 281. **Sr.No.78 PHE Divn. M/Garh – Rs.0.217 Million.**

9.8.2006 Audit had pointed out that non deduction of earth occupied brick soling was resulted in excess payment.

The Department explained that the earth work had been carried out at site quite in accordance with the provision T.S Estimate & a nominal thickness of 6” thick earth filling had been taken under soling and on the side of the soling. Moreover, the approach of the Audit was not based on logical ground. Which was not practicable at the sites.

The Department was directed to get the facts verified by Audit within 60 days and para was kept pending.

3.2.2007 The Department explained that the record of RDS Basti Haji and Basti Ran and RDS Warah Shera had been got verified from order on 17-1-2007. Contract rate of earth filling i.e. 1730.90% Cft. had been applied as per Technically Sanctioned estimates by the competent authority. No excess payment was involved.

The explanation of the Department was accepted and **para was settled.**

282. Sr.No.79 PHE Divn. M/Garh – Rs.0.146 Million.

9.8.2006 Audit had pointed out that masonry side was provided on the house side and also the road side of drain when the depth was more than the section of drain.

The Department explained that the reimbursement / tega had been correctly provided and this was the cheapest and right option conforming to T.M. 18. Moreover, the para was settled by the SDAC in its meeting held on 5-11-2000.

The explanation of Department was accepted and **para was settled.**

283. Sr.No.81 PHE Divn. M/Garh – Rs.0.093 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the para was settled by the SDAC in its meeting held on 06-05-2003.

The explanation of the Department was accepted and **para was settled.**

284. Sr.No.83 PHE Divn. M/Garh – Rs.0.075 Million.

285. Sr.No.85 PHE Divn. M/Garh – Rs.0.059 Million.

286. Sr.No.86 PHE Divn. M/Garh – Rs.0.053 Million.

287. Sr.No.87 PHE Divn. M/Garh – Rs.0.138 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and paras were settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

288. Sr.No.84 PHE Divn. M/Garh – Rs.0.062 Million.

9.8.2006 Audit had pointed out that a nominal recovery of Rs.5920/- on account of cost of bricks / brick bat, was made from the contractor's bill against the actual recovery of Rs.62,468/-.

The Department explained that all the Qty of dismantling of pacca brick work had been taken towards the soling item and recovery of bricks had been pointed out which was baseless because the bricks from the masonry work were not received in its full shape but during dismantling process through hammering the bricks were crushed into pieces. Moreover the para was settled by the SDAC in its meeting held on May 6-14, 2003.

The explanation of the Department was accepted and **para was settled.**

289. Sr.No.92 PHE Divn. Vehari -Rs.0.070 Million.

14.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record

On the recommendation of Audit, the above mentioned **para was settled.**

290. Sr.No.97 PHE Divn. Rajanpur – Rs.0.176 Million.

9.8.2006 Audit had pointed out that the deduction on the account of earth occupied by the brick soling was required to be made.

The Department explained that the excess payment as pointed out by Audit was not correct. The abadies Hajipur/ Rustom Leghari/ Tibi Solgi were old and the streets were narrow, the items brick pavement was executed in whole width of the street after deduction of width of drain as constructed on one side or both side, there was no need of making berms, the average filling of 0.50 Ft. had been provided in the T.S. Estimate. Payment had been made according to the actual work done.

The Department was directed to get the facts verified by Audit within 60 days and para was kept pending.

2.2.2007 The Department explained that no excess payment had been made to the contractors.

Audit observed that relevant record had not been produced for Audit verification.

The Department was directed to get the requisite record verified by the Audit and para was settled subject to verification of relevant record.

14.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record

On the recommendation of Audit, the above mentioned **para was settled.**

291. **Sr.No.99 PHE Divn. Rajanpur – Rs.0.095 Million.**

9.8.2006 Audit had pointed out that masonry side walls were provided on the house side and also the road side of the drain when the depth was more than the section of drain.

The Department explained that the width of extra masonry was 9". The last width of side walls referred to in the para by Audit as 13 ½" as per section in technical memo 18. It would be much costly if one width of masonry side wall was provided on both sides of drains and the cost of drains would increased manifold without adding any strength or utility to the structure. Hence the re-imbursement/ tags had been correctly adopted and this was the cheapest and high opted confirming to TM 18.

The explanation of Department was accepted and **para was settled.**

292. **Sr.No.102 PHE Divn. Rajanpur – Rs.0.046 Million.**

9.8.2006 Audit had pointed out that while making record entries the length width and depth was multiplied by 2, which was incorrect.

The Department explained that brick work of 0.25' depth on both sides of the drains had been provided at the starting point of drains and similarly at the lower end the brick work 0.50ft: had been provided due to the gradient at the lower end. The provision existed in the same way in the T.S Estimate. Total quantity paid was within the provision of T.S estimate.

The explanation of Department was accepted and **para was settled.**

293. Sr.No.104 PHE Divn.II D.G Khan – Rs.0.292 Million.

9.8.2006 The Department explained that reimbursement was provided on top of masonry to match with brick on edge flooring in street. The width of extra masonry was 9 inches. The least width of side wall referred to in the para in drawing No.12 was 13.5 inches as given in technical Memo No.18. It would be much costly if this width of masonry side wall was provided on both sides of drains and the cost of drains would increase manifold without adding any strength or utility of the structure. Hence, the reimbursement/ tega had been correctly provided and this was the cheapest and right options conforming to TM-18. Moreover, the lines pointed out were available in the plan and the detailed estimate technically sanctioned. Level of the base slab in L.L.R's was always 4' to 5' above ground level which cannot be constructed without horizontal shuttering.

The Department was directed to get the final bill verified by Audit within 60 days and para was settled subject to finalization of accounts.

3.2.2007 The Department explained that the reimbursement / tega had been correctly provided and this was the cheapest and right option conforming to TM-18.

The Department was directed to get the facts of final bill recorded in M.B verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

294. Sr.No.105 PHE Divn.II DG Khan – Rs.0.117 Million.

9.8.2006 The Department explained that reimbursement was provided on top of masonry to match with brick on edge flooring in street. The width of extra masonry was 9 inches. The least width of side wall referred to in the para in drawing No.12 was 13.5 inches as given in technical Memo No.18. It would be much costly if this width of masonry side wall was provided on both sides of drains and the cost of drains would increase manifold without adding any strength or utility of the structure. Hence, the reimbursement/ tega had been correctly provided and this was the cheapest and right options conforming to TM-18. Moreover, the lines pointed out were available in the plan and the detailed estimate technically sanctioned. Level of the base slab in L.L.R's was always 4' to 5' above ground level which cannot be constructed without horizontal shuttering.

The Department was directed to get the final bill verified by Audit within 60 days and para was settled subject to finalization of accounts.

3.2.2007 The Department explained that the lines pointed out were available in the plan and the detailed estimate technically sanctioned by Superintending Engineer, PHE Circle, D.G.Khan.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

295. Sr.No.106 PHE Divn.II D.G Khan – Rs.0.079 Million.

9.8.2006 The Department explained that reimbursement was provided on top of masonry to match with brick on edge flooring in street. The width of extra masonry was 9 inches. The least width of side wall referred to in the para in drawing No.12 was 13.5 inches as given in technical Memo No.18. It would be much costly if this width of masonry side wall was provided on both sides of drains and the cost of drains would increase manifold without adding any strength or utility of the structure. Hence, the reimbursement/ tega had been correctly provided and this was the cheapest and right options conforming to TM-18. Moreover, the lines pointed out were available in the plan and the detailed estimate technically sanctioned. Level of the base slab in L.L.R's was always 4' to 5' above ground level which cannot be constructed without horizontal shuttering.

The Department was directed to get the final bill verified by Audit within 60 days and para was settled subject to finalization of accounts.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

296. Sr.No.111 PHE Divn. Jhang – Rs.0.236 Million.

297. Sr.No.112 PHE Divn. Jhang – Rs.1.512 Million.

298. Sr.No.113 PHE Divn. Jhang – Rs.0.086 Million.

299. Sr.No.114 PHE Divn. Jhang – Rs.0.027 Million.

300. Sr.No.115 PHE Divn. Jhang – Rs.0.202 Million.

301. Sr.No.116 PHE Divn. Jhang – Rs.0.340 Million.

302. Sr.No.117 PHE Divn. Jhang – Rs.0.429 Million.

303. **Sr.No.118 PHE Divn. Jhang – Rs.0.068 Million.**

304. **Sr.No.119 PHE Divn. Jhang – Rs.0.020 Million.**

305. **Sr.No.121 PHE Divn. Jhang – Rs.0.188 Million.**

11.8.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, **paras were settled.**

306. **Sr.No.120 PHE Divn. Jhang – Rs.0.023 Million.**

11.8.2006 Audit had pointed out that reimbursement was executed with the ratio of 1:5 cement sand.

The Department explained that the brick work in F&P and in reimbursement with the ratio 1:3 had been approved in the T.S Estimate and the work had been got executed at site accordingly. In this regard, no overpayment of Rs.7853 had been made.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

307. **Sr.No.122 PHE Divn. Jhang – Rs.0.038 Million.**

11.8.2006 The Department explained that the recovery was recalculated and worked out Rs.9001/- Full recovery as worked out had been made. The para was settled by the SDAC in its meeting held on 6-11-2004. Moreover, the amount against item No.4 and 6 to 10 adjusted.

For DP No.122 the Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the recovery was recalculated and worked out Rs.9001/- Full recovery as worked out had been made T.E. No.3 dated 10-11-2001, in the monthly account 11-2001.

Audit observed that recovery of remaining amount of Rs.24,719/- was still awaited.

The Department was directed to effect the balance recovery and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

308. Sr.No.123 PHE Divn. Jhang – Rs.0.018 Million.

11.8.2006 Audit had pointed out that an amount of Rs.0.018(M) on account of rent of hired bungalow Kachary road was recoverable.

The Department explained that the payment of property tax was the responsibility of the land lord. The Department could not breach the agreement by deducting such taxes.

Audit observed that the contention of the Department was not tenable.

The Department was directed to effect the recovery and para was settled subject to verification of relevant record after recovery.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

309. Sr.No.124 PHE Divn. Jhang – Rs.0.208 Million.

11.8.2006 The Department explained that the recovery was recalculated and worked out Rs.9001/- Full recovery as worked out had been made. The para was settled by the SDAC in its meeting held on 6-11-2004. Moreover, the amount against item No.4 and 6 to 10 adjusted.

For DP No.124, Committee pended the para for balance recovery within 120 days.

2.2.2007 The Department explained that the estimate for O&M of vehicle were revised and sanctioned by the competent authority. The amount against item No.4 and 6 to 10 adjusted. The balance amount of Rs.77,562/- had already been taken by Audit vide draft para No.134/98-99.

The explanation of the Department was accepted and **para was settled.**

310. Sr.No.127 PHE Divn. Sahiwal -Rs.0.424 Million.

311. Sr.No.128 PHE Divn. Sahiwal -Rs.0.344 Million.

14.11.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record

On the recommendation of Audit, the above mentioned **paras were settled.**

312. Sr.No.133 PHE Divn. T.T. Singh – Rs.0.293 Million.

10.8.2006 Audit had pointed out that the item earth filling under soling in street had been measured and recorded upto full width of street i.e. 18 feet to 31 feet etc. and then the soling was laid upto 10 feet without deduction of the area occupied by the brick soling and sand cushion.

The Department explained that the work of earth filling 6” thick in full width upto drain was executed by the contractors and 10ft wide brick pavement was laid over the compacted earth work by providing sand cushion. The additional earth work 1 to 3 ft had been done by the inhabitants of the village at no Government cost. Payments had been made to the contractors as per work done at site.

The Department was directed to get the matter probed and para was kept pending.

3.2.2007 The Department explained that Chief Engineer (South) Punjab PHE Department, Lahore had appointed Probing Officer Mr. Muhammad Tariq Chaudhry, Executive Engineer PHE Division, Faisalabad.

The Department was directed to finalize the inquiry and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

313. Sr.No.134 PHE Divn. T.T. Singh – Rs.0.205 Million.

11.8.2006 Audit had pointed out that masonry side walls were provided on the house side and also on the road side of the drain when the depth was more than the section of the drain.

The Department explained that the rate of reimbursement was more than normal masonry as it was laid in slope towards drain with special technique. On the building side for narrow street and pacca house tega was used but for wider streets as in chaks where width of street vary from 30 to 50 ft.

The para was kept pending in light of previous decision of PAC about Department and measurement of masonry work (C.M 1:5 ratio).

3.2.2007 The Department explained that irrespective of depth of the drain, the masonry work on road side provides protection against traffic etc. besides flow of rain water towards drain. The rate of re-imbursement was more than normal masonry as it was laid in slope towards drain with special technique. No deviation from specification had been made. The work had been done as per provisions of estimate and payment had been made correctly.

Audit observed that the contention of the Department was not tenable.

The Department was directed to effect the recovery and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

314. Sr.No.135 PHE Divn. T.T. Singh – Rs.0.049 Million.

315. Sr.No.136 PHE Divn. T.T. Singh – Rs.0.053 Million.

316. Sr.No.137 PHE Divn. T.T. Singh – Rs.0.065 Million.

11.8.2006 Audit had pointed out that the brick soling was laid only for 10' width while making payment the area of cushion covered by bricks and sand cushion was not deducted from the quantity of earth work.

The Department explained that the earth work executed at site was within the quantities provided in TS Estimate. Hence no overpayment had been made. Moreover, the para was settled by the SDAC in its meeting held on 7-6-2003.

The Department was directed to provide the certificate that no misappropriation was involved from the concerned officers and paras were settled subject to verification of relevant record by Audit.

2.2.2007 The Department explained that the para was settled by the SDAC in its meeting held on 7-6-2003.

The explanation of the Department was accepted and **paras were settled.**

317. Sr.No.138 PHE Divn. T.T. Singh – Rs.0.018 Million.

11.8.2006 Audit had pointed out that the brick soling was laid only for 10' width while making payment the area of cushion covered by bricks and sand cushion was not deducted from the quantity of earth work.

The Department explained that the earth work executed at site was within the quantities provided in TS Estimate. Hence no overpayment had been made. Moreover, the para was settled by the SDAC in its meeting held on 7-6-2003.

The Department was directed to provide the certificate that no misappropriation was involved from the concerned officers and para was settled subject to verification of relevant record by Audit.

2.2.2007 The Department explained that relevant record i.e. T.S. Estimate, agreement, final bills and measurement books may be verified.

The Department was directed to get the requisite record verified by the Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

318. Sr.No.139 PHE Divn. T.T. Singh – Rs.0.532 Million.

11.8.2006 Audit had pointed out that the brick soling was laid only for 10' width while making payment the area of cushion covered by bricks and sand cushion was not deducted from the quantity of earth work.

The Department explained that the earth work executed at site was within the quantities provided in TS Estimate. Hence no overpayment had been made. Moreover, the para was settled by the SDAC in its meeting held on 7-6-2003.

The Department was directed to provide the certificate that no misappropriation was involved from the concerned officers and para was settled subject to verification of relevant record by Audit.

2.2.2007 The Department explained that the para was settled by the SDAC in its meeting held on 10-11-1999.

The explanation of the Department was accepted and **para was settled.**

319. Sr.No.140 PHE Divn. Narowal – Rs.0.020 Million.

2.2.2007 Audit had pointed out that the incorrect measurement had resulted in over payment of Rs.19516/-.

The Department explained that the probing officer had given his finding that the work RDS Chakri Jalal Pur was awarded to Mr. Liaqat Ali Government Contractor. The work was executed as per site requirement and provision of T.S.E.

Audit observed that final bill/completion certificate had not been produced for Audit verification.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

320. **Sr.No.141 PHE Divn. Narowal – Rs.0.023 Million.**

2.2.2007 Audit had pointed out that the incorrect measurement had resulted in over payment of Rs.23,282/-.

The Department explained that the probing officer had given his finding that the work RDS Dhodhey Manji Toor was awarded to M/S Saddique Shakir vide No.1660 dated 19-04-2001. The work was executed as per site requirement and provision of T.S.E.

Audit observed that final bill/completion certificate had not been produced for Audit verification.

The Department was directed to get the requisite record verified by Audit within 30 days and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

321. **Sr.No.142 PHE Divn. M.B Din – Rs.0.036 Million.**

322. **Sr.No.143 PHE Divn. M.B Din – Rs.0.086 Million.**

2.2.2007 The Department explained that the item of ramming and watering of earth filling was essentially required before laying of brick soling in soling item rate compaction of bed under soling was meant just of proper formation of bed to a proper camber compaction of earth filling was a separate item. The competent authority accorded T.S. of

the estimate with rate of earth filling upto one mile as Rs.2005/30% Cft which was paid accordingly.

The Department was directed to get the facts verified by Audit and paras were kept pending.

14.11.2007 The Committee decided that the above noted left over **paras were referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

323. **Sr.No.144 PHE Divn. M.B Din – Rs.0.016 Million.**

324. **Sr.No.146 PHE Divn. Sargodha – Rs.0.065 Million.**

325. **Sr.No.147 PHE Divn. Okara – Rs.0.048 Million.**

326. **Sr.No.148 PHE Divn. Sheikhpura – Rs.0.038 Million.**

327. **Sr.No.149 PHE Divn. Sheikhpura – Rs.0.034 Million.**

328. **Sr.No.150 PHE Divn. Hafizabad – Rs.0.076 Million.**

329. **Sr.No.153 PHE Divn. Lahore – Rs.0.016 Million.**

330. **Sr.No.154 PHE Divn. Lahore – Rs.0.010 Million.**

331. **Sr.No.155 PHE Divn. Lahore – Rs.0.006 Million.**

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

332. **Sr.No.145 PHE Divn. Gujranwala – Rs.0.817 Million.**

2.2.2007 Audit had pointed out that earth filling and brick pavement / soling in RDS Lambanwali had been measured and paid in excess to Rana Ishaque and Co. than as provided in the TS estimate. This had resulted in an excess payment of Rs.8,17,023/-

The Department explained that the Executive Engineer, PHE Division Gujranwala had been appointed had been appointed as Probing Officer to submit fact finding report.

The Department was directed to finalize the inquiry and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

333. Sr.No.151 PHE Divn. Mianwali – Rs.0.010 Million.

2.2.2007 Audit had pointed out that repair of transformer of the work A/M. W/S schemes Abba Khal was splitted in three works.

The Department explained that the transformer contains H.T Coil and one L.T.Coil. During the repair both the H.T.Coil were rewinded and payment was made accordingly.

The explanation of the Department was accepted and **para was settled.**

334. Sr.No.152 PHE Divn. Lahore – Rs.0.023 Million.

2.2.2007 Audit had pointed out that excessive measurement of drain and payment of incorrect rate of earth work resulted over payment to contractor.

The Department explained that the payment was made as per site requirements according to site plan. The version of the Audit was presumption based. No irregularity was involved.

The explanation of the Department was accepted and **para was settled.**

335. Sr.No.156 PHE Divn. Lahore – Rs.0.024 Million.

2.2.2007 Audit had pointed out that excessive measurement had resulted in over payment of Rs.12860/-.

The Department explained that the recovery pointed by the Audit will be effected from the concerned contractor.

The Department was directed to effect the recovery and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

336. Sr.No.157 PHE Divn. Lahore – Rs.0.046 Million.

2.2.2007 Audit had pointed out that the quantity of R.C.C. pipe 15” dia was provided in DNIT / Agreement 500 Rft where as a quantity of 790 Rft was measured & paid which resulted in over payment of Rs.44,645/-.

The Department explained that a deviation statement had been got approved from the competent authority.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

337. Sr.No.158 PHE Divn. Lahore – Rs.0.173 Million.

338. Sr.No.159 PHE Divn. Lahore – Rs.0.049 Million.

339. Sr.No.160 PHE Divn. Lahore – Rs.0.047 Million.

2.2.2007 Audit had pointed out that excessive measurement had resulted in over payment.

The Department explained that a deviation statement in this regard had been got approved from the competent authority.

Audit observed that deviation statement approved by the S.E was dateless and reasons of changes had also not been recorded therein. Recovery was required to be effected.

The Department was directed to take the appropriate action by the Administrative Secretary and paras were kept pending

14.11.2007 The Committee decided that the above noted left over **paras were referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

340. Sr.No.161 PHE Divn. Chakwal – Rs.0.041 Million.

2.2.2007 Audit had pointed out that the contractor was paid tube well boring upto 400 ft. depth and conversion was 351 feet which resulted into 49 ft. excess boring amount of Rs.41061/28 was paid to contractor.

The Department explained that the Superintending Engineer, PHE Circle, Rawalpindi had been appointed as Probing Officer by the Chief Engineer (North) PHED to submit fact finding report.

The Department was directed to finalize the inquiry and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

341. Annex-2 Pages 67 to 71 of SAP Financial Audit Report for the year 2000-01; Cases of Negligence Rs.4.702 (M).

Sr.No.1 PHE Divn. Khanewal – Rs.0.278 Million.

342. Sr.No.2 PHE Divn. Khanewal – Rs.0.517 Million.

3.2.2007 The Department explained that the balance work as per revised Administrative Approval was required to be done at site. Moreover, for the work Rural Drainage Scheme Chak No.103/10-R, Expenditure on the scheme was Rs.3802051/- against the revised T.S. Rs.3793700/-. The execution/ payments made was as per financial rules 1990.

Audit observed that scope of work can only be modified by the authority originally granting Administrative Approval.

The Department was directed to get the matter regularized by the Finance Department and paras were settled subject to regularization by the Finance Department.

14.11.2007 The Committee decided that the above noted left over **paras were referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

343. Sr.No.3 PHE Divn. Bahawalpur – Rs.0.164 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that no excess payment as now worked out by Audit was caused. The final bills were produced to Audit and got checked. There was no excess payment.

The explanation of the Department was accepted and **para was settled.**

344. Sr.No.4 PHE Divn. R.Y. Khan – Rs.0.810 Million

345. Sr.No.7 PHE Divn. No.1 DG Khan – Rs.0.578 Million

9.8.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

346. **Sr.No.5 PHE Divn. R.Y Khan – Rs.0.035 Million.**

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the work had been carried out as per T.S. estimate, which may please be verified. There was no excess payment. Moreover, the para was settled by SDAC in its meeting held on 3-6-2003 to 6-6-2003.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

347. **Sr.No.6 PHE Divn. No.1 Faisalabad – Rs.0.841 Million.**

10.8.2006 The Department explained that the payment had been made according to the provision in the revised T.S. Estimate. Moreover, record in support of Departmental contention was available for verification.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the relevant record T.S. Estimate, M.B. and final bill may be verified.

Audit observed that final bill was paid on 3.6.1999 whereas revised T.S Estimate was approved on 14.3.2001.

The Department was directed to get the matter regularized by the Finance Department and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

348. Annex-3 Pages 73 to 85 of SAP Financial Audit Report for the year 2000-01; Cases of Violation of Rules Rs.27.955 (M).

Sr.No.1 PHE Divn. Bahawalnagar – Rs.1.760 Million.

9.8.2006 Audit had pointed out that the agreement was enhanced to Rs.2990147/-. The contractor even could not start the work at site.

The Department explained that the payment was made after the approval of competent authority. Moreover, the Superintending Engineer was fully competent to enhance the agreement.

The Department was directed to get the matter regularized with the sanction of the competent authority and para was settled subject to regularization.

3.2.2007 The Department explained that the Audit observation was not correct as the payment was made after the approval of competent authority Superintending Engineer Public Health Engineering Circle Bahawalpur vide No. C-I dated 29-01-1999.

The Department was directed to hold an inquiry and proceed against the responsible for giving false statement before the PAC-I and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

349. Sr.No.2 PHE Divn. M/Garh – Rs.0.316 Million.

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that lead diagram had been got verified from Audit. Correct rate of earth filling i.e.Rs.1,730.90% Cft. Was applied as per technical sanctioned estimate approved by the competent authority.

Audit observed that recovery of Rs.19,886/- on account of excess payment due to application of higher rate of the item “Excavation of earth with one mile lead” needs to be effected.

The Department was directed to effect the recovery and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

350. **Sr.No.3 PHE Divn. M/Garh – Rs.0.273 Million.**

351. **Sr.No.5 PHE Divn. M/Garh – Rs.0.090 Million.**

9.8.2006 The Department explained that the record in the support of the Departmental contention was available for verification by Audit.

The Department was directed to get the facts verified by Audit within 60 days and para was settled subject to verification of relevant record.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

352. **Sr.No.4 PHE Divn. M/Garh – Rs.0.140 Million.**

9.8.2006 Audit had pointed out that NICs of the work charged employees were not available in record.

The Department explained that the copies of NIC were available in record which may be verified.

The Department was directed to get the facts verified by Audit within 60 days and para was kept pending.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

353. **Sr.No.6 PHE Divn. Vehari – Rs.0.022 Million.**

354. **Sr.No.14 PHE Divn. Sahiwal – Rs.0.454 Million.**

355. **Sr.No.15 PHE Divn. Sahiwal – Rs.0.132 Million.**

356. **Sr.No.16 PHE Divn. Sahiwal – Rs.0.122 Million.**

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

357. Sr.No.7 PHE Divn. Vehari – Rs.0.047 Million.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

358. Sr.No.8 PHE Divn. Rajanpur – Rs.0.097 Million.

9.8.2006 Audit had pointed out that as per comparative statement M/s Raja Ghulam Haider became lowest with 771965 i.e. at par.

The Department explained that tender was approved by Superintending Engineer PHE Circle, D.G. Khan and work was awarded by the Executive Engineer PHE Division, Rajanpur for Rs.8,68,932/- which was within the T.S Amount. Rates were at par, work had been awarded within permissible limits.

The explanation of Department was accepted and **para was settled.**

359. Sr.No.9 PHE Divn. Rajanpur – Rs.0.074 Million

360. Sr.No.10 PHE Divn.II DG Khan – Rs.0.346 Million

361. Sr.No.11 PHE Divn.II DG Khan – Rs.1.460 Million

362. Sr.No.13 PHE Divn.II DG Khan – Rs.0.168 Million

9.8.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

363. Sr.No.12 PHE Divn.II DG Khan – Rs.0.675 Million.

9.8.2006 Audit had pointed out that in the T.S Estimate and in length statement the quantity to be laid of 4: i/d PVC pipe was given “Lane wise” but it was made street wise which was against the provision of T.S. Estimate.

The Department explained that the work had been got executed as per provision of detailed estimate duly sanctioned by Superintending Engineer, PHE Circle, D.G. Khan.

The Department was directed to get the T.S Estimate and final bill verified by Audit and para was settled subject to verification of relevant record.

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

364. **Sr.No.17 PHE Divn. Rawalpindi – Rs.0.723 Million.**

365. **Sr.No.20 PHE Divn. Mianwali – Rs.0.441 Million.**

366. **Sr.No.22 PHE Divn. Mianwali – Rs.0.039 Million.**

367. **Sr.No.23 PHE Divn. Mianwali – Rs.0.036 Million.**

368. **Sr.No.25 PHE Divn. Attock – Rs.0.196 Million.**

369. **Sr.No.26 PHE Divn. Attock – Rs.0.398 Million.**

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

370. **Sr.No.18 PHE Divn. Narowal – Rs.1.17 Million.**

2.2.2007 Audit had pointed out that the expenditure of Rs.11,64,710/- Million was incurred in excess than the amount of T.S.

The Department explained that according to finding of the probing officer the payments were made to the contractor against the work of RDS Mohlan Jobal & RDS Mardowal Tera Channi as per work done at site by physically 100% checked by the SDO. No loss to Government was involved. The expenditure was within 4.5% of T.S Estimate.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

371. **Sr.No.19 PHE Divn. Narowal – Rs.0.501 Million.**

2.2.2007 Audit had pointed out that the expenditure incurred amounting to Rs.501,874/- over T.S estimate was irregular and violation of the instructions of Finance Department.

The Department explained that according to the probing officer the payment were made to the contractor against the work of R/D/S Jeender Karial Lasser as per work done at site by physically 100% checked by the SDO. No loss to the Government was involved.

The Department was directed to get the requisite record verified by Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

372. Sr.No.21 PHE Divn. Mianwali – Rs.0.185 Million.

2.2.2007 Audit had pointed out that no NOC regarding repair of transformers from local market was obtained from WAPDA Authority.

The Department explained that keeping in view emergency nature of work, the transformers were got repaired from market through contractor. It was not feasible to get these transformers repaired from WAPDA because it takes too much time and cost. Water supply cannot remain suspended for a long time.

On the statement of the secretary that recovery may be effected, the para was kept pending.

14.11.2007 The Department explained that the repairs of the transformers were made in the best interest of public for supply of drinking water. The SDOs namely Mr Arshad Javed and Mr Bashir Ahmad had expired. No loss was involved in the para as the work had actually been got done.

The **para was settled with the direction** that amount may be got written off by the competent authority.

373. Sr.No.24 PHE Divn. Chakwal – Rs.18.09 Million.

2.2.2007 Audit had pointed out that neither recovery of secured advance was made nor material was consumed in the work.

The Department explained that a sum of Rs.1,72,69,546/- had already been adjusted in the running bills of the contractors.

The Department was directed to effect the balance recovery within 90 days and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

374. Annex-4 Pages 87 to 90 of SAP Financial Audit Report for the year 2000-01; Cases of Violation of Propriety Rs.1.341 (M).

Sr.No.1 PHE Divn. Khanewal – Rs.0.272 Million.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

375. Sr.No.2 PHE Divn. Vehari -Rs.0.604 Million.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

376. Sr.No.3 PHE Divn. Rajanpur – Rs.0.465 Million

9.8.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

377. Annex-5 Pages 91 to 103 of SAP Financial Audit Report for the year 2000-01; Cases of Recoverables Rs.4.295 (M).

Sr.No.1 PHE Divn. Khanewal – Rs.0.111 Million.

3.2.2007 Audit had pointed out that area of brick/ soling was also not deducted from the total earth filled in at site.

The Department explained that the item of sullage carrier pumping house etc, were constructed away from the village, so adjustment minor surplus earth was available involved carriage / payment.

The explanation of the Department was accepted and **para was settled.**

378. Sr.No.2 PHE Divn. Multan – Rs.0.664 Million.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

379. Sr.No.3 PHE Divn. M/Garh – Rs.0.015 Million.

9.8.2006 Audit had pointed out that (a) the income Tax @3.5% were not recovered from the firms. (b) Sale tax @15% were not deducted.

The Department explained that the Departmental contention regarding item (a) had been verified by Audit from supporting record. Moreover, as far as item (b) was concerned, the concerned firm had been directed to produce the requisite sale tax invoice.

On the recommendation of Audit, item (a) was settled and item (b) was kept pending.

3.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

380. Sr.No.4 PHE Divn.II DG Khan – Rs.0.203 Million

381. Sr.No.5 PHE Divn.II DG Khan – Rs.0.205 Million

382. Sr.No.6 PHE Divn.II DG Khan – Rs.0.104 Million

9.8.2006 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled**.

383. Sr.No.7 PHE Divn. Jhang – Rs.0.290 Million

11.8.2006 Audit had pointed out that an amount of Rs.289676/- was lying unclaimed.

The Department explained that since devolution, these securities were lying with TMA. No clear procedure had so far been introduced.

The Department was directed to get the policy decision by the Finance Department within 60 days and para was kept pending.

3.2.2007 The Department explained that since devolution, these securities were lying with TMA. No clear procedure had so far been introduced to credit it to revenue.

The Department was directed to get the matter resolved by the Finance Department and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

384. **Sr.No.8 PHE Divn. T.T Singh – Rs.0.088 Million.**

385. **Sr.No.9 PHE Divn. T.T Singh – Rs.0.031 Million.**

11.8.2006 Audit had pointed out that masonry side walls were provided on the house side and also on the road side of the drain when the depth was more than the section of the drain.

The Department explained that no deviation from specification had been made. The work had been done as per provision of estimate and payment had been made correctly. Moreover, the para was settled by the SDAC in its meeting held on 7-6-2003.

The explanation of the Department was accepted and **paras were settled.**

386. **Sr.No.10 PHE Divn. T.T Singh – Rs.0.015 Million.**

11.8.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, **para was settled.**

387. **Sr.No.11 PHE Divn. Rawalpindi – Rs.0.036 Million.**

2.2.2007 Audit had pointed out that 25% penalty were not imposed/ recovered at the time of depositing the fees.

The Department explained that if any contractor applies for renewal after the expiry of the due date i.e.30th June of the preceding year he would be liable to pay a penalty of 25% of the renewal fee per quarter. Hence it was cleared that the penalty will be imposed in case a contractor applies for renewal after 30th June whereas in this case the contractor applied for renewal well in time. Moreover, seven contractors out of 32 applied for enlistment and not for renewal they deposited Rs.2800/- as enlistment fee, penalty cannot be imposed on the contractor who applied for enlistment. Hence there was no irregularity involved.

The Department was directed to get the facts verified by Audit and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

388. **Sr.No.12 PHE Divn. Jhelum – Rs.0.156 Million.**

2.2.2007 The Department explained that the time limit extension was granted by the competent authority. Record was got verified from the Audit and produced before SDAC meeting held on 07-5-2003 and para was settled.

The explanation of the Department was accepted and **para was settled.**

389. **Sr.No.13 PHE Divn. Jhelum – Rs.0.024 Million.**

390. **Sr.No.15 PHE Divn. Sialkot – Rs.0.043 Million.**

391. **Sr.No.16 PHE Divn. Okara – Rs.0.035 Million.**

392. **Sr.No.17 PHE Divn. Kasur – Rs.0.968 Million.**

393. **Sr.No.18 PHE Divn. Sheikhpura – Rs.0.063 Million.**

394. **Sr.No.19 PHE Divn. Sheikhpura – Rs.0.211 Million.**

395. **Sr.No.24 PHE Divn. Lahore – Rs.0.029 Million.**

396. **Sr.No.26 PHE Divn. Chakwal – Rs.0.031 Million.**

397. **Sr.No.27 PHE Divn. Attock – Rs.0.258 Million.**

2.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

398. **Sr.No.14 PHE Divn. Narowal – Rs.0.028 Million.**

2.2.2007 Audit had pointed out that outstanding recovery may be made from the officials.

The Department explained that final notice had been issued to the concerned officer/ official for depositing the amount placed in the P.W. Misc: Advance.

The Department was directed to effect recovery within 90 days and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

399. **Sr.No.20 PHE Divn. Sh./Pura – Rs.0.094 Million.**

2.2.2007 Audit had pointed out that the scheme was completed in 1989 and after 11 years of its completions , the scheme had not been handed over the ‘User’ Committee.

The Department explained that the scheme was completed in 1989 where in sullage water was being disposed off through pumping machinery. The scheme was maintained by the Department in the public interest from the maintenance grants. No Drainage Charges were recovered from the beneficiaries of Rural Drainage Schemes.

The explanation of the Department was accepted and **para was settled.**

400. **Sr.No.21 PHE Divn. Mianwali – Rs.0.031 Million.**

401. **Sr.No.22 PHE Divn. Mianwali – Rs.0.343 Million.**

2.2.2007 Audit had pointed out that repair was being made without preparation of detailed estimates and splitting of one scheme into two or three work orders.

The Department explained that the works were of different nature and repair was got done on different time. Hence it was not correct that these work orders were issued for the amount lesser than Rs.15,000/- the working estimates were approved by the competent authority.

The explanation of the Department was accepted and **paras were settled.**

402. **Sr.No.23 PHE Divn. Mianwali – Rs.0.009 Million.**

2.2.2007 Audit had pointed out that expenditure had been incurred by the Issa Khel Sub Division on repair of electric motors / transformers etc. But no deduction in respect of old/ salvaged material was made.

The Department explained that it was not correct that completed schemes were handed over to the community/ User’s committee. The same were still being operated by the P.H.E.D. as the users committee failed to take over the completed scheme despite all possible efforts. However, the cost of old material amounting to Rs.900/- had been recovered.

The explanation of the Department was accepted and **para was settled.**

403. **Sr.No.25 PHE Divn. Lahore – Rs.0.210 Million.**

2.2.2007 Audit had pointed out that contractor was liable to pay compensation @ 10% of the amount of agreement under clause 39(a) of the agreement.

The Department explained that the concerned contractor had left PHE Department and was not working contractor now. Efforts were under way to contact him for recovery of the para.

The Department was directed to effect the recovery and para was kept pending.

14.11.2007 The Committee decided that the above noted left over **para was referred** to the Administrative Secretary for consideration and action under rules & regulations within four months under intimation to PAC Secretariat, Finance and Audit Departments.

INDUSTRIES

The Committee examined the Accounts of the Industries Department in its meetings held on 15.2.2006, 1.12.2006, 2.12.2006, 5.9.2007 and 3.4.2010 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

TECHNICAL EDUCATION & VOCATIONAL TRAINING AUTHORITY

1. Para No.1 Page 8 of Audit Report for the year 2000-01; Recovery of Embezzled Amount of Rs.443,527/-

15.2.2006 Audit had pointed out that amount was not deposited in the relevant Students Funds Account of the College and Government Treasury.

The Department explained that an amount of Rs.227,678/- was recovered from the official concerned. The Remaining amount of Rs.215,849/- would be recovered from his pension/ gratuity on submission of pension paper.

The Department was directed to recover the balance amount at the earliest and para was kept pending.

1.12.2006 The Department explained that efforts were being made to recover the amount of Rs.215,678/- from the defaulter through pension/ gratuity on submission of pension paper.

The Department was directed to effect the balance recovery at the earliest and para was kept pending.

5.9.2007 The Department explained that efforts were being made to recover the balance amount of Rs.405,527/-.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

2. Para No.3 Page 10 of Audit Report for the year 2000-01; Misappropriation of Rs.110,998/- on Account of Tuition/Admission Fee.

15.2.2006 Audit had pointed out that tuition / admission fee was received/ collected by a clerk/ typist from 127-students of B.Com Part-I &II but the same did not appear to had been deposited into Government Treasury/ Bank as no proof in support of the deposit was produced.

The Department explained that credit verification of Rs.107,788/- duly verified by ATO Lahore alongwith justification of reduction in amount from Rs.110,998/- to Rs.107,788/-had been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

3. Para No.4 Page 11 of Audit Report for the year 2000-01; Recovery of Rs.64,440/- on Account of House Rent Plus 5% Deduction.

15.2.2006 Audit had pointed out that three Lady Instructors were residing in the Government accommodation but were also drawing House Rent Allowance at the prescribed rate to which they were not entitled.

The Department explained that credit verification of Rs.20,328/- + Rs.19,208/- duly signed by the ATO Lahore had been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

4. Para No.5 Pages 11 & 12 of Audit Report for the year 2000-01; Less Collection of Electricity and Sui-Gas Charges Rs.722,960/-.

15.2.2006 Audit had pointed out that Electricity and Sui Gas was being supplied from main feeder of the college to the occupants of Government residences but very nominal rates were being charged as compared with the rates notified in similar cases by the Health Department.

The Department explained that no separate meters were installed but sub-meters were installed at the residence and the users were charged at the rates of domestic tariff, instead of rates actually paid.

The Department was directed to get the separate WAPDA meters installed at each residence to avoid any further loss to Government and para was kept pending.

1.12.2006 The Department explained that the Chairman WAPDA had been approached for the installations of separate electricity meter in the college colony vide letter No.GCT/FSD/2006/4388 dated 07.07.2006. In reply to the said letter the WAPDA authority had stated that the existing electric connection for a residence for the employees of the college had been sanctioned under bulk supply tariff-C-I(B). Bulk supply tariff means, the supply given at one point to the consumer having their own distribution system LT line etc for the purpose of distribution within respective justification. As per provision of schedule of tariff, duly approved by NEPRA and Government of Pakistan, for

residential colonies taking power supply at one point and having their own distribution network, the only applicable tariff was bulk supply. Moreover, in view of the above WADA/FESCO was not in a position to take over the distribution system of the residential colony.

In view of the explanation of the Department the **para was settled.**

5. Para No.6 Pages 12 & 13 of Audit Report for the year 2000-01; Expenditure on Residential Telephone Calls over and Above the Entitlement – Recovery of Rs.104,916/-.

3.4.2010 The Department explained that the para was reduced to a sum of Rs.40,203/- in the last meeting of SDAC held on 27.12.2001, after recovery of some amount only Rs.19,465/- had yet to be recovered from three officers. The Department had taken up this issue and efforts were being made to recover the said amount.

The Committee directed/recommended that the recovery should be made upto next meeting otherwise action would be taken up by the Public Accounts Committee.

The **para was kept pending.**

6. Para No.7 Page 13 of Audit Report for the year 2000-01; Misappropriation of Security Funds Rs.57,700/- and Recovery Thereof.

15.2.2006 Audit had pointed out that neither library/ college security disbursed nor refunded to the security funds.

The Department explained that an amount of Rs.57,700/- was due against Mr.Tahir Bashir Accountant who expired in September 2000 and the case for write off had been sent to the competent authority.

The Department was directed to get the loss written off by the competent authority at the earliest and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

7. Para No.8 Page 14 of Audit Report for the year 2000-01; Loan not Refunded – Rs.529,267/-

15.2.2006 Audit had pointed out that Contrary to instructions, an amount was loaned from student funds for the payment of electricity bills which was a valid charge on Government contingencies and had not been refunded even after a lapse of 5 years.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

8. Para No.9.1 Pages 14 & 15 of Audit Report for the year 2000-01; Non-Deduction of Income Tax: Recovery of Rs.3,158,072/-.

Deputy Director Mineral Development, Sargodha – Rs.3,064,089/-

5.9.2007 The Department explained that against the Judgment dated 19.10.2004 the Department filed review petitions before the Apex Court which were pending in the Supreme Court of Pakistan for adjudication. However, the Department also filed Appeals before the Income Tax authorities. Finally the Income Tax Appellate Tribunal; Islamabad decided the appeals on 03-02-2007. The Tribunal partially accepted the view point of the Mineral Development Department and directed that Department should collect the principal amount of with-holding Tax under Section 50(7-A) from the concerned lease holders. The Department was authorized to collect Additional Tax under Section 86 from the Appellant (Deputy Director Mines & Minerals Sargodha). On the basis of fresh calculations against the order dated 03-02-2007 the Mineral Development Department filed PTR No.472/2007 in the Lahore High Court, Lahore which was still pending. The Income Tax authorities had also abolished the Financial Ordinance 7-A of Section 50.

The explanation of the department was accepted and this part of the **para was settled.**

9. Para No.9.2

Director of Manpower & Training, Punjab, Lahore – Rs.93,983/-

15.2.2006 Audit had pointed out that Income Tax was not deducted, which resulted in loss to the Government.

The Department explained that Deposit of Income tax of Rs.13,020/- into Government Treasury had been verified by Audit.

The Department was directed to approach the concerned Income Tax authorities for effecting balance recovery from the defaulters and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that TEVTA had approached the Commissioner Income Tax Zone “A” for effecting balance recovery from the defaulters.

The Department was directed to pursue the case vigorously and para was kept pending.

5.9.2007 The Department explained that the Commissioner Income Tax Zone-A had been approached for effecting recovery of Rs.76,759/-

The Department was directed to effect the balance recovery and **para was kept pending.**

10. Para No.10 Page 15 of Audit Report for the year 2000-01; Recovery of Outstanding Against WAPDA – Rs.45,000/-

15.2.2006 Audit had pointed out that an excess payment was not got refunded.

The Department explained that an amount of Rs.103200/- was paid to WAPDA on the issuance of demand notice. This amount was not paid out of budget allocation of this institution. The demand notice was based on Security Rs.19,200/- and Cost of Material Rs.84,000/-. As a result of revised estimate, Rs.52,718/- instead of Rs.84000/- was charged. Amount Rs.30,344/- after bank deduction out of balance amount Rs.31,282/- was refunded to Principal, which was deposited in welfare fund.

The explanation of the Department was accepted and **para was settled.**

11. Para No.11 Page 16 of Audit Report for the year 2000-01; Non-Deposit of Tuition/Typing Fee Rs.233,416/-.

15.2.2006 Audit had pointed out that contrary to the rule, tuition / typing fee was realized from the students but the same was deposited into private bank account instead of Government Treasury.

The Department explained that the Director Technical Education, Punjab had authorized this college to start the DBA Classes under Self Finance Basis. Therefore, the dues/receipt of DBA Classes had been deposited into separate Bank account being a self Finance Basis. Moreover, an amount of Rs.17,950/- for typing fee received from the D.Com Students had been deposited into Government Treasury which had been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

12. Para No.12 Page 17 of Audit Report for the year 2000-01; Irregular Grant of Annual Increments Recovery of Rs.235,186/-.

13. Para No.30 Page 32 of Audit Report for the year 2000-01; Irregular Payment of Electricity dues for Rs.51,069/-.

14. Para No.31 Pages 32 & 33 of Audit Report for the year 2000-01; Irregular Posting of Two Dispensers Without Performing Any duty, Loss of Rs.432,676/- to Government.

15. Para No.34 Page 36 of Audit Report for the year 2000-01; Loss of Rs.166,086/- Not written Off.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

16. Para No.13 Pages 17 & 18 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Entertainment: Recovery of Rs.134,445/-.

3.4.2010 The Department explained that due to non-provision of the relevant record, it could not discussed in the meeting of SDAC and meanwhile the concerned D.D.O had been retired from service. The case was sent to the Finance Department for the regularization of the said para and the reply was still awaited.

The Committee directed/recommended the following:-

- i) that the responsibility be fixed for the delay of eight years;
- ii) that who had issued the N.O.C to the incumbent, report be submitted before Public Accounts Committee within one month; and
- iii) that the Finance Department should be submitted its decision upto next meeting, if not so, the recovery be made.

The **para was kept pending.**

17. Para No.14 Page 18 of Audit Report for the year 2000-01; Doubtful Expenditure of Rs.212,579/- on Fuel Charges.

(14.1) Deputy Director Industries, Lahore Division, Lahore–Rs.41,399/-.

3.4.2010 The Department explained that the para was kept pended for non-production of record since 2001 and the relevant record was produced in February 2010.

The Audit Department pointed out that there was almost nine year's delay in production of record.

The Committee directed/recommended the Finance Department that the instructions should be given regarding the time limit of the record production and report be submitted within fifteen days.

The para was settled subject to verification.

18. **Para No.14**
(14.2) Secretary Industries & Mineral Development Department
Punjab, Lahore – Rs.171,180/-.

3.4.2010 The Department explained that the matter could not be probed further because the official, who was responsible for this lapse, had died.

The Audit pointed out that the Department did not produced any record during audit in 2000, during SDAC meeting in 2001 and also during verification in 2010.

The Committee directed/recommended that an inquiry be held regarding non-production of record at all the above said three stages by the department and responsibility be fixed.

The para was kept pending.

19. **Para No.19 Pages 21 & 22 of Audit Report for the year 2000-01;**
Recovery of Interest on House Building Advance Amounting to
Rs.223,982/-

1.12.2006 Audit had pointed out that Principal amount of interest bearing Advance had been recovered but interest accrued thereon was still recoverable, which result into loss of the stated amount to Government.

The Department explained that out of balance recoverable amount of RS.223,982/-, recovery of Rs.80,565/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and para was kept pending.

5.9.2007 The Department explained that out of the balance recovery of Rs.135,526/-, recovery of Rs.13,470/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

20. **Para No.20 Page 23 of Audit Report for the year 2000-01; Loss of**
Rs.146,024/- Due to Non-Occupation of Government Residences.

1.12.2006 Audit had pointed out that the non-occupation/non-allotment of designated residences had caused a loss of the stated amount to Government Exchequer in the shape of payment of house rent @ 30% and non-deduction of rent @ 5% of pay.

The Department explained that the institute was handed over this Department by Federal Government on 01-06-2000 and utility service like electricity, sewerage and water supply was completed in July, 2000. The allotment of residences were made after supply of utility services while the para relates to the period before allotment.

The explanation of the Department was accepted and **para was settled.**

21. Para No.21 Page 24 of Audit Report for the year 2000-01; Promotion on Bogus Certificates: Recovery of Rs.167,444/-.

1.12.2006 Audit had pointed out that two lady shop attendants were promoted to the higher posts in the month of April 1981 and February 1986 on the basis of middle school certificate, which were later on found bogus.

The Department explained that the recovery had already been started through monthly pay bill from Mst. Shamim Akhtar.

The Department was directed to effect the balance recovery and para was settled subject to verification of balance recovery.

5.9.2007 The Department explained that recovery of Rs.51,186/- had been effected and verified by Audit.

The Department was directed to effect the balance recovery and also take action against the responsables who granted promotion on the basis of bogus certificate under intimation to the PAC Secretariat within 30 days and **para was kept pending.**

22. Para No.22 Pages 24 & 25 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Training Material by Splitting Up Rs.99,177/-.

1.12.2006 Audit had pointed out that expenditure of the stated amount was incurred on the local purchase of training material by splitting the indent into parts so as to avoid necessity of obtaining sanction of the higher authority as the Drawing and Disbursing Officer being an Officer of Category-III was competent to incur expenditure upto Rs.60,000/-.

The Department explained that the Principal was competent to accord sanction under the rules 3(b) I(b)(iii) being an officer in category-II, for purchase of training material upto Rs.150,000/- in each case instead of per year. The purchase was made in different dates and different months for the different supplies during the whole financial year, after completing all codal formalities.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

5.9.2007 The Department explained that relevant record was available for verification.

Audit observed that expenditure had been splitted up to avoid the sanction of high authority.

The Department was directed to get the irregular expenditure regularized by the competent authority and **para was kept pending.**

23. Para No.23 Pages 25 & 26 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.396,444/- on Repair of Transport.

3.4.2010 The Department explained that the case was referred to the Finance Department in 2008 for its regularization and the reply was still awaited.

The Committee directed/recommended that an inquiry be held regarding the non-pursuance of the case and responsibility be fixed within 15 days.

The **para was kept pending.**

24. Para No.24 Pages 26 & 27 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase/Repair of Furniture Rs.256,191/-.

3.4.2010 The Department explained that the said para was discussed in Special DAC meeting held on April 17, 2003 and Audit had recommended for its settlement.

On the recommendation of the Audit, the **para was settled.**

25. Para No.25 Page 27 of Audit Report for the year 2000-01; Irregular Drawal of Pay and Allowances Due to Illegal Adjustment Rs.484,380/-

1.12.2006 Audit had pointed out that a lady subject specialist (Commerce) of General cadre was adjusted/ posted on 01-07-1995 by the Secretary Education as Instructor (Secretarial) on technical side of Education Department irregularly.

The Department explained that the adjustment of Officer concerned was made by the competent authority. She had returned back on her original post.

The explanation of the Department was accepted and **para was settled.**

26. Para No.26 Page 28 of Audit Report for the year 2000-01; Non-Utilization of Budget to the Tune of Rs.121,183/-

3.4.2010 The Department explained that the excess and surrender statement could not be submitted in the month of March for which the case had been referred to the Finance Department for its regularization.

The **para was settled subject to regularization** by the Finance Department.

27. Para No.27 Pages 28 & 29 of Audit Report for the year 2000-01; Late Deposit of Government Receipts Amounting to Rs.849,913/- and Non-Recovery of Interest.

1.12.2006 Audit had pointed out that contrary to this rule, tuition fee to the stated extent realized from the students of Government College of Commerce, Sargodha was deposited into the private bank instead of Government Treasury. The amount remained there for about 3 to 9 months after which the same was drawn and credited to Government account.

The Department explained that Rs.15,303/- related to fine fund which was deposited on 11.05.1999. Rs.364,780/- received on 9/98 and deposited on 01-12-1998 on the return of DDO from 61-days leave. Moreover Rs.8,054/- received on 8/99, Rs.400,496/- received on 9/99 and Rs.61,280/- received on 10/99 were deposited on the provision of head of account.

The explanation of the Department was accepted and **para was settled.**

28. Para No.28 Pages 29 & 30 of Audit Report for the year 2000-01; Excess Expenditure of Rs.188,937/- Over and Above the Budget Allocation.

1.12.2006 Audit had pointed out that expenditure to the stated extent was incurred during 1999-2000 in excess of the budget allotment in contravention of Rules 17.15 of PFR Vol-I.

The Department explained that the excess expenditure of Rs.188,937/- due to the special additional allowance 1999, @ Rs.25% granted to Civil Servants by the Finance Department.

The explanation of the Department was accepted and **para was settled.**

29. Para No.32 Page 34 of Audit Report for the year 2000-01; Non-Production of Record Amounting to Rs.672,255/-.

30. Para No.36 Page 37 of Audit Report for the year 2000-01; Likely Misappropriation of Rs.10,617,079/-.

1.12.2006 Audit had pointed out that vouched account was not produced to Audit, in the absence of which the expenditure could not be said as valid.

The Department explained that the Principal had approached the Purchase Cell, for the provision of record.

The Department was directed to refer these paras to Education Department for comments and **paras were kept pending.**

31. Para No.33 Pages 34 & 35 of Audit Report for the year 2000-01; Misuse of Vehicles Recovery Rs.139,194/-.

1.12.2006 Audit had pointed out that as per logbooks, vehicle No.LOY-2600 and LOF-2182 were used but detail / purpose of journey was not found recorded in the logbooks with tantamount to misuse of Government vehicle.

The Department explained that log book of vehicle No.LOF-2182 and LOY-2600 had been obtained from the concerned officer and verified by Audit.

The explanation of the Department was accepted and **para was settled.**

32. Para No.35 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular Savings of Rs.3,937,612/-.

1.12.2006 Audit had pointed out that heavy savings to the stated extent were made during the period under Audit but the same were not surrendered well in time in contravention of rules 17.20 of P.F.R. Vol-I

The Department explained that saving occurred because some posts remained vacant.

The Department was directed to issue a warning to the officer concerned for not surrendering savings well in time and **para was settled.**

Audit Paras (Commercial) for the year 2000-01

TECHNICAL EDUCATION AND VOCATIONAL TRAINING AUTHORITY

33. Para No.61 Pages 79 & 80 of Audit Report for the year 2000-01; Working Results.

34. Para No.63 Page 81 of Audit Report for the year 2000-01; Non-Utilization of Budget Allocation of Rs.7.681 Million Under the head of

Account Purchase of Yarn During the Financial Years 1998-99 to 1999-2000.

15.2.2006 Audit had pointed out that unit sustained a loss due to non-utilization of labour and non-purchase of yarn.

The Department explained that machinery installed in the center was old and out dated. The center was hit by heavy flood thrice in the past.

The Department was directed to make the project operational by September, 2006 and paras were kept pending.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

35. Para No.62 Page 80 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that finished goods valuing Rs.0.592 million were not disposed off.

The Department explained that sale was affected when the hospitals were declared independent and they started purchasing from the open market instead of this center. Moreover, the entire cloth had been sold except 8.258 meter gauze cloth / malmal cloth.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that record was available for verification. Moreover, there was no commercial activity.

The explanation of the Department was accepted and **para was settled.**

36. Para No.64 Pages 81 & 82 of Audit Report for the year 2000-01; Non-Disposal of Damaged Cloth Valuing Rs.369,330/- Power Looms Worth Lacs of Rupees Lying Idle for Want of Repair etc.

15.2.2006 Audit had pointed out that disposal of damaged cloth valuing Rs.369,330/- was not made.

The Department explained that non- disposal of damaged cloth valuing Rs.369,330/- million were being used for the practical of the students. A scheme for

conversion of Government Weaving and Finishing Centre Shadara into Government Polytechnic Institute for Textile, the PC-I was under process.

The Department was directed to make the project operational by September, 2006 and para was kept pending

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

37. Para No.65 Page 82 of Audit Report for the year 2000-01; Non-Payment of Telephone Charges Amounting to Rs.287,863/-.

15.2.2006 Audit had pointed out that no payment of telephone charges amounting to Rs.287,863/- was made.

The Department explained that no telephone was installed in the Hostel and no amount was payable to PTCL.

The explanation of the Department was accepted and **para was settled**

38. Para No.66 Page 83 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the Accounts for the year 2000-2001 were due on February 15,2002 but were not provided up to target date.

The Department explained that the accounts for the year 2000-2001 had been submitted to Director General Commercial Audit and Evaluation, Punjab, Lahore on 14.11.2003 for verification.

The Department was directed to submit the account on due dates in future and **para was settled.**

39. Para No.67 Page 84 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the sale had been decreased from Rs.6.423 million in the year 1998-99 to Rs.1.942 million in the year 1999-2000.

The Department explained that Machinery installed in the center was old and out-dated which could not meet the requirement of open market resulting less sale and profit.

On the statement of the Secretary that no mis appropriation was involved, the **para was settled.**

40. Para No.68 Pages 84 & 85 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that un-necessary procurement of finished goods and Chemicals valuing Rs.4.815 million and Rs.0.217 million respectively.

The Department explained that finished goods amounting to Rs.3.555 million were sold and balance chemical would be used for training.

The Department was directed to dispose off remaining finished goods / chemical and para was kept pending.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

41. Para No.69 Page 85 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the centre paid Rs.1.779 million to 33 regular employees and 59 contingent staff without job order.

The Department explained that the case had been decided by the court of law.

The Department was directed to take appropriate action in the light of the decision of the court and para was kept pending.

1.12.2006 The Department explained that 28 workers were retrenched, court had decided that management can lay off the Labour after 14-11-2006.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

5.9.2007 The Department explained that relevant record was available for verification.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

PRINTING AND STATIONERY DEPARTMENT

42. Para No.70 Page 86 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the Press sustained net loss of Rs.5.331 Million during the year 2000-2001 as compared to previous year's loss of Rs.4.951 Million.

The Department explained that the loss was due to the reasons that printing paper was received late in June, 2001 at the end of Financial Year. A lot of printing jobs of indenting Departments were not completed due to non availability of printing paper and these incomplete jobs were under process resultantly no supply was made which caused decrease of sale.

The explanation of the Department was accepted and **para was settled.**

43. Para No.71 Pages 86 & 87 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that book adjustments of Rs.4.677 million of general / technical stores shown in the balance sheet for the year, 2001 had not been appearing in the respective civil store and material accounts.

The Department explained that book adjustment of Rs.4,601,065/- relating to the General Store and Rs.76,050/- technical store total Rs.4,677,115/=(4.677 million) were shown in the respective civil store and material account as supply of paper and other material was purchased direct from the private firms through the Secretary, Industries Punjab, Lahore against the annual Budget allocation of paper and Binding material.

Audit observed that no record was produced for verification.

The Department was directed to produce the requisite record to Audit for verification and para was kept pending.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

44. Para No.72 Page 88 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the accounts for the year 2000-2001 were due on February 15.2.2002 were not provided upto target date.

The Department explained that due to non-availability of skilled relevant staff, the said accounts could not be prepared and submitted to the Audit well in time. However, the said accounts were submitted to the Audit Department on 04 April, 2002.

The Department was directed to be careful in future and **para was settled.**

45. Para No.73 Pages 89 & 90 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that working results of Punjab Government Press, Lahore for the year 1999-2000 as compared to the year 1998-99 had been decreased.

The Department explained that during the year 1999-2000, Tender notice was floated two times, by the concerned quarter for the purchase of Paper but only single offer was received from the bidders which was not finalized. Therefore, paper could not be purchased during that financial year. However, the efforts were being made to boost up the position of the work done.

The explanation of the Department was accepted and **para was settled.**

46. Para No.74 Page 90 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the figures of Rs.5,312,195/- shown under the head “Liabilities” as an adjustment (other than cash), was demanded for verification, but the same was not provided to Audit.

The Department explained that the amount in question was a difference of work in progress which was wrongly shown under the Head Liabilities(other than cash). However, the same had been corrected in the subsequent year i.e. 2000-2001.

The explanation of the Department was accepted and **para was settled.**

47. Para No.75 Page 90 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that local purchased store items valuing Rs.7,887.44 were found short as a result of Physical verification.

The Department explained that the said amount was Rs.7887/- but after physical verification , Audit pointed out the actual shortage of Rs.2757/44. The said amount was got written off.

The explanation of the Department was accepted and **para was settled.**

48. Para No.76 Pages 90 & 91 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that printing forms and regulations relating to local bodies amounting to Rs.14,07,480/-were lying unsold for the last 30 years.

The Department explained that the obsolete forms and Registers were disposed off through open auction on 17-7-2004 as per instruction of the Government as well as Audit.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

49. Para No.77 Page 92 of Audit Report for the year 2000-01; Non Recovery of Rs.2,497/- Million from Defunct Department Since Long.

15.2.2006 Audit had pointed out that a sum of Rs.2.497 million was recoverable from certain defunct Departments of Government of Punjab for the last 10 years on account of printing charges by Punjab Printing Press.

The Department explained that the case had been referred to Finance Department for writing off the long outstanding amount of defunct Departments

The Department was directed to purse the case vigorously and para was kept pending.

1.12.2006 The Department explained that the case had been referred to S.O, Exp(F&C) Government of the Punjab, Finance Department for writing off the long outstanding amount of defunct Departments vide U.O.NO.SO (B&A) 5-6/2005, dated 21-01-2006.

The Committee directed the representative of Finance Department to appraise the Committee about update position of the case. Para was pended for 2.12.2006.

2.12.2006. The Department explained that the case had been referred to S.O, Exp(F&C) Government of the Punjab, Finance Department for writing off the long outstanding amount of defunct Departments vide U.O.NO.SO (B&A) 5-6/2005, dated 21-01-2006.

The Department was directed to pursue the case vigorously and para was settled subject to wave off by the competent authority.

5.9.2007 The Department explained that the outstanding amount against (14) defunct Departments had been written off by the Finance Department.

On the recommendation of Audit, the **para was settled**.

PUNJAB INDUSTRIAL DEVELOPMENT BOARD

50. Para No.78 Page 93 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that no accounts were being prepared about assets and liabilities since 1999, which was violation of section 26 of PIDB Act, 1973.

The Department explained that PIDB stood dissolved by the Government of the Punjab since 31st December 1997 and it was now non-functional for all intents & purposes and was not transacting any commercial business. However, the receipts & payments accounts for the period 01-01-1999 to 30.01.1999 to 30.06.2003 were provided to Audit officer in February 2004.

The explanation of the Department was accepted and **para was settled**.

51. Para No.79 Page 94 of Audit Report for the year 2000-01; Loss of Rs.59,954/- Due to Non-Recovery of Advances from Ex-Employees.

15.2.2006 Audit had pointed out that a sum of Rs.59,954/- remained un-recovered from ex-employees.

The Department explained that out of outstanding amount, Rs.20,598/- had been recovered and remaining amount of Rs.39,347/- had been written off.

On the recommendation of Audit, the **para was settled**.

PUNJAB MINERAL DEVELOPMENT CORPORATION

52. Para No.80 Page 95 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the accounts for 1998-99 to 1999-2000 were due on January 15 of each following year and for 2000-01 where due on February 15, 2002 but were not provided up to February 15, 2002.

The Department explained that the main reason for delay in audited accounts was due to late submission of Audit report by previous Auditors i.e. M/s Fakhar Majeed & Co. Chartered Accountants which took almost extra 2 years in completing the Audit of the Corporation. Moreover, the Audited accounts of the corporation for the year 98-99 to 2000-01 received from the statutory Auditors i.e. Hameed Khan & Co. Chartered Accountants had already been furnished to Audit.

The explanation of the Department was accepted and **para was settled.**

53. Para No.81 Page 96 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the operating loss of the Corporation increased from Rs.6.148 million in 1996-97 to Rs.9.923 million in 1997-98.

The Department explained that in the year 96-97, PUNJMIN sold 36500 M. Tones where as 97-98 PUNJMIN sold the minerals to the tune of 374000 M. Tones so an increase of 9000 M. Tones was observed. The cost of this additional sale had also been added in the production cost. Further, increase in excavation charges, POL, electricity, site supplies, daily wages etc, was beyond the control of PUNJMIN.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

54. Para No.82 Page 97 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that four projects have cost of sales more than the sales value.

The Department explained that fluctuation in coal seam was out of human control and reduction in thickness of coal had been mainly caused the low production and extra expense or excavation.

The explanation of the Department was accepted and **para was settled.**

55. Para No.83 Pages 97 & 98 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that as the debt aging was not made therefore exact amount of doubtful could not be ascertained.

The Department explained that salt was being sold to ICL, ICL, and Sitara Chemicals. These companies were regularly paying their outstanding amounts to PUNJMIN against the supplies. Resultantly, the amount of sundry debtors had been decreased in next year by Rs.12.00 Million. The fluctuation in the amount of sundry debtors during the year would continue as long as business/ supplies were in contract to these parties. Moreover, an amount of Rs.37.500 Million out of 44.6000 Million was in Khas Deposit/ Defense Saving Certificates in the National Saving Center.

The explanation of the Department was accepted and **para was settled.**

56. Para No.84 Page 99 of Audit Report for the year 2000-01; Loss of Rs.635,530/- Due to Misuse of Government Vehicles.

15.2.2006 Audit had pointed out that vehicles of abandoned project and Khewra project were retained by Head Office without any justification.

The Department explained that Nissan Pick-up bearing No. LOT-8261 was purchased for Cholistan Coal Exploration scheme. This scheme, later on, was abandoned in 1997. Resultantly, the vehicle of the scheme was retained at Head office to under take the official tours of PUNJMIN projects situated at remote areas. Vehicle No. LXC-7789 was purchased for Khewra Salt Project in June 1999. This vehicle could not be sent to Khewra Salt Project for some period due to some administrative problems.

The explanation of the Department was accepted and **para was settled.**

57. Para No.85 Page 100 of Audit Report for the year 2000-01; Unjustified Expenditure of Rs.491,189/- Incurred on Vehicles Used by the Minister Industries.

15.2.2006 Audit had pointed out that a sum of Rs.491,189/- on running and maintenance of vehicles used by the Minister of Industries Government of the Punjab, Lahore during the year 1996-97 to 1999-2000.

The Department explained that vehicle was given to Minister of Industries being the Chairman of PUNJMIN Board of Directors.

The explanation of the Department was accepted and **para was settled.**

58. Para No.86 Pages 100 & 101 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.424,235/- on Account of Pay and Allowances of Secretary Punjmin Due to Unauthorized Retention of Post.

15.2.2006 Audit had pointed out that neither S&GAD nor Board of Directors extended the period of secretary ship after three years.

The Department explained that due to changed policy of Government, Mr. Tariq Ahmed Shah, former Secretary PUNJMIN remained as Secretary PUNJMIN as such there was no violation of Board's decision.

The explanation of the Department was accepted and **para was settled.**

PUNJAB SMALL INDUSTRIES CORPORATION

59. Para No.87 Page 102 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the accounts for 2000 were due on 15.2.2002 but were not provided up to target date.

The Department explained that the Audited accounts for the year 1999-2000 could not provided due to non approval of Board of Member which was approved by the PSIC Board on 08-10-2002.

The explanation of the Department was accepted and **para was settled.**

60. Para No.88 Pages 103 & 104 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the working results of the Corporation for the year 1998-99 and 1999-2000 had been decreased.

The Department explained that during 1999-2000, 72 Nos. of Service and Training Centers were transferred to TEVETA. The main source of earning of the Corporation was the three (3) Wood Working and other 10 Service Centers. These Centers accounted for about 80% of the Corporation Gross Profit. On transfer of these Projects, the PSIC was left with service oriented projects which had no commercial or production activities, except 07-Handicrafts Sales Shops, therefore gross profit of the Corporation decreased to Rs.7.810 Million.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

61. Para No.89 Page 104 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that a sum of Rs.96,750/- which remained unrecovered from the officers/ officials of the Corporation as on June 30, 2000 on account of room rent of the rest house.

The Department explained that a sum of Rs.96,750/- had been fully recovered from the concerned Officers/ Officials. All temporary advances given to the workers amounting to Rs.0.102 Million had been fully adjusted. Moreover, efforts were being made to recover shortage from the responsible employees amounting to Rs.118,555/-

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that out of recoverable amount of Rs.118,555/-, an amount of Rs.52,644/- had been recovered/ adjusted from employees while an amount of Rs.36,542/- related to the theft of P.H. Shop, Lahore for the year 1996 and this amount had been incorporated in para-95. Remaining amount of Rs.29,369/- was being recovered.

The Department was directed to effect the recovery within 90 days and para was settled subject to verification of balance recovery.

5.9.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

62. Para No.90 Pages 104 & 105 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that Machinery and equipments imported for Readymade Garments and Training Center, Bahawalpur in 1998-99 for Rs.0.164 Million could not be installed / utilized due to non availability of other components and Sui Gas connection.

The Department explained that all machinery and equipment had purchased in accordance with the PC-I and as per Standing Rules and Procedure. The Machinery was installed into newly constructed building.

On the statement of the Managing Director that there was no misappropriation, the **para was settled.**

63. Para No.91 Pages 105 & 106 of Audit Report for the year 2000-01; Working Results.

15.2.2006 Audit had pointed out that the accounts for employees Gratuity and Pension funds were not maintained separately.

The Department explained that an independent Pension Funds Management System had been initiated on the directive of Board of Directors on 24-11-2005. The Provident Fund Accounts were maintained on Double Entry System. Final Accounts upto Financial year 2000-2001 of the Trust had already been Audited and profit on investment to the members declared. Moreover, the matter regarding settlement of assets and liabilities had not been finalized between PSIC and TEVTA.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

1.12.2006 The Department explained that an independent Pension Fund Management System had been initiated. Moreover, Audit of PSIC Employees Provident Fund Trust for the year 2001-2002 had been conducted.

The Department was directed to resolve the matter regarding settlement of assets and liabilities with TEVTA and para was kept pending.

5.9.2007 The Department explained that in order to resolve the matter regarding settlement of Assets and Liabilities with TEVTA, a meeting was held on 31-05-2007 in the office of Managing Director, PSIC with Secretary (TEVTA). A committee comprising of Director (F&A), PSIC and General Manager (Finance), TEVTA, a meeting was held to work with the detail recommendation to settle the issue. The working of the committee was in progress and it was expected that the issue would be resolved in near future.

The Department was directed to resolve the matter regarding settlement of assets and liabilities with TEVTA within 90 days and **para was kept pending.**

64. Para No.92 Page 107 of Audit Report for the year 2000-01; Loss of Rs.239,600/- Due to Irregular Retirement of an Official.

15.2.2006 Audit had pointed out that the sanction accorded by the PSIC Head office, Lahore conflicts with the PSIC as well as the Government of the Punjab pensionary rules and regulations.

The Department explained that the PSIC Bard while exercising his powers relaxed the rule of voluntarily retirement and reduced the retirement period from the 25-years of qualifying service to 15-years on the option of the PSIC Employees.

The explanation of the Department was accepted and **para was settled.**

65. Para No.93 Pages 107 & 108 of Audit Report for the year 2000-01; Doubtful Recovery of Loans worth Rs.8.849 Million from Defaulter Loanees.

15.2.2006 Audit had pointed out that a sum of Rs.8.849 Million including mark up and penal mark up was lying outstanding against the defaulters as on 30-06-2000.

The Department explained that an amount of Rs.635,982/- had been recovered and recovery campaign had also been launched for effecting balance recovery.

The Department was directed to expedite the recovery and para was kept pending.

1.12.2006 The Department explained that as a result of introduction of incentive package the outstanding loans had been reduced from Rs.8.849 to Rs.5.419 million, out of which an amount of Rs.1.623 million had been recovered and leaving a balance of Rs.3.796 Million.

The Department was directed to expedite the balance recovery and para was kept pending.

5.9.2007 The Department explained that an amount of Rs.2.322 Million had been recovered leaving a balance of Rs.3.088 Million. Recovery had been verified by Audit.

The Department was directed to expedite the balance recovery and **para was kept pending.**

66. Para No.94 Pages 108 & 109 of Audit Report for the year 2000-01; Non-Recovery of Rs.237,219/- from the Ex-Employees.

15.2.2006 Audit had pointed out that a sum of Rs.237,219/- was recoverable from various ex-employees on account of credit sale for the period from 1980 to 1996.

The Department explained that cases for regularization of amounts had been initiated. Moreover, efforts were being made to effect recovery of balance amount Rs.136480/-.

The Department was directed to effect the balance recovery at the earliest and para was kept pending.

1.12.2006 The Department explained that the cases for regularization of expenditure amounting to Rs.34,500/- and writing off Rs.81771/- were being presented to PSIC Board. Moreover, out of the balance recoverable amount of Rs.136,480/- Rs.100,000/- had been recovered and efforts were being made to recover the balance amount.

The Department was directed to expedite the cases and para was settled subject to verification of relevant record.

5.9.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

67. Para No.95 Page 109 of Audit Report for the year 2000-01; Loss of Rs.100,381/- Due to Theft in Punjab Handicraft Shop, Lahore.

15.2.2006 Audit had pointed out that the PSIC sustained a loss of Rs.100,381/- due to theft in Pakistan Handicraft shop.

The Department explained that the Departmental enquiry was also carried out which also did not held any one responsible. In the circumstance a case of writing off the loss of Rs.100,381/- was being initiated.

The para was settled subject to settlement by the Board of Governors.

1.12.2006 The Department explained that the case for settlement / written off would be presented to PSIC Board in its next meeting.

The Department was directed to get write off sanction of Rs.100,381/- from the competent authority and para was settled subject to verification of relevant record.

5.9.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

68. Para No.96 Pages 109 & 110 of Audit Report for the year 2000-01; Non Recovery of Rs.0.330 Million on Account of Cost of Plots.

69. Para No.97 Pages 110 & 111 of Audit Report for the year 2000-01; Loss of Rs.0.717 Million Due to Non-Recovery from a Defaulter Loanee.

70. Para No.99 Pages 111 & 112 of Audit Report for the year 2000-01; Non Recovery/Misutilization of Loan Amounting to Rs.461,210/- due to Bogus Verification by the Supervisory Staff.

71. Para No.103 Pages 1114 & 115 of Audit Report for the year 2000-01; Expected Loss of Rs.545,408/- due to Non-Recovery of Loan from a Loanee Who Obtained Loan Fraudulently.

72. Para No.104 Pages 115 & 116 of Audit Report for the year 2000-01; Fraudulent Withdrawal of Loan of Rs.150,000/- With the Collaboration of Supervisory Staff.

15.2.2006 The Department explained that complete recovery had effected and verified by Audit.

On the recommendation of Audit, the **paras were settled.**

73. Para No.98 Page 111 of Audit Report for the year 2000-01; Non Recovery of Rs.0.310 Million from the Directors for Consuming Excess POL than Prescribed Limit.

15.2.2006 Audit had pointed out that the director of PSIC, Head Office, Lahore had exceed their limit of POL consumption i.e. 200 Liters per month as fixed by the Government of the Punjab.

The Department explained that after investigation the matter a sum of Rs.58,413/- was found recoverable from the officers, however, out of which Rs.29,539/- had been recovered.

The Department was directed to effect the balance recovery at the earliest and para was kept pending.

1.12.2006 The Department explained that out of Rs.58,413/-, an amount of Rs.40,013/- had been recovered and verified by Audit.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

5.9.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above mentioned **para was settled.**

74. Para No.100 Pages 112 & 113 of Audit Report for the year 2000-01; Non Recovery of Rs.694,099/- due to Disbursement of Loan on Residential Building.

75. Para No.101 Pages 113 & 114 of Audit Report for the year 2000-01; Mis-Utilization of Loan With the Collaboration of Staff and Non-Recovery of Rs.701,374/-

76. Para No.105 Pages 116 & 117 of Audit Report for the year 2000-01; Expected Loss of Rs.246,554/- Due to Non-Recovery of Loan.

15.2.2006 Audit had pointed out that amounts were outstanding against loanee who mis-utilized loan.

The Department explained that the case for recovery was pending in the Banking Court.

The Department was directed to pursue the case vigorously in the court of law and paras were kept pending.

1.12.2006 The Department explained that cases were still subjudiced with the Honourable Lahore High Court Lahore and the Banking Courts.

The Department was directed to pursue the cases vigorously and paras were kept pending being subjudice.

5.9.2007 The Department explained that cases were still pending in the court of law.

The Department was directed to pursue the cases vigorously and above mentioned **paras were kept pending being subjudice.**

77. Para No.102 Page 114 of Audit Report for the year 2000-01; Blocking of Government Capital Amounting to Rs.282,046/- Due to Unnecessary Procurement of Stores.

15.2.2006 Audit had pointed out that store items of Rs.282,046/- were lying un-utilized since 1969 to 1995 in Metal Industries Development Centre, Sialkot which were procured in excess of actual requirements.

The Department explained that reasonable quantity had been utilized and remaining would be consumed in near future.

The Department was directed to be careful in future and **para was settled.**

78. Para No.106 Page 117 of Audit Report for the year 2000-01; Loss of Rs.175,301/ Due to Non-Recovery of Loan from an Oil Mills.

15.2.2006 Audit had pointed out that a sum of Rs.1,75,301/- was recoverable from M/s. Jaffery Oil Expeller Manawala on 31-12-2001.

The Department explained that auction proceeding of the project was under process and recovery would be affected.

The Department was directed to expedite the case and para was kept pending.

1.12.2006 The Department explained that cases were still subjudiced with the Honourable Lahore High Court Lahore and the Banking Courts.

The Department was directed to pursue the cases vigorously and paras were kept pending being subjudice.

5.9.2007 The Department explained that cases were still pending in the court of law.

The Department was directed to pursue the cases vigorously and above mentioned **para was kept pending being subjudice.**

INFORMATION, CULTURE AND YOUTH AFFAIRS

The Committee examined the Accounts of the Information, Culture and Youth Affairs Department in its meetings held on 12.12.2005, 13.12.2005, 3.11.2006 and 4.12.2006 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. Para No.1.1 Pages 8 & 9 of Audit Report for the year 2000-01; Misappropriation of Rs.5,592,439/-.

Lahore Arts Council, Lahore – Rs.83,125/-

3.11.2006 Audit had pointed out that no vouched account had so far been submitted by the officer.

The Department explained that actual amount was Rs.43,000/-. Payment was made for fixing of Chairs at Okara Arts Council by LAC at the risk & cost of contractor i.e. M/s Wood who supplied the chairs. Full payment of the bill to the contractor had not yet been made. The amount of Rs.43,000/- would be deducted at the time of payment of the bill of Rs.685,850/-

The explanation of the Department was accepted and **para was settled.**

2. Para No.1.2 Punjab Arts Council, Lahore – Rs.770,811/-

13.12.2005 Audit had pointed out that the amounts were advanced to various officers for various assignments but despite the lapse of 4 years, non of them had submitted the vouched account. It clearly indicated that the amounts were actually not spent.

The Department explained that reminders were given to the concerned officers for the adjustment of advances.

The Department was directed to expedite the adjustment of advances and para was kept pending.

4.12.2006 The Department explained that Rs.4.00 lac outstanding against Mr. Ghulam Mustafa had been adjusted.

Audit observed that out of Rs.4.00 lac, an amount of Rs.115,300/- had been shown paid as labour charges but copies of ID cards were not produced.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification of relevant record.**

3. **Para No.1.3**
Punjab Arts Council, Lahore – Rs.239,624/-

4. **Para No.1.4**
Punjab Arts Council, Lahore – Rs.3,708,143/-

13.12.2005 Audit had pointed out that expenditure was incurred by W.S.M.C during 1995-2000. No vouched account of the same was available nor produced for Audit scrutiny.

The Department explained that audit of the accounts of PUCAR as well as WSMC had been conducted by the Local fund Audit up to 30-6-2000 and the damaged record was duly audited. Besides, a detailed audit for the period for 1992-93 and 1996-97 was comprehensively conducted by the Local Fund Audit Department

The Department was directed to get the relaxation of the Finance Department regarding audit of the record burnt in fire and paras were settled subject to relaxation of the Finance Department.

4.12.2006 The Department explained that a fire incident took place in November, 2000 in the Store Room of the Head Office in which major accounts record pertaining to previous years was gutted. During the course of Audit, the available record was produced. However, the damaged/ not available record could not be produced.

On statement of the secretary that record was burnt during a fire incident, the **paras were settled.**

5. **Para No.1.5**
Lahore Arts Council, Lahore – Rs.299,834/-

3.11.2006 Lahore Arts Council, Lahore – Reservation record of Halls and OAT and auction of canteen & shops not produced.

The **para was kept pending** for want of Audit comments.

6. **Para No.1.6**
Lahore Arts Council, Lahore – Rs.490,902/-

3.11.2006 Audit had pointed out that the drawl of money without immediate disbursements and non receipts of vouched account even after the lapse of one year may kindly be justified.

The Department explained that in fact these payments were made with the sanction of the competent authority for programmes activity and maintenance. Because the cultural programmes can not be organized without payment and the same were adjusted. Moreover vouched accounts were available.

The explanation of the Department was accepted and **para was settled**.

7. **Para No.2.1 Page 9 of Audit Report for the year 2000-01; Misappropriation Due to Non Accountal of Stock worth R.1,442,735/-.**

Lahore Arts Council, Lahore – Rs.239,592/-

3.11.2006 Audit had pointed out that purchases had not been entered in the stock register.

The Department explained that all the perishable items purchased were entered in the stock register and these items had been utilized.

The Department was directed to get the record verified by Audit and **para was settled subject to verification** of relevant record.

8. **Para No.2.2**
Punjab Arts Council, Lahore – Rs.1,203,143/-

i) **Advance Para No.3 – Rs.446,520/-**

13.12.2005 Audit had pointed out that dimmers and control units were purchased, casting Rs.446,520/-.No stock entry of the material purchased was found made.

The Department was explained that equipment was purchased for the auditorium of Multan Arts Council and accordingly it had been shifted to Multan Arts Council vide letter No.PUCA/G-2 (146) V/P-III/814 dated 10.07.1999 and installed in the auditorium. Moreover, the part was settled by the SDAC in its meeting held on 29-12-2003.

The explanation of the Department was accepted and this **part of the para was settled.**

ii) Advance Para No.19 – Rs.68,123/-

13.12.2005 Audit had pointed out that stock were purchased without observing codal formalities.

The Department explained that the part was settled by the SDAC in its meeting held on 29-12-2003.

The explanation of the Department was accepted and this **part of the para was settled.**

iii) ADP No.6 = Rs.688,500/-

4.12.2006 The Department explained that the explanation of the Department was accepted and **paras were already settled** by the PAC-I in its meeting held on 13-12-2005.

9. Para No.3 Page 10 of Audit Report for the year 2000-01; Misappropriation of Rs.125,000/-

13.12.2005 Audit had pointed out that a sum of Rs.125,000/-were drawn in favour of executive Director, PUCAR, vide cheque. No 532462 dated 6.5.1996, for expenditure to be incurred for world cup 1996, which was beyond the scope and objects of Punjab Council of the Arts.

The Department explained that matter was discussed in the SDAC meeting held on 29-12-2003. The Committee was informed that most of the old record had been gutted in a fire incident which happened in PUCAR H Q. in November 2000. Thus vouchers could not be presented to audit for verification. An inquiry was conducted against the officials who were nominated in this incident. Keeping in view the recommendation of the inquiry committee, the authority had ordered exoneration of officials of PUCAR.

The explanation of the Department was accepted and **para was settled.**

4.12.2006 The Department explained that the explanation of the Department was accepted and **para was already settled** by the PAC-I in its meeting held on 13-12-2005.

10. Para No.4 Pages 10 & 11 of Audit Report for the year 2000-01; Non-Maintenance of Accounts/Non-Submission of Adjustment Accounts_for Rs.21,500,257/-.

12.12.2005 Audit had pointed out that millions of rupees were outstanding against Government offices on account of advertisement charges but neither proper account were

maintained nor effective steps were taken by the Department to recover the outstanding dues.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

11. Para No.5 Page 11 of Audit Report for the year 2000-01; Theft of Cash Rs.287,131/-.

13.12.2005 Audit had pointed out that an amount was stolen from office of Director, Lahore Museum, Lahore. F.I.R. was got registered with police on 3-7-1998. However, the Department did not report the loss to Government as required under rules.

The Department explained that the case was immediately registered in the Police Station, old Anarkali on 03-07-1998. The Cashier and three Chowkidars were suspended vide office order No.M-112-LM/98-PAD-58-63 dated 6-7-1998 & M-112-LM/98-PAD-58-63 dated 6-7-1998 respectively. The Police vide its report dated 14-4-2001 stated that no clue was traced out, no recovery could be made and the Police consigned the case to record.

The Department was directed to get the loss written off by the competent authority and para was kept pending.

3.11.2006 The Department explained that the case for writing off the loss was placed before the Executive Committee during its 14th Meeting held on 26th April, 2006. The Committee approved the case for placing the same before the Board of Governors.

The Department was directed to expedite the regularization and **para was kept pending.**

12. Para No.6 Page 12 of Audit Report for the year 2000-01; Repair of Roof of Hall No.1 Lahore Arts Council During 1998-99 for Rs.909,560/-

3.11.2006 Audit had pointed out that the rates of proving and fixing corrugated sheets 20 SWG was Rs.44.37 per SFT as per composite schedule of rates 1998. but the Lahore Arts Council paid Rs.60/- per SFT, due to which a sum of Rs.2,31,324/- had been excess paid.

The Department explained that analysis of rates based on CSR 1998 was also carried out by the Engineer checked by the Executive Engineer which calculates to Rs.55.59 per sq feet and the work was awarded. Infact after negotiation, the contractor agreed to accept the work at Rs.54.25. It was absolutely incorrect and that the work was

given at the rate of Rs.60/-. The factual position was that nothing was paid in excess hence question of recovery did not arise.

The explanation of the Department was accepted and the **para was settled.**

13. Para No.7 Page 13 of Audit Report for the year 2000-01; Recovery of Rs.847,800/- on Account of Payment of Medical Allowance to Officers.

13.12.2005 Audit had pointed out that scrutiny of salary bills revealed that the office of Director, Lahore Museum, Lahore were drawing Medical Allowance in their regular salary against the Government instructions. The lower staff was also drawing medical allowance over and above the rates fixed by the Punjab Government. Reimbursement on this account was also being paid.

The Department explained that Medical Allowance to the officers was allowed with the approval of Board of Governors, Lahore Museum in its 32nd Meeting held on 30-12-1990. Now it had been discontinued w.e.f. 1-12-2001.

The explanation of the Department was accepted and **para was settled.**

14. Para No.8 Pages 13 & 14 of Audit Report for the year 2000-01; Irregular Use of Government Vehicles, Recovery of R.108,591/-.

13.12.2005 Audit had pointed out that an amount was incurred on purchase of POL but log books were not maintained in the prescribed manner as purpose of journey and name of the persons who used the vehicle were not mentioned.

The Department explained that Log Books were maintained properly.

The explanation of the Department was accepted and **para was settled.**

15. Para No.9 Page 14 of Audit Report for the year 2000-01; Irregular Drawal of House Rent Allowance by Assistant Director for Rs.223,343/-

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

4.12.2006 The Department explained that neither the incumbent nor his wife was availing the facility of residence provided by the Government. Hence, the observation raised by the Auditor was irrelevant and it may be dropped.

The explanation of the Department was accepted and **para was settled.**

16. Para No.10 Pages 14 & 15 of Audit Report for the year 2000-01; Non-Deduction of Sales Tax Amounting to Rs.363,090/-.

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

i) ADP No.14 = Rs.132,300/-

4.12.2006 The Department explained that the instructions regarding payment of sales tax by the Government Department on taxable goods were issued but the Government of Pakistan, Finance Division vide No.F.S. (1) TR/96, dated 21-5-1998, where as the tenders were invited in March 1998 and work order was issued on 2-5-1998. The firm in question neither demanded sales tax nor provided any sales tax invoice. The procedure was carried out in accordance with the terms and conditions of the work order which was executed prior to the issue of the Government instructions.

The Department was directed to inform the name of suppliers to the sales tax Department for effecting recovery and **para was kept pending.**

ii) ADP No.18 = Rs.230,790/-

4.12.2006 The Department explained that the para was settled by the SDAC in its meeting held on 29-12-2003.

The explanation of the Department was accepted and **part was settled.**

17. Para No.11.1 Pages 15 & 16 of Audit Report for the year 2000-01; Irregular Drawal of House Rent Allowance, Non-Deduction of 5% Maintenance Charges and Non Deposit of 20% Share of Electricity & Water Charges Recovery of Rs.236,417/-.

District Public Relations Officer, Mianwali – Rs.93,679/-

12.12.2005 Audit had pointed out that the office-cum residential buildings were hired by the Public Relations Department. According to the orders of competent authority the

officers were directed not to draw the full amount of monthly rent from office contingency & required to pay share of rent of building i.e. equal to 5% of their pay.

The Department explained that out of recoverable amount of Rs.93,679/-, recovery of Rs.6,309/- from pay of the officer concerned and deposit of Rs.25,236/- into Government Treasury had been verified by Audit.

The Department was directed to effect balance recovery of Rs.62,134/- at the earliest and para was settled subject to verification of balance recovery.

3.11.2006 The Department explained that recovery of Rs.88,326/- had been effected and verified by Audit.

The Department was directed to expedite the balance recovery and **para was settled subject to verification** of balance recovery.

18. **Para No.11.2**
Assistant Director Public Relations, Vehari – Rs.14,229/-

19. **Para No.11.3**
Public Relation Officer, Bhakkar – Rs.12,709/-

20. **Para No.11.4**
Deputy Director Public Relations T.T. Singh – Rs.89,561/-

21. **Para No.11.5**
Deputy Director Public Relations, Sahiwal – Rs.26,239/-

12.12.2005 Audit had pointed out that the office-cum residential buildings were hired by the public Relations Department. According to the orders of competent authority the officers were directed not to draw the full amount of monthly rent from office contingency & required to pay share of rent of building i.e. equal to 5% of their pay.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

22. **Para No.12 Page 16 of Audit Report for the year 2000-01; Non-Deduction of Income Tax Rs.1,456,018/-.**

3.11.2006 Audit had pointed out that income tax@ 5% was required to be deducted and deposited into Government account.

The Department explained that the Arts Council was Government constituted body and was generating its funds by providing services in shape of halls. It was running on no profit, no loss basis.

The Finance Department clarified that receipts of Government and local authorities were exempted from income tax.

On the recommendation of Finance Department, the **para was settled.**

23. Para No.13.1 Page 17 of Audit Report for the year 2000-01; Irregular Award of Selection Grade, Overpayment of Rs.57,510/-.

Deputy Director Public Relations D.G. Khan – Rs.25,413/-

24. Para No.13.2
Public Relation Officer, Mianwali – Rs.32,097/-

12.12.2005 Audit had pointed out that the drivers were awarded selection Grade B-6 and B-7 without observing the maximum length of service required for award of selection grade.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

25. Para No.14.1 Pages 17 & 18 of Audit Report for the year 2000-01; Recovery of Rs.141,856/- on Account of Residential Telephone.

Director Lahore Museum, Lahore – Rs.50,933/-

13.12.2005 Audit had pointed out that according to austerity measures circulated by Finance Department No. Exp(G) 11-11/98, dated 13-6-1998 only line rent was payable on residential telephones installed at the residence under the category of “All other officers.” But in the cases thereof gross claims were made by the Department itself instead of the officers concerned.

The Department explained that Dr. F.M. Anjum Rehmani was working as Officiating Director in BS-20 and he was entitled to use 600 local calls vide letter No.Exp(G)-11-11/98 dated 13-6-1998.

The Department was directed to get the record verified by Audit and para was settled subject to verification of relevant record.

3.11.2006 The Department explained that the incumbent DR.F.M. Anjum Rehmani was working as Officiating Director in BS.20 and he was entitled to use 600 local calls vide letter No.Exp.(G)-11-11/98 dated 13-6-1998.

The explanation of the department was accepted and **para was settled.**

26. **Para No.14.2**
Punjab Arts Council, Lahore – Rs.90,923/-

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

4.12.2006 The Department explained that the matter was referred to the Finance Department for advice.

The Department was directed to effect recovery and **para was settled subject to verification** of recovery.

27. **Para No.15 Page 18 of Audit Report for the year 2000-01; Un-Authorised use of Air Conditioners by Non-Entitled Officers_Recovery of Rs.95,000/-.**

13.12.2005 Audit had pointed out that use of air conditioner was not allowed to the officers below grade 20 in terms of Finance Department Circular No. SO (GIV-2-1/70(1) dated 28-4-1989. The officers below grade 20 of Lahore Museum, Lahore had used air conditioners during summer seasons i.e. April to August.

The Department explained that the air conditioners were not allowed to the officers. But in the rooms where perishable fragile nature material and miniature paintings were lying which necessitate controlled environment/ temperature for preservation of the artifacts etc which could be damaged due to hot weather . The strong Room for Coins also required an air conditioned environment for the purpose, therefore air- conditioners were installed in that room and not for the office of the keeper coins. Besides, the room was used for convening meetings of the Board of Governors and Executive Committee of Lahore Museum.

The explanation of the Department was accepted and **para was settled.**

28. Para No.16 Page 19 of Audit Report for the year 2000-01; Recovery of Rs.86,280/- on Account of Purchase of Newspaper for Chairman.

13.12.2005 Audit had pointed out that the expenditure was incurred on purchase of news paper for the Chairman. The Chairman Board of Governors was an honorary post and privileges to be enjoyed by the Chairman had not been mentioned.

The Department explained that the newspapers were not especially purchased for the Chairman Board of Governors. These were purchased for the Museum Library as per normal practice. The Chairman read the newspapers and returned them to the Museum Library.

Audit observed that the contention of the Department was not tenable. The Department was directed to get the expenditure regularized with the sanction of the Board of Governors Lahore Museum and para was kept pending.

3.11.2006 The Department explained that the case to regularize the expenditure was placed before the Executive Committee during its 14th Meeting held on 26th April, 2006. The Committee approved the case for placing the same before the Board of Governors.

The Department was directed to expedite the regularization and **para was kept pending.**

29. Para No.17 Pages 19 & 20 of Audit Report for the year 2000-01; Irregular Drawal of Rs.57,099/- on Account of Deputation Allowance.

30. Para No.22.2 Pages 23 & 24 of Audit Report for the year 2000-01; Irregular Payment of Rs.380,000/- to the Artists of Musical Programme.

Punjab Arts Council, Lahore – Rs.84,000/-

31. Para No.24 Page 25 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.4,579,848/- Out of C.P. Fund.

32. Para No.25 Page 25 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.139,000/- Incurred on Jashn-e-Baharan.

33. Para No.46 Page 39 of Audit Report for the year 2000-01; Non-Deposit of Auction money Amounting to Rs.216,003/- Into__Government Account.

34. Para No.48.1 Page 40 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.133,595/-.

Punjab Arts Council, Lahore – Rs.50,020/-

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and paras were kept pending.

4.12.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

35. Para No.18 Page 20 of Audit Report for the year 2000-01; Irregular Drawal of Pay and Allowances Rs.81,251/-.

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

4.12.2006 The Department explained that the matter had already been sent to Head Office, PUCAR Lahore and the case was under process in the said Head Office.

The Department was directed to effect the recovery and **para was settled subject to verification** of recovery.

36. Para No.19 Pages 20 & 21 of Audit Report for the year 2000-01; Irregular Purchase of Air conditioners for Arts Gallery, Cultural Complex Recovery of Rs.3,189,201/-.

3.11.2006 Audit had pointed out that 3% earnest money costing Rs.79,110/- was required to be forfeited.

The Department explained that the matter of penalizing the firm, who had not supplied the Air Conditioners units, was considered at length and finally advice of the legal advisor was obtained. The Legal Advisor advised that the Arts council could only penalize the firm according to the terms of agreement which envisaged three per cent earnest money of the firm to be deducted. According to this legal opinion, deduction of Rs.78,840/- was made.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

37. Para No.20.1 Page 22 of Audit Report for the year 2000-01; Receipts of Rs.30,539,251/- Not Credited into P.L.A. During 1995-2000.

Punjab Arts Council – Rs.1,418,889/-

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

4.12.2006 The Department explained that the grant received from the Government remained in the PLA. Waris Shah Memorial Committee being cultural body had not violated any rules in this typical case.

The Department was directed to get the matter regularized by the Finance Department and **para was kept pending**.

38. Para No.20.2
Lahore Arts Council, Lahore – Rs.29,120,362/-

3.11.2006 Audit had pointed out that in violation of the Government instructions, acknowledged receipt, which was brought to book, amounting to Rs.2,91,20,362/- were kept out of P.L.A. either in hand or in account No.206, Bank of Punjab.

The Department explained that the income of the Lahore Arts Council was deposited in its Bank Account. As the 1975 Act, authorize the Lahore arts council to raise income. The grant received from the Government remained in the PLA account and other receipts i.e. rent of halls, fee of students etc. were deposited in Bank Account. There had been no violation as it was a typical case of body Corporate managed by the Board of Governors purely consisting of Artists.

The explanation of the Department was accepted and the **para was settled**.

39. Para No.21 Page 23 of Audit Report for the year 2000-01; Irregular & Unjustified payment of Consultancy Fee Rs.57,352/-.

3.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

40. Para No.22.1 Pages 23 & 24 of Audit Report for the year 2000-01; Irregular Payment of Rs.380,000/- to the Artists of Musical Programme.

Lahore Arts Council, Lahore – Rs.81,000/-

3.11.2006 Audit had pointed out that payments may be justified by producing the approvals, rates to be paid and copy of agreement made.

The Department explained that payment to the artists for various programmes had made during the music festival 2000 with the approval of the competent authority. No rate can be fixed for ustads of music. They were artists of international repute. The fees were got approved in advance from the competent authority

The explanation of the Department was accepted and the **para was settled.**

41. Para No.22.3
Lahore Arts Council, Lahore – Rs.215,000/-

3.11.2006 Audit had pointed out that payment of Rs.2,15,000/- may be justified by producing the agreements made, Income Tax deducted, acknowledgements, sanction of the competent authority and copy of approved rates.

The Department explained that the expenditure on the programme titled Sham-e-Ghazal was incurred with the approval of the competent authority. The programme was managed and expenditure was required as production and promotion of the Fine Arts, Music and Theatre etc, which was the charter of the organization.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

42. Para No.23 Page 24 of Audit Report for the year 2000-01; Non-Maintenance of Securities Account Amounting to Rs.365,000/-.

3.11.2006 Audit had pointed out that security for the reservation of Halls were received, but no account of the same was found made in the accounts of the Lahore Arts Council, Lahore.

The Department explained that the Security obtained from the organizers of various programmes was refundable. It was so written on the printed receipts which issues at the time of receipt of the security amount. In case of short duration i.e. one day programmes, the organizer gets the refund the same day.

The explanation of the Department was accepted and the **para was settled.**

43. Para No.26 Page 26 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.199,270/-.

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

4.12.2006 The Department explained that the matter had already been referred to the Executive Director, Punjab Council of the Arts, Lahore.

The Department was directed to get the matter regularized by the competent authority and **para was settled subject to verification** of relevant record.

44. Para No.27 Pages 26 & 27 of Audit Report for the year 2000-01; Irregular Appointment of Staff, Payment of Salary Rs.29,100,000/-.

3.11.2006 Audit had pointed out that while appointing staff in Lahore Arts Council, the posts were not advertised and the persons employed according to choice by the competent authority.

The Department explained that at present 53 employee's were working on permanent basis and 33 was on contract basis. None of them was appointed during the period of audit under reference i.e. 1.7.1995 to 30.6.2000. However due to ban on recruitment only five persons out of 76 were engaged on daily wages with the approval of competent authority. Moreover, a regularization case was pending with the Finance Department since 6/06.

The Department was directed to get the matter regularized by the Finance Department and **para was kept pending.**

45. Para No.28 Page 27 of Audit Report for the year 2000-01; Wasteful and Un-Economical Expenditure on Office Building Rent for Rs.150,000/-.

12.12.2005 Audit had pointed out that the office of Public Relation Officer, Bhakkar was shifted from Government owned building to private building Resultantly Government had to sustain the loss of Rs.150,000/-.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

46. Para No.29 Pages 27 & 28 of Audit Report for the year 2000-01; Loss of Rs.11,979,971/- to Government Exchequer Due to Investment of Rs.77,431,321/-.

3.11.2006 Audit had pointed out that a sum of Rs.77,431,321/- had been invested in various schemes/ fixed deposits in violation of Government instruction.

The Department explained that the Arts council was a Body Corporate and as per Legislation was authorized to raise its income from grants, donations and other sources etc. The deposit and investment of Rs.7,743,132/- had been made with the approval of the Chairman and Board of Governors as the amount saved by the organization was from its own income. No loss on account of this investment had been caused to the Government Exchequer.

The explanation of the Department was accepted and the **para was settled.**

47. Para No.30 Page 28 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.133,900/- on Account of Maintenance of Building.

3.11.2006 Audit had pointed out that no detail estimates were prepared nor vetted by the building Department. Job had also not been inspected after completion.

The Department explained that detail estimate prepared by Resident Engineer & vetted by MR. Wasif Engineer of PWD. Moreover, whole the work was done under the Supervisions of the officers & Mr. Aslam Caretaker of LAC. Satisfactory certificate was available.

The explanation of the Department was accepted and the **para was settled.**

48. Para No.31 Page 29 of Audit Report for the year 2000-01; Irregular Purchase of Diesel Generator for Rs.2,078,625/-.

13.12.2005 Audit had pointed out that expenditure was incurred on purchase of 300 KVA Capacity Diesel Generator from M/S. Seimen Pak, Lahore against the sanctioned load of 114 KVA. The expenditure was held irregular & could not be admitted in Audit due to the reason that tender were given for 210 KVA in press whereas Generator of 300 KVA was purchased.

The Department explained that 300-KVA Generator was purchased on the recommendation of the Purchase and Technical Committee. The Lahore Museum was a very important organization which houses rare and invaluable antiquities. We received dignitaries from all over the world and it was to ensure uninterrupted supply of power that the subject generator was installed.

The explanation of the Department was accepted and **para was settled.**

49. Para No.32 Pages 29 & 30 of Audit Report for the year 2000-01; Irregular Expenditure for Rs.79,466/- On Purchase of Uniforms.

12.12.2005 Audit had pointed out that an expenditure was incurred by Director General Public Relations Punjab, Lahore on purchase of Uniforms was held irregular due to the reason that purchase procedure was not observed in Violation of Rules 15.2 (c) &(d) of PFR Vol-I.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

50. Para No.33 Page 30 of Audit Report for the year 2000-01; Irregular Purchase of Woolen Carpet for Rs.496,031/- During Ban Period/Recovery of Rs.42,162/-.

3.11.2006 Audit had pointed out that payment was made in advance on 7.5.1999, without any authority. No income tax was deducted. Purchase had been made during ban imposed by the Finance Department vide No.Exp(G) 11-9/99, dated 31.7.99.

The Department explained that no advance payment had been made. It was also incorrect that the income tax was not deducted. An amount of Rs.17,360/- was deducted as income tax and paid to the Income Tax Department.

The Department was directed to get the matter regularized with the sanction of competent authority and **para was settled subject to regularization** by the competent authority.

51. Para No.34.1 Page 31 of Audit Report for the year 2000-01; Irregular Purchase of Durable Goods During Ban Period for Rs.2,382,422/-.

Lahore Arts Council, Lahore = Rs.50,000/-

52. Para No.34.2
Lahore Arts Council, Lahore = Rs.87,333/-

53. **Para No.34.3**
Lahore Arts Council, Lahore = Rs.52,689/-
54. **Para No.36 Pages 32 & 33 of Audit Report for the year 2000-01; Irregular Payment of Rs.3,078,150/- to Contingent Paid Staff.**
55. **Para No.49 Page 41 of Audit Report for the year 2000-01; Irregular Purchase of Motor Car Margalla LOY-8844.**

3.11.2006 The Department explained that case for regularization of the expenditure had been submitted to the Finance Department, which was still under process.

The Department was directed to get the matter regularized by the Finance Department and **paras were settled subject to regularization.**

56. **Para No.34.4 Page 31 of Audit Report for the year 2000-01; Irregular Purchase of Durable Goods During Ban Period for Rs.2,382,422/-.**

Lahore Arts Council, Lahore – Rs.2,192,400/-

3.11.2006 The Department explained that Departmental contention had been verified by the Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

57. **Para No.35 Page 32 of Audit Report for the year 2000-01; Irregular Payment of Rs.882,000/- on Purchase of Chairs for Multan Arts Council Multan During 1998-99.**

58. **Para No.42.3 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Printing Charges Rs.243,365/-.**

Resident Director Rawalpindi Arts Council – Rs.42,000/-

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and paras were kept pending.

4.12.2006 The Department explained that the para was settled by the SDAC in its meeting held on 29-12-2003.

The explanation of the Department was accepted and **paras were settled.**

59. Para No.37 Page 33 of Audit Report for the year 2000-01; Irregular Expenditure on Purchase of Stationery/Photographic Material Rs.201,321 + 173,392 = 374,713/-.

12.12.2005 Audit had pointed out that an amount was incurred on the purchase of stationery and photographic material, which was held irregular due to the reason that the purchase procedure was not observed in violation of rule 15.2 (c) & (d) of PFR Vol-I.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

60. Para No.38 Page 34 of Audit Report for the year 2000-01; Irregular and Advance Payment of Rs.1,100,736/- During 1998-99.

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

4.12.2006 The Department explained that under the provision of the Clause-82.1 read with Clause 60.1(i) of the tender documents, it was provided for the payment of 25% advance directly to the bank to open the letter of credit for the inspected equipment of HVAC system. As per the approved rates the total cost of the imported equipment was calculated for Rs.5,096,000/-. Accordingly after deduction of Income Tax and retention money an amount of Rs.1,100,736/- was paid to the bank. However, this amount was adjusted/ recovered from the running payments to the contractors as per the condition of the agreement.

The explanation of the Department was accepted and **para was settled.**

61. Para No.39 Page 34 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.114,871/-.

13.12.2005 Audit had pointed out that the expenditure was incurred on the spray of medicine without getting the expert opinion of Agriculture Department. The expenditure was split-up to avoid the sanction of the competent authority.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

62. Para No.40 Page 35 of Audit Report for the year 2000-01; Irregular Payment of Salaries of Private Secretary to Chairman for Rs.572,736/-.

13.12.2005 Audit had pointed out that a private Secretary was appointed for the Chairman Board of Governors. The post of Chairman Board of Governors was an honorary post and the facilities and privileges of the Chairman had also not been decided by the Government / Board of Governors due to which the pay drawn by P.S to Chairman, Board of Governors was held irregular.

The Department explained that the case was referred to the Finance Department for the conversion of the post PS to Chairman in BS-16 to the post of Assistant public Relation Officer in BS-16. The Finance Department was of the view that the post of PS to Chairman was validly created by Chairman and included in the Lahore Museum Regulation 1987. The case would be put up in the next meeting Board of Governors for conversion of post as Assistant Public Relation Officer in BS-16.

The explanation of the Department was accepted and **para was settled.**

63. Para No.41 Pages 35 & 36 of Audit Report for the year 2000-01; Irregular/Wasteful Expenditure of Rs.141,453/- on Printing of Museum Bulletin.

13.12.2005 Audit had pointed out that the expenditure was held irregular due to the reason that the museum bulletin was got printed from private press in violation of Rules 3(b) (xiii) of Delegation of Finance Powers Rules, 1990.

The Department explained that Lahore Museum is an autonomous body and has its own financial powers. Under 1 (k) of the fifth schedule, financial powers of the Lahore Museum, Regulations 1987, the Chairman, Board of Governors and Director, Lahore Museum were competent to get such material printed from any press other than Government press. Moreover, available bulletins were distributed, leaving behind no balance.

The explanation of the Department was accepted and **para was settled.**

64. Para No.42.1 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Printing Charges Rs.243,365/-.

Director General Public Relations Lahore – Rs.160,865/-

12.12.2005 Audit had pointed out that an amount was expended on printing from private press in violation of Rule 3(b) (xiii) of Delegation of Financial Power Rules 1990.

The Department explained that the date of approval was different and the items which had been got printed from the local market were also different. According to the serial No.3 (b) (xiii) of Delegation of Financial Power Rules, 1990, the DGPR being Category-I Officer was the competent to accord the sanction upto Rs.5000/- to get the printing work from the local market at a time and the amounts of all the bills were less than of Rs.5000/-.

Audit observed that the contention of the Department was not tenable.

The Department was directed to get the expenditure regularized from the competent authority and to affect the recovery of Rs.5439/- at the earliest and para was settled subject to verification of recovery and regularization.

3.11.2006 The Department explained that expenditure of Rs.97,166/- had been regularized by the competent authority and verified by Audit. Moreover, the balance amount of Rs.5,439/- had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

65. **Para No.42.2**
Lahore Arts Council, Lahore = Rs.40,500/-

3.11.2006 Audit had pointed out that NOC from Government Printing Press was not obtained.

The Department explained that necessary quotations were obtained. NOC from the Government Press was not considered necessary in case of LAC as the market prints and provided such stationery items on much cheaper rates and of better quality.

The explanation of the Department was accepted and the **para was settled.**

66. **Para No.43 Page 37 of Audit Report for the year 2000-01; Irregular/Un-Authorised Expenditure of Rs.266,980/-**

13.12.2005 The Department explained that matters were discussed in the SDAC meeting held on 29-12-2003.

The Committee observed that working papers were not prepared properly.

The Department was directed to get the facts verified by audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

4.12.2006 The Department explained that the matter was being referred to the concerned authority i.e. Punjab Council of the Arts, Lahore.

The Department was directed to effect the recovery within 90 days and **para was kept pending.**

67. Para No.44 Pages 37 & 38 of Audit Report for the year 2000-01; Irregular Repair of Vehicles for Rs.112,841/-.

12.12.2005 Audit had pointed out that an amount was incurred on the repair of vehicle by Director General Public Relations, Punjab, Lahore. The expenditure was held irregular on the ground that repairs were beyond the competency of Director General Public Relations, Punjab, Lahore, being an officer of category-I under Rule 7-B of Delegation of Financial Power Rules, 1990.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

68. Para No.45 Pages 38 & 39 of Audit Report for the year 2000-01; Irregular Purchase of Suzuki Car 800 C.C. Costing of Rs.323,000/-.

13.12.2005 Audit had pointed out that an expenditure was incurred on the purchase of Suzuki Bolan 800 C.C. during 1998-99 in violation of austerity measures, instructions issued by the Government of Punjab Finance Department vide No.Exp(G) 11-11/98 dated 13-6-1998, according to which there was a ban on the purchase of vehicles.

The Department explained that the museum had one van which was old and in order to keep it road worthy, huge amounts were being spent on its repairs and maintenance.

The Department was directed to get the expenditure regularized with the sanction of the Finance Department and para was kept pending.

3.11.2006 The Department explained that the case for the regularization of the expenditure was moved to Finance Department through Administrative Department vide letter No.A-57-LM/06-298 dated 29-4-2006 but no reply had been received. In the mean time the case to regularize the expenditure was placed before the Executive Committee during its 14th Meeting held on 26th April, 2006. The Committee approved the case for placing the same before the Board of Governors.

The Department was directed to expedite the regularization and **para was settled subject to regularization** by the competent authority.

**69. Para No.47 Pages 39 & 40 of Audit Report for the year 2000-01;
Unjustified Distribution of Grant-in-Aid During 1998-99 & 1999-2000
for Rs.16,167,612/-.**

13.12.2005 Audit had pointed out that the grant-in-aid was released by the Government during 1998-99 & 1999-2000. But detailed distribution was not got approved by the Government, Museum Management, & the Board of Governors, in the absence of which the expenditure was held irregular.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**70. Para No.50.1 Pages 42, 43 & 44 of Audit Report for the year 2000-01;
Non Production of Record Worth Rs.62,957,799/-.**

Director General Public Relations, Lahore – Rs.500,000/-

12.12.2005 Audit had pointed out that expenditure was incurred but vouched account, actual payee receipts, stock register, were not produced to Audit.

The Department explained that vouched account of Rs.420,398/- out of Rs.500,587/- had been verified by Audit.

The Department was directed to produce vouched account of balance amount of Rs.80,189/- to Audit for verification and para was kept pending.

3.11.2006 The Department explained that as per direction by the PAC, the Secretary General, Pakistan Institute of National Affairs had been directed to provide the vouched account of Rs.80,189/- for verification by the Audit.

The Department was directed to produce the requisite record to audit for verification and **para was settled subject to verification** of relevant record.

71. Para No.50.2

Director General Public Relations, Lahore – Rs.4,564,600/-

12.12.2005 Audit had pointed out that expenditure was incurred vouched account, actual payee receipts and stock registers were not produced to Audit.

The Department explained that vouched account of Rs.1,910,000/- had been verified by Audit. Moreover, vouched account of Rs.1,077,600/- out of Rs.1,242,600/- had been verified by Audit.

The Department was directed to get balance vouched account alongwith relevant record verified by Audit and para was kept pending.

3.11.2006 The Department explained that as per direction by the PAC-I, the concerned quarters had asked to provide the vouched account.

The Department was directed to produce the requisite vouched account to audit for verification and **para was settled subject to verification** of relevant record.

72. **Para No.50.3**
Director Lahore Museum, Lahore – Rs.1,100,000/-

13.12.2005 Audit had pointed out that expenditure was incurred but the supporting record i.e. vouched accounts, actual payee receipts, stock register, were not produced to Audit.

The Department explained that all the Museum funds were kept in P.L.A. account. The C& GP Funds accounts of the employees of Lahore Museum were invested under Special Saving Accounts in Lahore G.P.O. and National Bank of Pakistan as they pay higher rate of interest. Such investment was essential to pay annual interest to the employees of Lahore Museum. The C& G.P. Fund account was in order.

The Department was directed to produce the requisite record to audit for verification within 30 days and para was settled subject to verification of relevant record.

3.11.2006 The Department explained that an amount of Rs.11,00,000/- was released to Lahore Museum as supplementary grant for centenary celebration of Lahore Museum. The same amount was expended with the approval of Board of Governors in its 36th meeting held on 2nd September 1993.

The Department was directed to get the matter regularized with the approval of the Board of Governors and **para was settled subject to regularization** by the competent authority.

73. **Para No.50.4**
Director Lahore Museum, Lahore – Rs.Not Assessed

13.12.2005 Audit had pointed out that expenditure was incurred but the supporting record i.e. vouched accounts, actual payee receipts, stock register, were not produced to Audit.

The Department explained that all the Museum funds were kept in P.L.A. account. The C& GP Funds accounts of the employees of Lahore Museum were invested under Special Saving Accounts in Lahore G.P.O. and National Bank of Pakistan as they pay higher rate of interest. Such investment was essential to pay annual interest to the employees of Lahore Museum. The C& G.P. Fund account was in order.

The Department was directed to produce the requisite record to audit for verification within 30 days and para was settled subject to verification of relevant record.

3.11.2006 The Department explained that all the museum funds were kept in PLA. The CP and GP Fund amount employees of Lahore Museum was deposited in GPO, Lahore in “ Special Saving Account” and National Bank of Pakistan Jinnah Hall branch, Lahore in PLS account, which were paying the highest rate of interest .

The explanation of the Department was accepted and **para was settled.**

- 74. **Para No.50.5**
Lahore Arts Council, Lahore – Rs.1,495,645/-
- 75. **Para No.50.8**
Lahore Arts Council, Lahore – Rs.3,158,346/-
- 76. **Para No.50.9**
Lahore Arts Council, Lahore – Rs.3,652,500/-
- 77. **Para No.50.10**
Lahore Arts Council, Lahore – Rs.105,517/-
- 78. **Para No.50.11**
Lahore Arts Council, Lahore – Rs.11,865,638/-
- 79. **Para No.50.12**
Lahore Arts Council, Lahore – Rs.7,176,000/-
- 80. **Para No.50.13**
Lahore Arts Council, Lahore – Rs.1,380,000/-
- 81. **Para No.50.14**
Lahore Arts Council, Lahore – Reservation record of Halls and OAT and auction of canteen & shops not produced.

3.11.2006 The **paras were kept pending** for want of Audit comments.

- 82. **Para No.50.6**
Lahore Arts Council, Lahore – Rs.1,464,805/-

3.11.2006 Audit had pointed out that vouched account of the same had not so far been submitted by the persons to whom, these amounts were advanced.

The Department explained that these amounts were not advanced but payments made to M/s Pearl Engineers for procurement of holegen studio lamps through, cross cheques after completion of all codal formalities.

The explanation of the Department was accepted and the **para was settled.**

83. **Para No.50.7**
Lahore Arts Council, Lahore – Rs.245,582/-

3.11.2006 Audit had pointed out that actual payee receipts were neither available nor produced for Audit scrutiny.

The Department explained that an amount of Rs.245,582/- was paid to WAPDA Authorities i.e. Revenue Officer and XEN Okara through payee's account in connection with electricity connection and transformer etc. installed at Okara Arts Council.

The explanation of the Department was accepted and the **para was settled.**

84. **Para No.50.15**
Punjab Arts Council, Lahore – Rs.775,633/-

4.12.2006 The Department explained that a fire incident took place in November, 2000 in the Store Room of the Head Office in which major accounts record pertaining to previous years was gutted. During the course of Audit, the available record was produced. However, the damaged/ not available record could not be produced.

On statement of the Secretary that record was burnt during a fire incident, the **para was settled.**

85. **Para No.50.16**
Punjab Arts Council, Lahore – Rs.7,026,153/-

86. **Para No.50.18**
Punjab Arts Council, Lahore – Rs.7,088,700/-

87. **Para No.50.20**
Punjab Arts Council, Lahore – Rs.3,104,154/-

88. **Para No.50.21**
Punjab Arts Council, Lahore – Rs.4,467,336/-

4.12.2006 The para was discussed by the PAC-I in its meeting held on 12-12-2005 and the Department was directed to get the facts verified by Audit and present working paper properly as per standing instructions of the PAC and paras were kept pending.

The Department explained that the paras were settled by the SDAC in its meeting held on 29-12-2003.

The explanation of the Department was accepted and **paras were settled.**

89. Para No.50.17
Punjab Arts Council, Lahore – Rs.2,036,190/-

4.12.2006 The para was discussed by the PAC-I in its meeting held on 12-12-2005 and the Department was directed to get the facts verified by Audit and present working paper properly as per standing instructions of the PAC and para was kept pending.

The Department explained that the concerned officers who had obtained the advance had been directed on number of occasions to submit the vouched amounts.

The Department was directed to get the amounts adjusted within 30 days and **para was settled subject to verification** of relevant record.

90. Para No.50.19
Punjab Arts Council, Lahore – Rs.1,751,000/-

4.12.2006 Audit had pointed out that no vouched account was produced for Audit scrutiny.

The Department explained that the concerned officer was being stressed either submit the vouched account or intimate the factual position.

The Department was directed to get the vouched accounts verified by Audit and **para was kept pending.**

91. Para No.51 Page 45 of Audit Report for the year 2000-01; Un-Due Retention of Grant in P.L.A Rs.10,219,423/-.

13.12.2005 Audit had pointed out that the grant retained to PLA for years together No authority to retain these grants was produced.

The Department explained that as provided under 22(I) Regulations of the Lahore Museum 1987, the grant was maintained in Personal Ledger Accounts opened in the name of Director Lahore Museum, Lahore. Moreover, the amount of Rs.57,23,334/- was the closing balance as on 30-6-1998 of Cash Book. The PLA of the Director, Lahore museum was the non lapsable.

The explanation of the Department was accepted and **para was settled.**

General Direction

3.11.2006 In future, Audit authority should certify that no draft para was being discussed by the SDAC. If draft para was discussed in the meeting of Special Departmental Account Committee then Audit Department will be held responsible.

IRRIGATION AND POWER

The Committee examined the Accounts of the Irrigation and Power Department in its meetings held on 3.5.2006, 4.5.2006, 12.5.2006, 13.5.2006, 15.5.2006, 2.6.2006, 12.4.2007, 13.4.2007, 14.4.2007, 13.7.2007, 11.3.2010, 12.3.2010 and 13.3.2010 and made the following recommendations:-

Audit Paras (Works) for the year 2000-01

1. Para No.1 Page 9 of Audit Report for the year 2000-01; Loss of Rs.4.402 Million to the Government.

3.5.2006 Audit had pointed out that Misappropriation of stock T&P articles resulted in a loss of Rs.4.402 million to Government.

The Department explained that shortage of stock T&P articles of Mechanical Section of Trimmu Barrage Division Head Works Sub-Division was found against Mr. Mirza Mahar Hussein Ex-Sub Engineer Mechanical section which was established through disciplinary proceeding by the competent authority.

The Department was directed to initiate de novo inquiry and effect recovery from the responsible and para was kept pending.

13.4.2007 The Department explained in compliance of the Public Accounts Committee direction that the inquiry against the incumbents had been initiated by the competent authority. The same is under progress.

The Department was directed to complete the inquiry within 60 days and **para was kept pending.**

2. Para No.2 Pages 9 & 10 of Audit Report for the year 2000-01; Misappropriation of Rs.0.354 Million.

14.4.2007 Audit had pointed out that non realization of cost Burut Copper wire resulted in miss-appropriation.

The Department explained that the Departmental enquiry had already been conducted, resulting into penalty of dismissal to the Sub Engineer (Ch. Abdul Rashid) and recovery of the losses from him on account of shortage of 11063 LBS Burnt E.C. Wire. Moreover, recovery of the Rs.354,274/- was watched by taking up the matter with District Revenue Officer as arrears of Land Revenue.

The **para was kept pending.**

3. Para No.3 Pages 10 & 11 of Audit Report for the year 2000-01; Embezzlement of Stock Material/Tubewell Components of Rs.0.437 Million.

14.4.2007 Audit had pointed out that non-incorporation of issuance of material in the monthly account and missing of tube-well components in suspected embezzlement of stock material of Rs.0.437 Million.

The Department explained that as enquiry was entrusted to Executive Engineer UJC Division Jhelum. The enquiry was finalized by the enquiry Officer and submitted to S.S.O. The decision of authority was awaited.

The Department was directed to finalize the inquiry within 30 days and **para was kept pending.**

4. Para No.4 Page 11 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.1.021 Million.

14.4.2007 Audit had pointed out that non-maintenance of subsidiary record of consumption of material received resulted in misappropriation of material of Rs.1.021 Million.

The Department explained that all the material received against Indents from stores by the Sub Engineer Mirza Ghulam Muhammad (deceased) and was issued on different tubewells according to the requirement after fulfilling all the codal formalities. No loss to the Government was involved.

The explanation of the Department was accepted and **para was settled.**

5. Para No.5 Pages 11 & 12 of Audit Report for the year 2000-01; Loss of Rs.0.736 Million.

15.5.2006 Audit had pointed out that non carriage of stone from quarry to stone yard of the Head works resulted in a loss of Rs.0.736 million to Government.

The Department explained that the quantity of stone was received on stock but remained at Sikhanwali Quarry un-transported. During the year 2004-05 a quantity of

56941 Cft had carried to Khanki H/works and consumed. The cost of remaining stone 4885 Cft lying at Sikhanwali quarry was Rs.41,523/-.

The Department was directed to affect recovery for the balance quantity 4885 Cft and initiate disciplinary proceeding against responsible. The para was kept pending.

13.4.2007 That Department explained that the quantity of 4885 cft. Stone lying at Sikhanwali Quarry had been carted and consumed at work. The relevant record was produced to audit on 11.11.2006 which was verified by the Audit. No disciplinary action had been taken against the departmental staff as no loss to the Government was involved.

The Committee was not satisfied with the explanation of the Department and directed to initiate and complete the inquiry within 60 days and **para was kept pending.**

6. Para No.6 Page 12 of Audit report for the year 2000-01; Misappropriation of Stone of Rs.1.982 Million.

13.7.2007 Audit had pointed out that non accountal and consumption of stone resulted in mis-appropriation of stone of Rs.1.982 Million.

The Department explained that the existence / consumption of 131548 Cft. stone worth Rs.1,852,518/- had been verified by Audit from the stone register of the division leaving a balance quantity of 9265 cft cost + carriage. The recovery of 9,265 Cft plus carriage of stone @ Rs.1070.43 per % Cft =Rs.99,175/- had been established against Muhammad Saeed Sub-Engineer (Rtd) after fact finding enquiry and the amount had been mentioned in the pension papers of the retired Sub-Engineer.

The explanation of the Department was accepted and **para was settled.**

7. Para No.7 Pages 12 & 13 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.26.104 Million.

13.3.2010 The Department explained that the actual number of Tubewells closed under STPP scheme was 1478 instead of 1589 as observed by the Audit and there was discrepancy of 111 Tubewells. The Department further explained that 738 Nos. of Tubewells had been auctioned and 28 Nos. of Tubewells had yet to be auctioned. The record of 1478 Nos. of Tubewells was being produced for Audit verification.

As far as the stock material in Khanqah Dogran Sub-Division was concerned, the Department explained that the relevant record was being produced for verification.

Audit pointed out that the break up of Nos. of Tubewells was required for verification and relevant record regarding transfer of stock was also needed for verification.

The Committee directed/recommended that all the verifications be made within 15 days by the Audit Department, otherwise the entire recovery be imposed on the responsables.

The Committee further directed that all necessary verifications of record by all the Departments should be made always before the commencement of the meeting of Public Accounts Committee.

The para was kept pending.

8. Para No.8 Pages 13 & 14 of Audit Report for the year 2000-01; Loss of Revenue of Rs.6.842 Million.

11.3.2010 The Department explained that an inquiry was conducted to probe into the matter and the inquiry officer had reported that during January 1997 a balance of 43,258.425 kg burnt copper wire was existed on stock. In August 2005 the balance of copper wire was remained 24,983.55 kg after the issuance of the same for manufacturing of Tubewell parts. A Weightment Committee was constituted for verification of stock. The Committee reported that 12,685 k.g. Burnt Copper wire existed on stock instead of 24,983.55 k.g. showing shortage of 12,998 k.g. The available quantity was put to auction but a quantity of 1105 k.g. was again found short while handing over the wire to the successful bidder. After the inquiry, the competent authority had passed final order for recovery of Rs.1,587,483/- from Mr. Aslam Iqbal, Sub-Engineer.

Audit pointed out that recovery of Rs.3,568,725/- was verified against the auction of 11580 k.g. Burnt Copper wire and the amount of para was reduced to Rs.5,668,846/-

The Committee directed/recommended the following:-

- i) that the Administrative Secretary should inquire into the matter that why the said para was presented before Public Accounts Committee after a long span of ten years and report be submitted in the next meeting;
- ii) that the inquiry proceedings of the shortage of 1105 k.g. Burnt Copper wire be presented before the Committee in the next meeting; and
- iii) that the stock register should be produced in the next meeting.

The para was kept pending.

9. Para No.9 Pages 14 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.0.999 Million.

11.3.2010 The Department explained that all the relevant record was available as required by audit and ready for verification except the log book. The Department had requested that the provision of log book be exempted.

The para was settled subject to verification by Audit.

10. Para No.10 Pages 14 & 15 of Audit Report for the year 2000-01; Misappropriation of Funds of Rs.0.901 Million

11.3.2010 The Department explained that the matter was inquired through Executive Engineer, Irrigation Workshop Division Mughalpura, Lahore and he had reported that a special cheque was issued by Batapur Sub-Division and found not received in the cash book of Store & Workshop Division, Sanda Raod, Lahore. As the special cheque was not supposed to be payable in cash, it was not a matter of embezzlement.

The Committee accepted the explanation of the Department and the para was settled subject to reconciliation.

11. Para No.11 Page 15 of Audit Report for the year 2000-01; Misappropriation of Stone of Rs.0.123 Million.

12. Para No.24 Pages 23 & 24 of Audit Report for the year 2000-01; Overpayment of Rs.0.767 Million.

13. Para No.25 Page 24 of Audit Report for the year 2000-01; Overpayment of Rs.0.099 Million.

14. Para No.28 Page 26 of Audit Report for the year 2000-01; Overpayment of Rs.0.094 Million.

15. Para No.29 Pages 26 & 27 of Audit Report for the year 2000-01; Overpayment of Rs.0.840 Million.

16. Para No.33 Page 29 of Audit Report for the year 2000-01; Overpayment of Rs.0.262 Million.

17. Para No.34 Pages 29 & 30 of Audit Report for the year 2000-01; Overpayment of Rs.0.185 Million.

18. Para No.39 Pages 32 & 33 of Audit Report for the year 2000-01; Overpayment of Rs.0.290 Million.

19. **Para No.62.4 Pages 47 & 188 of Audit Report for the year 2000-01; Non-Recovery of Income, Professional and Sales Tax of Rs.2.860 Million.**

B.S. Link Division, Lahore – Rs.0.394 Million

20. **Para No.76 Pages 54 & 55 of Audit Report or the year 2000-01; Non-Recovery of Rs.0.633 Million.**

21. **Para No.79 Pages 56 & 57 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.205 Million.**

22. **Para No.80 Page 57 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.078 Million.**

23. **Para No.96.5 Pages 65 & 189 of Audit Report for the year 2000-01; Loss of Revenue due to Non-Auction of Machinery/Vehicles, Burnt Copper Wire and Scrap Material of Rs.62.883 Million.**

Machinery Irrigation Division, Lahore –Rs.0.798 Million

14.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

24. **Para No.12 Pages 15 & 16 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.4 Million.**

13.3.2010 The Department explained that the relevant record had been produced and verified by the Audit but Committee took serious notice of purchase of substandard goods.

The Committee directed/recommended that an inquiry be held to probe into the matter of purchase of substandard goods and report be submitted within 15 days.

The **para was kept pending upto next meeting.**

25. **Para No.13 Pages 16 & 17 of Audit Report for the year 2000-01; Misappropriation of Stock of Rs.0.172 Million.**

15.5.2006 Audit had pointed out that non-accountal of stock /balance quantity of stone resulted in likely misappropriation of Rs.0.172 million.

The Department explained that Audit had calculated the quantity of stone carted from SKW quarry as 326798 Cft. But actual quantity of pitching stone carted was

359926 Cft against the payment made to Executive Engineer, Shahpur Sargodha for 369000 Cft stone vide MB No.1080 Page No67-68 & MB No.1080 Page 115 to 117. The actual quantity of pitching stone carted as 359926 Cft vide MB No.3864 Page No.95, calculated by considering the multiplying factor to finished quantities for carriage purpose. Correct calculations were 263949 Cft dumping stone without boat vide MB No.3864 Page No.97.

On the statement of Chief Engineer that there was no misappropriation, **the para was settled.**

26. Para No.14 Page 17 of Audit Report for the year 2000-01; Non-Accountal of Stone of Rs.15.344 Million.

3.5.2006 Audit had pointed out that non maintenance of proper record resulted in non accountal stone of Rs.15.344 Million.

The Department explained that all the stone quantity was available at site.

The Department was directed to get the spot physical verification by Audit within 30 days under intimation to PAC and para was settled subject to verification of relevant record.

13.4.2007 The Department explained that in compliance with the PAC direction. The spot verification of all the stone as mentioned in the para was got conducted by the Audit team on 26 & 27 May 2006. All the stone was available at site and necessary record of the same had already been got verified from Audit.

The explanation of the Department was accepted and **para was settled.**

27. Para No.15 Pages 17 & 18 of Audit Report for the year 2000-01; Misappropriation /Loss of Rs.8.458 Million.

15.5.2006 Audit pointed out that this para consisted of two parts.

Audit recommended part 2 of this para amounting to Rs.7,859,609/- for settlement as contention of the department has been verified and accepted from record and para is reduced to NIL.

The Committee settled part 2 of this para.

As far part-I of this para, Audit had pointed out that non deposit of Toll Tax and non accountal of material resulted in a loss/ misappropriation of Rs.8.458 Million.

The Department explained that the contract of toll tax for the year 1998-99 was awarded to M/S Muhammad Ramzan. The contractor had deposited monthly installment amounting to Rs.26,11,110/- (Without Income Tax) upto December 1998

however he failed in depositing installment for the month of January 1999 which was due on 01-01-1999. Additionally he continued collection of Toll Tax till 11th of January 1999. An amount of Rs.26 lacs has been forfeited against the total recovery of Rs.1,538,608/-. However, in addition to forfeited amount, the amount pointed out by Audit was also demanded from the contractor who had filed a civil suit in the court of Civil Judge Muzaffargarh.

On the statement of Chief Engineer that the security worth Rs.26 Lac had been forfeited and no financial loss had been suffered by the **Government. Committee settled the para.**

28. Para No.16 Pages 18 & 19 of Audit Report for the year 2000-01; Misappropriation of Material of Rs.6.017 Million.

(16.1) Store and Workshop Division, Mandi Baha-ud-Din – Rs.0.551 Million

(16.2) Tubewell Operation Division Mandi Baha-ud-Din – Rs.0.640 Million

(16.3) Tubewell Operation Division Mandi Baha-ud-Din – Rs.0.164 Million

14.4.2007 Audit had pointed out that shortage of material resulted in Misappropriation of Rs.6.017 Million.

The Department explained that as far as Part-I of the para was concerned, the Departmental contention had been verified by Audit from supporting record.

As far as the Part-II of the para was concerned, shortage worth Rs.6,40,000/- pertains to Mirza Ghulam Muhammad Sub Engineer deceased. Write off case had been submitted to administrative Department. Which was under process of sanction of the competent authority. Shortage of material worth Rs.163,591/- related to Mr. Muhammad Arif Sub Engineer (Retired) who was exonerated by authority for an amount of Rs.127,592/- whereas remaining material worth Rs.35,999/- was available.

On the recommendation of Audit, **Part-I of the para was settled** while **Part-II of the para was settled subject to verification** of relevant record.

29. Para No. 16.4
Khanki Headworks Division – Rs.0.135 Million

15.5.2006 Audit had pointed out that shortage of material resulted in misappropriation of Rs.6.017 million.

The Department explained that the balance quantity 6752 Cft had also been verified by the Sub Divisional Officer, Headworks at Baghanwali Quarry.

Audit observed that on the statements of the concerned Sub Engineer that the shortage 3000 Cft stone was due to mistake in measurement and availability of 6752 Cft at query site.

The Department was directed to take action against responsible for mistake in measurement and para was kept pending.

13.4.2007 The Department explained that as per direction of the PAC the competent authority had investigated the matter carefully and had issued warning to Mr Shahid Saleem Sub-Engineer responsible for the mistake of measurement vide Chief Engineer Irrigation Faisalabad Zone letter No.11550/EC/2006/130/2006 dated 8.11.2006.

The para was settled by the Committee.

30. Para No.16.5
U.C.C. Division Maral – Rs.0.975 Million.

13.7.2007 Audit had pointed out that non-accountal/ shortage of stone resulted in misappropriation of material of Rs.0.975 Million.

The Department explained that the contention of the Department regarding existence of stone worth Rs.804240/-the stock account of the divisions had been verified by Audit. The balance recovery had been effected through PPO No. 16043 of District Accounts Officer Sialkot.

The explanation of the Department was accepted and **para was settled.**

31. Para No. (16.6)
Store & Workshop Division, Sheikhpura – Rs.1.200 Million.

32. Para No. (16.7)
Store & Workshop Division, Sheikhpura – Rs.0.193 Million.

33. Para No. (16.8)
Store & Workshop Division, Sheikhpura – Rs.3.161 Million.

13.3.2010 The Department explained that a departmental inquiry had been conducted against the three officials involved in this para on 20.03.2007 wherein one official had been exonerated, one had been penalized and the decision of the other one was still awaited. The relevant record was available on stock.

Audit pointed out that the comments of the Department was not fresh, that were as old as was in 2006.

The Committee directed/recommended the following:-

- i) that the department should come up with full preparation and complete record;
- ii) that an inquiry be held in this matter and the responsibility be fixed;
- iii) that recovery be made within four weeks; and
- iv) that the responsables should be suspended during the inquiry proceedings.

The Paras were kept pending.

34. Para No.16.9
Trimmu Barrage Division – Rs.0.078 Million

3.5.2006 Audit had pointed out that shortage of the material resulted in Mis-Appropriation of Rs.6.017(M).

The Department explained that the recovery of Rs.16,648/- had been effected and accounted for in the monthly account of 09/2004 and 04/2005. Efforts were being made to affect the balance recovery. Moreover, shortage of material pertaining to various Divisions amounting to Rs.6.071 Million out of which the amount pertaining to this Division was Rs.0.078 Million.

The Audit Department was directed to be careful in future and transfer the part of para for the remaining amount to the concerned Division.

The Department was directed to effect the balance recovery at the earliest and part of the para relating to Trimmu Barrage was settled subject to verification of balance recovery.

13.4.2007 The Department explained in compliance with the PAC-I direction the record relating to recovery of Rs.0.078 Million relating to Trimmu Barrage Division had been verified by Audit.

The explanation of the Department was accepted and **para was settled.**

35. Para No.17.1 Page 19 of Audit Report for the year 2000-01; Theft of Material Worth Rs.3.998 Million.

T.O.D Mandi Bahuddin – Rs.0.125 Million

14.4.2007 Audit had pointed out that theft of material / vehicle resulted in a loss of Rs.3.998 Million to Government.

The Department explained that a sum of Rs.0.125 Million related to Defunct T.O.D . Mandi Bah-ud-Din. Material amounting to Rs.45,000/- had since been recovered. Whereas, material amounting to Rs.55,000/- was declared un-traceable by the Police vide F.I.R No.482 dated 29.8.1995. Balance amount of Rs.0.25 Lac was under

process of recovery from T/Well Operators who had lodged suit in labour Court Gujarat against recovery.

The Department was directed to pursue the case and **para was settled subject to verification** of relevant record.

36. **(17.2) Store & Workshop Division, Lahore – Rs.0.169 Million.**

37. **(17.3) T.O.D. Scrap-IV, Lahore – Rs.0.747 Million.**

11.3.2010 The Department explained that the paras were related to the theft of transformers amounting to Rs.0.906 Million and theft of material amounting to Rs.9,800/-. The Department further explained that the transformers were the property of WAPDA and it was not the responsibility of the Department and the amount of Rs.9,800/- regarding the theft of material had been recovered from the Sub-Engineer.

Audit and Finance Departments were not agreed with the contention of the department regarding the issue of theft of transformers. Further, neither any F.I.R was got registered nor departmental inquiry was conducted.

The Committee directed/recommended that an inquiry be initiated and report be submitted to the Committee.

The Committee further directed/recommended that a representative from WAPDA should be called in the next meeting for his expert opinion regarding the issue.

The paras were kept pending.

38. **Para No. (17.4)**
Store & Workshop Division, Sheikhpura – Rs.1.362 Million.

13.3.2010

- i) The Department explained that a F.I.R had been lodged about the dacoity of stock of worth Rs.1,151,936/- in Store & Workshop Division, Sheikhpura. The Police Department declared that the said Government loss was untraceable. The Department further explained that an estimate of loss had been submitted to the Finance Department for condonation which was under process. The Committee directed/recommended the Finance Department that the amount involved in this part of para be condoned.

This **part of para was kept pending** uptill the decision of the Finance Department.

- ii) The Department explained that the transformers were the property of WAPDA, reasons thereby; the FIR in the said case had been lodged by

WAPDA. Regarding the theft of Motor, the recovery of Rs.4,500/- had been verified by the Audit.

The **para was kept pending** till the next meeting wherein a representative/expert from WAPDA had already been invited for his expert opinion regarding this matter.

39.

Para No.17.5

Burala L.C.C. East Division, Faisalabad – Rs.0.950 Million

15.5.2006 Audit had pointed out that neither the cases were registered with the Police nor any Department enquiry was conducted for fixing responsibility.

The Department explained that the responsible officials had been proceeded under Punjab Removal from Service Ordinance 2000.

The para was kept pending with the direction that the Department should finalize the inquiry proceedings and effect recovery from responsible who had not got registered F.I.R against the persons at fault.

2.6.2006 The Department explained that the inquiry proceeding were under process and further action would be taken after decision of the competent authority.

The Department was directed to finalize the inquiry within 30 days and para was kept pending.

13.4.2007 The Department explained that enquiry officer submitted his report vide No.120/EF/57 dated 14.4.2006 concluding that M/S ansar Iqbal SEN, Abdul Rehman Mistry, Allah Ditta Mali are responsible for theft of trees. However he intimated that value of trees comes to Rs.199,350/- instead of Rs.450,000/- in the light of Forest Department Formula. The competent authority (XEN OP) vide order No.5430/EC/2006/315/2005 dated 25.5.2006 imposed recovery of Rs.199,350/- against the responsible official. The said appeal has been rejected by the authority vide No.11450/EC/06/315/05 dated 6.11.2006. Efforts for recovery were being made.

The Department was directed to recovery the balance amount and **para was kept pending**.

40.

Para No.17.7

Taunsa Barrage Division Kot Adu – Rs.0.300 Million

4.5.2006 The Department explained that the jeep No.MNO-5129 was stolen from the premises of SDO Headworks on 09.09.2000 and accordingly FIR was lodged / registered with Police Station, D.D.Panah for investigation and recovery. Simultaneously departmental inquiry was also initiated which was still in process.

The para was kept pending with the direction that write off sanction be sought from the Finance Department.

13.4.2007 Audit recommended the para for settlement and the **para was settled.**

**41. Para No.18 Pages 19 & 20 of Audit Report for the year 2000-01;
Overpayment of Rs.0.896 Million.**

14.4.2007 Audit had pointed out that payment of excessive rate / lead resulted in an overpayment of Rs.0.896 Million to the contractor.

The Department explained that as far as part-I of the para was concerned, overpayment of Rs.43048/- was accepted as the rate for lead of 136 miles had been paid erroneously instead of 133 miles. The contractor was presently not working in irrigation Department. However the efforts were being made to recover the excess payment made to the contractor. As far as parts-II, III and IV of the para were concerned, the site of work was situated opposite RD 171500 of UJC with a total distance (Lead 128 miles from Sikhanwala quarry. The same lead had been approved in T.S. Estimate. Calculation of lead by the Audit considering the same benchmark for different location of stack was justified. Actual lead i.e. 133 miles had been paid after physical verification, hence no excess payment made to contractor. Stacks were located at different locations within the yard of quarry. The lead from stacks to site of work was physically checked and found as 145 miles which had been paid accordingly. Hence there was no question of any excess payment made to the contractor.

The Department was directed to effect the recovery within 90 days and **Part-I of the para was settled subject to verification of recovery while Parts-II, III, IV of the para were settled.**

**42. Para No.19 Pages 29 & 30 of Audit Report for the year 2000-01;
Overpayment of Rs.0.766 Million.**

14.4.2007 Audit had pointed out that non-deduction of available quantity of earth resulted in an overpayment of Rs.0.766 Million to the contractor.

The Department explained that earth received from excavation in foundation had since been used. No extra payment made to the contractor.

The explanation of the Department was accepted and **para was settled.**

**43. Para No.20 Page 21 of Audit Report for the year 2000-01;
Overpayment of Rs.172 Million.**

14.4.2007 Audit had pointed out that payment for undue carriage resulted in an overpayment of Rs.172,000/- to the contractor.

The Department explained that the some quantity of stone was available at site for which credit of Rs.30,000/- given tentatively. The same credit of Rs.30,000/-had been deducted from the final bill.

The Department was directed to get the facts verified by the Audit within 30 days and **para was kept pending.**

**44. Para No.21 Pages 21 & 22 of Audit Report for the year 2000-01;
Overpayment of Rs.0.139 Million.**

14.4.2007 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.139,000/- to the contractor.

The Department explained that the contents were wrongly calculated which were corrected during the pre Audit of the bill. The same measurements were checked by Sub-Divisional Officer. Moreover, the item of earth work lead 1500 feet and lead of 1-5 mile was existing in the detailed estimate.

The explanation of the Department was accepted and **para was settled.**

**45. Para No.22 Page 22 of Audit Report for the year 2000-01;
Overpayment of Rs.0.744 Million.**

14.4.2007 Audit had pointed out that measurement of excessive height /width at site of work than admissible resulted in an overpayment of Rs.0.744 Million to the contractor.

The Department explained that the work “ Kalashadian” was executed under 2.89 para of PWD code. As such estimate on work done basis may please be accepted. Competent authority had exonerated all the Officer/ Official involved in this enquiry.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

**46. Para No.23 Page 23 of Audit Report for the year 2000-01;
Overpayment of Rs.0.704 Million.**

14.4.2007 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.704 Million to the contractors.

The Department explained that the work was got executed as per actual site requirements and accordingly the contract was finalized. The variation of quantities as pointed out by Audit work was within the permissible limit. Therefore, no revision of estimate was involved.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of completion certificate.

47. **Para No.26 Pages 24 & 25 of Audit Report for the year 2000-01; Overpayment of Rs.0.509 Million.**

48. **Para No.62.2 Pages 47 & 188 of Audit Report for the year 2000-01; Non-Recovery of Income, Professional and Sales Tax of Rs.2.860 Million.**

L.J.C, Shahpur Division, Sargodha – Rs.0.217 Million

49. **Para No.105 Page 71 of Audit Report for the year 2000-01; Non-Crediting of Lapsed Deposits to Government Revenue of Rs.0.502 Million.**

50. **Para No.106 Pages 71 & 72 of Audit Report for the year 2000-01; Non-Surrendering of Surplus Funds and Unauthorized Utilization/Blockade of Government Money of Rs.34.462 Million.**

51. **Para No.139 Pages 91 & 92 of Audit Report for the year 2000-01; Un-Necessary and Inadmissible Accumulation of Stock of Rs.19.513 Million.**

52. **Para No.141 Page 93 of Audit Report for the year 2000-01; Loss due to Unnecessary Purchase of Store article of Rs.0.140 Million.**

53. **Para No.142 Pages 93 & 94 of Audit Report for the year 2000-01; Loss of Rs.0.236 Million to Government.**

14.4.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

54. **Para No.30 Page 27 of Audit Report for the year 2000-01; Overpayment of Rs.0.531 Million.**

14.4.2007 Audit had pointed out that non deduction of voids resulted in an overpayment of Rs.0.531 Million to the contractor.

The Department explained that the para was based on a misconception because as per specification, measurements for finished items of laying stone pitching was to form basis for payment. No deduction of voids was to be made from finished quantity. However as per analysis of rates stone required for every 100 Cft pitching was 125 Cft

which means that we will have to carry 125 Cft for every 100 Cft pitching. Work had been carried out accordingly.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification of relevant record.**

**55. Para No.35 Page 30 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.112 Million.**

3.5.2006 Audit had pointed out that payment of extra carriage resulted in an overpayment of Rs.0.112 Million to the Contractor.

The Department explained that the brush wood was not available within one mile of the site of works. The brush wood was costed for these works by allowing extra lead after necessary site inspection by the XEN and approval of lead chart.

Audit observed that Department failed to produce original DNIT of the work.

The Department was directed to take disciplinary action against the responsible and para was kept pending.

13.4.2007 The Department explained in compliance of the Public Accounts Committee direction that the inquiry against the incumbents had been initiated by the competent authority. The same is under progress.

The Department was directed to complete the inquiry within 60 days and **para was kept pending.**

**56. Para No.36 Page 31 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.741 Million.**

15.5.2006 Audit had pointed out that non-deduction of shrinkage allowance resulted in an overpayment of Rs.0.741 million to the contractor.

The Department explained that Departmental contention had been verified by Audit from supporting record.

Finance Department observed that the Department may be advised to act upon the relevant advice of Finance Department.

The Department was directed to act upon the advice of Finance Department and para was kept pending.

13.4.2007 The Department explained that the facts had already been verified and accepted by the Audit in his comments dated 4.10.2005. As such nothing is outstanding towards the contractor.

The explanation of the Department was accepted and **para was settled.**

57. Para No.37 Pages 31 & 32 of Audit Report for the year 2000-01; Overpayment of Rs.0.104 Million.

15.5.2006 Audit had pointed out that deviation from DNIT/ technically sanction resulted in an overpayment of Rs.0.104 million to the contractor.

The Department explained that short carriage of stone, which was paid indispensable due to flood during execution and its effects there after, so short carriage of stone was exercised. The authorized consultant (National Development Consultant Registered) also verified this item.

The explanation of the Department was accepted and **para was settled.**

58. Para No.38 Page 32 of Audit Report for the year 2000-01; Overpayment of Rs.0.544 Million.

15.5.2006 Audit had pointed out that allowing un-economical rate resulted in an overpayment of Rs.0.544 Million to the contractor.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

59. Para No.41 Page 34 of Audit Report for the year 2000-01; Overpayment of Rs.0.387 Million.

3.5.2006 Audit had pointed out that violation of contractual provisions resulted in an overpayment of Rs.0.387 million to the contractors.

The Department explained that provision of Earth Work excavation from out side barrow pit with lead of 2 miles was not made in the BOQ. The provision of 200000 CFT of barrow pit excavation with lead of 2 miles existed in the estimate for the work Pacca Brick Lining of 2/L Disty reach RD90000-100000, technically sanctioned. Moreover, earth obtained from berm cutting had not been utilized / deducted from the Barrow pit excavation while making payment to the contractor.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

13.4.2007 The Department explained that in compliance with the PAC-I direction /inquiry against the incumbent has been initiated by the competent authority the same was under progress.

The Department was directed to complete the inquiry at the earliest and **para was kept pending.**

60. Para No.42 Pages 34 & 35 of Audit Report for the year 2000-01; Overpayment of Rs.0.248 Million.

3.5.2006 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.248 million to the contractors.

The Department explained that according to item No.829 page 105 CSR 1998 the standard size of brick was 9”×4.5”×3”. Accordingly the thickness of brick lining was worked out as 0.375’ i.e. 4.5” thus the thickness was correctly calculated and paid.

The Department was directed to get the advice from the Finance Department and para was kept pending.

13.4.2007 The Department explained that in compliance with the PAC direction the Finance Department had been requested for advice in the subject issue. The outcome/advice will be communicated to the PAC as well as Audit as and when received from the Finance Department.

The Department was directed to pursue the case and **para was kept pending.**

61. Para No.43 Page 35 of Audit Report for the year 2000-01; Overpayment of Rs.0.113 Million.

3.5.2006 Audit had pointed out that violation of contractual provisions resulted in an overpayment of Rs.0.113 Million to the contractor.

The Department explained that the quantity of 9720 Cft earth obtained from excavation of foundation was used in filling behind the lining and making and dressing proper slopes of disty. Moreover, the Superintending Engineer Lower Bari Doab Canal Circle , Sahiwal had sanctioned estimate technically.

The explanation of the Department was accepted and **para was settled.**

62. Para No.44 Page 36 of Audit Report for the year 2000-01; Overpayment of Rs.1.176 Million.

3.5.2006 Audit had pointed out that excess measurements resulted in an over payment of Rs.1.176 million to the contractor.

The Department explained that field staff had executed the work as per estimates sanctioned technically by the competent authority.

The explanation of the Department was accepted and **para was settled.**

**63. Para No.45 Pages 36 & 37 of Audit Report for the year 2000-01;
Overpayment of Rs.0.209 Million.**

3.5.2006 Audit had pointed out that application of incorrect unit of measurement resulted in an over payment of Rs.0.209 million to the contractor.

The Department explained that funds for the scheme could not be included in ADP of previous years so that accountal/ closing of work accounts was not possible.

The Department was directed to hold an inquiry and fix responsibility and para was kept pending.

2.6.2006 The Department explained that funds for the scheme could not be included in ADP of subsequent years. However, additional fund application had been submitted to the higher authority for allocation of funds.

Audit observed that award of work and execution of work without T.S.E. was violation of Para 2.61 and 2.82 of B&R code.

The Department was directed to probe initially by the Secretary Irrigation and para was kept pending.

13.4.2007 The Department explained that in compliance with the PAC-I direction /inquiry against the incumbent has been initiated by the competent authority the same was under progress.

The Department was directed to complete the inquiry at the earliest and **para was kept pending.**

**64. Para No.46 Page 37 of Audit Report for the year 2000-01;
Overpayment of Rs.0.360 Million.**

3.5.2006 Audit had pointed out that non deduction of voids, extra carriage resulted in an over payment of Rs.0.360 million to the contractor.

The Department explained that carriage of stone had been paid as per technically sanctioned estimates.

The Department was directed to get the facts verified by Audit within 30 days under intimation to PAC and para was settled subject to verification of relevant record.

13.4.2007 The Department explained that in compliance with the PAC direction. The spot verification of all the stone as mentioned in the para was got conducted by the Audit team on 26 & 27 May 2006. All the stone was available at site and necessary record of the same had already been got verified from Audit.

The explanation of the Department was accepted and **para was settled.**

65. Para No.47 Pages 37 & 38 of Audit Report for the year 2000-01; Overpayment of Rs.2.700 Million.

15.5.2006 Audit had pointed out that non-compliance of codal rules resulted in an overpayment of Rs.2.700 million to the contractor.

The Department explained that the concerned division was directed to fix the responsibility against the officer / officials.

The Department was directed to finalize the case and para was kept pending.

12.4.2007 The Department explained that the Secretary I&P Department ordered the concerned division to fix responsibility against the Officer/ Officials.

The **para was kept pending.**

66. Para No.48 Page 38 of Audit Report for the year 2000-01; Overpayment of Rs.0.376 Million.

15.5.2006 Audit had pointed out that non compliance of contractual provisions resulted in an overpayment of Rs.0.376 million to the contractor.

The Department explained that the case was under trial in the civil court Bahawalnagar.

The Department was directed to pursue the court case and para was kept pending.

12.4.2007 The Department explained that the case was under trial in the civil court Bahawalnagar. After the decision of the court the matter would be dealt accordingly.

The **para was kept pending.**

**67. Para No.49 Pages 38 & 39 of Audit Report for the year 2000-01;
Overpayment of Rs.0.132 Million.**

15.5.2006 Audit had pointed out that Excessive measurements resulted in an over payment of Rs.0.132 million to the contractor.

The Department explained that the contention of the Department regarding length had been verified by Audit. Moreover, the recovery of Rs.12,784/- had been made from the contractor and the amount had been deposited in to treasury.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of balance recovery.

12.4.2007 The Department explained that recovery of Rs.12,784/- had been effected and verified by Audit. The amount of payment to the contractor was within the amount sanctioned in T.S. estimate. So no loss to Government and no irregularity was involved

On the recommendation of Audit, the para was settled.

**68. Para No.50 Page 39 of Audit Report for the year 2000-01;
Overpayment of Rs.1.377 Million.**

4.5.2006 The Department explained item-wise position of each component of the para and stated that after verification of relevant record, departmental contention had been accepted/verified by audit.

The para was accordingly settled.

**69. Para No.51 Page 40 of Audit Report for the year 2000-01;
Overpayment of Rs.0.385 Million.**

4.5.2006 The Department explained that the earth was not available due to thickly populated abadies and garden areas. Accordingly, the estimate was framed as per site situation and technically sanctioned by the Chief Engineer, Irrigation Zone, D.G. Khan, with a lead of 1.5 miles. The payment to the contractor had also been made accordingly i.e. as per provisions for earth work and lead existing in the sanctioned estimate. Hence, no over payment was involved.

The Committee observed that work was awarded before the approval of TS Estimate in violation of rules and directed the department to hold an inquiry into the matter, take disciplinary action against the defaulters and recover the outstanding amount at the earliest.

The para was kept pending.

13.4.2007 The Department explained as per direction of Public Accounts Committee-I dated 4.5.2006 the inquiry regarding the above para is being conducted by Superintending Engineer Mailsi Canal Circle, Multan and the inquiry report is still awaited.

The Department was directed to complete the inquiry process immediately and recover the amount within 60 days and **para was kept pending.**

70. Para No.52 Pages 40 & 41 of Audit Report for the year 2000-01; Overpayment of Rs.0.293 Million.

4.5.2006 The Department explained that a detailed scrutiny of the matter revealed that District Accounts Officer, Multan lapsed the funds deposited in connection with undertaking the deposit work of this Division. No action could be taken by this division as DAO Multan was of the opinion that funds stood lapsed according to prevalent policy of the FD.

On receipt of funds during 04/1999, the payment was made to the sister division as per provision in PC-I due to fear of laps-ability of funds in June 1999. Thereafter the estimate was framed and got technically sanctioned from the competent authority to regularize the matter. As such no overpayment was involved.

The Committee accepted the departmental explanation and **settled the para.**

71. Para No.53 Page 41 of Audit Report for the year 2000-01; Overpayment of Rs.0.203 Million.

4.5.2006 The Department explained that the stone procured was consumed by contractor on execution of work and measurements for furnished item of work "Providing and lying stone pitching on top layer only" was made and payment at composite rate of Rs.976.80 per % Cft: in the 5th running bill was made vide Vr. No.1 dated 03.02.01. The total quantity of stone was adjusted in the final bill which had been verified by audit.

On recommendation of audit, the **para was settled.**

72. Para No.54 Page 42 of Audit Report for the year 2000-01; Overpayment of Rs.0.237 Million.

4.5.2006 The Department explained that payment to the contractor was made to the record measurement by the official / officers which resulted in nominal increase of 0.075% above, which was much within permissible limit i.e. 5% in the light of para 2.117 of PWD code. Over all quantity of earth work paid to the contractor was 206434 Cft: in the 2nd and final bill vide Vr.1 dated 31.01.00 against the provision of 204882 Cft: in the estimate T.S. vide. In the work of "Protecting D/S Flood bund for checking parallel flow along flood bund flood 1998 at RD. 37-50" was executed in August 1998, Audit pointed out amount of Rs.49,668/- against the work under reference. The amount of Rs.49,668/- as pointed out by

Audit had since been deducted from the bill abstracted in MB No.3/1468 page 171 which had not yet been paid and recovery would be affected as and when claim of the contractor was settled /paid

On assurance of the administrative secretary, the para was settled subject to balance recovery.

13.4.2007 Audit had pointed out that the amount contractor was still un-finalized in spite elapse of about seven month.

The Department explained that the record had also been got verified by the Audit but the finalization of the claim of contractor was pending.

The explanation of the Department was accepted and **para was settled.**

73. Para No.55 Pages 42 & 43 of Audit Report for the year 2000-01; Overpayment of Rs.0.153 Million.

4.5.2006 The Department explained that work of restoration of Taunsa Barrage was awarded to contractor on 20th April 2000 and the stacking space was not available at site as permanent reserve stock of stone was available at site to meet emergency during flood. It was therefore, imperative to give extra short carriage for dumping of stone and the short carriage was verified by consultant and the same was approved by the competent authority accordingly.

However Audit contented that work was awarded before the approval of estimate which was required to be regularized.

The para was kept pending till the regularization by the Finance Department.

13.4.2007 The Department explained that a detailed note in chronological order has been prepared and being submitted to Finance Department for ex-post facto sanction as directed by the Public Accounts Committee-.

The Department was directed to pursue the case and **para was kept pending.**

74. Para No.56 Pages 43 & 44 of Audit Report for the year 2000-01; Overpayment of Rs.0.307 Million.

3.5.2006 Audit had pointed out that payment of higher rate than those admissible resulted in an over payment of Rs.0.307 (M) to the Contractor.

The Department explained that the quality of soil was equaling to the ordinary soil and no soft soil present there. The rate of earth work excavation in irrigation channels was rightly paid.

Audit observed that the contention of the Department was not tenable.

The Department was directed to hold an inquiry and effect recovery from the responsible and para was kept pending.

13.4.2007 The Department explained that in compliance with the PAC-I direction /inquiry against the incumbent has been initiated by the competent authority the same was under progress.

The Department was directed to complete the inquiry at the earliest and **para was kept pending.**

75. Para No.57 Page 44 of Audit Report for the year 2000-01; Overpayment of Rs.0.248 Million.

4.5.2006 The Department explained that the payment of consultancy fee was made to National Development Consultants (Registered) Regional Office Multan as per sanctioned estimate which was prepared and technically sanctioned on work done basis vide CE/D.G.Khan No.886/W/2000/5590/WE/S/10/98, dated 24.05.2000 and quantum of stone utilized from stock during execution of work was also verified by the consultants. As such no excess payment was involved.

The para was kept pending for verification of requisite record by Audit.

13.4.2007 The Department explained that the recovery worth Rs.5,916/- as pointed out by Audit had recently been made vide G.R. No.134601/1347 dated 14.11.2001 and deposited into Government Treasury vide chalan No.53 dated 15.11.2006.

Payment to the consultant was made in the light of clause-4 of agreement drawn with the consultant. The copy of the said agreement had already been supplied to Audit.

The explanation of the Department was accepted and **para was settled.**

76. Para No.58 Pages 44 & 45 of Audit Report for the year 2000-01; Overpayment of Rs.0.180 Million.

4.5.2006 The Department explained that the estimate was prepared on the basis of cross sections at 500 ft. apart. Variations, ups and downs and undulations could come in between the length of cross section. Hence the quantity of estimate and work done and measured at site RD wise can not be same. If there was any excess in one reach, there was

saving in the remaining reaches. As such, no excess payment was made beyond the sanctioned estimate.

The Committee was not satisfied with the explanation of the department and directed the department to hold an inquiry into the matter to recover the amount paid without T.S.

The para was kept pending.

13.4.2007 The Department explained as per direction of Public Accounts Committee-I dated 4.5.2006 the inquiry regarding the above para is being conducted by Superintending Engineer Mailsi Canal Circle, Multan and the inquiry report is still awaited.

The Department was directed to complete the inquiry process immediately and recover the amount within 60 days and **para was kept pending.**

**77. Para No.59 Page 45 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.071 Million.**

15.5.2006 Audit had pointed out that payment for excessive quantity resulted in an over payment of Rs.0.071 Million to the contractor.

The Department explained that the contractor filed a Civil Suit in the court of Civil Judge Muzaffargarh against the recovery.

The Department was directed to pursue the court case and para being subjudice was kept pending.

12.4.2007 The Department explained that from security deposit of this work an amount of Rs.70,953/- was detained by this Division for effecting recovery.

The explanation of the Department was accepted and **para was settled.**

**78. Para No.60 Pages 45 & 46 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.075 Million.**

15.5.2006 Audit had pointed out that application of incorrect rate resulted in an over payment of Rs.0.075 million.

The Department explained that since the provision of carriage of stone in mileage of hilly area exist in the T.S. Estimate based on CSR 1998 under Chapter carriage. Hence no over payment was made to contractor. Moreover, similar nature of Draft Para No.148 for the year 2004-05 had already been settled by DAC in its meeting held on 30-05-2005 to 31.05.2005.

The explanation of the Department was accepted and **para was settled.**

79. Para No.61.1 Pages 46 47 & 187 of Audit Report for the year 2000-01; Non-Recovery/Adjustment of Rs.70.356 Million.

U.J.C Division, Jhelum – Rs.0.677 Million

14.4.2007 Audit had pointed out that non realization of Government dues resulted in non recovery adjustment of Rs.70.35 million.

The Department explained that a sum of Rs.30,000/- had been adjusted vide TE No.2 dated 01.11.2005 and accounted in the monthly account of 10/2005.

The Department was directed to effect the balance recovery within 90 days and **para was kept pending.**

80. Para No.61.2
L.J.C Shahpur Division, Sargodha – Rs.0.107 Million

14.4.2007 Audit had pointed out that non recovery of Government dues resulted in non recovery / adjustment of Rs.70.356 Million.

The Department explained that out of total amount of Rs.70.356 Million of this para, an amount of Rs.0.107 Million related to this Division on account of non adjustment / recovery of amount paid to the Director General Public Relations Punjab Lahore for publication of tender notices in advance and placed in P.W.A. Misc: advances for final adjustment. The amount of Rs.0.107 Million had been adjusted vide T.E. No.1 dated 24/02/2006 against Technically Sanctioned estimate No.1161/204 –M dated 18/02/2006 by debiting to 13401-Main Canals (Final Head of Account). It had been credited to PWA Misc: advances.

The explanation of the Department was accepted and **this part of the para was settled.**

81. Para No.61.8
Fordwah Canal Division, Bahawalnagar – Rs.0.171 Million.

15.5.2006 Audit had pointed out that non-realization of outstanding dues resulted in non-recovery of Rs.0.171 Million.

The Department explained that an amount of Rs.171,343/- had been adjusted and cleared from the schedule of PW Miscellaneous Advance vide T No. 1 dated 4.6.2002 incorporated in the monthly account for May 2004.

On the statement of Chief Engineer that there was no misappropriation, the **para was settled.**

82. Para No.61.9

Rahim Yar Khan Canal Division, Rahim Yar Khan – Rs.0.163 Million.

15.5.2006 Audit had pointed out that non realization of outstanding dues resulted in non recovery/non adjustment of Rs.0.163 million.

The Department explained that full recovery of Rs.163,000/- had since been made and got verified from Audit.

Audit observed that according Rule 5.13 of DFR, recovery of utility charges and expenditure incurred without funds/T.S. Estimate etc. can not be charged to suspense head. Whereas, utility charges for Rs.11,989/- recoverable from various officials and expenditure incurred telephone bill and vehicles maintenance etc for Rs.93,282/- without funds/sanction was charged to suspense head.

The Department was directed to get the facts re-verified by Audit and para was kept pending.

12.4.2007 The Department explained that the Executive Engineer Dallas Canal Division Rahim Yar Khan had enquired into the matter and submitted his views that expenditure made through suspense was in order and no loss sustained by the Government.

On the statement of the Chief Engineer that utility bills were paid in emergency and adjusted in the next year, the **para was settled.**

83. Para No.62.1 Page 47 & 188 of Audit Report for the year 2000-01; Non-Recovery of Income Tax, Professional and Sales Tax of Rs.2.860 Million.

U.J.C Division, Jhelum – Rs.0.527 Million

14.4.2007 Audit had pointed out that application of incorrect rate or recovery resulted in non-recovery of Rs.2.860 Million from the contractors.

The Department explained that recovery of income tax was made @ 5% from the contractor bill Ist running to 12th running. Now the balance amount of Rs.985,000/- on account of less recovery of income tax had been deducted @ 6% from 13th and final bill of the contractor.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

84. Para No.62.3

Pasrur Link Division, Sialkot – Rs.0.059 Million

14.4.2007 Audit had pointed out that application of incorrect rate or recovery resulted in non-recovery of Rs.2.860 Million from the contractor.

The Department explained that full recovery amounting to Rs.59,457/- had been effected.

The Department was directed to get the recovery verified by the Audit and **para was settled subject to verification** of relevant record.

85.

Para No.62.8

River Diversion Division Basira – Rs.0.073 Million

4.5.2006 The Department explained that payment of professional tax was responsibility of the contractors and a para similar in nature had been settled in the PAC meeting held on 29.3.2001. In case of recovery on account on stamp duty efforts were being made to recover the outstanding amount of Rs.13,300/-.

The para was conditionally settled subject to balance recovery and its verification by Audit.

13.4.2007 The Department explained that an amount of Rs.13,300/- had been recovered from various contractors vide G-R No.129691 dated 8.11.2006. The recovery of Rs.13,300/- as Stamp Duty had been verified by the Audit but the Audit had stressed the recovery of professional tax amounting to Rs.60,000/- being Provincial Tax and get it verified.

The explanation of the Department was accepted and **para was settled**.

86.

Para No.62.9

Punjnad Head Works Division – Rs.0.783 Million

15.5.2006 Audit had pointed out that non-deduction of income tax resulted in a loss of Rs.0.783 Million to Government.

The Department explained that the contractor had filed a suit before Civil Judge Muzaffargarh against the recovery. The case was being pursued regularly.

The Department was directed to pursue the court case and para being subjudice was kept pending.

12.4.2007 The Department explained that the matter was pending in the office of District Officer Revenue Muzaffargarh because of Court case.

The Department was directed to pursue the case and **para was kept pending.**

87. Para No.63 Pages 47 & 48 of Audit Report for the year 2000-01; Non-Recovery/Adjustment of Unauthorized Expenditure of Rs.3.341 Million.

14.4.2007 Audit had pointed out that incurrence of expenditure without budget allotment resulted in non-recovery / non-adjustment of unauthorized expenditure Rs.3.341 Million.

The Department explained that as a result of verification of record, adjustment of Rs.1,616,203/- related to AP No.13,694/- outstanding against Ch. Muhammad Ashraf Sendhu and Sh. Moeen S.D.O. had been verified by Audit.

The Department was directed to effect the balance recovery and **para was settled subject to verification** of balance recovery.

88. Para No.64 Page 48 of Audit Report for the year 2000-01; Non-Recovery of Rs.2.746 Million.

DP No.51 – Rs.0.265 Million

14.4.2007 Audit had pointed out that a scrutiny of the accounts record had revealed that the Government dues worth Rs.264972/92 regarding House Rent, water charges, Electricity charges were lying outstanding against the officers/ officials of different Department since long.

The Department explained that the recovery of Rs.78072/53 had been effected. Moreover, the efforts were being made to recover the remaining amount.

The Department was directed to effect the balance recovery within 90 days and **para was kept pending.**

89. Para No.65 Page 49 of Audit Report for the year 2000-01; Non-Recovery/Adjustment of Rs.1.221 Million.

14.4.2007 Audit had pointed out that non-realization of advance payment resulted in non-recovery/ non-adjustment of Rs.1.221 Million.

The Department explained that the advance payment of Rs.1.221 million was made to store & w/shop Division Mandi Baha-ud-Din during May, 1991 against which material was received on 27.5.1991 vide indent Nos.38,39,40 & 41 and taken on stock by the store keeper Sohwa T/Well Sub Division during May, 1991 and subsequently the payment was adjusted.

The explanation of the Department was accepted and **para was settled.**

90. Para No.66 Page 49 of Audit Report for the year 2000-01; Non-Recovery of Rs.0.447 Million.

14.4.2007 Audit had pointed out that no realization of outstanding dues resulted in non recovery of Rs.0.477 Million.

The Department explained that the staff of Education / Health Department and one retired Gauge Reader of Director of Land Reclamation Punjab were residing in Canal Colony Rasul. The deduction of their House rent had not so far been intimated to this office. The matter was taken up with the concerned authorities of Education and Health Department for effecting recovery.

The Department was directed to take appropriate action against the responsible and **para was kept pending.**

91. Para No.67 Page 50 of Audit Report for the year 2000-01; Non-Recovery of Government Dues from Unauthorized Occupant of Government Residence of Rs.0.259 Million

13.3.2010 The contention of the Department that recovery of penal rent from the officer was not justify being authorized occupant of house was accepted.

On the recommendation of Audit the **para was settled.**

92. Para No.70 Pages 51 & 52 of Audit Report for the year 2000-01; Non-Recovery/Adjustment of Rs.0.609 Million.

14.4.2007 Audit had pointed out that non-recovery of outstanding dues resulted in non recovery / adjustment of Rs.0.609 million.

The Department explained that the amount of para had already been reduced to Rs.416939/-. A further adjustment and accountal of Rs.29,017/- had been made.

The Department was directed to get the balance amount adjusted / recovered and **para was kept pending.**

93. Para No.78 Page 56 of Audit Report for the year 2000-01; Non-Recovery of Income Tax of Rs.0.092 Million.

12.4.2007 Audit had pointed out that section officer (General) I&P Department Lahore made payments for purchase of stationary and repair of vehicles without deduction of income tax from the contractors/ suppliers as required under the income tax ordinance.

The Department explained that a sum of Rs.6,224/- was recovered during April, 2006, and the amount of the para was reduced to Rs.85,514/- after verification of the record. Further a sum of Rs.13,000/- had been deposited by the defaulters.

The Department was directed to effect the recovery of Income Tax providing the list of suppliers to the Income Tax Department and **para was kept pending.**

94. Para No.82 Page 58 of Audit Report for the year 2000-01; Non-Recovery of Rs.1.355 Million.

3.5.2006 Audit had pointed out that non-realization of advance payment resulted in non recovery of Rs.1.355 million.

The Department explained that the payment was made for the procurement of stone against the reserve stock. All the stone had been taken on stock of this Division at site of Sikhanwalli Quarry. The carriage from Sikhanwalli Quarry to site of work would be made according to the requirement of the Division.

The Department was directed to hold an inquiry against the responsible and fix responsibility within 90 days and para was kept pending.

13.4.2007 The Department explained that in compliance with the PAC-I direction /inquiry against the incumbent has been initiated by the competent authority the same was under progress.

The Department was directed to complete the inquiry at the earliest and **para was kept pending.**

95. Para No.84 Page 59 of Audit Report for the year 2000-01; Non-Recovery of Government Dues of Rs.11.862 Million.

3.5.2006 Audit had pointed out that non realization of outstanding dues resulted in non recovery of Rs.11.862 Million.

The Department explained that the Irrigation Department had only to send demand statement of water rate/ abiana to the District Officer (Revenue) of the District who had to recover the amount from the cultivators through Lumberdars and it was an ongoing process.

The explanation of the Department was accepted and **para was settled.**

96. Para No.85 Pages 59 & 60 of Audit Report for the year 2000-01; Non-Recovery of Rs.1.160 Million.

3.5.2006 Audit had pointed out that non realization of Government dues resulted in non recovery of Rs.1.160 million from 1998-2000.

The Department explained that the amount could not be recovered due to litigation. The case was under trial with the Executive District Officer (Revenue) Okara.

The Department was directed to pursue the case and para was kept pending.

13.4.2007 The Department explained that the amount of Tawan amounting to Rs.300,200/- & Rs.860,200/- (total 1,160,400/-) against M/s Nazir Ahmad Watto and Muhammad Siddique respectively imposed by the Sub-Divisional Canal Officer, Headworks Sub Division under section 35 or 70 of Canal & Drainage Act 1870 was reflected in the "Khatuni" Kharif 1996 on 31.12.1996 for realization through Lumbardars. But the accused went into litigation due to which the amount of said Tawan could not be realized. Appeal was dismissed by the Executive District Officer (Rev) Okara on 2.11.2004. District Officer (Rev) Okara and DDO (Rev) Depal Pur had already been requested to realize the said amount. Earnest efforts are being made to realize the amount of Tawan. Last reminder issued to District Officer (Rev) Okara vide No.2106-07 dated 6.11.2006. Last correspondence with on.

The Department was directed to pursue the case and **para was kept pending.**

97. Para No.86 Page 60 of Audit Report for the year 2000-01; Non-Recovery of Government Dues of Rs.0.200 Million.

3.5.2006 Audit had pointed out that non realization of outstanding dues resulted in non recovery of Rs.0.200 million.

The Department explained that this para was duplicity of draft para No.197 (1999-2000) which had been settled by the PAC-II in its meeting held on 28-30/04/2005

The explanation of the Department was accepted and **para was settled.**

98. Para No.87 Pages 60 & 61 of Audit Report for the year 2000-01; Non-Adjustment of Rs.6.146 Million.

15.5.2006 Audit had pointed out that non receipt of vouched account resulted in non adjustment of Rs.6.146 Million.

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

99. Para No.88 Page 61 of Audit Report for the year 2000-01; Loss of Rs.0.211/- Million.

15.5.2006 Audit had pointed out that non-recovery resulted in a loss of Rs.0.211 million to Government.

The Department explained that the breaches had occurred and no cut were made by any person. No FIR was lodged with police and tawan cases were not initiated.

Audit observed that the contention of the Department was not tenable.

The Department was directed to hold an inquiry and take action against the responsible and para was kept pending.

12.4.2007 The Department explained that as per direction of PAC dated 15.05.2006 inquiry was held against the accused person and enquiry officer had exonerated the concerned person.

The Department was directed to produce the inquiry report to the Administrative Secretary for appropriate action and **para was kept pending.**

100. Para No.95 Pages 64 & 65 of Audit Report for the year 2000-01; Less Recovery of Rs.3.666 Million.

4.5.2006 The Department explained that balance recovery on accounts of water charges had been made by KAPCO and accounted for in the monthly account for 06/2002 which could be verified.

Audit stated in the meeting that facts had been verified and departmental contention was acceptable.

On recommendation of Audit, the **para was settled.**

101. Para No.96.1 Pages 65 & 66 of Audit Report for the year 2000-01; Loss of Revenue Due to Non-Auction of Machinery/Vehicles, Burnt Copper Wire and Scrap Material of Rs.62.883 Million.

T.O.D Mandi Bahuddin – Rs.0.263 Million

14.4.2007 Audit had pointed out that non-auction of scrap material machinery/ vehicle resulted in a loss of Rs.62.883 Million to Government.

The Department explained that scrap material had been auctioned and necessary record was being produced to Audit for verification.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

102. Para No.96.2

Qadirabad Barrage Division – Rs.0.854 Million

15.5.2006 Audit had pointed out that non-disposal of old material / machinery resulted in blockage of Rs.0.854 Million.

The Department explained that auction steel gate for Rs.578,000/- out of which amount of Rs.4,33,500/- had been verified by Audit. Moreover, the enquiry for short 5970.50 Rft Wire rope against Mr. Abdul Sattar Sub-Engineer was under process.

The Department was directed to finalize the inquiry at the earliest and balance recovery. The para was kept pending.

13.4.2007 The Department explained that the representative of Sub-division attended the office of DG Audit works Lahore on 17.11.2006 and 8.11.2006 and got the record verified.

The explanation of the Department was accepted and the **para was settled.**

103. **Para No.96.3**
T.O.D. Scrap-IV, Lahore –Rs.1.200 Million.

104. **Para No.96.4**
T.O.D. Scrap-IV, Lahore –Rs.10.000 Million.

11.3.2010 The Department explained that these parts of para were related to Tubewell Operation Division, Lahore of amounting to Rs.11.2 Millions consisting of two components. Auction of 2 Nos. Vehicles and 228 Tubewells had been verified by Audit and remaining auction of machinery/vehicles had yet to be verified.

The **paras were settled subject to verification by Audit.**

105. **Para No. (96.6)**
Store & Workshop Division, Sheikhpura –Rs.0.263 Million.

106. **Para No. (96.7)**
Store & Workshop Division, Sheikhpura –Rs.0.275 Million.

13.3.2010

a) The Department explained that total amount had been recovered and record had got verified by Audit.

On the recommendation of Audit this **part of para was settled.**

b) The Department explained that 28 Nos. of vehicles had been auctioned, 5 Nos. of vehicles were being used 5 Nos. of vehicles had been transferred to

the other divisions, the remaining vehicles had been put to auction which were under process.

The Audit Department stated that nothing was produced for verification.

The Committee directed/recommended that the verifications be made within 15 days and this **part of para was kept pending.**

107. Para No.99 Pages 67 & 68 of Audit Report for the year 2000-01; Non-Adjustment of Rs.0.994 Million.

3.5.2006 Audit had pointed out that non transferring the amount to the proper head of account resulted in non adjustment of Rs.0.994 Million.

The Department explained that an amount of Rs.0.905 M (0.426+0.479) relating to Khairwala Division and Suleimanki H/W had been verified by Audit and the para was reduced to Rs.0.089 relating to flood Bund Narowal.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

15.5.2006 Audit had pointed out that non transferring the amount to the proper head of account resulted in non-adjustment of Rs.0.994 million.

The Department explained that the recovery of Rs.0.95 Million relating to Khairwala Drainage Division, Faisalabad and Sulemanki Head Works had been verified by Audit.

The Committee settled that portion of the para relating to the Faisalabad.

14.4.2007 Audit had pointed out that non transferring the amount to the proper head of account resulted in non adjustment of Rs.0.994 million.

The Department explained that total amount of Rs.88,519/- lying in P.W. Deposit had been paid to Assistant Commissioner Income Tax, Narowal.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

108. Para No.100 Page 68 of Audit Report for the year 2000-01; Loss of Rs.1.570 Million.

4.5.2006 The Department explained that tender for collection of toll tax was firstly awarded to lowest bidder but he could not fulfill the contractual obligations and his call deposit was forfeited. The tenders were again floated and the lowest bid of M/S Mian Muhammad Khan and Co. worth Rs.10.092 Million was approved by the competent

authority on the basis of departmental collection as the bid offered was on higher side. The contention of the audit that bid offered by the contractor earlier on in the first instance should have been accepted by the department was not justified, as in the said bid he was 4th in line.

The Committee accepted the departmental explanation and **settled the para.**

109. Para No.101 Pages 68 & 69 of Audit Report for the year 2000-01; Non-Refund of Deposit of Rs.4.289 Million.

4.5.2006 The Department explained that the amount to the tune of Rs.4.289 Million had been adjusted vide transfer entry No. I dated 02-09-05 and accounted for in the monthly account of 08/2005 which could be verified from the available record.

The para was conditionally settled subject to verification of relevant record by Audit.

13.4.2007 The Department explained that the record had also been got verified by the Audit.

The explanation of the Department was accepted and **para was settled.**

110. Para No.103 Pages 69 & 70 of Audit Report for the year 2000-01; Loss of Rs.10.975 Million.

4.5.2006 The Department explained that the draft para was a duplication of the draft para No.208 for the year 1999-2000 and audit had probably inadvertently taken this objection. However audit contented that after verification of duplication, an amount of Rs.80,000/-still stood outstanding.

The para was kept pending with the direction that recovery of outstanding amount be effected within 60 days.

13.4.2007 The Department explained that the balance amount of Rs.80,000/-pertaining to the cost of two Nos. unserviceable vehicles (MH-2022 & MH-2023) and case is under process for open auction.

The Department was directed to recover the amount within 60 days and **para was kept pending.**

111. Para No.104 Pages 70 & 71 of Audit Report for the year 2000-01; Unauthorized Payment of Rs.1.596Million.

14.4.2007 Audit had pointed out that non-compliance of codal rules resulted in unauthorized payment of Rs.1.596 Million.

The Department explained that the bank guarantee, the originally furnished guarantee was to expire on 24.8.2000. A fresh performance guarantee valid upto 30.6.2001 was therefore, sought.

The explanation of the Department was accepted and **para was settled.**

112. Para No.107 Pages 72 & 73 of Audit Report for the year 2000-01; Unjustified/Irregular Transfer of Stock of Rs.0.870 Million.

14.4.2007 Audit had pointed out that violation of codal rules resulted in unjustified / irregular transfer of stock of Rs.0.870 Million.

The Department explained that the enquiry was conducted by Executive Engineer Tube-Well Operation Division Lalian (Defunct) and charge regarding misappropriation was not proved. The enquiry report was produced to Audit for verification.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

113. Para No.108 Page 73 of Audit Report for the year 2000-01; Doubtful Issuance of Material of Rs.0.296 Million.

14.4.2007 Audit had pointed out that non-maintenance of subsidiary record of material remarked in doubtful issuance of material of Rs.0.296 Million.

The Department explained that enquiry was entrusted to Executive Engineer Jehlum Division vide Chief Engineer Irrigation Zone Sargodha which was under process. The enquiry was finalized by the Enquiry Officer. But the decision of authority was awaited.

The Department was directed to finalize the inquiry and **para was kept pending.**

114. Para No.109 Pages 73 & 74 of Audit Report for the year 2000-01; Irregular Technical Sanction of Rs.2.666 Million.

14.4.2007 Audit had pointed out that technically sanction without revision of administrative approval resulted in irregular technical sanction of Rs.2.66 Million.

The Department explained that the work was executed to the tune of Rs.2.666 Million.

The explanation of the Department was accepted and **para was settled.**

115. Para No.110 Pages 74 & 75 of Audit Report for the year 2000-01; Loss Due to Higher Rates of Rs.0.335 Million.

14.4.2007 Audit had pointed out that acceptance of higher rates than those admissible resulted in loss of Rs.0.355 Million to Government.

The Department explained that actually at the time of preparation PCI the rates for Machinery were provided @ 520/- % Cft which were too much lower than those sanctioned by the S.E Machinery Circle i.e. Rs.720- % Cft as sanctioned in the T.S. Estimate. Moreover, certain items of earth work were additionally provided in the B.O.Q as per site requirement which were not originally provided in the A.A. In view of the above fact the tenders had to be accepted and T.S accorded keeping in view of the rates tendered by the contractor for excavation of a new Drain.

The explanation of the Department was accepted and **para was settled.**

116. Para No.111 Page 75 of Audit Report for the year 2000-01; Excess Expenditure than Deposits of Rs.0.616 Million.

14.4.2007 Audit had pointed out that violation of rules resulted in excess expenditure than the deposits of Rs.0.616 Million.

The Department explained that an amount of Rs.6,03,513/- was still recoverable from Tubewell Operation Division Mandi Bahauddin, however, TOD Mandi Baha-ud-Din now stand abolished under Scarp Transition programme. The minus balance could be adjusted if special funds were provided to Drainage Devision Mandi Bahauddin which was successor Division of former T.O.D. Mandi Bahauddin to clear the liability.

The Department was directed to finalize the matter and **para was kept pending.**

117. Para No.112 Pages 75 & 76 of Audit Report for the year 2000-01; Irregular Splitting of Work/Acceptance of Tenders of Rs.13.466 Million.

14.4.2007 Audit had pointed out that violation of codal rules resulted in irregular tendering of Rs.13.466 Million.

The Department explained that separate estimates were prepared / sanctioned by the competent authority in the interest of work. The work was advertised publically and was allotted on the competitive rates offered by the contractors. The rates so received were got approved from the Chief Engineer, being competent authority for acceptance of tender.

The Department was directed to get the irregularity condoned by the Finance Department and **para was kept pending.**

**118. Para No.113 Pages 76 & 77 of Audit Report for the year 2000-01;
Irregular Payment of Price Variation of Rs.0.591 Million.**

14.4.2007 Audit had pointed out that Lower Jhelum Canal Division Sargodha allowed payment of price variation to a contractor in the running bill during progress of work were it admissible on successful completion of work only as per instruction of the Finance Department Government of the Punjab.

The Department explained that payment for escalation if not made with each bill would be in violation of clause of the agreement and could not be done. Realizing gravity of this clause, the Finance Department ab-initio withdrew the letter No.RO (Tech) F.D.10-02/90 dated 2.4.1992. The payment had been made strictly in accordance with agreement in 1992, and in view of withdrawal of Notification dated 02.04.1992. The payment of escalation had otherwise become regular.

Audit observed that the Department made no progress towards recovery.

The Department was directed to take appropriate action against the responsible and **para was kept pending.**

**119. Para No.114 Page 77 of Audit Report for the year 2000-01; Irregular
Payment of Rs.0.291 Million.**

14.4.2007 Audit had pointed out that violation of contractual provision resulted in an irregular payment of Rs.0.291 Million.

The Department explained that due to variation in quantities of certain items of work, the Agreement was enhanced to Rs.8.079 Million by the competent authority i.e. Chief Engineer Irrigation Lahore Zone vide No. W-II/ LHR /99/16083 dated 11-08-1999 and payment made to the contractor for Rs.8.018 Million which was within the enhancement.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

**120. Para No.115 Pages 77 & 78 of Audit Report for the year 2000-01;
Irregular Expenditure of Rs.19.795 Million.**

11.3.2010 The Department explained that Mr Haleem Qureshi, Executive Engineer, Store & Workshop Division, Sanda Road, Lahore had regularized 107 employees during ban imposed by the Government. He had already been dismissed and recovery of Rs.20.63 Million had been imposed on him by the department and the case was referred to NAB for recovery.

The Committee directed/recommended that an inquiry be held against the following:-

- i) XEN concerned;
- ii) District Accounts Officer; and
- iii) Divisional Accountant of Department.

The responsibility be fixed and report/all record/list of said 107 employees with grades be submitted in the next meeting.

The Committee further directed/recommended that the case should be forwarded for condonation to the Finance Department.

The para was kept pending.

121. Para No.116 Page 78 of Audit Report for the year 2000-01; Fictitious Expenditure of Rs.11.988 Million.

11.3.2010 The Department explained that an inquiry was held to probe into the matter and the inquiry officer had reported that the Department had already proceeded against the accused Mr Abdul Haleem Qureshi, XEN and the case was referred to NAB.

The para was kept pending for 12.03.2010.

12.3.2010 The Department explained that the action against the incumbents had already been taken and penalty had been awarded to them. The Department had also referred the case of Mr. Abdul Haleem Qureshi, XEN to NAB for further investigations.

The Audit pointed out that the fictitious expenditures were involved in the para and the inquiries made in that respect were not covered all the issues raised in the para. Further, the said issue was not even included in the charge sheets against the incumbents.

The Committee directed/recommended after detailed discussion the following:-

- i) that the administrative Secretary should inquire the matter personally;
- ii) that the separate inquiries be conducted in all the relevant para and responsibilities be fixed;
- iii) that all the concerned officers at that time should be inquired and the reference be forwarded to NAB without prejudice the inquiry proceedings; and
- iv) that the break up of the amounts involved in the para be submitted.

The para was kept pending till next meeting.

122. **Para No.117 Page 79 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.11.197 Million.**
123. **Para No.118 Pages 79 & 80 of Audit Report for the year 2000-01; Suspicious Stock Adjustment of Rs.10.547 Million.**
124. **Para No.120 Pages 80 & 81 of Audit Report for the year 2000-01; Fictitious Payment of Rs.0.147 Million.**
125. **Para No.146 Page 96 of Audit Report for the year 2000-01; Fictitious Payment of Rs.267.379 Million.**
126. **Para No.147 Page 97 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.97.969 Million.**
127. **Para No.62 Pages 47 & 188 of Audit Report for the year 2000-01; Non-Recovery of Income, Professional and Sales Tax of Rs.2.860 Million.**

(62.5) Store and Workshop Division, Lahore – Rs.0.252 Million.

12.3.2010 The Department explained that the action against the incumbents had already been taken and penalty had been awarded to them. The Department had also referred the case of Mr. Abdul Haleem Qureshi, XEN to NAB for further investigations.

The Audit pointed out that the fictitious expenditures were involved in these paras and the inquiries made in that respect were not covered all the issues raised in these paras. Further, the said issues were not even included in the charge sheets against the incumbents.

The Committee directed/recommended after detailed discussion the following:-

- i) that the administrative Secretary should inquire the matter personally;
- ii) that the separate inquiries be conducted in all the relevant paras and responsibilities be fixed;
- iii) that all the concerned officers at that time should be inquired and the reference be forwarded to NAB without prejudice the inquiry proceedings; and
- iv) that the brake up of the amounts involved in the paras be submitted.

These paras were kept pending till next meeting.

128. **Para No.119 Page 80 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.0.683 Million and Overpayment of Rs.0.170 Million.**

12.3.2010 The Department explained that an inquiry was conducted against Mr. Muhammad Arshad Chatta former XEN Store & Workshop Division, Sanda Road, Lahore and the inquiry officer had recommended for exoneration of the accused from the charges leveled against him and the competent authority had exonerated him on 06.09.2008.

Audit pointed out that overpayments and irregular expenditures were involved in this para and appointments were made without fulfilling the codal formalities.

The Committee directed/recommended that an inquiry be held about fictitious appointments and a complete report regarding appointments and their salaries be submitted in next meeting. The Committee decided that decision would be taken after inquiry report in next meeting. The Committee further directed the Assembly Secretariat to fix the next meeting of Irrigation & Power Department after 60 days positively.

The **para was kept pending**.

129. Para No.122 Pages 81 & 82 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.769 Million.

12.3.2010 The Department explained that all the necessary actions had been taken and got verified by the Audit.

On the recommendation of the Audit, the **para was settled**.

130. Para No.125 Page 83 of Audit Report for the year 2000-01; Non-Accountal of Stock of Rs.1.552 Million.

13.3.2010 The Department explained that an inquiry to probe into the matter had been conducted and all the accountals were available. The Department further explained that all the record would be produced and would be got verified within 15 days otherwise action would be taken against responsables.

The **para was kept pending** till verification of record by Audit.

131. Para No.128 Page 85 of Audit Report for the year 2000-01; Irregular Payment of Rs.13.201 Million.

3.5.2006 Audit had pointed out that violation of rules resulted in an irregular payment of Rs.13.201 (M) to the contractor.

The Department explained that tenders were called on the basis of detailed estimates and not on the rough cost. The estimates were checked by the consultant for site inspection and cleared.

Audit observed that the contention of the Department was not tenable because works were awarded without TS estimates.

The Department was directed to hold an inquiry and effect recovery from the responsible and para was kept pending

13.4.2007 The Department explained that in compliance with the PAC-I direction /inquiry against the incumbent has been initiated by the competent authority the same was under progress.

The Department was directed to complete the inquiry at the earliest and **para was kept pending.**

132. Para No.129 Pages 85 & 86 of Audit Report for the year 2000-01; Unauthorized Payment of Rs.0.357 Million.

3.5.2006 Audit had pointed out that payment of non-schedule items of work without approval of rates by the competent authority resulted in an unauthorized payment of Rs.0.357 (M).

The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

133. Para No.133 Page 88 of Audit Report for the year 2000-01; Irregular Acceptance of Tenders of Rs.3.600 Million.

4.5.2006 The Department explained that due to emergency, the tenders were called for the works. The site of the works was also to be checked and verified by the consultants. Therefore estimate could not be technically sanctioned prior to the calling of tenders. However, all the estimates had been sanctioned after the site verification by the consultants.

The Committee observed that work was awarded before the approval of TS Estimate in violation of rules and directed the department to hold an inquiry into the matter, take disciplinary action against the defaulters and recover the outstanding amount at the earliest.

The para was kept pending.

13.4.2007 The Department explained as per direction of Public Accounts Committee-I dated 4.5.2006 the inquiry regarding the above para is being conducted by Superintending Engineer Mailsi Canal Circle, Multan and the inquiry report is still awaited.

The Department was directed to complete the inquiry process immediately and recover the amount within 60 days and **para was kept pending.**

134. Para No.134 Pages 88 & 89 of Audit Report for the year 2000-01; Unauthorized Award of Work of Rs.11.974 Million.

3.5.2006 Audit had pointed out that violation of financial rules resulted in an unauthorized award of work of Rs.11.974 Million.

The Department explained that the work was not awarded beyond the permissible limit and no loss to the Government was involved.

Audit observed that tenders were called for before TS estimate which was against the codal rules.

The Department was directed to hold an inquiry and fix responsibility within 60 days and para was kept pending.

13.4.2007 The Department explained in compliance of the Public Accounts Committee direction that the inquiry against the incumbents had been initiated by the competent authority. The same is under progress.

The Department was directed to complete the inquiry within 60 days and **para was kept pending.**

135. Para No.135 Page 89 of Audit Report for the year 2000-01; Irregular Payment of Rs.0.337 Million.

3.5.2006 Audit had pointed out that payment without sanction of the competent authority resulted in an irregular payment of Rs.0.337 Million.

The Department explained that the payment was made to the actual persons employed for the job after observing the necessary codal formalities.

The explanation of the Department was accepted and **para was settled.**

136. Para No.136 Pages 89 & 90 of Audit Report for the year 2000-01; Loss of Rs.0.867 Million to Government.

14.4.2007 Audit had pointed out that the acceptance of Sub Standard /below specification defective material resulted in a loss of Rs.86,777/- to Government.

The Department explained that the para was based on Advance Para No.14819 for the year 1998-99 which was converted into Draft Para No.108 for the year 1998-99 and subsequent / settled by Audit Department. This Printed Draft Para No.136 was a mere duplication which requires to be deleted from the report of printed Draft Para for the year 2000-2001.

The explanation of the Department was accepted and **para was settled.**

137. Para No.138 Page 91 of Audit Report for the year 2000-01; Loss of Rs.0.122 Million.

14.4.2007 Audit had pointed out that application of incorrect rate resulted in loss of Rs.0.112 million to Government.

The Department explained that despite provision of item for supply of stone in CSR 1998 bearing rate 363/- % Cft which could have been paid to the contractor, the rate incorporated for payment to contractor was Rs.207/- % Cft (as sanctioned in the estimate). Although above cited rate was meant for making the payment to quarry yet the contractor was paid at the same rate (lesser rate as compared to CSR) on account of supply of stone from private source instead of quarry. Meaning thereby, in either case the amount remained same. Hence no financial loss was involved.

The explanation of the Department was accepted and **para was settled.**

138. Para No.140 Pages 92 & 92 of Audit Report for the year 2000-01; Unjustified/Irregular Procurement of Stock of Rs.1.049 Million.

14.4.2007 Audit had pointed out that un-necessary procurement of tube well components resulted in irregular procurement of stock of Rs.1.049 Million.

The Department explained that the matter was under enquiry to fix the responsibility.

The Department was directed to finalize the inquiry and **para was kept pending.**

139. Para No.143 Pages 94 & 95 of Audit Report for the year 2000-01; Wasteful Expenditure of Rs.2.704 Million.

14.4.2007 Audit had pointed out that failure to achieve the targeted goals resulted in wasteful expenditure of Rs.2.704 Million.

The Department explained that the tube wells could not be energized / re-commissioned. The T/ Wells machinery procured and installed on these T.Wells had been retrieved back and kept in stores of the Divisions.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

140. Para No.148 Page 97 of Audit Report for the year 2000-01; Non-Accountal of Material of Rs.0.724 Million.

12.3.2010 The Department explained that the relevant record was available for verification by Audit and an inquiry was initiated on 06.11.2009 regarding this matter which was under process.

The Committee directed / recommended that the inquiry proceedings should be completed within 30 days and recovery be made after that if any.

The para was kept pending.

141. Para No.149 Page 98 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.236 Million.

12.3.2010 The Department explained that most of the record of payment on account of transportation charges had been traced out and was available for verification by the Audit.

The Committee directed / recommended that the recovery be imposed on the responsible officer.

The para was kept pending.

142. Para No.152 Pages 99 & 100 of Audit Report for the year 2000-01; Infructuous Payment of Rs.1.525 Million.

4.5.2006 The Department explained that every year watching establishment had to be employed in accordance with the yard stick as approved in the flood fighting plan of the division. This yard stick varied with the increase in discharge during the high floods. The approval for employment of labour through contractor was accorded by S.E./ MCC Multan vide his No.2569/30-G, dated 01.07.98 and payment was made after observing all the codal formalities.

The Committee kept the para pending with the direction that requisite record be produced to Audit for verification.

13.4.2007 The Department explained that the record had also been got verified by the Audit but the Audit had demanded further record for the settlement of para.

The explanation of the Department was accepted and para was settled.

143. Para No.153 Pages 100 & 101 of Audit Report for the year 2000-01; Irregular and Wasteful Expenditure of Rs.0.700 Million.

4.5.2006 The Department explained that miscellaneous PW advance had been cleared on receipt of special cheque dated 19.06.2002 for Rs.7.00 Lac from Executive Engineer, Taunsa Barrage Division, Kot Adu and accounted for in the monthly account for 6/2002.

The Committee kept the para pending with the direction that Department should provide an up-to-date report in the matter along with requisite record for verification by Audit.

13.4.2007 The Department explained that the payment for Model Study was made by the Division and the said amount was received for Taunsa Barange Division Kot Adu as the said work was transferred to the Taunsa Barrage Division record regarding payment and receipt of Rs.7.00 lac has already been got verified.

The explanation of the Department was accepted and **para was settled.**

144. Para No.154 Page 101 of Audit Report for the year 2000-01; Loss of Rs.0.497 Million to Government.

3.5.2006 Audit had pointed out that allotment of work at higher rates resulted in a loss of Rs.0.497 million to Government.

The Department explained that in the second tendering M/s Raja Muhammad Iqbal & Co also joined the process of tendering but lost his interest and there was no other way except to execute the work through the lowest tenderer of 2nd tendering.

The explanation of the Department was accepted and **para was settled.**

145. Para No.155 Pages 101 & 102 of Audit Report for the year 2000-01; Loss of Rs.0.423 Million Due to Higher Premium.

3.5.2006 Audit had pointed out that payment of higher premium to the contractor resulted in a loss of Rs.0.423 million to the Government.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

146. Para No.156 Page 102 of Audit Report for the year 2000-01; Doubtful Payment of Rs.0.313 Million.

15.5.2006 Audit had pointed out that bulk supply of POL by issuing 5 No. chits in one day and 5 Nos in another day seemed doubtful.

The Department explained that the payment was made on 25.5.2000 and 26.5.2000 vide vouchers No.4,5,6,7,8,9,10,11,12,13 and 14 on receipt of funds from competent authority and not only for utilization of the budget.

The explanation of the Department was accepted and **para was settled.**

147. Para No.157 Page 103 of Audit Report for the year 2000-01; Irregular Payment of Rs.0.219 Million.

4.5.2006 The Department explained that the sanctioned quantity of berm cutting was 808980 Cft., which included both right and left sides of canal as depicted in X-sections and detail of earth work sheet, whereas, the title of the estimate was “ Strengthening of right bank of Kadra Canal RD. 106-130/R” and without berm cutting on both side, the prism of the channel could not be rehabilitated to its designed section.

The Committee observed that work was completed before the approval of TS Estimate in violation of rules and directed the department to hold an inquiry into the matter, take disciplinary action against the defaulters and recover the outstanding amount at the earliest.

The para was kept pending.

13.4.2007 The Department explained as per direction of Public Accounts Committee-I dated 4.5.2006 the inquiry regarding the above para is being conducted by Superintending Engineer Mailsi Canal Circle, Multan and the inquiry report is still awaited.

The Department was directed to complete the inquiry process immediately and recover the amount within 60 days and **para was kept pending.**

148. Para No.158 Pages 103 & 104 of Audit Report for the year 2000-01; Unauthorized Expenditure of Rs.3.731 Million.

12.4.2007 Audit had pointed out that non production of record indicated an unauthorized/ un-authentic expenditure of Rs.3.731 Million.

The Department explained that photo copies of salaries schedules along-with original bill in evidence of expenditure incurred were produced to Audit works Department for necessary verification. The detail of stationery, POL Charges, G.P. Fund accounts were also furnished well in time.

The Department was directed to get the facts verified by the Audit and the **para was kept pending.**

Audit Paras (Revenue Receipts) for the year 2000-01

149. Para No.3.1 Page 47 of Audit Report for the year 2000-01; Short-Assessment of Water Charges due to Application of Incorrect Rate – Rs.7,092,768/-.

PDP No.6619 DCO, Khanki Wazirabad – Rs.1,146,329/-

PDP No.6710 DCO, Islam Headworks – Rs.789,455/-

4.5.2006 The Administrative Department explained that the 10% increase in rate of Abiana had been incorporated in the Annual demand of respective years. However Audit contented that no recovery had been verified till date.

After detailed consideration of the matter, the Committee directed that Senior Member Board of Revenue, Punjab should attend the meeting of PAC-I on 13 May 2006 at 10.00 a.m. in Committee Room 'C', Assembly Building, Lahore to explain the factual position of the matter.

The paras were kept pending.

13.5.2006 The Department explained that 10% increase over Abiana had been incorporated in demand statement of Rabi 1999-2000 and Kharif 2000 respectively. The increase in Water charges could not be implemented in demand statement for kharif 1999, which was duly incorporated to the Tehsils through Robkars dated 3-7-2000 and 5-7-2000 respectively for Tehsil Mailsi and Kehror pecca. Moreover, the XEN Western Bar Division, Thingi, Vehari had intimated that the stay orders involved in the cases had since been got vacated and the concerned DO Revenue had been requested to effect the recovery of Abiana on expeditious grounds.

The Department was directed to reconcile the facts and figures with the concerned EDOs (Revenue) and to issue the list of defaulters till 11-8-2006 and then recovery proceedings would be completed by the concerned EDOs (Revenue) within 90 days and paras were kept pending.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **paras were kept pending for reconsideration** by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

PDP No.6633 DCO, Gujrat – Rs.3,379,441/-

4.5.2006 The Department explained that seven districts were involved in the outstanding recovery and demand had been sent to the revenue authority for recovery of outstanding dues and several reminders had also been issued for the purpose.

The **para was kept pending** for recovery of outstanding dues.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **para was kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

PDP No.6940 DCO, Khanpur – Rs.1,777,543/-

4.5.2006 The Department explained that an inquiry was held into the matter and action had been initiated against the defaulters and instructions had been issued to Tehsildar Liaquatpur for recovery of outstanding dues.

The para was kept pending with the direction that department should get the relevant record verified by audit.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **para was kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

150. Para No.3.2 Page 48 of Audit Report for the year 2000-01; Non-Issuance of Demand Notices for Recovery of Water Charges for Supply of Canal water for Non-Irrigation Use – Rs.11,469,050/-.

PDP No.6582 DCO, Multan – Rs.7,295,915/-

4.5.2006 The Department explained that the XEN concerned had apprised that all Tawan cases pending with the Division had since been decided except Court cases. A sum of Rs.1,076,497/- had been decided to recover and incorporated in the demand statement for Rabi 2000, Kharif 2000 and Rabi 2001. Relevant record had been produced to audit for verification.

The Committee directed the department to effect balance recovery from the concerned persons at the earliest.

The para was kept pending.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **para was kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

PDP No.6761 DCO, Sahiwal – Rs.1,116,160/-

4.5.2006 The Department explained that the outstanding amount of Rs.1,116,160/- against Forest Department for supplying Canal Water had been recovered vide cheques dated 24-4-2005 for Rs.1000000/- and cheque dated 25-8-2005 for Rs.116,160/-. The relevant record in support of departmental reply had been verified by audit.

On recommendation of audit, the **para was settled.**

11.3.2010 This para had already been settled by the Public Accounts Committee-I in its meeting held on 04.05.2006.

The Committee directed/recommended that the Department should be careful in preparing the working papers for the meeting of Public Accounts Committee.

PDP No.6879 DCO, Khushab – Rs.935,682/-

4.5.2006 The Department explained that the recovery of Water supply amounting to Rs.323,572/- had been affected from the concerned agencies, The relevant record had been produced to audit for verification. However, a sum of Rs.612,110/- outstanding as balance had been incorporated in Khatooni Fasal Rabi for the year 2001-02 and transmitted to District Coordination Officer Khushab.

The Committee directed the department to recover the outstanding amount from the concerned persons within 60 days.

The para was kept pending.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **para was kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

PDP No.6880 DCO, Tremu – Rs.774,477/-

11.3.2010 The Department explained that the correct amount of recovery of water charges was Rs.577,454/- instead of Rs.744,477/- as per billing register of the Department. The amount of Rs.568,986/- had been recovered and verified by the Audit and the balance recovery of Rs.8,468/- was remained outstanding according to the billing register.

The Committee accepted the explanation of the Department but **kept the para pending till balance recovery.**

PDP No.6890 DCO, Rasul – Rs.822,985/-

4.5.2006 The Department explained that efforts were being made to recover the outstanding sum of Rs.822,985/-from the concerned organizations and instructions had been issued to take up the matter on expeditious grounds to ensure recovery pending since long and the progress would be made soon.

The para was kept pending for balance recovery at the earliest.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **para was kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

PDP No.6948 DCO, Khanewal – Rs.523,831/-

4.5.2006 The Department explained that total amount of. Rs.523,821/- involved in this para had been recovered from Forest Department, Multan and the relevant record in support of departmental contention had been produced to audit for verification.

On recommendation of audit, the **para was settled.**

11.3.2010 This para had already been settled by the Public Accounts Committee-I in its meeting held on 04.05.2006.

The Committee directed/recommended that the Department should be careful in preparing the working papers for the meeting of Public Accounts Committee.

151. Para No.3.3 (DP No.7101) Page 49 of Audit Report for the year 2000-01; Non-Realization of Stamp duty and Registration Fee – Rs.271,064/-.

11.3.2010 The Department was agreed with the contention of the Audit Department and accepted that the amount of Rs.271,064/- was recoverable.

The Committee directed/recommended that the recovery be made before the next meeting of the Public Accounts Committee-I. PAC further directed that EDO (Rev), Sialkot and EDO (Rev), Gujrat should be called in the next meeting.

The **para was kept pending.**

152. Para No.3.4 Pages 49 & 50 of Audit Report for the year 2000-01; Blockade of Government Revenue Due to Non Finalization of Cases of Special Charges – Rs.9,807,936/-.

PDP No.6583 DCO, Multan – Rs.2,409,587/-

PDP No.6762 DCO, Sahiwal – Rs.218,447/-

PDP No.6884 DCO, Tremu – Rs.604,781/-

PDP No.6888 DCO, Rasul – Rs.1,827,372/-

PDP No.7018 DCO, Kot Addu – Rs.66,721/-

PDP No.7102 DCO, Head Marala – Rs.49,495/-

4.5.2006 Audit stated that the department had not explained the paras adequately in the working paper.

The Department explained that efforts were being made for recovery of Tawan cases / Special Charges from the defaulters.

The Committee kept the paras pending with the direction that recovery be effected at the earliest and progress be reported to the PAC within 7 days.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **paras were kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

PDP No.6584 DCO, Lodhran – Rs.3,427,478/-

PDP No.6889 DCO, Shahpur – Rs.25,088/-

4.5.2006 The Department explained that all the cases involved in the paras had been decided and demand for recovery had been incorporated in the demand statement of kharif 2000 and Rabi 2001 and 2003.

The paras were kept pending for production and verification of relevant record by audit.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **paras were kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

PDP No.6937 DCO, Vehari – Rs.1,178,967/-

4.5.2006 The Administrative Department explained that the matter pertaining to aforesaid para was pending with the Revenue Authorities for recovery of outstanding Irrigation Charges.

After detailed examination of these paras, the committee decided that EDO(Revenue) Vehari, Khanewal and Khanpur should personally attend the meeting of Public Accounts Committee-I to be held on 12 May 2006 at 10.00 a.m in the aforesaid cases pertaining to their respective Districts.

The para was kept pending.

12.5.2006 Audit had pointed out that certain Divisional Canal Officers failed to initiate recovery proceedings in certain cases even after the expiry of stay orders granted by various courts.

The Department explained that the stay orders involved in the cases had since been got vacated and the concerned DO Revenue had been requested to affect the recovery of Abiana on expeditious grounds.

The Department was directed to reconcile the facts and figures with the concerned EDOs (Revenue) and to issue the list of defaulters till 11-8-2006 and then recovery proceedings would be completed by the concerned EDOs(Revenue) within 90 days and para was kept pending.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **para was kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

153. Para No.3.5 Pages 50 & 51 of Audit Report for the year 2000-01; Non-recovery of Abiana Even After Expiry of Stay Order – Rs.15,128,152/-

PDP No.6938 DCO, Vehari – Rs.625,665/-

4.5.2006 The Administrative Department explained that the 10% increase in rate of Abiana had been incorporated in the Annual demand of respective years. However Audit contented that no recovery had been verified till date.

After detailed consideration of the matter, the Committee directed that Senior Member Board of Revenue, Punjab should attend the meeting of PAC-I on 13 May 2006 at 10.00 a.m. in Committee Room 'C', Assembly Building, Lahore to explain the factual position of the matter.

The para was kept pending.

13.5.2006 The Department explained that 10% increase over Abiana had been incorporated in demand statement of Rabi 1999-2000 and Kharif 2000 respectively. The increase in Water charges could not be implemented in demand statement for kharif 1999, which was duly incorporated to the Tehsils through Robkars dated 3-7-2000 and 5-7-2000 respectively for Tehsil Mailsi and Kehror pecca. Moreover, the XEN Western Bar Division, Thingi, Vehari had intimated that the stay orders involved in the cases had since been got vacated and the concerned DO Revenue had been requested to effect the recovery of Abiana on expeditious grounds.

The Department was directed to reconcile the facts and figures with the concerned EDOs (Revenue) and to issue the list of defaulters till 11-8-2006 and then recovery proceedings would be completed by the concerned EDOs (Revenue) within 90 days and **para was kept pending.**

PDP No.6938 DCO, Vehari – Rs.625,665/-

PDP No.6946 DCO, Khan Pur – Rs.12,553,698/-

PDP No.6949 DCO, Khanewal – Rs.1,948,789/-

4.5.2006 The Administrative Department explained that the matter pertaining to aforesaid paras were pending with the Revenue Authorities for recovery of outstanding Irrigation Charges.

After detailed examination of these paras, the committee decided that EDO (Revenue) Vehari, Khanewal and Khanpur should personally attend the meeting of Public Accounts Committee-I to be held on 12 May 2006 at 10.00 a.m in the aforesaid cases pertaining to their respective Districts.

The paras were kept pending.

12.5.2006 Audit had pointed out that certain Divisional Canal Officers failed to initiate recovery proceedings in certain cases even after the expiry of stay orders granted by various courts.

The Department explained that the stay orders involved in the cases had since been got vacated and the concerned DO Revenue had been requested to affect the recovery of Abiana on expeditious grounds.

The Department was directed to reconcile the facts and figures with the concerned EDOs (Revenue) and to issue the list of defaulters till 11-8-2006 and then recovery proceedings would be completed by the concerned EDOs(Revenue) within 90 days and paras were kept pending.

12.4.2007 The Department explained that efforts were being made to effect the recovery of outstanding amounts.

The Department was directed to effect the recovery of outstanding amounts and **paras were kept pending** for reconsideration by the PAC-I in its meeting to be held on 3-5-2007 after briefing by the Director General Revenue Receipts Audit, Lahore

Audit Paras (Commercial) for the year 2000-01

154. Para No.107 Page 121 of Audit Report for the year 2000-01; Working Results.

4.5.2006 The Department explained that all the accounts in W/Shop of Irrigation Department and C&W Department were being operated on general accounting system (No profit/ No loss basis) where as MIW was operated on Commercial Accounting System. Accordingly, the case had been referred to Finance Department for excluding MIW from Commercial Accounting system.

Since no financial embezzlement was involved in this para, the Committee accepted the departmental reply and the **para was settled.**

155. Para No.108 Pages 121 & 122 of Audit Report for the year 2000-01; Working Results.

4.5.2006 The Department explained that para comprised three parts

A:- spare and stores stood Rs.35.44 Million on June 30,2005 as against Rs.38.44 Million on June 30,2001 taken in the audit comments. Due to reduction in the total value of stock, interest on capital also decreased considerably from Rs.8.509 Million to Rs.5.221 Million in 2003-04. For physical verification of stores, a committee had been constituted which had started physical verification of stores which would be completed within two months and then surplus stores would be disposed off.

B:- Suspense account on June 30,2001 was Rs.97.63 million and not Rs.78.37 million. The reduction in the figures of suspense was due to recovery of old outstanding dues from the responding divisions.

C:-The Xen Machinery Division Lahore had not released this payment, rather was raised certain objections on this expenditure incurred by MIW. On a reference from Xen MIW in this regard, matter was being inquired by S.E. Mechanical Circle. Further action would be taken in the light of his report on this issue.

The para was kept pending with the directions that department should hold auction of surplus stores within 60 days under intimation to the PAC.

12.4.2007 The Department explained that as regard part-A of the para, as a result of physical verification by inquiry committee only one item of Tin ingot valuing Rs.218,788/- was found short for which XEN Central Stores Division had been appointed to hold an enquiry. Surplus stores had also been identified & declared surplus. Auction was being arranged through District Disposal Committee. As regard part-B of the para an amount of Rs.76.520 Million under suspense account was recoverable as on June 30, 2004. As regard part-C of the para, the expenditure booked by MIW was valid. Therefore XEN Machinery Division Lahore had agreed for payment and funds had been demanded by him to clear the outstanding payment of MIW.

The Department was directed to effect the recovery and Part-A & Part-C of the **para were kept pending** while the Department was further directed to get the accounts adjusted and also provide the year wise break up of suspense accounts to Audit for verification within 90 days and **Part-B of the para was settled subject to verification** of relevant record.

LABOUR AND MANPOWER

The Committee examined the Accounts of the Labour and Man Power Department in its meetings held on 15.4.2006, 13.11.2006 & 4.7.2007 and made the following recommendations:-

Audit Paras (Commercial) for the year 2000-01

1. Para No.111 Page 129 of Audit Report for the year 2000-01; Working Results

15.4.2006 Audit had pointed out that accounts for the year 1999-2000 and 2000-01 were received late.

The Department explained that the accounts of the institution for the year 1999-2000 and 2000-2001 were submitted to Commercial Audit on 31 May 2002.

The Department was directed to submit accounts within prescribed time in future and **para was settled.**

2. Para No.112 Page 130 of Audit Report for the year 2000-01; Working Results

15.4.2006 Audit had pointed out that the accounts for the year 1998-99 were submitted unapproved by the Department.

The Department explained that the accounts of the institution for the year 1998-99 had been approved by the Governing body in its 79th meeting held on 16.04.2002.

The explanation of the Department was accepted and **para was settled.**

3. Para No.113 Page 131 of Audit Report for the year 2000-01; Working Results

15.4.2006 Audit had pointed out that advances of RS.66,995,745 were outstanding against various Government Departments and suppliers for the last 5 to 15 years.

The Department explained that an amount of Rs.6,59,18,342.80 had been adjusted up to 30.06.2003 and the adjustment of remaining amount of Rs.10,77,403/- was under process. A sum of Rs.3,98,774/- had been adjusted up to 30.06.2005. The adjustment of the remaining amount of Rs.43,982/- was under process.

The Department was directed to make efforts for early settlement of receivables and para was settled subject to verification of relevant record.

13.11.2006 The Department explained that PESSI had been doing best efforts to minimize the volume of outstanding amounts which had been reduced.

The Department was directed to provide the requisite record to Audit for verification within 15 days and para was kept pending.

4.7.2007 The Department explained that out of Rs.66,995,745/-, an amount of Rs.66,057,805/- had been recovered/ adjusted, which had been verified by Audit.

The Department was directed to effect the balance recovery within 30 days and **para was settled subject to verification** of balance recovery.

4. Para No.114 Page 132 of Audit Report for the year 2000-01; irregular Payment of Rs.50.000 Million Per Annum on House Acquisition in Violation of Government Policy.

15.4.2006 Audit had pointed out that PESSI extended house acquisition facility to its employees. The decision taken was contrary to the policy of Government of Punjab which had not allowed this facility to its employees, whereas the policy extended by Federal Government was restricted to Federal and provincial capital only.

The Department explained that the payment for house acquisition facility to PESSI employees was stopped w.e.f. 01.02.2001 by the Governing body in its 81st meeting held on 10.08.2002. The PESSI had now adopted its own pay scales w.e.f. 01.12.2001 and the facility of house rent allowance had been allowed instead of house acquisition. Moreover, the Government body was fully competent to formulate a policy. The facility of house acquisition to PESSI employees was approved by the Governing Body in its 66th meeting held on 15.01.1997, as such, there was no irregularity in payment of house acquisition to PESSI employees.

The Department was directed to get the matter regularized with the sanction of Finance Department and para was settled subject to regularization.

13.11.2006 The Department explained that in compliance with PAC direction, the matter for regularization of House Acquisition had been referred to Finance Department. The matter was under process in the Finance Department.

The Department was directed to pursue the regularization case and para was kept pending.

4.7.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

5. Para No.115 Pages 132 & 133 of Audit Report for the year 2000-01; Loss of Rs.0.278 Million Due to Non Receipt of Vehicle Booked Through Dealer on 100% Advance Payment.

15.4.2006 Audit had pointed out that Punjab Employees Social Security Institution, booked 18 vehicles with Pak Suzuki Motors through M/s Atlantic Motors, Lahore in March, 1996 against 100% advance payment. The car dealer was also assigned the job to transport the vehicle from Karachi to Lahore. The dealer after obtaining delivery of the vehicle from Pak Suzuki did not deliver one Van valuing Rs.278,000/- to PESSI.

The Department explained that seventeen vehicles were received but the dealer did not deliver one Suzuki Van (Bolan) inspite of repeated requests. The matter was also brought into the notice of M/s Pak Suzuki Motor Company Limited, Karachi, but they showed their inability regarding delivery of remaining one van to the Institution. The case was moved with the police for registration of a criminal case against the owner of M/s. Atlantic Motors. The SSP Cantt. Division, Lahore intimated on 17.01.2001 that the dealer had already left the country and had settled in USA after disposing off his business and therefore, no further action could be taken. The Governing Body of PESSI being competent authority in its meeting held on 29.03.2006 had written off the cost of vehicles amounting to Rs.2,78,000/-.

The Department was directed to take appropriate legal action and serve a legal notice to Pak Suzuki and para was kept pending.

13.11.2006 The Department explained that in compliance with PAC direction, M/S Pak Suzuki Motors, Karachi was issued a notice to deliver one Suzuki Van (Bolan). M/S Pak Suzuki Motors, Karachi agreed to deliver one Suzuki Van (Bolan) and demanded the transportation charges amounting to Rs.8,500/- the same amount was remitted to M/s. Pak Suzuki Motors, Karachi with a reminder for urgent delivery of Suzuki Van. The Suzuki Van had reached at Lahore and PESSI had been asked to receive the van.

The explanation of the Department was accepted and **para was settled.**

6. Para No.116 Pages 133 & 134 of Audit Report for the year 2000-01; Mis-appropriation of Medicines Worth Rs.1.851 Million by Ex-member Governing Body of PESSI.

15.4.2006 Audit had pointed out that a member of Governing Body draw medicines worth Rs.1.851 Million from different hospitals and local offices within one year with the collaboration of various employees.

The Department explained that the case of Ex-Member Governing Body PESSI was subjudice in the court of Special Judge, Anti Corruption Gujranwala.

The Department was directed to peruse the case and the para was kept pending being subjudice.

13.11.2006 The Department explained that the case of Ex-Member of Governing Body namely Ch. Badar ud Din was subjudice in the court of Special Judge, Anti Corruption, Gujranwala. The legal cell of PESSI had been pursuing the matter vigilantly.

The para was kept pending.

4.7.2007 The Department explained that Ch. Badar un Din, Ex-Governing Body member had been expired on 13.02.2007. Moreover, the Hon'ble Court had yet to announce the decision.

The Department was directed to get the amount written off by the competent authority and **para was settled.**

7. Para No.117 Pages 134 & 135 of Audit Report for the year 2000-01; Unjustified Payment of Audit Fee for Rs.1.8 Million to a firm of Chartered Accountants.

15.4.2006 Audit had pointed out that contrary to earlier notification, the Labour Department at its own fixed the rates of Audit fee @ Rs.225,000/- per year as against fee of Rs.15,000/- per year settled with the firm.

The Department explained that the Audit fee of M/s. Z.A. Mehr & Co. Chartered Accountants was fixed at Rs.2.25 lacs per year by the Government of Punjab for the period 1983 to 1990-91. Because of extensive network of PESSI, Local Offices 13 and 6 Hospitals through out Punjab. Moreover, the External Auditors were appointed by the Competent Authority i.e. Government of Punjab, Labour Department.

The Department was directed to be careful in future and **para was settled.**

8. Para No.118 Page 135 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1.079 Million on the Provision of Vehicles to the Minister Labour Department and Parliamentary Secretary.

15.4.2006 Audit had pointed out that three 3 vehicles placed at the disposal of Parliamentary Secretary and Ministry of Labour in 1997 to 2000 caused irregular expenditure of Rs.1.079 Million.

The Department explained that vehicle to Minister for Labour, Punjab/ Chairman Governing Body, PESSI was provided. Moreover, provision of vehicles to Parliamentary Secretary, the same was also provided on account of looking after matters of PESSI and being an interim arrangements as per instructions of Government of Punjab.

The explanation of the Department was accepted and **para was settled.**

9. Para No.119 Pages 135 & 136 of Audit Report for the year 2000-01; Loss of Rs.1.193 Million Due to Payment of House Rent/House Acquisition When the Official Accommodation Remained Un-Occupied.

15.4.2006 Audit had pointed out that officer residences remained un-allotted to entitled employees which caused loss of Rs.1.193 Million due to payment of house rent.

The Department explained that the actual amount had been raised against all the concerned officers who did not occupy the allotted residence and the recovery was in progress.

The Department was directed to effect/recover actual amount and para was kept pending.

13.11.2006 The Department explained that in compliance with the directions of PAC, the house rent had been recovered from non occupants of official residences to the tune of Rs.3,39,307/- and for the remaining amount, Sundry Debtors had been raised and recovery was in progress.

The Department was directed to effect the balance recovery at the earliest and para was settled subject to verification of balance recovery.

4.7.2007 The Department explained that in compliance with the directions of PAC, the house rent had been recovered from non occupants of official residences to the tune of Rs.3,39,307/- and for the remaining amount, Sundry Debtors had been raised and recovery was in progress through regular monthly deductions from salary bills of concerned employees.

The Department was directed to effect the balance recovery at the earliest and **para was kept pending.**

LIVESTOCK AND DAIRY DEVELOPMENT

The Committee examined the Accounts of the Livestock and Dairy Development Department in its meetings held on 3.1.2006, 4.1.2006, 4.2.2006, 5.9.2007 and 10.10.2007 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. Para No.1 Page 8 of Audit Report for the year 2000-01; Fraudulent Drawl of Rs.676,410/-.

3.1.2006 The Department explained that Departmental proceedings and investigation by the ACE Lahore on the subject matter was under process.

The Committee was not satisfied with the Departmental proceedings and constituted a Sub-Committee, consisting of the following members, with instructions to probe the matter and submit a comprehensive report to PAC-I within 60 days.

- | | | |
|----|---|----------|
| 1. | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. | Syed Nazim Hussain Shah, MPA (PP-199) | Member |

The para was kept pending.

10.10.2007 The Department explained that on recommendations of the inquiry conducted by the Additional Accountant General Punjab Lahore, the delinquent Mr. Muhammad Aslam Goraya, Ex-Assistant had been punished with Major penalty of dismissal from service with recovery of Rs.761,313/- w.e.f. 16.4.2007. The revenue authorities had been approached for effecting the recovery as arrears of land revenue which was under process.

The Department was directed to effect the recovery at the earliest and para was kept pending.

2. **Para No.2 Page 9 of Audit Report for the year 2000-01; Doubtful Purchase/Likely Misappropriation of Government Money Worth Rs.695,594/-.**

3. **Para No.3 Pages 9 & 10 of Audit Report for the year 2000-01; Misappropriation of Rs.6,934,840/- on Account of Purchase of Medicines/Instruments Etc.**

4. **Para No.4 Page 10 of Audit Report for the year 2000-01; Likely Misappropriation of Rs.555,914/- on Account of Doubtful Consumption of POL.**

5. **Para No.6 Pages 11 & 12 of Audit Report for the year 2000-01; Stock Not Entered, Misappropriation of Rs.284,881/-.**

6. **Para No.12 Page 15 of Audit Report for the year 2000-01; Non Deposit of Rs.167,201/- on Account of Security of Empty Bottles/Crates.**

7. **Para No.13 Pages 15 & 16 of Audit Report for the year 2000-01; Doubtful Consumption of Veterinary Medicines Worth Rs.166,339/-.**

8. **Para No.14.2 Page 16 of Audit Report for the year 2000-01; Extra Ordinary Mortality of Birds and Animals Loss to the Government Rs.358,658/-.**

- Government Poultry Farm, Bahawalpur – Rs.58,658/-
9. **Para No.17 Page 18 of Audit Report for the year 2000-01; Likely Embezzlement of Rs.88,579/- on Account of Repair of Vehicle No.KSA-5666/-.**

10. **Para No.19 Pages 19 & 20 of Audit Report for the year 2000-01; Likely Miss-appropriation of Petrol/Diesel Amounting to Rs.73,851/- Recovery Thereof.**

11. **Para No.20 Pages 20 & 21 of Audit Report for the year 2000-01; Doubtful Consumption of POL Valuing Rs.74,368/-.**

12. **Para No.24.1 Page 24 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Purchase of Vaccine Concentrate/Feed Rs.1,863,663/-.**

P.D. Poultry Production, Faisalabad – Rs.632,000/-

13. **Para No.24.2**

P.D.O Government Poultry Farm, D.G. Khan – Rs.697,181/-

14. **Para No.24.3**

SRO Animal Nutrition Centre Dera Chahl Lahore – Rs.534,482/-

15. **Para No.25.2 Page 25 of Audit Report for the year 2000-01; Lapse of Funds Rs.1,935,379/- During the year 1999-2000.**

Livestock Experiment Station, Bhunekey Kasur – Rs.784,014/-

16. **Para No.26.1 Pages 25 & 26 of Audit Report for the year 2000-01; Irregular and Un-Economical Purchase of Medicines Worth Rs.1,137,676/-.**

Deputy Director Livestock & Dairy Development, Bahawalpur – Rs.389,463/-

17. **Para No.26.3**

Deputy Director Livestock & Dairy Development, Rawalpindi – Rs.202,039/-

18. **Para No.26.5**

Livestock Experiment Station Fazil Pur Rajanpur – Rs.139,730/-

19. **Para No.27.1 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular/Doubtful Expenditure of Rs.948,308/- on Account of Repair of Vehicles and Machinery.**

BLPRI Kherimurat – Rs.161,204/-

20. **Para No.27.4**

Information and Publicity Officer, Lahore – Rs.80,435/-

21. **Para No.27.5**

Deputy Director in Service Training Institute Bhunekey, Kasur – Rs.68,059/-

22. **Para No.27.7**

Livestock Experiment Station, Bhunekey, Kasur – Rs.287,358/-

3.1.2006 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

23. Para No.5 Page 11 of Audit Report for the year 2000-01; Suspicious Refund of Security of Milk Plant Worth Rs.333,512/-.

3.1.2006 Audit had pointed out that a sum of Rs.333,512/- had been drawn from security account of Milk Plant to refund the concerned consumers, but no documentary proof of the said refund was produced to Audit for scrutiny.

The Department explained that all security amounts had been deposited into Government Treasury. Moreover, misappropriation was not involved in this case.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that record was available and would be shown at the time of verification.

The Department was directed to get the requisite record verified by Audit and **para was settled subject to verification** of relevant record.

24. Para No.7 Page 12 of Audit Report for the year 2000-01; Misappropriation of Vaccines Worth Rs.405,661/-.

25. Para No.8 Pages 12 & 13 of Audit Report for the year 2000-01; Embezzlement of Rs.263,101/- on Account of Non-Accountal of Vaccination Charges Received from the Veterinary Hospitals in the Cash Book.

26. Para No.9 Page 13 of Audit Report for the year 2000-01; Forgery of Rs.60,000/- on Account of Deposit of Government Receipt into Government Treasury.

27. Para No.10 Pages 13 & 14 of Audit Report for the year 2000-01; Embezzlement of Rs.183,783/- Due to Less Deposit of Government Receipt.

28. Para No.11 Page 14 of Audit Report for the year 2000-01; Loss of Rs.216,077/- on Account of Non-Availability of Payment Vouchers.

3.1.2006 The Department explained that the cases had been registered with A&CE Multan.

The paras were kept pending being subjudice.

10.10.2007 The Department explained that out of Rs.341,481/-, Rs.265,648/- had been recovered. Moreover, Rs.5000/- per month were being continuously deducted from the salary of Mr. Mujahid Hussain Gurmani S/C as a recovery of remaining amount i.e. Rs.75,833/-.

The Department was directed to effect the balance recovery and above noted **paras were settled subject to verification** of balance recovery.

29. Para No.14.1 Page 16 of Audit Report for the year 2000-01; Extra Ordinary Mortality of Birds and Animals Loss to the Government Rs.358,658/-.

Government Livestock Farm Rakh Mahni District Bhakkar – Rs.300,000/-

3.1.2006 Audit had pointed out that neither sanction of competent authority to write off loss was obtained after a probe into the matter as required under Rule 15.3 of PFR nor death certificates or postmortem reports were shown to the Audit.

The Department explained that the D.G. (Ext.) L&DD had nominated to Director, small Ruminants, Multan to probe into matter and the enquiry was under process.

The Department was directed to finalize the inquiry report within 60 days and para was kept pending.

10.10.2007 The Department explained that on finalization of inquiry, personal hearing had been given to the accused. The accused was on medical leave.

The Department was directed to effect the recovery from responsables and **para was kept pending.**

30. Para No.15 Page 17 of Audit Report for the year 2000-01; Doubtful Production of Rice Peddy, Barseem, Oats for Rs.196,384/-.

3.1.2006 Audit had pointed out that production slips were left blank and cultivated areas were not shown on the slips.

The Department explained that the area had been mentioned on the production slips. The approval of labour charges was got from the competent authority.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above noted **para was settled.**

31. Para No.16 Pages 17 & 18 of Audit Report for the year 2000-01; Non-Accountal/Misappropriation of High Speed Diesel Valuing_Rs.135,500/-

3.1.2006 Audit had pointed out that amount was spent on the purchase of 10000 letters of HS Diesel but the same was not entered in the stock register.

The Department explained that the bulk of diesel was found defective and replaced and entered in stock register. No miss-appropriation was involved.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that record verified by Audit Officer but Audit comments awaited.

Audit observed that the amount drawn was misappropriated.

The Department was directed to be careful in future for indication of full facts of the case in working paper of the draft para and to effect the recovery from the responsables and **para was kept pending.**

32. Para No.18 Pages 18 & 19 of Audit Report for the year 2000-01; Misuse/Fictitious Consumption of POL Recovery of Rs.85,499/-.

3.1.2006 Audit had pointed out that certificate regarding the consumption of POL was also not available in the logbook. Actual mileage covered by the truck and consumption of POL could not be assessed without meter. Moreover, relevant record in support of log book was not produced to Audit.

The Department explained that as per enquiry report the actual date according to the Log Book was 18-07-1998 to 08.07.1999. During this period, the truck covered only 11102 K.M. as per against 28483 K.M. calculated by Audit and consumed 3172 liters of diesel, an average consumption certificate was available.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above noted **para was settled.**

33. Para No.21 Page 21 of Audit Report for the year 2000-01; Loss of Rs.45,300/- on Account of Sale of Sheep by Showing on Death Point.

3.1.2006 Audit had pointed out that 34 sheep were sold at cheaper rate of Rs.117 per sheep. The 30 non of sheep were sold after advertisement and open auction on 4.6.2000 at the rate of Rs.1450 per sheep. In this way a loss of Rs.45,300/- was occurred.

The Department explained that the Enquiry Officer had pointed out recovery of Rs.21,970/- instead of Rs.45,300/-.

The Department was directed to get the inquiry report approved by the competent authority and effect recovery of the loss and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that the enquiry officer had pointed out that recovery of Rs.21,970/- instead of Rs.45,300/-. The recovery amounting to Rs.21,970/- had been effected and deposited into Government Treasury.

The explanation of the Department was accepted and **para was settled.**

34. Para No.22 Page 22 of Audit Report for the year 2000-01; Non-Recovery of House Rent Allowance from the Staff – Worth Rs.375,672/-

3.1.2006 Audit had pointed out that out of 86 Residential Quarters only 26 were allotted to the staff and remaining 60 were lying vacant due to non allotment.

The Department explained that the condition of residential quarters was very dangerous. Since the construction of the buildings proper repair and maintenance had not done by the building Department and now the buildings had been deteriorated. The concerned SDO Building Department after visiting the site, issued certificate that the residential quarters were not worth living at present juncture. Moreover, the matter was pursing vigorously with C&W Department for the repair of the building.

The para was kept pending for further briefing by the C&W Department.

4.2.2006 The Department explained that the buildings had been deteriorated. The sewerage and water supply system had totally damaged. “The Honourable High Court, Multan Bench directed to first get the building repair and obtained certificate from Buildings Department that residences are worth living and than deduct the house rent from the employees”. The concerned SDO Buildings Department after visiting the site issued certificate that “the residential quarters are not worth living at present juncture”.

The representative of C&W Department briefed that residential quarters at station fazilpur District Rajanpur were required to be repaired. All quarters should be repaired out of M & R grant.

The Department was directed to get the quarters repaired at the earliest and para was kept pending.

10.10.2007 The Department explained that the Department approached to the Finance Department for provision of funds for repair of building at the farm. The Finance Department advised to prepare a Development Scheme and include in the ADP 2007-08. The PC-I had been prepared and submitted to Government on 15-08-2007 for approval.

The explanation of the Department was accepted and **para was settled.**

35. Para No.23 Pages 22 & 23 of Audit Report for the year 2000-01; Loss of Rs.208,947/- Due to Expiry of Medicine (Levozon Plus).

3.1.2006 Audit had pointed out that 754 bottles of levozon plus were purchased costing Rs.217,906/- on 29.06.1999 having expiry period of two years.

The Department explained that the case was subjudice in the court of law.

The Department was directed to pursue the court case vigorously for early finalization and para was kept pending.

10.10.2007 The Department explained that the medicine was got tested and was declared sub-standard. The Chief purchase officer had forfeited the bank guarantee amounting to Rs.3,107,806/-. The firm suited the case against the Department. The case was still in the Court of Law.

The para was kept pending being subjudice.

36. Para No.25.1 Page 25 of Audit Report for the year 2000-01; Lapse of Funds Rs.1,935,379/- During the Year 1999-2000.

Assistant Director Livestock & Dairy Development, Kasur – Rs.1,151,365/-

3.1.2006 Audit had pointed out that funds to the tune of Rs.1,151,365/- were lapsed on 30-6-2000 which should have been surrendered before the close of financial year.

The Department explained that the saving was due to ban on recruitment and vacant posts of officers/ officials. Moreover the appropriation of accounts for the year 1999-2000 had already been settled by the PAC in its meeting held on 19/11/04.

The explanation of the Department was accepted and **para was settled.**

37. Para No.26.2 Pages 25 & 26 of Audit Report for the year 2000-01; Irregular and Un-Economical Purchase of Medicines Worth Rs.1,137,676/-.

Government Livestock Farm Jugait Peer Bahawalpur – Rs.224,988/-

3.1.2006 Audit had pointed out that expenditures were split up to avoid the sanctions of competent authority.

The Department explained that the case for regularization was still under process, which was being pursued vigorously.

The para was kept pending.

10.10.2007 The Department explained that the enquiry proceedings had been finalized by the enquiry officer, but returned back to the enquiry officer with certain observation. Hence, the same was still under process.

On the statement of the Additional Secretary that no loss was caused to the Government Exchequer, the **para was settled.**

38. Para No.26.4
Assistant Director Sheep and Goat Development, Multan – Rs.181,456/-

3.1.2006 Audit had pointed out that expenditures were split up to avoid the sanctions of competent authority.

The Department explained that the officer incurred the expenditure within his competency. Moreover, the para was settled by SDAC in its meeting held on 22-9-2003.

The explanation of the Department was accepted and **para was settled.**

39. Para No.27.2 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular/Doubtful Expenditure of Rs.948,308/- on Account of Repair of Vehicles and Machinery.

Director Animal Health Livestock and Dairy Development, Lahore – Rs.181,715/-

3.1.2006 Audit had pointed out that expenditures were split up to avoid the sanctions of competent authority.

The Department explained that the para had already been settled by SDAC in its meeting held on 6.3.2002.

The explanation of the Department was accepted and **para was settled.**

40. **Para No.27.3**
Director VRI, Lahore – Rs.98,976/-

3.1.2006 Audit had pointed out that expenditures were split up to avoid the sanctions of competent authority.

The Department explained that all the expenditure amounting to Rs.98,976/- was incurred on the repair of different vehicles on different vehicles on different dates with the approval of Category-I Officer after observing codal formalities.

The explanation of the Department was accepted and **para was settled.**

41. **Para No.27.6**
Director VRI Lahore – Rs.70,561/-

3.1.2006 Audit had pointed out that expenditures were split up to avoid the sanctions of competent authority.

The Department explained that all the expenditure amounting to Rs.70,561/- was actually incurred on the repair of Lab equipments instead of repair of vehicles on different vehicles on different dates and occasion with the approval of Category-I Officer after observing codal formalities.

The explanation of the Department was accepted and **para was settled.**

42. **Para No.28 Pages 28 & 29 of Audit Report for the year 2000-01; Irregular and Doubtful Expenditure of Rs.1,078,663/-.**

3.1.2006 Audit had pointed out that the purchase was made without immediate requirement in violation of rule 2.10(b) 5 of PFR Vol-I.

The Department explained that according to the requirement of Liquid Nitrogen Gas for freezing and storage of semen at the unit, regular supply of Liquid Gas was made by the Semen Bank Lahore and thus the Semen freezed at the unit was collected by the Semen Bank Lahore. Liquid Nitrogen Gas entered in the Stock Register which was readily available for Audit verification.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that the relevant record required to the Audit Department was available for verification.

The Department was directed to get the requisite record verified by Audit and para was settled subject to verification of relevant record.

43. **Para No.29.1 Pages 29 & 30 of Audit Report for the year 2000-01; Irregular/Uneconomical Purchase of feed and Fertilizers Rs.9,231,365/-**
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Government Poultry Farm Bahawalpur – Rs.927,515/-

44. **Para No.29.2**
GLF Jugait Peer Bahawalpur – Rs.790,225/-

45. **Para No.29.4**
Superintendent Livestock Experiment Station, Khushab – Rs.441,391/-

46. **Para No.29.5**
Deputy Director Semen Production Unit Kiraniwala District Bahawalpur - Rs.967,034/-

47. **Para No.29.6**
Superintendent Livestock Experiment Station, Bhunikey – Rs.4,089,310/-

48. **Para No.29.7**
Superintendent Livestock Experiment Station, Khushab – Rs.826,459/-

49. **Para No.29.8**
Government Livestock Experiment Station Fazilpur Rajanpur – Rs.394,390/-

50. **Para No.29.9**
Government Livestock Experiment Station, Khushab – Rs.51,472/-

51. **Para No.30.3 Page 31 of Audit Report for the year 2000-01; Irregular/Extravagant Expenditure of Rs.685,856/- on Purchase of Chemical/Glass Spare Parts of Liquid Nitrogen Plant –Defective_Mode of Payment.**
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Information and Publicity Officer Livestock and Dairy Development, Lahore – Rs.344,620/-

52. **Para No.31 Page 32 of Audit Report for the year 2000-01; Irregular Shifting of Headquarter/Irregular Payment of Rs.524,320/-.**

53. **Para No.32.2 Pages 32 & 33 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Funds Rs.493,000/-.**
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Livestock Experiment Station Fazilpur, Rajanpur – Rs.73,000/-

54. **Para No.32.3**

GLF Kallur Kot District Bhakkar – Rs.100,000/-

55. **Para No.32.4**

GLF Rakh Mohni District Bhakkar – Rs.75,000/-

56. **Para No.35.1 Pages 35 & 36 of Audit Report for the year 2000-01; Irregular Payment of Pay and Allowances Amounting to Rs.287,437/- Due to Change of Cadre.**

Deputy Director Semen Production Unit District Bahawalpur – Rs.192,042/-

57. **Para No.36.1 Pages 36 & 37 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Drawl of Rs.256,659/- from Wrong Head.**

Director Animal Health and Poultry Production, Lahore – Rs.138,971/-

58. **Para No.36.2**

Superintendent Livestock Experiment Station Bhunekey Kasur – Rs.117,688/-

59. **Para No.37.1 Pages 37 & 38 of Audit Report for the year 2000-01; Irregular and Uneconomical Purchase of Stationery Rs.242,732/-.**

Information Publicity Officer Livestock and dairy Development, Lahore – Rs.156,046/-

60. **Para No.37.2**

Director Animal Health Livestock and Dairy Development, Lahore – Rs.86,686/-

61. **Para No.38 Page 38 of Audit Report for the year 2000-01; Irregular Culling for Rs.215,900/-**

62. **Para No.42.3 Pages 41 & 42 of Audit Report for the year 2000-01; Advance Payment/Drawls of Rs.805,778/-.**

Government Livestock Experiment Station, Allah Dad Jahania – Rs.59,400/-

63. **Para No.43.1 Pages 42 & 43 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.413,904/- - Budget Utilized for Other Office.**

Deputy Director Inservice Training Institute Bhunekey, Kasur – Rs.133,325/-

64. **Para No.43.2**
Superintendent Livestock Experiment Station Bhunekey District Kasur – Rs.280,579/-

65. **Para No.45 Page 44 of Audit Report for the year 2000-01; Unjustified Expenditure Amounting to Rs.87,292/- (Pay of Tractor Driver).**

66. **Para No.46 Pages 44 & 45 of Audit Report for the year 2000-01; Damage of Government Vehicle No.BRC-4387 – Loss of Rs.50,000 (Approximate).**

67. **Para No.47.1 Pages 46 & 47 of Audit Report for the year 2000-01; Loss of Rs.20,372,155/- on Account of Less Rate of Land Rent.**

Livestock Experiment Station Khizarabad, Sargodha – Rs.19,107,846/-

68. **Para No.48.3 Pages 47 & 48 of Audit Report for the year 2000-01; Recovery of Rs.8,689,772/- Due From Tenants Pattadars/Lessees.**

Livestock Experiment Station, Qadirabad Sahiwal – Rs.412,974/-

69. **Para No.48.4**
Livestock Experiment Station, Fazilpur Rajanpur – Rs.340,973/-

70. **Para No.48.5**
Government Livestock Farm Kallur Kot Bhakkar – Rs.61,885/-

71. **Para No.49 Page 48 of Audit Report for the year 2000-01; Outstanding Recovery of Rs.201,479/- Due to Loss Deposit of Medicines and Vaccines Charges – Recovery Thereof.**

72. **Para No.50.2 Pages 48 & 49 of Audit Report for the year 2000-01; Doubtful Deposit of Sales Tax Amounting to Rs.147,903/- Recovery Thereof.**

Livestock Experiment Station Rakh Kheriwala District Layyah – Rs.53,758/-

73. **Para No.50.3**
Information and Publicity Officer Livestock and Dairy Development
Punjab, Lahore – Rs.66,254/-
74. **Para No.50.4**
Superintendent Livestock Experiment Station, Qadirabad, Sahiwal - –
Rs.2,876/- (para reduced in SDAC meeting dated 10.11.2001).
75. **Para No.51.2 Page 50 of Audit Report for the year 2000-01; Non-Deduction of Income Tax Amounting to Rs.75,943/- Recovery Thereof.**

Government Poultry Farm Bahawalpur – Rs.27,567/-
76. **Para No.51.3**
Information and publicity Officer Livestock and Dairy Development,
Punjab, Lahore – Rs.25,590/-
77. **Para No.52.1 Pages 50 & 51 of Audit Report for the year 2000-01; Sale of Milk at Low Rate – Loss of Rs.1,245,906/-.**

Livestock Experiment Station Khizarabad, Sargodha – Rs.791,736/-
78. **Para No.52.2**
Livestock Experiment Station, Khushab – Rs.131,710/-
79. **Para No.56 Pages 53 of Audit Report for the year 2000-01; Shortage of Store/Stock Rs.42,757/-.**
80. **Para No.57 Pages 53 of Audit Report for the year 2000-01; Un-Justified and Irregular Payment of Telephone Charges Rs.43,354/-.**
81. **Para No.62 Pages 57 of Audit Report for the year 2000-01; Unjustified Expenditure Amounting to Rs.389,394/- on Account of Pay and Allowances of Crop Husbandry Officer.**
- 4.1.2006** The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**
82. **Para No.29.3 Pages 29 & 30 of Audit Report for the year 2000-01; Irregular/Uneconomical Purchase of seed and Fertilizers Rs.9,231,365/- .**

Livestock Experiment Station Jhangirabad, Khanewal – Rs.743,569/-

4.1.2006 Audit had pointed out that expenditure was incurred beyond competency; the bills of the firms were split up to avoid the sanction of higher authority.

The Department explained that contention of the Department was accepted by the Special DAC and para was settled on 6.3.2002.

The explanation of the Department was accepted and **para was settled.**

83. Para No.30.1 Page 31 of Audit Report for the year 2000-01; Irregular/Extravagant Expenditure of Rs.685,856/- on Purchase of Chemical/Glass Spare Parts of Liquid Nitrogen Plant – Defective_Mode of Payment.

Director VRI, Lahore – Rs.257,333/-

4.1.2006 Audit had pointed out that the expenditure was held irregular due to the reason that quotations were not obtained under sealed covers.

The Department explained that quotations were received in enclosed envelopes (pasted) not open letters. The quotations were dropped in the Tender Box which was lying in the office of the Chairman Purchase Committee.

The explanation of the Department was accepted and **para was settled.**

84. Para No.30.2 Page 31 of Audit Report for the year 2000-01; Irregular/Extravagant Expenditure of Rs.685,856/- on Purchase of Chemical/Glass Spare Parts of Liquid Nitrogen Plant – Defective_Mode of Payment.

PLP Training Centre, Sheikhpura – Rs.83,903/-

85. Para No.41 Page 41 of Audit Report for the year 2000-01; Loss of Rs.46,462,445/- on Liquid Nitrogen Plant.

3.1.2006 The Department explained that Departmental proceedings and investigation by the ACE Lahore on the subject mater was under process.

The Committee was not satisfied with the Departmental proceedings and constituted a Sub-Committee, consisting of the following members, with instructions to probe the matter and submit a comprehensive report to PAC-I within 60 days.

- | | | |
|----|---|----------|
| 1. | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. | Syed Nazim Hussain Shah, MPA (PP-199) | Member |

The paras were kept pending.

10.10.2007 The Department explained that a high level committee constituted by the Chief Secretary, Punjab had finalized its report which had since been submitted to the Authorized Officer by the L&DD Department for further action on 9.8.2007.

The Department was directed to finalize the inquiry and above noted two paras were kept pending.

86. Para No.32.1 Pages 32 & 33 of Audit Report for the year 2000-01; Irregular Re-Appropriation of Funds Rs.493,000/-

Livestock Experiment Station Rakh Khariwala District Layyah – Rs.245,000/-

4.1.2006 Audit had pointed out that as required under Finance Department letter dated 15.10.1997, re-appropriation of funds exceeding Rs.56,000/- required prior approval of Finance Department.

The Department explained that a case of regularization had been sent to Finance Department on 6.10.2005.

On the recommendation of Finance Department, **para was settled.**

87. Para No.33 Pages 33 & 34 of Audit Report for the year 2000-01; Un-Justified Expenditure on POL for Rs.327,118/-.

4.1.2006 Audit had pointed out that during scrutiny of log books of tractors. Average consumption certificate was neither obtained nor available in record.

The Department explained that the D.G. (E) had got enquired the matter through a senior officer as per his findings all the relevant record was complete and available.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that record was available and would be shown at the time of verification.

On the statement of the Additional Secretary that inquiry report had already been approved by the Administrative Department and warning was issued to the concerned, the **para was settled.**

88. Para No.34.1 Pages 34 & 35 of Audit Report for the year 2000-01; Excess Expenditure Over and Above Budget Allocation for Rs.2,594,906/-

Assistant Director Livestock & Dairy Development, Kasur – Rs.1,755,568/-

4.1.2006 Audit had pointed out that Assistant Director L&DD, Kasur expended Rs.1,755,568/- over and above the budget allotment in contravention of rule 17.15 of PFR Vol-I.

The Department explained that the appropriation accounts for the year 1999-2000 had already been settled by the PAC in its meeting held on 19/11/04.

The explanation of the Department was accepted and **para was settled.**

89. Para No.34.2
Government Livestock Farm Jugait Peer Bahawalpur – Rs.390,089/-

90. Para No.34.5
Government Livestock Farm (GLF) Kallar Kot Bhakkar – Rs.69,114/-

4.1.2006 Audit had pointed out that drawing and disbursing officers expended Rs.390,089/- and Rs.69,114/- over and above the budget allotment in contravention of rule 17.5 of PFR Vol.I.

The Department explained that expenditure incurred was under head Pay and Allowances, which was inevitable.

The Department was directed to be careful in future and **paras were settled.**

91. Para No.34.3
PLP Training Centre Sheikhupura – Rs.270,109/-

4.1.2006 Audit had pointed out that drawing and disbursing officers expended Rs.270,109/-over and above the budget allotment in contravention of rule 17.5 of PFR Vol.I.

The Department explained that 360 Kg of green fodder was purchased for 15 months up to 11/96 @ 40 Kg per day / per animal during 12/96, ratio of which was quite in accordance with the approved scale rate, thus, there was neither deviation from the fixed scale nor excess drawal of Rs.270,109/-

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above noted **para was settled.**

92. Para No.34.4

Deputy Director Artificial Insemination Rawalpindi – Rs.110,026/-

4.1.2006 Audit had pointed out that drawing and disbursing officers expended Rs.110,026/- over and above the budget allotment in contravention of rule 17.5 of PFR Vol.I.

The Department explained that the excess expenditure over and above the budget allocation for Rs.110,026/- had been regularized by the competent authority.

The explanation of the Department was accepted and **para was settled.**

93. Para No.35.2 Pages 35 & 36 of Audit Report for the year 2000-01; Irregular Payment of Pay and Allowances Amounting to Rs.287,437/- Due to Change of Cadre.

Government Livestock Experiment Station Fazilpur District Rajanpur – Rs.95,395/-

3.1.2006 The Department explained that Departmental proceedings and investigation by the ACE Lahore on the subject matter was under process.

The Committee was not satisfied with the Departmental proceedings and constituted a Sub-Committee, consisting of the following members, with instructions to probe the matter and submit a comprehensive report to PAC-I within 60 days.

- | | | |
|----|---|----------|
| 1. | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. | Syed Nazim Hussain Shah, MPA (PP-199) | Member |

The para was kept pending.

10.10.2007 The Department explained that the summary of this case had been sent to the Chief Minister through S&GAD for regularization of surplus staff against vacant posts.

The Department was directed to pursue the case and **para was kept pending.**

94. Para No.39 Pages 38 & 39 of Audit Report for the year 2000-01; Defective Maintenance of Cash Book for Rs.183,783/-.

4.1.2006 The Department explained that the case had been registered with A&CE Multan against Mr. Mujahid Hussain for the embezzlement of Rs.1,312,405/-.

The Department was directed to pursue the case with A&CE for its early finalization and para was kept pending.

10.10.2007 The Department explained that out of Rs.341,481/-, Rs.265,648/- had been recovered. Moreover, Rs.5000/- per month were being continuously deducted from the salary of Mr. Mujahid Hussain Gurmani S/C as a recovery of remaining amount i.e. Rs.75,833/-.

The Department was directed to effect the balance recovery and above noted **para was settled subject to verification** of balance recovery.

95. Para No.40 Pages 39 & 40 of Audit Report for the year 2000-01; Irregular Appointment Recovery of Rs.180,000/-

4.1.2006 Audit had pointed out that the vacancy was not advertised in the news papers.

The Department explained that vacancy was advertised in press. The official was recruited after observing all codal formalities. The Joining time had been got extended by the competent authority.

On the statement of Secretary that no irregularity was involved, the **para was settled.**

96. Para No.42.1 Pages 41 & 42 of Audit Report for the year 2000-01; Advance Payment/Drawls of Rs.805,778/-

Government Livestock Experiment Station Rakh Kheriwala District Layyah
– Rs.248,439/-

4.1.2006 Audit had pointed out that payments were made in advance without the sanction of the Finance Department and in the contravention of rules 2.11(b) (v) and 17.19 of PFR Vol-I.

The Department explained that the case for regularization had been sent to Finance Department.

The Department was directed to expedite the regularization case and para was kept pending.

10.10.2007 The Department explained that the case for regularization had again been sent to Finance Department but sanction was awaited.

The Department was directed to pursue the case vigorously and **para was settled subject to regularization** by the Finance Department.

97. Para No.42.2

Government Livestock Experiment Station Rakh Kheriwala – Rs.497,939/-

4.1.2006 Audit had pointed out that payments were made in advance without the sanction of the Finance Department and in the contravention of rules 2.11(b) (v) and 17.19 of PFR Vol-I.

The Department explained that no advance payment was made and the para had already been settled by the SDAC.

The explanation of the Department was accepted and **para was settled.**

98. Para No.44 Pages 43 & 44 of Audit Report for the year 2000-01; Irregular/Uneconomical Expenditure of Rs.218,205/- Recovery of Income Tax for Rs.44,260/-.

4.1.2006 Audit had pointed out that Rs.38,560/- as GST and Rs.5,700/- on account of income tax were not deducted.

The Department explained that the purchase of material was made after observing required codal formalities. The material purchased was exempted from sales tax according to the 6th schedule issued by the Sales Tax Department. However the income tax was deducted at source on the amounts in excess of Rs.25,000/-

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

10.10.2007 The Department explained that the expenditure was incurred for the purchase of items from the specified budget provided by the Government on different dates and occasion after observing all codal fromalities and sanction of next Higher Authority was obtained where necessary.

The explanation of the Department was accepted and **para was settled.**

99. Para No.47.2 Pages 46 & 47 of Audit Report for the year 2000-01; Loss of Rs.20,372,155/- on Account of Less Rate of Land Rent.

Livestock Experiment Station Allah Dad Jahania – Rs.803,514/-

4.1.2006 Audit had pointed out that the land was given on annual rent/ lease at less rates as compared to the prevailing rates in the area.

The Department explained that the para had already been settled by the SDAC in its meeting held on 23.10.2001.

The explanation of the Department was accepted and **para was settled.**

100. Para No.48.1 Pages 47 & 48 of Audit Report for the year 2000-01; Recovery of Rs.8,689,772/- Due From Tenants/Pattadars/Lessees.

Livestock Experiment Station, Jhangirabad Khanewal – Rs.6,737,257/-

4.1.2006 Audit had pointed out that Rs.8,757,730/- was due / outstanding from the tenants / Pattadars/ lessees.

The Department explained that recovery of Rs.2,798,473/- out of Rs.2,979,724/- had been effected and efforts were being made to effect balance recovery.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

10.10.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above noted **para was settled.**

101. Para No.48.2
Livestock Experiment Station, Shah Jewna Jhang – Rs.1,136,683/-

4.1.2006 Audit had pointed out that Rs.1,136,683/- was due / outstanding from the tenants / Pattadars/ lessees.

The Department explained that recovery of Rs.801,330/- out of Rs.1,136,683/- had been effected and efforts were being made to effect balance recovery.

The Department was directed to effect balance recovery at the earliest and para was kept pending.

10.10.2007 The Department explained that out of Rs.136,266/-, an amount of Rs.22,678/- had been recovered and deposited into Government Treasury. The balance amount Rs.113,588/- could not be recovered due to the reason that one Pattadar had filed an appeal in the Court of Additional District & Sessions Judge, Jhang against the order of Civil Judge 1st Class Jhang dated 12.09.2006 whereby the grant of temporary injunction was dismissed.

The **para was kept pending** being subjudice.

102. Para No.50.1 Pages 48 & 49 of Audit Report for the year 2000-01; Doubtful Deposit of Sales Tax Amounting to Rs.147,903/- Recovery Thereof.

Director Animal health Livestock & Dairy Development Punjab, Lahore – Rs.25,015/-

103. Para No.51.1 Page 50 of Audit Report for the year 2000-01; Non-Deduction uIncome Tax Amounting to Rs.75,943/- Recovery Thereof.

Director Animal Health Livestock and Dairy Development Punjab, Lahore – Rs.22,786/-

4.1.2006 The Department explained that the paras had already been settled by the SDAC in its meeting held on 6.3.2002.

The explanation of the Department was accepted and **paras were settled.**

104. Para No.52.3 Pages 50 & 51 of Audit Report for the year 2000-01; Sale of Milk at Low Rate – Loss of Rs.1,245,906/-.

Manager Livestock Experiment Station Rakh Dera Chahl Lahore – Rs.322,460/-

4.1.2006 Audit had pointed out that milk was sold at less rate as compared to market rate.

The Department explained that the rates of milk for the employees of the Governor House were decided by a committee.

On the recommendation of Finance Department, **para was settled.**

105. Para No.53 Page 51 of Audit Report for the year 2000-01; Outstanding Dues Against Bidders Rs.99,780/-.

3.1.2006 The Department explained that Departmental proceedings and investigation by the ACE Lahore on the subject mater was under process.

The Committee was not satisfied with the Departmental proceedings and constituted a Sub-Committee, consisting of the following members, with instructions to probe the matter and submit a comprehensive report to PAC-I within 60 days.

- | | | |
|----|---|----------|
| 1. | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. | Syed Nazim Hussain Shah, MPA (PP-199) | Member |

The paras was kept pending.

10.10.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above noted **para was settled**.

106. Para No.54 Page 52 of Audit Report for the year 2000-01; Recoverable Vaccine Charges Amounting to Rs.69,423/- from Veterinary Officers.

4.1.2006 Audit had pointed out that vaccine charges were found recoverable from veterinary Hospitals.

The Department explained that actual recoverable amounts came to Rs.66,203/- instead of Rs.69,423/-. Recovery of Rs.66,203/- had been deposited into Govt. Treasury.

The Department was directed to get the facts verified by Audit and para was kept pending.

10.10.2007 The Department explained that out of Rs.66,203/-, a sum of Rs.59,578/- had been recovered from the officers / officials and deposited into Government Treasury and challans had been verified from the District Accounts Officer Muzaffar Garh, Sanction to write off Rs.6,625/- had been issued by the Director, L&DD, PVTV, Rawalpindi.

The explanation of the Department was accepted and **para was settled**.

107. Para No.55 Page 52 of Audit Report for the year 2000-01; Loss of Rs.54,609/- on Account of Running of School Van.

4.1.2006 Audit had pointed out that expenditure on POL and repair thereof for the period 1998-2000 were Rs.109,861/- over the income Rs.55,252/- resulting loss of Rs.54,609/-.

The Department explained that according to the PC-I approved by PDWP on 23-11-1987 the facility of school van had been provided free of cost for education purpose for the Children of Govt. employees residing in premises of SPU, Karaniwala.

The explanation of the Department was accepted and **para was settled**.

108. Para No.58 Page 54 of Audit Report for the year 2000-01; Non Production of Record.

4.1.2006 The Department explained that the case had been registered with A&CE Multan against Mr. Mujahid Hussain for the embezzlement of Rs.1,312,405/-.

The Department was directed to pursue the case with A&CE for its early finalization and para was kept pending.

10.10.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above noted **para was settled.**

109. Para No.59 Page 55 of Audit Report for the year 2000-01; Heavy Loss of Rs.6,531,677/- Due to Excess Expenditure.

110. Para No.60.1 Pages 55 & 56 of Audit Report for the year 2000-01; Annual Loss of Rs.5,058,238/- to Government.

Government Livestock Farm Kallur Kot Bhakkar – Rs.3,529,931/-

111. Para No.60.2
Government Livestock Farm Rakh Mahni District Bhakkar – Rs.1,528,307/-

4.1.2006 The Department explained that the objectives fixed by the government were being achieved. The Livestock Experiment Station/ farms were not established for commercial purposes, so question of loss did not arise.

The Department was directed to get the facts verified by Audit and paras were kept pending.

10.10.2007 The Department explained that Dr. Javed Iqbal Director RCCS Jhang was deputed by the Director General (Extension), L&DD Punjab, Lahore to enquire the matter. He had discussed about the steps taken by the Farm Management to increase the income. Due to which income had been increased from Rs.113.94 during 1999-2000 to Rs.238.74 Lac during the financial year 2004-05. He had further stated that valuable breeds were produced at the farm and males were issued to interested breeders for further breeding. Monetary value of these bulls if calculated on genetic impact basis it would cover all the losses pointed out by the Audit. By this act the objective of breeding research had gradually been achieved. Moreover, the objectives fixed by the Government were being achieved. The Livestock Experiment Station/ Farms were not established for commercial purposes, so question of loss did not arise.

The explanation of the Department was accepted and above noted three **paras were settled.**

112. Para No.61 Pages 56 & 57 of Audit Report for the year 2000-01; Illegal Occupation of State Land Loss to the Government for Rs.5,000,000/- .

4.1.2006 Audit had pointed out that 25 acres of land which were the Property of Livestock Farm, were illegally occupied by the private persons

The Department explained that the case of this disputed land was under trial in the Court of Member Board of Revenue Punjab, Lahore. The decision was awaited.

The para was kept pending

10.10.2007 The Department explained that a letter had been written to the Director (Revenue) Cholistan Development Authority, Bahawalpur for vacation of Government Land from illegal occupants. The case was being pursued vigorously.

The explanation of the Department was accepted and **para was settled.**

113. Para No.63 Pages 57 & 58 of Audit Report for the year 2000-01; Un-Economical Land Unjustified Auction of Wheat and Loss of Rs.251,000/-.

3.1.2006 The Department explained that Departmental proceedings and investigation by the ACE Lahore on the subject mater was under process.

The Committee was not satisfied with the Departmental proceedings and constituted a Sub-Committee, consisting of the following members, with instructions to probe the matter and submit a comprehensive report to PAC-I within 60 days.

- | | | |
|----|---|----------|
| 1. | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Convener |
| 2. | Syed Nazim Hussain Shah, MPA (PP-199) | Member |

The para was kept pending.

10.10.2007 The Department explained that the Departmental contention had been verified by Audit.

On the recommendation of Audit, the above noted **para was settled.**

5.9.2007 The Committee observed that Secretary Livestock & Dairy Development Department/Principal Accounting Officer did not attend the meeting without intimation to the Chairman PAC-I. Moreover, directions of the PAC-I about disposal Draft Paras were also not comply within true spirits and Additional Secretary failed to satisfy the Committee. Therefore, the whole folder of working paper was kept pending with the direction that Secretary L&DDD should attend the next meeting of the PAC-I personally and should submit report about compliance upon directions of PAC-I to the PAC Secretariat within 10 days and **paras were kept pending.**

LOCAL GOVERNMENT AND RURAL DEVELOPMENT

The Committee examined the Accounts of the Local Government and Rural Development Department in its meetings held on 13.4.2006, 14.4.2006, 1.8.2006, 2.12.2006, 4.12.2006, 13.12.2006, 13.1.2007 and 1.2.2007 and made the following recommendations:-

Audit Paras (Works) for the year 2000-01

- 1. Para No.1 Page 9 of Audit Report for the year 2000-01: Misappropriation of Government Machinery and Equipment of Rs.1.538 Million.**
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13.4.2006 Audit had pointed out that non- transfer/ handing over machinery resulted in misappropriation of Rs.1.538 million.

The Department explained that the missing road roller was located at village Chahala, Teh. Shkargarh and was handed over to the Dy. District Officer (Roads) Shakargarh under proper receipt on 1.9.2004. As far as the issue of return of compaction test Kit and level was concerned, the concerned officer was being pursued for return of the equipments in his illegal possession.

The Department was directed to hold an inquiry and fix responsibility within 30 days and para was kept pending.

4.12.2006 The Department explained that as per findings of the Enquiry Officer, the road roller in question were handed over to the Office of A.D.L.G. Narowal by the A.D.L.G. Sialkot in 1991, on creation of District Narowal. The Log Book of the said Road Roller was not available in the office of A.D.L.G. Narowal. The enquiry officer had also

reported that a daily wages employee was a Driver Incharge of the Road Roller who took it to Shakargarh where the road roller became out of order and was neither retrieved back to the office nor got repaired. The enquiry Officer had also recommended that the Departmental proceedings against the concerned Assitt: Director, Local Government the sub Eng: in charge as well as the Rural Development Assistant: who remained posted in the district from Oct: 1991 upto 1994, for negligence that led to misuse of machinery and equipment as well as failure in upkeep and beneficial use of Government Machinery.

The Department was directed to finalize the matter and **para was kept pending.**

2. Para No.2 Pages 9 & 10 of Audit Report for the year 2000-01: Misappropriation of Rs.0.564 Million.

13.4.2006 Audit had pointed out that Mis-utilization of Government revenue resulted in misappropriation of Rs.0.564 Million.

The Department explained that the amount retained on account of security deposits of the contractors and Income Tax were transferred to the relevant accounts. Moreover, no mis-appropriation of Government revenue was involved.

The Department was directed to hold an inquiry and fix responsibility within 60 days and para was kept pending.

4.12.2006 The Department explained that in compliance with the PAC directive, the D.G.LG Punjab ordered a fact finding enquiry in order to establish complete facts of the case and fix responsibility. The Department will take necessary disciplinary action against the responsible officers/ officials under the prevailing rules.

The Department was directed to do the needful within 7 days under intimation to Chairman PAC-I and **para was kept pending.**

3. Para No.3 Pages 10 & 11 of Audit Report for the year 2000-01: Misappropriation of Bitumen of Rs.1.287 Million.

13.4.2006 Audit had pointed out that non accountal / consumption of bitumen resulted in misappropriation of material of Rs.1.287 Million.

The Department explained that neither any procedural irregularity had been committed nor the material purchased was misappropriated.

The Department was directed to get the record verified by Audit within 30 days and para was kept pending.

4.12.2006 The Department explained that the concerned field formation had been directed to get the available record verified from Audit.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

**4. Para No.4 Page 11 of Audit Report for the year 2000-01:
Misappropriation of Government Receipts of Rs.0.814 Million.**

13.4.2006 Audit had pointed out that violation of financial rules resulted in misappropriation of Government revenue of Rs.0.814 Million.

The Department explained that revenue receipts on accounts of cost of tender forms enlistment fee or road roller charges were deposited in the PLAs of the A.D.LGs. that were lapsable. Although certain amounts of development funds were diverted to commercial banks in order to make payments of the ongoing projects, huge amounts also used to lapse in the PLAs. The Development funds lapsed during the year 92-93, and 95-96 were not reauthorized by the Finance Department.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization.

4.12.2006 The Department explained that in compliance of PAC directive dated 13.4.2006, the matter had been referred to the Finance Department for regularization of alleged misuse of revenue receipts.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

**5. Para No.5 Pages 11 & 12 of Audit Report for the year 2000-01;
Misappropriation of Rs.1.000 Million.**

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Deceased) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Deceased) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

**6. Para No.6 Page 12 of Audit Report for the year 2000-01;
Misappropriation of Stores of Rs.0.128 Million.**

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 Audit had pointed out that non accountal of items resulted in misappropriation of Rs.0.128 Million.

The Department explained that the contention of the Department had been verified by Audit from the documents for the accountal and handing over the items of furniture and fixture to other Departments except few items.

The Department was directed to get the balance amount waived off by the competent authority and **para was settled subject to verification of relevant record.**

7. Para No.7 Page 13 of Audit Report for the year 2000-01: Overpayment of Rs.0.057 Million.

13.4.2006 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.057 Million to the contractor.

The Department explained that provision of steal gate and 2 sign boards were essentially required at site and were provided and paid accordingly. Since the extent of variation was less than 5% of the total Technically Sanctioned cost, there was no need to get a revised technical sanction as per provision of the B&R Code. Moreover, the Departmental contention regarding parts of B&C had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

8. Para No.8 Pages 13 & 14 of Audit Report for the year 2000-01: Overpayment of Rs.0.172 Million.

13.4.2006 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.172 Million to the contractor.

The Department explained that variation in the scope of the work was allowed in public interest and the detailed estimate was sanctioned by the Competent Authority who had also expired.

The Department was directed to get the matter regularized by the competent authority and para was settled subject to regularization.

4.12.2006 The Department explained that in compliance of PAC directive dated 13.4.2006, the matter had been referred to the Finance Department for regularization.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

9. Para No.9 Page 14 of Audit Report for the year 2000-01; Overpayment of Rs.0.175 Million.

14.4.2006 Audit had pointed out that permission for higher rates of premium resulted in an overpayment of RS.0175 Million to the contractors.

The Department explained that the Admn: Approval was based on premium limits fixed by Finance Department. Accordingly tenders were accepted by the competent authority in the spirit of Finance Department circular No. OSD(Tech) FD 7-2/78, dated 6.8.80 that authorized the concerned authority to accept tender rates on the basis of premium limits notified on or before the date of acceptance of tenders.

Audit observed that the contention of the Department was not tenable because the tenders were called before obtaining technical sanction.

The Department was directed to effect the recovery from tender calling authority. He may also be shifted from the present place of posting and para was kept pending.

4.12.2006 The Department explained that in compliance of PAC directive dated 14.4.2006, Mr. Muhammad Afzal, TMO, TMA Pasrur was transferred and directed to report to Government vide order bearing No. SO(Estt-II) 1-62/2006, dated 12-8-2006. The enquiry officer had concluded that no financial loss had occurred in all the four relevant projects. Since tender rate were approved in light of clarification of the Finance Department contained in circular letter No. OSD(Tech)-FD-7-2/78, dated 6-8-1980. The concerned officer was being warned to be careful in future and observe all rules and codal formalities under any circumstances and such remarks will also be made part of the service record of the officer concerned. The Department was also referring the matter to the F.D for condonation of the irregularity involving calling of tenders prior to issuance of sanction.

The explanation of the Department was accepted and **para was settled.**

10. Para No.10 Pages 14 & 15 of Audit Report for the year 2000-01; Overpayment of Rs.0.237 Million.

14.4.2006 Audit had pointed out that double measurements resulted in an overpayment of Rs.0.273 Million to the contractor.

The Department explained that all payments were made as per actual site requirement and technically sanctioned estimate by the competent authority after pre-Audit. Therefore, no overpayment was involved.

The explanation of the Department was accepted and **para was settled.**

**11. Para No.11 Page 15 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.090 Million.**

14.4.2006 Audit had pointed out that measurement of extra length of earth filling resulted in an overpayment of Rs.0.090 Million to the contractor.

The Department explained that all provisions were sanctioned technically by the competent authority and payments were made as per actual work done at site after pre-Audit. Therefore, no over payment had been made

The explanation of the Department was accepted and **para was settled.**

**12. Para No.12 Page 16 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.142 Million.**

14.4.2006 Audit had pointed out that excessive measurements of earth work resulted in an overpayment of Rs.0.142 Million to the contractor.

The Department explained that katcha roads and brick soling roads were the valid schemes which could be proposed by the elected sponsors out of the development funds allocated for their respective constituencies. Existing rural communication links were rehabilitated and made traffic worthy by partially raising dressed embankments and partially by providing brick soling and even metalled on the basis of availability of funds and priorities of the elected sponsors.

The Department was directed to get the matter regularized with the sanction of competent authority and para was settled subject to regularization.

4.12.2006 The Department explained that in compliance with PAC directive dated 14.4.2006, the mater had been referred to the Finance Department for regularization

The Department was directed to get the matter regularized by the Finance Department and **para was settled subject to regularization.**

**13. Para No.13 Pages 16 & 17 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.177 Million.**

14.4.2006 Audit had pointed out that change of specification and width of road resulted in an overpayment of Rs.0.177 Million to the contractor.

The Department explained that road width was increased from 10 to 12 by providing sub base & base course as well along shoulders on public demand and recommendation of sponsor to accommodate traffic. These provisions were sound, in the interest of public and genuine & payments were made accordingly. Moreover, thickness of 1-1/4 premixed carpeting instead of initial provision of TST was provided and executed by the field formation in the interest of work to complete the work earliest and in better shape. Such scope of variation was also within competency of technical sanctioning authority. All payments were made as per actual work done at site & after pre-Audit scrutiny.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record

4.12.2006 The Department explained that the provision was sanctioned technically & payment made as per actual work done after pre-Audit scrutiny.

The explanation of the Department was accepted and **para was settled.**

**14. Para No.14 Page 17 of Audit Report for the year 2000-01;
Overpayment of Rs.0.114 Million.**

14.4.2006 Audit had pointed out that unauthorized and superfluous recorded measurements resulted in an overpayment of Rs.0.114 Million to the Contractor.

The Department explained that the length of brick paving was increased in public interest as per requirement of the community and the sponsor. The payments were made as per actual work done at site in accordance with the technically sanctioned estimates and after pre-Audit scrutiny.

The Department was directed to get the matter regularized with the sanction of competent authority and para was settled subject to regularization.

4.12.2006 The Department explained that while enhancing the scope of work out of saving of the projects, no undue benefits was given to the contractors and instead of length of brick paving was increased in public interest as per requirement of the community and the sponsor. The payments were made as per actual work done at site in accordance with the technically sanctioned estimates and after pre-Audit scrutiny.

The explanation of the Department was accepted and **para was settled.**

**15. Para No.15 Pages 17 & 18 of Audit Report for the year 2000-01;
Overpayment of Rs.0.078 Million.**

14.4.2006 Audit had pointed out that measurement of extra quantity resulted in an overpayment of Rs.0.0078 Million to the Contractor.

The Department explained that Addl: Director General (Insp) LG& RD Department had been deputed to conduct a fact finding enquiry.

The Department was directed to finalize the inquiry within 60 days and para was kept pending.

4.12.2006 The Department explained that the report of the enquiry officer had been received, endorsing Audit contention. Accordingly, disciplinary proceedings were being initiated to take action against the officers/ officials responsible and affect recovery.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification of recovery.**

16. Para No.16 Page 18 of Audit Report for the year 2000-01; Overpayment of Rs.0.066 Million.

14.4.2006 Audit had pointed out that payment at higher rate and non-accountal/ consumption of pumps resulted in an overpayment of Rs.0.066 Million to the contractor.

The Department explained that Mr. Rahat Ali Mughal, Director Engineering had been deputed to conduct a fact finding enquiry.

The Department was directed to finalize the inquiry within 60 days and para was kept pending.

4.12.2006 The Department explained that the report of the enquiry officer had been received. The enquiry officer had concluded that both the issues framed by the Audit were in correct. The Tech: sanctioning authority approved non schedule rates for glazed tiles that included 80% glue tiles and 20% printed tiles whereas the scheduled rate did not provide for printed tiles. The enquiry officer had also concluded that provision for 4 submissive pumps@ Rs.25,000/- each had been made in the revised estimate, duly tech: sanctioned by the competent authority.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

17. Para No.17 Page 19 of Audit Report for the year 2000-01; Overpayment of Rs.0.060 Million.

14.4.2006 Audit had pointed out that application of incorrect / higher rate resulted in an overpayment of Rs.0.060 Million to the contractor.

The Department explained that the item of crushed bajri was used to provide firm and level foundation for 9"&12" dia-sewer line along full length & breadth of the trench as well as shrouding on the sides to safe guard against settlement to keep the line

in proper alignment under pressure. Such provisions were common in Water & Sanitation Agencies in Lahore, Faisalabad and Multan.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.12.2006 The Department explained that the item of crushed bajri was used to provide firm and level foundation for 9" & 12" dia sewer line alongwith full length & breadth of the trench as well as shrouding on the sides to safe guard against settlement to keep the line in proper alignment under pressure. Such provisions were common in Water & Sanitation Agencies in Lahore, Multan & Faisalabad.

On the statement of the secretary that execution of work was done and **para was settled.**

18. Para No.18 Pages 19 & 20 of Audit Report for the year 2000-01; Overpayment of Rs.0.084 Million.

14.4.2006 Audit had pointed out that application of incorrect higher rate resulted in an overpayment of Rs.0.084 Million to the contractor.

The Department explained that the registered LG & RD contractor quoted his rates keeping in view the factory price, its transportation & erection at site with his own margin of profit. These items were not covered in CSR-1979 and as such had been treated as non-schedule items approved by the competent authority on the basis of market rates.

The Department was directed to get the facts verified by Audit and para was settled subject to verification of relevant record.

4.12.2006 The Department explained that the concerned field formation had intimated that after discussion with the Audit Authorities, over payment on account of provision of 16% sales tax had been admitted, recovery affected and record being produced for verification.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification of relevant record.**

19. Para No.19 Page 20 of Audit Report for the year 2000-01; Overpayment of Rs.0.116 Million.

4.12.2006 Audit had pointed out that non-deduction of camber and slopes resulted in an overpayment of Rs.0.116 Million to the contractor.

The Department explained that the issue of deduction of earth work on account of camber or cross slopes arises when earth work is estimated with the help of

tachometric survey which fixes top level at the centre and at the extreme ends of formations width. However, in the instant cases, the mode of measurement was visual with the help of the tape and the height of embankment was measured from the edges of the formation width without any extra payment for camber raising. Therefore, no deduction on account of camber or cross slopes was required.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification of relevant record.**

**20. Para No.20 Pages 20 & 21 of Audit Report for the year 2000-01;
Overpayment of Rs.0.079 Million.**

4.12.2006 Audit had pointed out that excessive measurements resulted in an overpayment of Rs.0.079 million to the contractor.

The Department explained that an amount of Rs.24,520/- was over paid to M/S Raza & CO, Contractor due to human error because of repetition of sub base course entry from RD-1642 to 1842 at page 106 of MB No. 117. The concerned contractor had since expired. As far as part “B” of the relevant advance para was concerned, it was submitted that road was constructed in uniform width of 10’ but the same was increased at culverts approaches, curves and for some portion passing through a farm as per requirement of traffic engineering and the concerned sponsor. The variation in quantities of sub base, base and TST were covered in the revised estimate sanctioned by the competent authority.

The Department was directed to get the matter regularized by the competent authority and **para was settled subject to regularization.**

**21. Para No.21 Page 21 of Audit Report for the year 2000-01;
Overpayment of Rs.0.073 Million.**

4.12.2006 Audit had pointed out that payment at higher rate resulted in an overpayment of Rs.0.073 Million to the contractor.

The Department explained that the initial estimate which formed the basis for calling of tenders did not depict the exact site conditions. A portion of brick soled road was not properly accounted for and was considered as Katcha portion. Accordingly the detailed estimate was reframed by taking Melsi Vehari Road was starting point. The portion of road along Alampur Minor was passing through built up areas consisting of houses and graveyard and therefore, earthwork embankment had to be prepared with transported earth from a distance of one mile in some portion whereas only base course was laid in portion of 1180 Rft. The whole length of 7500 Rft was black topped with TST. All provisions were sanctioned technically by the competent authority, no overpayment was established.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification of relevant record.**

22. Para No.22 Pages 21 & 22 of Audit Report for the year 2000-01; Overpayment of Rs.0.059 Million.

4.12.2006 Audit had pointed out that increase of lead and application of higher/incorrect rate resulted in an overpayment of Rs.0.059 Million to the contractor.

The Department explained that the road was constructed along Canal which had features of built up areas including house, and Rural Health Centre etc. The vicinity of canal along the alignment of the road required suitable provision in the form of granular earth in sub grade in order to provide passage for seeping water and protect the road embankment as well as the road crust in future time. The provision was not anticipated by the lower staff at the time of preliminary survey and estimation. Therefore, suitable provision had to be incorporated by the technical sanctioning authority in order to ensure desired life of the project in public interest. All the payments were made as per actual work done at site, in accordance with the technically sanctioned estimate after pre-Audit scrutiny.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification of relevant record.**

23. Para No.23 Pages 22 & 23 of Audit Report for the year 2000-01; Overpayment of Rs.0.533 Million.

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 Audit had pointed out that non-deduction of quantity of road crust and available earth resulted in an overpayment of Rs.0.533 Million to the contractor.

The Department explained that recovery of Rs.175396/- effected from the security deposit of the contractor had been verified by Audit

Audit observed that the same amount was to be transferred to the “Receipt Head” of Provincial Government.

The Committee settled part-I of this para subject to verification by Audit and transfer of amount to proper head Account No.1. Part-II of this **para was settled.**

**24. Para No.24 Page 23 of Audit Report for the year 2000-01;
 Overpayment of Rs.0.078 Million.**

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 Audit had pointed out that payment without provision resulted in an overpayment of Rs.0.078 Million to the contractor.

 The Department explained that recovery of Rs.77,798/- effected from the Security deposit of the contractor had been verified by Audit.

 Audit observed that the same amount was to be transferred to “Receipt Head” of Provincial Government and final bill of the scheme was also required for verification.

 The Department was directed to get the amount transferred into Provincial Government Account and **para was settled subject to verification of the requisite record.**

**25. Para No.25 Pages 23 & 24 of Audit Report for the year 2000-01; Non-
 Recovery of Rs.0.238 Million.**

4.12.2006 Audit had pointed out that non-compliance of agreement resulted in non-recovery of Rs.0.238 Million from the contractor.

 The Department explained that the original contractor failed to complete the project. Accordingly, defaulters security deposit was forfeited, work cancelled and re-allotted to Malik Rasool Bukhsh, contractor in April 93. However, it was not true that original work was rescinded to be completed at the risk and cost of defaulter. The noting portion showing approval of project Director & letter issued to the defaulting contractor regarding cancellation clearly showed that contract was cancelled and security deposit of defaulter forfeited under relevant provision of the agreement. Accordingly no additional amount was to be recovered from the defaulter as suggested by Audit.

 The explanation of the Department was accepted and **para was settled.**

**26. Para No.26 Pages 24 & 25 of Audit Report for the year 2000-01; Non-
 Recovery of Rs.0.612 Million.**

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 Audit had pointed out that non-compliance of contractual provisions resulted in non –recovery of Rs.0.612 Million.

The Department explained that DDO(Revenue), D.G. Khan had been directed to effect the recovery from the defaulter without further loss of time.

The Department was directed to effect the recovery within 90 days and **para was kept pending.**

27. Para No.27 Page 25 of Audit Report for the year 2000-01; Non-recovery of Rs.0.221 Million.

13.12.2006 Audit had pointed out that non-adjustment of secured advance resulted in non-recovery of Rs.0.221 million.

The Department explained that recovery of Rs.221,000/- paid as secured advance had been affected from the security amount of the contractor and verified by Audit.

The explanation of the Department was accepted and **para was settled.**

28. Para No.28 Pages 25 & 26 of Audit Report for the year 2000-01; Unjustified Payment of Rs.0.950 Million.

4.12.2006 Audit had pointed out that un-necessary execution of item of carpeting resulted in unjustified payment of Rs.0.950 million.

The Department explained that the Administrative Approval accorded for the construction of roads envisaged carpeting rather than T.S.T. The technical sanction accorded by the competent authority also provided for carpeting on the said roads and the execution was accordingly taken in hand. Providing carpeting on the construction of new roads was a common practice in District Gujranwala and a number of carpeting plants operate in vicinity of the roads. Moreover, all payments were made after pre-Audit scrutiny and fulfillment of legal and codal formalities.

The explanation of the Department was accepted and **para was settled.**

29. Para No.29 Pages 26 & 27 of Audit Report for the year 2000-01; Loss of Rs.0.235 Million to Government.

4.12.2006 Audit had pointed out that non-compliance of work resulted in a loss of Rs.0.235 million to Government.

The Department explained that the scheme, after its completion, was formally handed over to Union Council, Mari for its operation and maintenance as per the policy of the Government.

The explanation of the Department was accepted and **para was settled.**

30. Para No.30 Page 27 of Audit Report for the year 2000-01; Fictitious Payment of Rs.0.239 Million.

4.12.2006 Audit had pointed out that double payment for the same schemes resulted in fictitious payment of Rs.0.239 million to the contractor.

The Department explained that the LG& RD, Department completed very small schemes of local nature, and at the brief time for completion of these schemes, no PHED schemes was in progress in the area. Moreover, no double payment was involved.

The explanation of the Department was accepted and **para was settled.**

31. Para No.31 Pages 27 & 28 of Audit Report for the year 2000-01; Loss of Rs.15.769 Million to Government.

4.12.2006 Audit had pointed out that non-completion of works resulted in a loss of Rs.15.769 million to Government.

The Department explained that the matter had been examined at the Government level in order to thrash out the matter in detail by scrutiny of whole record in the contest of time of release of funds, issuance of work orders, stipulated dates of completion & amounts lapsed and not re-authorized in 1990-91, 1991-92 & 1992-93 in order to determine whether the concerned field formation was at fault or not.

The Department was directed to do the needful within 60 days and **para was kept pending.**

32. Para No.32 Page 28 of Audit Report for the year 2000-01; Loss of Rs.2.660 Million.

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 Audit had pointed out that non handing over/ disposal of vehicles resulted in a loss of Rs.2.660 Million to the Government.

The Department explained that all the vehicles of defunct DGKDA, were distributed amongst the Districts of the Division after getting necessary acknowledgements from authorized persons.

The Department was directed to recover the remaining 3 vehicles from unauthorized persons and handed over to the actual allottees and **para was kept pending.**

33. Para No.33 Page 29 of Audit Report for the year 2000-01; Irregular Release of Security of Rs.0.077 Million.

4.12.2006 Audit had pointed out that Violation of rules resulted in irregular release of security of Rs.0.77 million to the contractor.

The Department explained that the security deposit of the contractor was released by the concerned A.D.L.G. (MR. Rohail Mehmood Mirza) without following Departmental procedures. However, the responsible officer was removed from service vide Government Order No. SOI(LG) 1-359/88, dated 13.9.99 as a result of disciplinary proceedings and had migrated to Canada.

The Department was directed that no further payment would be made and **para was settled.**

34. Para No.34 Pages 29 & 30 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.3.412 Million.

4.12.2006 Audit had pointed out that incurrence of expenditure without approval resulted in irregular expenditure of Rs.3.412 million.

The Department explained that Ex-A.D.L.G, Narowal was awarded minor penalty of stoppage of two annual increments with cumulative effect for a period of two years vide order bearing No. SOI(LG) 2-24/95, dated 27.3.2004. Lenient view was taken by the Department since, the competent authority of the view that Malafied intention was not proved. The six incomplete road projects were later transferred to the District Officer, (Roads) Narowal who had completed all the schemes.

The explanation of the Department was accepted and **para was settled.**

**35. Para No.35 Pages 30 & 31 of Audit Report for the year 2000-01;
Irregular Payment of Rs.1.413 Million.**

4.12.2006 Audit had pointed out that violation of rules resulted in irregular payment of Rs.1.413 million to the contractors.

The Department explained that tenders for large number of petty development schemes were called and accepted at District level. Whereas, the authorities for accord of Tech: sanctions were located at Divisional and provincial levels. The matter was noted for future compliance and the only surviving officer in the instant case was being warned to remain careful in future.

The Department was directed to issue warning to Mr. Arif Mehmood Naik Ex-A.D.L.G. Narowal and **para was settled.**

**36. Para No.36 Page 31 of Audit Report for the year 2000-01;
Unauthorized Payment of Rs.0.313 Million.**

4.12.2006 Audit had pointed out that excess measurements resulted in unauthorized payment of Rs.0.313 million to the contractor.

The Department explained that tenders for large number of development schemes were called and accepted at District level. Whereas, the authorities for accord of Tech: sanction were located at Divisional and Provincial levels. The matter was noted for future compliance and the only surviving officer in the instant case was being warned to remain careful in future. The matter shall also be recorded in the personal record of the officer and Finance Department will be requested to condone the irregularities.

Finance Department stated that appropriate action may be taken by the administrative Department.

The Department was directed to get the matter regularized by the competent authority and **para was kept pending.**

**37. Para No.37 Pages 21 & 22 of Audit Report for the year 2000-01;
Unauthorized Expenditure of Rs.0.104 Million.**

4.12.2006 Audit had pointed out that utilization of contingences of works without sanction of competent authority resulted in unauthorized expenditure of Rs.0.104 million.

The Department explained that the provision of development contingency was meant for unforeseen expenses related to the project and in case no other particular project related expenditure was required, the same can be utilized for the completion of the development schemes. In all the five projects mentioned in the relevant advance para, the amount of development contingency was utilized for completion of the concerned projects

with the approval of the concerned Executive Engineers and the project Directors. Therefore no irregularity was committed.

The Department was directed to look into the matter and do the needful and **para was kept pending.**

38. Para No.38 Page 32 of Audit Report for the year 2000-01; Irregular Award of Works of Rs.6.463 Million.

4.12.2006 Audit had pointed out that acceptance of single tenders in violation of financial rules resulted in an irregular award of works of Rs.6.463 Million.

The Department explained that all the single tenders accepted by the both the field formations were of petty nature with maximum estimated cost of Rs.2.00 lac and Rs.0.50 lac in most of the cases. Moreover, the single tender received was the result of publicity made in the most open and public manner and according to the rules.

The explanation of the Department was accepted and **para was settled.**

39. Para No.39 Pages 32 & 33 of Audit Report for the year 2000-01; Unauthorized Payment of Rs.0.924 Million.

4.12.2006 Audit had pointed out that payment for non-schedule items without approval resulted in unauthorized payment of Rs.0.924 Million.

The Department explained that the enquiry officer had intimated that findings could not be finalized because of non production of relevant record by the field formation. The field formation intimated that the record was lying with another enquiry officer in connection with the regular enquiry proceedings and would be produced as and when retrieved.

The Department was directed to finalize the matter within 60 days and **para was kept pending.**

40. Para No.40 Page 33 of Audit Report for the year 2000-01; Non-Utilization of Funds of Rs.214.611 Million.

4.12.2006 Audit had pointed out that violation of financial rules resulted in non-utilization of funds of Rs.214.611 Million.

The Department explained that all the development funds released to the offices of A.D.L.G. in the Punjab were released by the Government to be retained in lapse able PLA of Assistant Directors, LG & RD at District level opened with the concurrence of the Finance Department. The huge funds released to the office of Assistant Director, LG& RD, Faisalabad were meant to undertake development schemes sponsored by the MNAs, the Senators and the MPAs as per policy of the Government at that time from the period

1989-90 up to 1995-96. on one hand the office of A.D.L.G. did not had enough strength of technical staff or machinery to effectively handle the development funds for the desired purposes. On the other hand the funds used to lapse towards end of every financial year and at the time of premature dissolution of Assemblies in 1990, 1993 & 1996, the lapsed funds were not reauthorized by the Finance Department as per the policy of the Government at that time. This situation resulted in non-utilization of huge chunk of development funds and resultantlly, hundreds of small development schemes of local nature, which were sponsored by elected representative, were left incomplete.

The explanation of the Department was accepted and **para was settled.**

41. Para No.41 Pages 33 & 34 of Audit Report for the year 2000-01; Non-Utilization of Funds of Rs.175.217 Million.

4.12.2006 Audit had pointed out that due to non-utilization of full funds the balance amount of Rs.175.217 million was lapsed due to mismanagement.

The Department explained that all the development funds released to the offices of A.D.L.G. in the Punjab were released by the Government to be retained in lapse able PLA of Assistant Directors, LG & RD as District level opened with the concurrence of the Finance Department. The huge funds released to the office of Assistant Director, LG& RD, Jhang were meant to undertake development schemes sponsored by the MNAs, the Senators and the MPAs as per policy of the Government at that time from the period 1991-92 upto 1996-97, on one hand the office of A.D.LG did not had enough strength of technical staff or machinery to effectively handle the development funds for the desired purposes. On the other hand, the funds used to lapse towards end of every financial year and at the time of premature dissolution of Assemblies in 1990, 1993 & 1996, the lapsed funds were not reauthorized by the Finance Department as per the policy of the Government at that time. This situation resulted in non-utilization of huge chunk of development funds and resultantlly, hundreds of small development schemes of local nature, which were sponsored by elected representative were left incomplete.

The explanation of the Department was accepted and **para was settled.**

42. Para No.42 Page 34 of Audit Report for the year 2000-01; Unauthorized Withdrawal/Transfer of Rs.25.102 Million.

14.4.2006 Audit had pointed out that non observance of Government instructions resulted in unauthorized withdrawal / transfer of Rs.25.102 Million.

The Department explained that the Director General Local Government, Punjab appointed Sh: Afzal Mehmood, Deputy: Director to conduct an enquiry and fix responsibility.

The Department was directed to finalize the inquiry and para was kept pending.

4.12.2006 The Department explained that action of the field formation to transfer development funds from the PLA to commercial banks was in contravention of the instruction of the Finance Department which required condonation from the Finance Department, however, findings of enquiry officer clearly indicated that no misappropriation or mis-utilization of funds was committed.

The Department was directed to get the matter regularized by the competent authority and **para was kept pending.**

43. Para No.43 Page 35 of Audit Report for the year 2000-01; Loss of Rs.1.438 Million.

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 Audit had pointed out that non-maintenance of operational/ outturn account resulted in a loss of Rs.1.438 Million to the Authority.

The Department explained that the deduction of rent of Road Rollers was made from the contractors' claims who demanded/requested for the provision of Road Rollers on rental basis. Moreover, a sum of Rs.12,26,142/- was recovered from various contractors.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification of relevant record.**

44. Para No.44 Pages 35 & 36 of Audit Report for the year 2000-01; Less Deduction of Security of Rs.0.260 Million.

13.12.2006 The discussion on the above noted para was deferred till 6-1-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting.

13.1.2007 The discussion on the above noted para was deferred till 1-2-2007 as District Coordination officer/ Ex-Officio Director General DGKDA (Defunct) Dara Ghazi Khan did not attend the meeting due to severe illness

1.2.2007 Audit had pointed out that less deduction of security deposit resulted in undue financial aid to the contractor.

The Department explained that the Secretary to Government of Punjab, Finance Department had been requested for condonation sanction.

The Department was directed to pursue the case and **para was kept pending.**

45. Para No.45 Page 36 of Audit Report for the year 2000-01; Loss of Rs.0.800 Million to Government.

4.12.2006 Audit had pointed out that misuse of community centers resulted in a loss of Rs.0.800 million.

The Department explained that the matter was also being investigated by the NAB and a policy decision on the fate of these buildings had already been taken by the Chief Minister, Punjab and all District had been asked to dispose off the case through a Committee headed by "D.C.O. in each district on case to case basis.

The Department was directed to finalize the matter and **para was kept pending.**

46. Para No.46 Page 37 of Audit Report for the year 2000-01; Irregular Payment of Rs.6.033 Million.

4.12.2006 Audit had pointed out that non-submission of adjustment/ vouched account resulted in an irregular payment of Rs.6.033 Million.

The Department explained that the executing agencies had not yet provided verified statements of expenditure or vouched accounts inspite of repeated written requests.

The Department was directed to look into the matter and do the needful and **para was kept pending.**

47. Para No.47 Pages 37 & 38 of Audit Report for the year 2000-01; Overpayment of Rs.4.569 Million.

14.4.2006 Audit had pointed out that non-availability of detailed vouched accounts and allied record resulted in unauthorized payment of Rs.4.569 Million.

The Department explained that vouched accounts of these schemes were maintained at Union Councils level. The office of D.G. Audit Works may carry out sample verification of such accounts because these accounts pertain to numerous petty development schemes 15-20 years old.

The Department was directed to get the record verified by Audit and para was kept pending.

4.12.2006 The Department explained that funds were released by the A.D.L.G. D.G Khan to the 15 Project Mangers & one Chairman, Union Council as per policy of the Government. Moreover development grant by the Government @ Rs.3.00 lac per town Committee & Rs.1.00 lac per Union Council during the year 1990-91. Development funds for execution of small village level development schemes to be selected at union council level and to be executed by the local project Committees in line with Government policy circulated vide letter NO. Rd-DDP-8(5)/80, dated 6.8.80.

The explanation of the Department was accepted and **para was settled.**

48. Para No.48 Page 38 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.0.480 Million.

4.12.2006 Audit had pointed out that payment without detailed vouched account resulted in an irregular expenditure of Rs.0.480 million.

The Department explained that the funds were released to the Town Committee, khairpur Tamewali for execution of 6 small development schemes in the town area. The office of A.D.LG. Bahawalpur was pursuing Tehsil Municipal Administration, Khairpur Tamewali to provide statement of expenditure which was still awaited.

The Department was directed to get the facts verified by the Audit and **para was settled subject to verification** of relevant record.

Special Audit Report on the Accounts of Assistant Director Local Government and Rural Development Narowal

Audit Paras (Works) for the year 2000-01

49. Para No.1.1 Page 4 of Special Audit Report for the year 2000-01; Misappropriation of Material of Rs.0.410 Million.

1.8.2006 Audit had pointed out that neither the contractors executed further works nor was material utilized on any other work.

The Department explained that the Director General, LG Punjab had ordered a fact finding enquiry to ascertain complete facts of the case and proceed further accordingly.

The Department was directed to finalize the inquiry within 60 days and para was kept pending.

50. Para No.1.2 Page 5 of Special Audit Report for the year 2000-01; Non-Accountal of Government Receipt/Property Amounting to Rs.0.223 Million.

1.8.2006 Audit had pointed out that a profit of Rs.0.040 Million were credited/ transferred in the accounts No.171 and 735 of Assistant Director, local Government and Rural development, Narowal but the same were not accounted for in cash book.

The Department explained that necessary entry in the Cash Book was made on account of profit accrued on 1.8.1995 Rs.2,12,957/-.

The explanation of the Department was accepted and **para was settled.**

51. Para No.1.3 Pages 5 & 6 of Special Audit Report for the year 2000-01; Misuse of Government Receipt of Rs.1.101 Million.

1.8.2006 Audit had pointed out that bank profit earned on Profit and Loss Saving Accounts maintained in National Bank of Pakistan and the Bank of Punjab Narowal was utilized towards payments of office contingency which was a serious financial irregularity.

The Department explained that a fact finding enquiry had been ordered in order to establish complete facts of the case and fix responsibility.

The Department was directed to finalize the inquiry within 90 days and **para was kept pending.**

52. Para No.2.1 Pages 6 & 7 of Special Audit Report for the year 2000-01; Misappropriation of Material of Rs.0.053 Million.

1.8.2006 Audit had pointed out that various works were awarded to the contractors at 16.27% and 6.19% above the cost of technical sanctioned estimates against the permissible limit of 4.5% as per Delegation of Financial Power Rules, 1990.

The Department explained that the Director General, Local Government Punjab, had ordered a fact finding enquiry, in order to dig out complete facts of the case and fix responsibility.

The Department was directed to finalize the inquiry within 90 days and **para was kept pending.**

53. Para No.2.2 Pages 7 & 8 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.087 Million.

1.8.2006 Audit had pointed out that the earth work excavation was recorded as 976 Rft (RD 8061 to 9037) but afterward the RD 9037 was manipulated to RD.10574. Due to this the length of 1537 Rft was increased. This resulted in an overpayment.

The Department explained a fact finding enquiry had been ordered to establish complete facts of the case and fix responsibility.

The Department was directed to finalize the inquiry within 90 days and **para was kept pending.**

54. Para No.2.3 Pages 8 & 9 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.348 Million.

1.8.2006 Audit had pointed out that an evident from measurement book that 10% shrinkage in compliance of instruction No.2 at page 25 of Composite Schedule of Rates. 1979 was deducted from embankment. So excess rate was paid.

The Department was explained that earthwork on embankment on approach roads to culverts was mechanically compacted to achieve 85% density and payments were recommended at slightly lower rates, depending upon the compaction efforts observed by field staff.

The explanation of the Department was accepted and **para was settled.**

55. Para No.2.5 Pages 10 & 11 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.104 Million.

1.8.2006 Audit had pointed out that the item of earthwork embankment lead up to 100 feet etc was paid quantity of 230867 Cft between RD 3000-9000 in Measurement book No.1950 at pages 2.3.23 and 34. The quantity of 37000 Cft (18000+19000) was again recorded / measured with lead of 1 mile between Rd 3300 to 3500 and RD 6500 to 7000 which was already measured and paid in the quantity for 100 feet lead. This resulted in an overpayment of Rs.0.074.

The Department explained that as per detailed estimate technically sanctioned, the total length of the road project was 11000 Rft, out of which certain portions passing through built up area required provision of transported earth. The record entries made at page No. 1& 2 of MB No. 1950, related to RD 3000 to 9000 with a lead of 100 Rft, whereas record entries at page No.18, 23 and 34 referred to earth work on remaining portions at different built up area as indicated in the site plan also. Moreover, earth work in an additional length of 224 Rft was done to complete the link as per site requirement. The overall quantity of earth work paid to the contractor remained within sanctioned provision and no over payment had been made.

The explanation of the Department was accepted and **para was settled.**

56. Para No.2.6 Pages 11 & 12 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.592 Million.

1.8.2006 Audit had pointed out that excessive leads/ rates for each work were paid than provided in the rough cost estimates and in some cases in technical sanctioned estimate as well as actual lead of 100 feet recorded in measurement book.

The Department explained that a fact finding enquiry had been ordered in order to establish complete facts of the case and fix responsibility.

The Department was directed to finalize the inquiry within 90 days and **para was kept pending.**

57. Para No.2.7 Pages 12 & 13 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.165 Million.

1.8.2006 Audit had pointed out that the payment @Rs.769/55 per % 0 Cft instead of Rs.696.65 per % 0 Cft was paid without compaction test from the authorized laboratory. This resulted in an overpayment of Rs.0.165 million.

The Department explained that at the time of execution of these projects, the field formations in the LG & RD Department were not well equipped and well trained to ensure lab tests and field tests regarding quality control. The quality standards were managed on the basis of visual judgment of the supervisory staff.

The explanation of the Department was accepted and **para was settled.**

58. Para No.2.8 Pages 13 & 14 of Special Audit Report for the year 2000-01; Overpayment of Rs.0.092 Million.

1.8.2006 Audit had pointed out that the item of “Earth work embankment lead upto one mile” was measured and paid for a quantity of 46037 Cft without any provision in rough cost estimate.

The Department explained that the technically sanctioning authority was competent to incorporate and approve changes in the scope of work upto 10% of the estimated cost in line with Delegation of Financial Powers Rules 1990. In the instant case, the change in scope was within such permissible limits. The technically sanctioned estimate was the valid basis for releasing payments and not the rough cost estimate.

The Department was directed to produce the requisite record to Audit for verification and **para was settled subject to verification of relevant record.**

Special Audit Report on the Construction of Stadium at Dera Ghazi Khan For the Year 2002

**59. Para No.1.1 Page 4 of Special Audit report for the year 2000-01;
Irregular Expenditure of Rs.1.024 Million Due to Unauthorized
Appointment of Consultants.**

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that the expenditure incurred in the absence of approval of the competent authority.

The Department explained that the approval of the Secretary Education, Government of the Punjab was not necessary for appointment of Consultant. No irregular/unauthorized expenditure had been incurred.

Audit observed that the Department had appointed consultant without observing the set criteria i.e. Pre-qualification & Financial competition as per instructions issued by the P&D Department.

The Department was directed to move a summary for condonation/regularization by the competent authority and **para was kept pending.**

**60. Para No.1.2 Page 5 of Special Audit report for the year 2000-01;
Doubtful Payment of Rs.0.158 Million.**

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled**.

61. Para No.1.3 Pages 5 & 6 of Special Audit report for the year 2000-01; Loss of Rs.0.306 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that an amount of Rs.0.306 Million was paid for the work already executed by the original consultant. This resulted in double payment of Rs.0.306 Million.

The Department explained that payment of Rs.247,750/- made to M/S. PE PAC Comprises their consultancy fee against bill No.1 dated 12-01-97 in pursuance of Article 6.1(i) of their agreement.

Audit observed that agreements executed with PE PAC & M/s. Raees Faheem were not justified.

The **para was kept pending** with the direction to state the reasons for change of consultant by the departments.

62. Para No.2.1 Page 6 of Special Audit report for the year 2000-01; Unauthorized Retention of Government Funds of Rs.10 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that the Department deposited the amount in different commercial Banks. This resulted into unauthorized retention of Government funds worth Rs.10 Million in Fixed Deposit Accounts.

The Department explained that the amount had been placed in the Schedule Banks as per administrative approval conveyed by the Finance Department. Moreover, no loss was to Government was involved.

The explanation of the Department was accepted and **para was settled.**

63. Para No.3.1 Page 7 of Special Audit report for the year 2000-01; Mis-Utilization of Funds Worth Rs.0.882 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that an amount of Rs.10 million was allocated by the Government of Pakistan, for the construction of sports Complex, Dera Ghazi Khan against which an amount of Rs.1.248 million was incurred on various works not related to the project and without any supporting vouchers. This resulted in mis-utilization of Rs.1.248 million.

The Department explained that out of Rs.12,48,689/- an amount of Rs.3,67,000/- had been recovered and deposited in the proper Head of Account.

The Department was directed to effect the balance recovery and **para was kept pending.**

64. Para No.3.2 Pages 7 & 8 of Special Audit report for the year 2000-01; Wasteful Expenditure of Rs.0.715 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that the expenditure incurred against various other works was not covered under the rules.

The Department explained that the construction of water-course was the basic need of Stadium and whatsoever the expenditure had been inevitable for the construction / maintenance of the Stadium as per provision in the agreement.

The Department was directed to get the facts verified by the Audit and **para was kept pending.**

65. Para No.3.3 Page 8 of Special Audit report for the year 2000-01; Irregular Expenditure of Rs.0.374 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that the work “Construction for Water-Course from Circuit House to sports Complex” was awarded to contractor without calling tenders / agreement.

The Department explained that no deviation had been made from the approved agreement.

Audit observed that expenditure was incurred for the work awarded without calling tenders execution contract.

The Department was directed to get the matter regularized by the Finance Department and **para was kept pending.**

66. Para No.4.1 Page 9 of Special Audit report for the year 2000-01; Non-Recovery of Mobilization Advance of Rs.0.090 Million and Interest Worth Rs.0.057 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that mobilization advance amounting to Rs.0.150 Million was granted to the consultant out of which Rs.0.060 million were adjusted from the bill of the consultant leaving a balance of Rs.0.090 million.

The Department explained that the matter was being taken up with the contractor, M/s. R.K. Associates Lahore to refund the same at the earliest. However, in this regard, case was in the Court of Provincial Mohtasib and after the decision, necessary action will be taken.

The Department was directed to pursue the matter and **para was kept pending.**

67. Para No.4.2 Pages 9 & 10 of Special Audit report for the year 2000-01; Non-Recovery of Income Tax Rs.0.052 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that non-deduction of income tax resulted in non-recovery of Rs.0.052 million.

The Department explained that recovery of Income Tax Rs.9,593/- had been verified by Audit.

The Department was directed to effect balance recovery and **para was kept pending.**

68. Para No.4.3 Page 10 of Special Audit report for the year 2000-01; Non-Recovery of Rs.0.600 Million.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that loans were not recovered from Divisional Sports Committee. This resulted into non-recovery of Rs.0.600 million.

The Department explained that the amount will be refunded in installment, as it will be possible according to the funds position.

The Department was directed to expedite the matter and **para was kept pending.**

69. Para No.5.1 Page 11 of Special Audit report for the year 2000-01; Unauthorized Operation of Bank Account.

13.1.2007 The Department explained that all expenditure Audited in special Audit report had been incurred through the Chairman Divisional Sports Committee Dera Ghazi Khan. The communication & Works Department (Buildings Department) had no concern with the Special Audit Report.

Audit observed that the special Audit report was supposed to be defended by the Secretary Education/ sports and DCO DG Khan before the PAC as the C&W Department was not involved in the spending / execution of the project.

The discussion on the above noted para was deferred till 1-2-2007.

1.2.2007 Audit had pointed out that the amount was deposited in the Commercial Banks after with drawal from the Government Treasury without obtaining approval of the Finance Department.

The Department explained that amount was deposited in the Schedule Banks of Pakistan i.e. United Bank Limited, Main Branch, D.G. Khan and Bank of Punjab in pursuance of directions given in the Finance Department release order dated 24-8-92. Moreover, no irregularity had been committed.

The explanation of the Department was accepted and **para was settled.**

2.12.2006 The committee observed that as the DG LG & RD was not present, all the **paras were kept pending** till his presence on 4th December 2006.

**BHAWALPUR DEVELOPMENT AUTHORITY & DERA GHAZI
KHAN DEVELOPMENT AUTHORITY**

2.12.2006 The Committee was informed that neither the District Coordination Officers, Bahawalpur & Dera Ghazi Khan were present in the meeting nor had they communicated any reason for their absence. The Committee expressed its concern and directed that presence of the aforesaid DCOs should be ensured in its meeting to be held on 4.12.2006.

GENERAL DIRECTION

4.12.2006 The Audit Department was directed to indicate the incumbency of the DDOs and the concerned officers while framing draft paras.

PLANNING AND DEVELOPMENT

The Committee examined the Accounts of the Planning and Development Department in its meetings held on 2.2.2006 & 14.2.2006 and made the following recommendations:-

Audit Paras (Works) for the year 2000-01

- 1. Para No.1 Page 9 of Audit Report for the year 2000-01; Overpayment of Rs.0.189 Million.**
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2.2.2006 Audit had pointed out that payment for extra width resulted in an overpayment of Rs.0.189 Million to the contractor.

The Department explained that the overall finalization cost was within permissible limit and no loss was caused.

The explanation of the Department was accepted and **para was settled.**

- 2. Para No.2 Page 10 of Audit Report for the year 2000-01; Non-Recovery of Water Charges of Rs.9.069 Million.**
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14.2.2006 Audit had pointed out that non realization of water charges resulted in non recovery of Rs.9.609 Million.

The Department explained that recovery of Rs.6543,587/- had been verified by Audit. With regard to balance amount of Rs.2,525,991/-, it was related to canal water which was being provided as “donation” to Forest Department.

The Department was directed to move a summary to CM for waving off the balance recovery and **para was kept pending.**

- 3. Para No.3 Pages 10 & 11 of Audit Report for the year 2000-01; Non-Recovery of Rs.4.241 Million.**
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4. **Para No.4 Page 11 of Audit Report for the year 2000-01; Non-Recovery of Rs.3.380 Million.**

5. **Para No.5 Pages 11 & 12 of Audit Report for the year 2000-01; Non-Recovery of Rent of Rs.0.202 Million.**

2.2.2006 Audit had pointed out that non compliance of Government instructions resulted in non-recovery of Government dues.

The Department explained that out of the total 31 allottees 26 Nos. had deposited Rs.5,051,449/- whereas five allottees were given PRs against the policy which had been cancelled.

After detailed discussion, the committee was not satisfied with the views of the Department and the paras were referred to the following Sub-Committee for examination and report to PAC at the earliest.

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|----|---|----------|
| 1. | Mr Aftab Ahmad Khan, MPA (PP-63) | Convener |
| 2. | Mr Ali Hassan Raza Qazi, MPA (PP-73) | Member |
| 3 | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Member |

PROVINCIAL ASSEMBLY OF THE PUNJAB

The Committee examined the Accounts of the Provincial Assembly of the Punjab Department in its meeting held on 4.7.2005 & 3.11.2006 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

- 1. Para No.5 Page 11 of Audit Report for the year 2000-01; Recovery on Account of T.T. Charges from MPAs (Under Suspension) Provincial Assembly of the Punjab Amounting to Rs.40,021.**
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4.7.2005 Audit had pointed out that the amounts on account of T.T. Charges were outstanding against the Members of Provincial Assembly.

The Department explained that a sum of Rs.35,580/-, out of Rs.40,021/- had been recovered leaving a balance of Rs.4,441/-, from Begum Raj Hameed Gill Ex-MPA. Efforts were being made to effect the balance recovery as arrear of land revenue but recovery had not yet been effected.

The para was settled subject to balance recovery or write off sanction by the competent authority.

3.11.2006 The Department explained that the Deputy Commissioner, Sialkot had already reported that Begum Raj Hameed Gill Ex-MPA had gone Abroad since long and an amount of Rs.4,441/- could not be recovered as arrears of land revenue. Therefore, irrecoverable amount of Rs.4,441/- had since been written off by the competent authority and verified by Audit.

On the recommendation of Audit, the **para was settled.**

- 2. Para No.19 Page 21 of Audit Report for the year 2000-01; Recovery on Account of Room Rent and Cost of Missing Articles Against Ex-**

**Parliamentary Secretaries and Members of Provincial Assembly
(Under Suspension) Rs.107,338/-**

4.7.2005 Audit had pointed out that amounts on account of room rent and missing articles were found outstanding against Ex-Parliamentary Secretaries and Members of Provincial Assembly Punjab.

The Department explained that para had been reduced from Rs.107,338/- to Rs.58,400/-. A sum o f Rs.54,026/-, out of Rs.58,400/- had also been recovered leaving a balance of Rs.4,374/- from Sardar Muhammad Nasim Khan Ex-MPA.

The para was settled subject to balance recovery or write off sanction by the competent authority.

3.11.2006 The Department explained that balance recovery of Rs.4,374/- had been effected and verified by Audit.

On the recommendation of Audit, the **para was settled.**

SERVICES AND GENERAL ADMINISTRATION

The Committee examined the Accounts of the Services and General Administration Department in its meetings held on 14.12.2005 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. **Para No.1 Page 8 of Audit Report for the year 2000-01; Misappropriation of Rs.1,607,597/- by Unlawful Credit to Incentive Fund and Withdrawal Therefrom.**

2. **Para No.21 Page 22 & 23 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.246,984/- on Repair and Maintenance of Machinery and Equipment.**

14.12.2005 The Department explained that amount in question was provided by the Finance Department to create "Incentive Fund" and for further placement of this amount in the PLS Account of Secretary, Punjab Public Service Commission, the same was not the part of provincial consolidated fund. Moreover, all the codal formalities had been fulfilled. No irregularity / tempering were made.

After detailed discussion, a Sub-Committee was formed, comprising on the following with instruction to probe into the matters and report to PAC-I at the earliest.

- | | | |
|----|---|----------|
| 1 | Rai Ejaz Ahmad, MPA (PP-171) | Convener |
| 2 | Sardar Muhammad Yousaf Khan Leghari, MPA (PP-246) | Member |
| 3. | Ch. Abdul Ghafoor Khan, MPA (PP-152) | Member |

The paras were kept pending.

3. **Para No.2 Page 9 of Audit Report for the year 2000-01; Misuse of Government Vehicles, Recovery of Rs.117,612/-.**

14.12.2005 Audit had pointed out that the Government sustained loss due to misuse of Government vehicles by the officers.

The Department explained that all the vehicles pointed out by the Audit were being utilized exclusively by the officers themselves and the fuel consumed during any month remained almost 50% of their entitlement, which certainly should be given due appreciation.

The explanation of the Department was accepted and **para was settled.**

4. Para No.3 Pages 9 & 10 of Audit Report for the year 2000-01; Unadjusted Advances Against Ex-Ministers Amounting Rs.454,364/-

14.12.2005 Audit had pointed out that two Ex-Ministers of the Provincial Cabinet were granted T.A. Advances amounting to Rs.213,102/- and Rs.241,262/- respectively to meet their tour expenses while on foreign tour with Ex-Chief Minister but adjustment bills were not furnished by the Ex-Ministers on return to Headquarter from their journey abroad.

The Department explained that Mr. Arshad Khan Lodhi, the then Minister for Industries had submitted the adjustment bill of T.A. advance of Rs.213,152/-. Moreover, Raja Ashfaq Sarwar, did not produce the adjustment bill of T.A. advance of Rs.241,262/-.

The Department was directed to get the requisite T.A. Advance adjusted at the earliest and **para was kept pending.**

5. Para No.4 Page 10 of Audit Report for the year 2000-01; Loss of Rs.487,221/- to Government Due to Freezing of Exchange Rates of US \$ to Rs.54/20.

6. Para No.11 Pages 14 & 15 of Audit Report for the year 2000-01; Refund of Unspent T.A. Allowed @ Rs.30,000/- Per Annum Proportionate Recovery of Rs.180,000/-.

7. Para No.14 Pages 17 & 18 of Audit Report for the year 2000-01; Unlawful Allocation of Government Vehicles and Their Consequent Misuse Causing Loss of a Proportionate Amounting to Rs.2,296,800

8. Para No.16 Page 19 of Audit Report for the year 2000-01; Misuse of Government Vehicles Recovery of Rs.114,684/- + 93,824/- = 208,508/-.

9. **Para No.17 Pages 19 & 20 of Audit Report for the year 2000-01; Purchase of Newspapers/Periodicals Amounting to Rs.459,271/- Austerity Measures Ignored.**

10. **Para No.20 Page 22 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.18,480,291/-.**

11. **Para No.22.1 Pages 23 & 24 of Audit Report for the year 2000-01; Irregular/Un-Economical Expenditure of Rs.749,140/- on Local Purchase of Stationary.**

- Punjab Institute of Human Resource Development Lahore – Rs.156,014/-
12. **Para No.22.2 Pages 23 & 24 of Audit Report for the year 2000-01; Irregular/Un-Economical Expenditure of Rs.749,140/- on Local Purchase of Stationary.**

- Additional Chief Secretary S&GAD – Rs.593,126/-
13. **Para No.23.3 Page 24 of Audit Report for the year 2000-01; Irregular and Unjustified Expenditure of Rs.281,722/- on Repair and Maintenance of Government Vehicle.**

- Punjab Institute of Human Resources Development – Rs.95,192/-
14. **Para No.24 Page 25 of Audit Report for the year 2000-01; Undue Retention of Government Money Amounting to Rs.93,528/-.**

15. **Para No.29 Page 28 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.1,101,527/- on Account of Installation of Computer Networking and Purchase of Soft Ware.**

16. **Para No.30 Page 29 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.696,427/- on the Purchase of Computer Hardware.**

17. **Para No.31 Pages 29 & 30 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.283,450/- on Account of Supply of Uniforms.**

18. **Para No.34 Pages 32 & 33 of Audit Report for the year 2000-01; Uneconomical Local Purchase of Stationery Amounting to Rs.593,126/- During 1999-2000.**

19. **Para No.35 Page 33 of Audit Report for the year 2000-01; Irregular Expenditure on Repair and maintenance of Machinery Equipment Rs.159,375/-.**
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20. **Para No.36 Page 34 of Audit Report for the year 2000-01; Uneconomical Expenditure of Rs.203,647/- on Purchase of Other Stores on Single Tender.**
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21. **Para No.37 Pages 34 & 35 of Audit Report for the year 2000-01; Payment of Rs.148,145/- to Army Aviation on Account of Hiring of Puma Helicopter.**
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22. **Para No.37 Pages 34 & 35 of Audit Report for the year 2000-01; Payment of Rs.148,145/- to Army Aviation on Account of Hiring of Puma Helicopter.**
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23. **Para No.39 Page 36 of Audit Report for the year 2000-01; Imprudent and Irregular Expenditure of Rs.5,958,466/- on Repair and Maintenance of Government Vehicles.**
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24. **Para No.40 Page 37 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.127,408/- on Local Purchase of Stationery.**
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25. **Para No.46 Page 42 of Audit Report for the year 2000-01; Recurring Liability of Rs.741,955/- Causing Extra Expenditure From Public Exchequer Without Lawful Authority.**
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14.12.2005 The Department explained that Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the above 21 paras were settled.

26. **Para No.6 Page 11 of Audit Report for the year 2000-01; Irregular Payment of Rs.81,057/- to Senior Clerk on Account of Pay and Allowances.**
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14.12.2005 Audit had pointed out that the government sustained loss due to the payment of pay and allowances to Senior Clerk without sanctioned post of Senior Clerk.

The Department explained that no Junior Clerk was available in section P-II, S&GAD at the time of posting of Mr. M. Naeem, Senior Clerk in the steering Committee/ Advisory Committee. Therefore, the orders of the posting of Senior Clerk instead of Junior Clerk in the said Committee were issued.

The Department was directed to get the supernumerary post of Senior Clerk created and **para was settled.**

27. Para No.7 Page 12 of Audit Report for the year 2000-01; Irregular Payment of Fixed Overtime to the Drivers for Rs.75,600/-.

14.12.2005 Audit had pointed out that an amount was paid to drivers as fixed overtime @700/- per month. The said overtime allowance was admissible to the staff car drivers working in the Punjab Civil Secretariat vide Finance Department letter No.FD-SRI-9-8/85 dated 27.07.1995.

The Department explained that in the light of Finance Department's letter No.FD-SRI-9-8/85 dated 27.07.1995 the staff car drivers were entitled fixed over time allowance at the rate of Rs.700/- per month. Punjab Institute of Human Resource Development comes under the purview of the instructions applicable to the Drivers of S&GAD.

The explanation of the Department was accepted and **para was settled.**

28. Para No.8 Pages 12 & 13 of Audit Report for the year 2000-01; Unjustified, Payment of Rs.343,155/- to M/S Askari Aviation (Pvt.) Limited.

14.12.2005 Audit had pointed out that the amount was paid on account of the lubrication charges, 100 hours inspection shifting charges, and service charges of the crashed Helicopter.

The Department explained that the lubrication charges amounting to Rs.44,955/- and 100 hours inspection charges Rs.40,400/- were in accordance with the agreement executed with the operator M/S Askari Aviation (PVT) Ltd the operator according to services agreement were to provide technical services. The payments were made to the operators after scrutiny by a high level committee comprising Addl. Secretary (Exp) Finance Department and Addl. Secretary (Law & Parliamentary Affairs Department) and Dy. Secretary (Welfare) S&GAD and the advice of the Finance Department. Moreover, after crash of the Helicopter, the service agreement then in execution with the operators ceased to exist w.e.f.17.12.1998 the operators since were looking after the inventory and for this purpose another agreement was entered into the services charges were paid in accordance with this agreement.

The explanation of the Department was accepted and **para was settled.**

29. Para No.9 Pages 13 & 14 of Audit Report for the year 2000-01; Unauthorized Plying of Government vehicle Recovery of Rs.118,804/-

14.12.2005 Audit had pointed out that government vehicle No.LOG-2926 was being used in defiance of Rule 8 of the Government Vehicles Rules, 1969.

The Department explained that the said vehicle had strictly been used for disposal of official work and there had been no misuse thereof as it was mostly driven by Mr. Ashfaq Ahmad Khan a Junior Clerk in the Liaison Office holding a driving license, and parked within the guarded area of the Alflah Building after its disengagement from official duty.

The explanation of the Department was accepted and **para was settled.**

30. Para No.10 Page 14 of Audit Report for the year 2000-01; TA/DA Overpaid to Provincial Ministers Recovery of Rs.104,610/-.

14.12.2005 Audit had pointed out that a sum of Rs.36,000/- was paid to two Ex-Ministers of Forest and Health Departments @ Rs.18,000/- each being equal to their one month's pay on taking up charge as Minister as transfer grant, the amount was not admissible in accordance with the provision of Punjab Ministers (Salaries, Allowances and Privileges) Act, 1975.

The Department explained that letters for recovery to the concerned had been issued. Replies thereof were awaited.

The Department was directed to expedite the recovery and **para was kept pending.**

31. Para No.12 Pages 15 & 16 of Audit Report for the year 2000-01; Undue Financial Benefit, Extended to the Canteen Contractors – Recovery of Rs.126,000 - For 1998-99 & 1999-2000.

14.12.2005 Audit had pointed out that canteen contract was awarded to M/s New Paradise of Islamabad Restaurant from 15-8-1998 to 14 -8-1999 and extended for another year from 6-9-1999. Provision of Rule 2.44(x) of the PFR Vol-I read with guidelines for authorities entering into contracts as prescribed vide Appendix 5 Part-I of the PFR Vol-II were not kept in view.

The Department explained that in order to promote employees' welfare, Govt. should advance implicit subsidy in terms of free building, fixed charges of electricity, gas etc so that contractor could provide the equivalent lower rates to employees.

The explanation of the Department was accepted and **para was settled.**

32. Para No.13 Pages 16 & 17 of Audit Report for the year 2000-01; Unauthorized Payment of Honorarium Amounting to Rs.166,180/-.

14.12.2005 Audit had pointed out that amount was paid as remuneration to the officers and staff for conducting tests for recruitment of stenographers.

The Department explained that the sanction had been accorded by the Finance Department according to provision of rules 3.12, 5.49 and 5.50 of CSR Punjab Vol-I, under the proper head i.e. 59900-others.

The explanation of the Department was accepted and **para was settled.**

33. Para No.15 Pages 18 & 19 of Audit Report for the year 2000-01; Expenditure of Rs.468,806/- on Account of Telephone Trunk Call Charges Incurred Beyond Permissible Limits and Through Overseas Calls.

14.12.2005 Audit had pointed out that expenditure on account of trunk calls charges as the overseas calls were made from non official purpose no record of such calls was however, kept by way of maintaining a proper telephone trunk call charges.

The Department explained that Sr. No.20 of Punjab Ministers (Salaries, Allowances and Privileges) Act, 1975 was silent about the overseas calls. The matter was taken up regarding similar paras of the year 1995-96 and 1996-97 with Finance Department and Law Department for clarification/ advice. Finance Department while expressing its views desired that Law Department be consulted in the matter. Accordingly Law Department was consulted which held that recovery on account of overseas calls cannot be made because no ceiling had been fixed on the use of telephone provided to Ministers.

The explanation of the Department was accepted and **para was settled.**

34. Para No.18 Pages 20 & 21 of Audit Report for the year 2000-01; Un-Warranted Transfer of Government Money Amounting Rs.2,025,000/- to National Bank of Pakistan.

14.12.2005 Audit had pointed out that a sum of Rs.2,025,000/- was drawn from the PLA. The amount transferred into National Bank account for making payment to the examiners, which was contrary to the instructions contained in Finance Department letter No. I.T (F.D) 3-6/92. Dated 15-08-1993 and vide P.F.R. Vol-I Rules 2.10 b(5).

The Department explained that the amount in question was transferred into PLA by Finance Department in the last week of June. Only option with the Department was to draw amount from the Treasury in lump sum to place the same in the National Bank of Pakistan to make payment to advisor etc. against their pending bills. Moreover, payment had been made to Advisors, Examiners and Paper setters etc.

The Department was directed to get the expenditure regularized by the Finance Department and **para was settled subject to verification** of regularization.

35. Para No.23.1 Page 24 of Audit Report for the year 2000-01; Irregular and Unjustified Expenditure of Rs.281,722/- on Repair and Maintenance of Government Vehicle.

Chief Pilot VIP Flight – Rs.112,975/-

14.12.2005 Audit had pointed out that expenditure was incurred on the repair and maintenance of Government vehicles. The expenditure was held irregular on the ground that fitness certificates of vehicles were not obtained.

The Department explained that the case was referred to Finance Department who had regularized the procedural violation vide its U.O.No.Exp(G) 12-11/2001, dated 01-06-2002.

The explanation of the Department was excepted and **para was settled.**

**36. Para No.23.2
Secretary to Governor, Punjab – Rs.73,555/-**

14.12.2005 Audit had pointed out that expenditure was incurred on the repair and maintenance of Government vehicles. The expenditure was held irregular on the ground that fitness certificates of vehicles were not obtained.

The Department explained that the para had been settled by the SDAC in its meeting held on 29.10.2001.

The Department was directed to get the facts verified by Audit and **para was kept pending.**

37. Para No.25 Pages 25 & 26 of Audit Report for the year 2000-01; Huge Closing Balance Held As a Matter of Routine.

14.12.2005 Audit had pointed out that scrutiny of cash book revealed that huge amounts were held as cash balance at the close of every month as a matter of routine in contravention of rule 2.10b(5) and 2.2 of PFR Vol-I.

The Department explained that the payments could not be made to the concerned parties due to some confusion regarding sales tax levied by the Government. Later on all the outstanding payments were made to the concerned parties.

The explanation of the Department was accepted and **para was settled.**

38. Para No.27 Pages 26 & 27 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.76,480/- on Account of Repair of Transport No.LHX-6408.

14.12.2005 Audit had pointed out that expenditure was incurred out of special funds provided in the office of the Governor Advisory Committee Lahore for the repair of vehicle No.LHX-6408. The funds did not provide for such expenditure.

The Department explained that initially vehicle No.LOS-8924 was provided to the Office of the Governor's Advisory Committee for which the amount in question was also sanctioned. But this vehicle was not practically handed over by the Transport Pool of S&GAD. Vehicle No. LHX-6408 was handed over in lieu of vehicle No.LOS-8924 therefore, the said amount was incurred on LHX-6408.

The explanation of the Department was accepted and **para was settled.**

39. Para No.28 Pages 27 & 28 of Audit Report for the year 2000-01; Irregular Expenditure on Account of Printing Amounting to Rs.119,480/-.

14.12.2005 Audit had pointed out that an amount was incurred on printing charges. The expenditure was held irregular due to the reason that the violation of Rule 3(b) (xiii) of delegation of Financial Powers Rules, 1990. NOC from Government Printing Press was not obtained to get the job done at private printing press.

The Department explained that in some cases due to urgency, the job of printing was got done from the market. However later on Punjab Printing Press was approached and they issued NOC.

The Department was directed to get the expenditure regularized with the sanction of the Finance Department and **para was kept pending.**

40. Para No.32 Pages 30 & 31 of Audit Report for the year 2000-01; Loss of Rs.150,210,988/- to Government As a Result of Helicopter Crash.

14.12.2005 Audit had pointed out that a bell 412-SP Helicopter of the Addl. Chief Secretary, S&GAD was crashed in Lahore on 17-12-98. The loss caused was written off on file by the then Chief Minister. No detailed inquiry was held to ascertain cause of loss and to fix responsibility as required rule 18.4 (b) of the PFR Vol-I.

The Department explained that the Helicopter was written off by its original price Rs.150,210,988/- under summary dated 23-9-99 by the Chief Minister. Moreover, the insurance amount of Rs.19,897,098/- received from the National Insurance Corporation was deposited into Government Treasury

The explanation of the Department was accepted and **para was settled.**

41. Para No.33 Pages 31 & 32 of Audit Report for the year 2000-01; Unsecured Loans and Advances for House Building of Motor Cycles Worth Rs.6,228,104/-

14.12.2005 Audit had pointed out that officers and staff of the S&GAD were granted, advances without complying with the requirements of Rule 10.16 and 10.17 of PFR Vol-I.

The Department explained that the advances were being recovered regularly every month through the computer Pay Roll.

Since the recovery of HBA/ Motor Cycle Advances was being made on the safe side through AG Punjab, therefore, the **para was settled**.

42. Para No.38 Pages 35 & 36 of Audit Report for the year 2000-01; Un-Reported Loss of Rs.625,000/- to Public Property. Accidented Car.

14.12.2005 Audit had pointed out that neither any action had been taken against the defaulters nor recovery of the loss caused was effected.

The Department explained that the staff car No. LOS-8924 was met with an accident on 12-10-1998, a report was lodged with Sarwar Road Police Station on 16-10-1998 meanwhile an enquiry was held and responsibility was fixed on Mr. Tanveer Driver of Toyota Coaster belonging to the Pakistan Navy. The subject vehicle had since been auctioned.

The explanation of the Department was accepted and **para was settled**.

43. Para No.41 Pages 37 & 38 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.56,938/- on Repair & Maintenance of Government Vehicles.

14.12.2005 Audit had pointed out that expenditure was incurred on repair and maintenance of Government Vehicles without complying with the pre-requisites vide S.No.7-B of the Delegation of Financial Powers Rules 1990.

The Department explained that the sale proceeds of replaced parts would be deposited as and when auction is arranged.

The Department was directed to get the replaced parts auctioned at the earliest and **para was settled subject to verification** of relevant record.

44. Para No.42 Page 39 of Audit Report for the year 2000-01; Non Maintenance of Telephone Register Recovery of Private Use of Phone Rs.218,099/-.

14.12.2005 Audit had pointed out that telephone trunk call register was not maintained by the office. In the absence of detailed record, it could not be ascertained whether the calls were made in official capacity or otherwise.

The Department explained that a certificate had been provided that the calls were made for official purposes.

The explanation of the Department was accepted and **para was settled.**

45. Para No.43 Pages 39 & 40 of Audit Report for the year 2000-01; Imprudent Expenditure of Rs.286,483/- on Account of Hiring of Office Space.

14.12.2005 Audit had pointed out that office of the Liaison officer (Clearance) was located in highly commercial area in Alflah Building Shahrah-e-Quaid-e-Azam. In the circumstances the office space occupied by the said office was unsuitable both for functional as well as economic reasons.

The Department explained that Alflah Building was the most suitable place, being center place between the Civil Secretariat Punjab and the Lahore Dry Port. Thus no irregularity had been committed and the cannons of financial propriety were justifiable.

The explanation of the Department was accepted and **para was settled.**

46. Para No.44 Pages 40 & 41 of Audit Report for the year 2000-01; Imprudent/Lavish Expenditure of Rs.321,107/- on Official Entertainment.

14.12.2005 Audit had pointed out that large sums of money were frequently spent on entertainments, disregarding the limitations prescribed vide Finance Department letter No.FD(SR)II-2/89(1) dated 1-6-1995 read with Sr. No.52 Appendix 14 of the PFR Vol-I and further stressed while enforcing austerity measures vide F.D. letter No.Exp(G) 11-9/99, dated 31-7-1999.

The Department explained that apart from Provincial Ministers, the Secretaries, Additional Secretary and other high ranking officers of concerned Departments also participate in the cabinet meetings in order to assist the concerned Ministers to represent their Departments in sensitive and important issues of multifarious nature in a pragmatic manner. Therefore, the number of participants increases as and when the quantum of cabinet business exceeds the routine work schedule. Quite often the cabinet meetings run beyond prescribed office timings. In such a situation even working lunch was required to be served besides other refreshments, like tea and biscuits to be offered more than once during extended session of cabinet meetings. Moreover, two classes in computer center of O&M Wing were in progress at the end of June 2000. Just a Cup of tea was served to the participants of Computer Courses. As these classes were to be continued in the next financial year i.e. July, 2000, as such, it was decided to purchase tea items in June

so that refreshment to the participants may not be suffered. Moreover, an amount of Rs.230,794/- related to welfare wing had since been regularized by the Finance Department.

The explanation of the Department was accepted and **para was settled.**

47. Para No.45 Page 41 of Audit Report for the year 2000-01; Wasteful Expenditure of Rs.173,531/- on Photo Copying Charges.

14.12.2005 Audit had pointed out that expenditure was incurred on account of photocopying charges despite the availability of scores of machines in office.

The Department explained that the working strength of the photo copiers in S&GAD could not meet the requirements of the whole Department as a large number of promotions cases, enquires, move over and pension cases of all the establishment throughout the province in one way or the other were dealt in S&GAD. Therefore, photocopies were arranged from the open market in order to meet the official demand in emergent situation in public interest.

The explanation of the Department was accepted and **para was settled.**

SOCIAL WELFARE

The Committee examined the Accounts of the Social Welfare Department in its meeting held on 2.2.2006 and made the following recommendations:-

Audit Paras (Civil) for the year 2000-01

1. **Para No.1 Page 6 of Audit Report for the year 2000-01; Irregular Drawal of House Rent Allowance Amounting to Rs.114,644/- and Recovery Thereof.**

2. **Para No.2 Pages 6 & 7 of Audit Report for the year 2000-01; Irregular Drawal of House Rent: Recovery of Rs.123,213/-.**

2.2.2006 Audit had pointed out that house rent allowance drawn by the Lady Officers was held irregular.

The Department explained that the Hostel Superintendent was not provided any accommodation.

On the statement of the Secretary that no residence was provided to the Superintendent, the **paras were settled.**

3. **Para No.3 Page 7 of Audit Report for the year 2000-01; Irregular Drawal of House Rent Allowance Recovery of Rs.65,595/-.**

2.2.2006 Audit had pointed out that house rent allowance drawn by the Officer was held irregular.

The Department explained that recovery of Rs.17,248/- in respect of Mr. Muhammad Islam, which had been seen and verified by Audit. Moreover, no recovery was due in respect of Syed Ali Aqdas Shamim and Mr. Muhammad Iqbal.

The explanation of the Department was accepted and **para was settled.**

4. **Para No.4 Page 8 of Audit Report for the year 2000-01; Irregular Purchase of Raw Material Out of P.L.A for Rs.232,887/-.**

2.2.2006 Audit had pointed out that the expenditure was held irregular due to reason that quotations were not obtained / called for and comparative statement was not prepared.

The Department explained that quotations were obtained where it was necessary. Moreover, the comparative statement had already been prepared.

The explanation of the Department was accepted and **para was settled.**

5. Para No.5.1 Pages 8 & 9 of Audit Report for the year 2000-01; Irregular Payment of Electricity and Telephone Bills Rs.58,507/-.

Superintendent Mother and Children Home, Sialkot – Rs.37,959/-

2.2.2006 Audit had pointed out that according to rules 2.10 (b) (5a) and 17.19 of PFR Vol-I, it was not permissible to draw advance / provisional payment from the Govt. Treasury unless required immediately and should be disbursed just after their drawl from the Government Treasury.

The Department explained that no advance payment was made to WAPDA Authority regarding Electricity Bill amounting to Rs.37,959/-.

On the recommendation of Audit, the **para was settled.**

6. Para No.5.2

Assistant Director Social Welfare, R.Y. Khan – Rs.20,548/-

2.2.2006 Audit had pointed out that telephone No. 75166 was installed for the District Bait-ul- Maal Committee as their own expenses but it was observed that sum of Rs.20584/- during the period 1995-96 and 1996-97 was paid out of Government Contingencies.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**

7. Para No.6 Pages 9 & 10 of Audit Report for the year 2000-01; Doubtful Consumption of P.O.L worth Rs.265,190/-.

2.2.2006 Audit had pointed out that scrutiny of log book of vehicles revealed that no POL average/ consumption certificate had been obtained from Government Workshop/ Motor Vehicle Examiner. Due to this reason the consumption of POL was doubtful.

The Department explained that log books of the vehicles had been verified by Audit.

On the recommendation of Audit, the **para was settled.**

8. **Para No.7.1 Pages 10 & 11 of Audit Report for the year 2000-01; Doubtful Expenditure on Account of Purchase of Tyres and Tubes Rs.108,005/-.**
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Principal Social Welfare Institute Township, Lahore – Rs.65,305/-

9. **Para No.7.2**
Principal Social Welfare Institute Township, Lahore – Rs.42,700/-

2.2.2006 Audit had pointed out that during the Audit it was observed that an amount was spent on purchase of tyres and tubes without observing any rule and regulation.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

10. **Para No.8 Page 11 of Audit Report for the year 2000-01; Irregular Shifting of Headquarter Unauthorized Expenditure of Rs.106,257/-.**
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2.2.2006 Audit had pointed out that as laid down instructions contained vide Govt. of the Punjab Finance Department letter No.FD(SR) IV-8-1/76 (PROV) dated 16-3-88 under which headquarter of an employee cannot be shifted.

The Department explained that the official was transferred from Multan to Khanewal but due to his illness and family problems he had been verbally directed to perform his duty three days at Khanewal and three days at Multan. So the official was performing his duty on both places at Khanewal and Multan. Moreover, the decision of the honorable court “Punjab Services Tribunal” alongwith services record i.e. service book as well as leave account was available and can be shown.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

11. **Para No.9 Page 12 of Audit Report for the year 2000-01; Irregular Expenditure on the Purchase of Clothing Articles, Medicines Amounting to Rs.58,833/-.**
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(9.1) Irregular Purchase of Clothing Articles Worth Rs.33,485/-

12. (9.2) Irregular Expenditure of Rs.25,348/- on Medical Charges Recovery/ Regularization Thereof.

2.2.2006 Audit had pointed out that quotation / tenders in respect of clothing articles, comparative statement duly approved by purchase committee was not produced to Audit.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

13. Para No.10 Page 13 of Audit Report for the year 2000-01; Shifting of Headquarter/Irregular Drawal of Salary Rs.79,334/-.

2.2.2006 Audit had pointed out that Mr Zulfiqar Hussain, Senior Clerk of Assistant Director Social Welfare, Rahim Yar Khan was transferred to the CD Project Sadiq Abad on general/ temporary duty.

The Department explained that Mr. Zulfiqar Hussain Senior Clerk was assigned to perform his duty three days at the office of Assistant Director Social Welfare Rahim Yar Khan and three days at the thrice of the offices of CD Project Sadiq Abad and Medical Social Project and CDP Ahmed Pur Lamma Sadiq Abad due to acute shortage of staff in public interest.

The explanation of the Department was accepted and **para was settled.**

14. Para No.11 Pages 13 & 14 of Audit Report for the year 2000-01; Likely Cases of Misappropriation of Rs.1,147,000/- Against Self-Made/Bogus Vouchers.

15. Para No.12 Pages 14 & 15 of Audit Report for the year 2000-01; Irregular Expenditure on Dietary Items Rs.53,295/-.

2.2.2006 Audit had pointed out that no rate contract of local purchase of items was made.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

16. Para No.13.1 Pages 15 & 16 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.46,130/- on TA/DA.

Deputy Director Social Welfare, D.G. Khan – Rs.16,223/-

**17. Para No.13.2
Manager District Industrial Home for Women (Sanatzar) Gujranwala – Rs.29,907/-**

2.2.2006 Audit had pointed out that amounts were drawn from Government Treasury on account of doubtful claims of T.A/ D.A.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

- 18. Para No.14 Pages 16 & 17 of Audit Report for the year 2000-01; Irregular Expenditure of Rs.97,864/- on Account of Purchase of Various Items.**
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(14.1) Irregular Purchase of Articles for Rs.81,280/-

- 19. (14.2) Irregular Expenditure of Rs.16,584/- on A/C of Purchase of Stationery.**

2.2.2006 Audit had pointed out that expenditures were incurred without observing codal formalities.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the parts of the **paras were settled.**

- 20. Para No.15.1 Pages 17 & 18 of Audit Report for the year 2000-01; Irregular Expenditure on the Repair of the Vehicles Rs.311,996/-.**
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Assistant Director Social Welfare, Khushab – Rs.34,374/-

- 21. Para No.15.2**
Principal social Welfare Training Institute Township, Lahore – Rs.252,122/-

- 22. Para No.15.3**
Principal Social Welfare Training Institute Township, Lahore – Rs.25,500/-

- 23. Para No.16.1 Pages 18 & 19 of Audit Report for the year 2000-01; Expenditure Beyond competency Rs.57,739/-.**
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Assistant Director Social Welfare and Bait-ul-Mal, Jhang – Rs.30,686/-

- 24. Para No.16.2**
Assistant Director Social Welfare and Bait-ul-Mal, Jhang – Rs.27,053/-

25. **Para No.18.1 Page 20 of Audit Report for the year 2000-01; Non Production of Log Books to Verify Consumption of P.O.L Worth Rs.171,567/-.**
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Deputy Director Social Welfare, Gujranwala – Rs.33,223/-

26. **Para No.18.4**
Assistant Director Social Welfare Women Division & Bait-ul-Maal, Muzaffargarh – Rs.36,043/-

27. **Para No.19 Page 21 of Audit Report for the year 2000-01; Non Verification of Receipts Doubtful Deposit of Rs.72,872/-.**
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28. **Para No.21 Page 22 of Audit Report for the year 2000-01; Misappropriation of Rs.64,724/- Out of Personal Ledger Account.**
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29. **Para No.24.2 Pages 24 & 25 of Audit Report for the year 2000-01; Expenditure Beyond Competency Amounting to Rs.73,406/-.**
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Assistant Director Social Welfare & Bait ul Mal, Jhang – Rs.15,544/-

30. **Para No.24.3**
Assistant Director Social Welfare & Bait ul Mal, Jhang – Rs.22,212/-

2.2.2006 Audit had pointed out that expenditures were incurred without observing codal formalities.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **paras were settled.**

31. **Para No.17 Page 19 of Audit Report for the year 2000-01; Doubtful/Fictitious Expenditure on the Repair of Government Vehicles Rs.64,850/-**
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2.2.2006 Audit had pointed out that the expenditure was doubtful and fictitious and likely to embezzled due the reason that Quotations were obtained on 9.6.1996.

The Department explained that no embezzlement was made. All codal formalities were observed.

The Department was directed to get the expenditure regularized with the sanction of the competent authority and **para was settled subject to regularization.**

32. Para No.18.2 Page 20 of Audit Report for the year 2000-01; Non Production of Log Books to Verify Consumption of P.O.L Worth Rs.171,567/-.

Assistant Director Social Welfare & Bait-ul-Mal District Jhang – Rs.11,783/-

2.2.2006 Audit had pointed out that neither vehicles were related to the Office of Assistant Director, Social Welfare, Jhang nor the log books of these vehicles were found available.

The Department explained that the vehicles in question were temporarily shifted from the Office of the Assistant Director, Social Welfare Khushab and Manager, District Industrial Home T.T. Singh, to Jhang and placed at the disposal of Assistant Director, Social Welfare, Jhang to use for supervision of field work. Moreover, the log books were with the concerned offices and could be shown at the time of next Audit.

The Department was directed to get the log books verified by Audit and **para was settled subject to verification** of relevant record.

33. Para No.18.3

Assistant Director (S.W) (I&I.D) & Bait-ul-Mal, Faisalabad – Rs.90,518/-

2.2.2006 Audit had pointed out that log book of the vehicle had not shown to Audit for verification of entries of POL purchased.

The Department explained that the log book along with other record was mis-placed inspite of efforts, the same could not be traced out. Moreover, FIR was registered with Police Station Peoples Colony Faisalabad.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

34. Para No.20 Page 22 of Audit Report for the year 2000-01; Non Recovery of Rs.2,012,414/-.

2.2.2006 Audit had pointed out that a sum of Rs.2,012,414/- on account of interest free loan issued by the Assistant Director, Social Welfare, Sargodha was still recoverable after a laps of considerable period.

The Department explained that the matter had been taken up for recovery with the revenue authorities.

The Department was directed to expedite the recovery and **para was kept pending for comments** of commercial Audit.

35. Para No.22.1 Page 23 of Audit Report for the year 2000-01; Excess Expenditure Over and Above the Allotment of Budget Rs.590,544/-.

Social Welfare Officer C.D.P Kallurkot District Layyah – Rs.123,039/-

36. Para No.22.2

Assistant Director Social Welfare (W.D) & Bait-ul-Mal, Faisalabad – Rs.246,519/-

37. Para No.22.3

Deputy Director Social welfare (W.D) and Bait-ul-Mal District Faisalabad – Rs.119,409/-

38. Para No.22.4

Assistant Director Social Welfare & Bait-ul-Mal District Jhang – Rs.101,577/-

39. Para No.23 Page 24 of Audit Report for the year 2000-01; Expenditure Over and Above the Budget Allotment Rs.125,400/-.

2.2.2006 Audit had pointed out that expenditures in excess of budget allocation were incurred.

The Department explained that the excess expenditure had been incurred on the pay of establishment which was the expenditure of essential nature and could not be minimized. Moreover, the expenditure remained within limit of allocation at Provincial level.

The explanation of the Department was accepted and **paras were settled.**

40. Para No.24.1 Pages 24 & 25 of Audit Report for the year 2000-01; Expenditure Beyond Competency Amounting to Rs.73,406/-.

Principal Social Welfare Training Institute Township, Lahore – Rs.35,650/-

2.2.2006 Audit had pointed out that a sum of Rs.35,650/- was incurred on repair of vehicle No.LHV-6972, beyond the competency.

The Department explained that repair in question was incurred from time to time at different occasion/ dates. Moreover, case was being forwarded to the competent authority for ex-post facto sanction.

The Department was directed to expedite the regularization and **para was settled subject to regularization.**

41. Para No.25 Page 25 of Audit Report for the year 2000-01; Lapse of Budget Allocation Amounting to Rs.1,500,589/-.

2.2.2006 Audit had pointed out that budget allocation had been lapsed due to non-surrendering of budget allocation well in time for the period 1993-94 to 1999-2004.

The Department explained that savings were within 5% permissible limit.

The Department was directed to surrender savings well in time and **para was settled.**

PUNJAB BAIT-UL-MAAL COUNCIL

Audit Paras (Commercial) for the year 2000-2001

42. Para No.109 Page 125 of Audit Report for the year 2000-01; Working Results.

2.2.2006 Audit had pointed out that accounts for the year 2000-2001 were due on February 15,2002 but were not provided on due date.

The Department explained that the accounts of Punjab Bail-ul-Mall for the year 1994-95 to 1999-2000 had since been compiled /finalized and the same were submitted to the commercial Audit. Moreover, accounts for the year 2000-01 to 2002-03 were in final stage. As soon as the accounts are Audited, the same would be supplied.

Audit observed that accounts for the year 1994-95 to 1999-2000 were not provided in consolidated form as well as balance sheet cash flow statement, notes to accounts and schedule of assets.

The Department was directed to submit consolidated accounts with balance sheet cash flow statement, notes to accounts and schedule of assets in consultation with the Chartered Accountant firm and **para was kept pending.**

43. Para No.110 Page 126 of Audit Report for the year 2000-01; Irregular disbursement of Punjab Bait ul Maal Fund amounting to Rs.1.089 Million through non official members.

2.2.2006 Audit had pointed out that no provision either in act or in the rules existed for creation of discretionary fund for the member of Bait-ul-Maal Council.

The Department explained that U/Ss 7 & 9 the Council can appoint Committees of its own members viz the Administrative Committees etc. and delegate to

them to decide financial grants to individuals up to Rs.1 Lac and to NGOs up to Rs.5 Lac as provided in Rule 19 read with Regulation 1.12 of the aforesaid Rules/ regulations. Thus distribution of Rs.1,089,000/- by the non-official members was not hit by either the Act or the Rules. However, as a matter of precaution, this practice had since been stopped.

Audit observed that under section 5(2) the distribution of Bait-ul-Maal funds shall be carried out by the District Bait-ul-Maal Committees to be constituted by the Council in such manner as the Council may determine. Thus funds were required to be distributed to the needy and poor persons through District Bait-ul-Maal Committees

The Department was directed to take appropriate action under the act/rules and **para was kept pending.**

TRANSPORT

The Committee examined the Accounts of the Transport Department in its meetings held on 14.4.2006 & 15.4.2006 and made the following recommendations:-

Audit Paras (Revenue Receipts) for the year 2000-01

1. **Para No.4.1 Pages 53 of Audit Report for the year 2000-01; Non-Renewal of Route Permit Fee – Rs.62,550/-.**
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DP No.6601

15.4.2006 Audit had pointed out that route permits were neither surrendered on expiry nor were got renewed.

The Department explained that similar nature of paras had been dropped in the meeting of special Departmental Accounts Committee held on 06-03-1999. This para was also discussed in the DAC Meeting held on 31-03-2004. It was advised by the Chair to issue “Notices” to the owners of the vehicles for renewal of the route permits as well as recovery of the dues. In compliance thereof “Notices” had been issued to each owner of the vehicle but none of them had attended office for the renewal of route permit.

The Department was directed to launch a special campaign for checking of route permits of the Public Service Vehicles and effecting recovery with the collaboration of Traffic Police Punjab and **para was kept pending.**

Audit Paras (Commercial) for the year 2000-01

2. **Para No.120 Page 139 of Audit Report for the year 2000-01; Working Results.**
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14.4.2006 Audit had pointed out that the accumulated losses of Corporation rose to Rs.12,588.619 Million by 30-06-2001. Final winding up of PRTC had not so far been completed in the last five years.

The Department explained that the assets / liabilities had been taken over by the Government of the Punjab and payment of pension to its retired employees & salary to the Cell was being made by the Government of the Punjab regularly. Therefore, it was requested that its Audit by the Commercial Audit in future may be closed.

The Department was directed to get the comments from the Finance Department and **para was kept pending.**

3. Para No.121 Pages 139 & 140 of Audit Report for the year 2000-01; Working Results.

14.4.2006 Audit had pointed out that the reserve price was later on reduced to Rs.85,103/- & 576 buses were disposed of at the rate of Rs.77,900/- each.

The Department explained that the rates offered by the parties were further negotiated by the Auction Committee. Finally, M/S: Potohar Steel Industries offered Rs.77,900/-. The matter was taken up with the Cabinet Committee in its meeting held on 17-1-2000. The Committee approved the sale of Volvo buses to M/S Potohar Steel Industries at the rate of Rs.77,900/- per bus. 15% sales tax and 3% income tax was also charged on the rate offered as per rules. 18% taxes i.e. 15% sales tax & 3% Income Tax was included, the per bus cost came to Rs.91,922/- which the successful bidder paid to P.R.T.C/ Government against the reserve price per bus of Rs.85,103/- PRTC fetched Rs.44,870,400/- these buses were accordingly disposed of.

The explanation of the Department was accepted and **para was settled.**

4. Para No.122 Page 140 of Audit Report for the year 2000-01; Working Results.

14.4.2006 Audit had pointed out that income tax amounting to Rs.392.961/- @ 5% was not deducted under section-50 (4)(a) of the Income Tax Ordinance 1979.

The Department explained that Hataff Security Agency was being assessed under Sec 80(C) having filed statement under Sec 143-B of Income Tax Ordinance 1979. (Presumptive Tax Regime) which implied that Agency had to pay 5% of all the amount received in their bank, irrespective of their expenses, profit/ losses etc. copies of the Assessment Orders showing ND (No. Demand) in respect of Assessment years 2000-2001, 2001-2002 and 2002-2003, were available for verification. However, PRTC had started deduction of 5% Income Tax from their monthly Bills.

The Department was directed to get the facts verified by Audit and **para was settled subject to verification** of relevant record.

5. Para No.123 Page 140 of Audit Report for the year 2000-01; Working Results.

14.4.2006 Audit had pointed out that stores, spares and machinery worth Rs.4.366 million was lying un-disposed since 1997.

The Department explained that stores worth Rs.1.799 million had been disposed of leaving a balance store worth Rs.2.46 million. Moreover, an amount of Rs.845,326/- had been adjusted and major amount against M/S: Zamrock, a claim had been lodged to liquidators, as the company had already been liquidated.

The Department was directed to dispose of remaining stores and adjustment of advances and **para was settled subject to verification of relevant record.**

6. Para No.124 Page 140 of Audit Report for the year 2000-01; Working Results.

14.4.2006 Audit had pointed out that three vehicles were being used by a small cell of PRTC but log books were not being maintained and a huge expenditure incurred on POL and repair.

The Department explained that the Departmental contention had been verified by Audit from supporting record.

On the recommendation of Audit, the **para was settled.**