



REPORT
of the
PUBLIC ACCOUNTS COMMITTEE-I
on
APPROPRIATION ACCOUNTS
of the
GOVERNMENT OF THE PUNJAB
And
REPORT
of the
AUDITOR-GENERAL OF PAKISTAN
2006-07

PROVINCIAL ASSEMBLY OF THE PUNJAB

***REPORT OF THE
PUBLIC ACCOUNTS COMMITTEE-I
(2006-07)***

MAY 2014

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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 money 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. PACs examine, 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, Financial Statements and Audit Reports of the Auditor-General of Pakistan for the year 2006-07 were laid in the Provincial Assembly of the Punjab during the previous tenure and the Assembly had referred the same to PAC-I for consideration.

The previous Public Accounts Committee-I was constituted on 25 February 2009, and 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 8 April 2013. During this period, the Committee held 94 meetings. The Committee also appointed four Sub-Committees from time to time for detailed examination of certain grants/paras of the Audit Report. However, the compilation of report of PAC-I on Appropriation Accounts and Audit Report 2006-07 was under process, when the Provincial Assembly of the Punjab was dissolved on 20 March 2013.

The present Public Accounts Committee-I was constituted on 13 December 2013 and the unfinished work of the previous Public Accounts Committee-I was referred to the present PAC-I on the same day. The Committee decided to take up the new Audit Report for the year 2010-11 w.e.f. 3 February 2014 and also decided that the report of the Public Accounts Committee-I on Appropriation Accounts and Audit Reports for the year 2006-07, as considered by the previous PAC-I, should be laid before the House.

It was 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 improvement of financial discipline and enforcement of strict accountability. The monitoring wing of the Finance Department was directed 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 proof reading/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.

(RAI MUMTAZ HUSSAIN BABAR)

Senior Secretary

Provincial Assembly of the Punjab, Lahore

Dated Lahore, the
26 May 2014

INTRODUCTION

INTRODUCTION

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, Financial Statements and Audit Report for the year 2006-07 is in your hands. A brief history of compilation of this report is given in the subsequent paragraphs.

Following the May 2013 general elections, the PAC-I was constituted by the House on 13 December 2013, it met first time for the election of its Chairman on 26 December 2013. The Committee decided to take up the new Audit Report for the year 2010-11 w.e.f. 3 February 2014 and also decided that the report of the Public Accounts Committee-I on the Appropriation Accounts and Audit Report for the year 2006-07, as considered by the previous PAC-I, should be laid before the House.

In order to create a productive and effective working atmosphere, 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 government functionaries appearing before PAC must come fully prepared in order to promptly respond to the queries of the Committees.

This report of the Public Accounts Committee-I on the Appropriation Accounts and Audit Report for the year 2006-07 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 2006-07 and for preparation of this report.

(MIAN MAHMOOD-UR-RASHEED)

Chairman

Public Accounts Committee-I
Provincial Assembly of the Punjab

Dated Lahore, the
2014

AGRICULTURE

The Committee examined the Accounts of the Agriculture Department in its meetings held on 1.6.2011, 2.6.2011, 3.5.2012, 12.12.2012 and 6.2.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Pages 5 to 7 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042101-Administration/Land Commission
LO4081-Agriculture Department

Final Grant	Rs.27,494,000/-
Actual Expenditure	Rs.26,939,999/-
Saving	(-) Rs. 554,001/-
Percentage	2.01%

3.5.2012 The Department explained that the accounts had been reconciled with A.G. Punjab and saving was 2.0% which was within the permissible limit.

The item was settled.

- ii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0111-Executive & Legislative Organs
011103-Provincial Executive
LO4770-Water Courses for Regional Offices

Final Grant	Rs.24,447,000/-
Actual Expenditure	Rs.17,694,899/-
Saving	(-) Rs. 6,752,101/-
Percentage	27.62%

3.5.2012 The Department explained that the expenditure statement had been verified by DAO but accounts had not been reconciled with A.G. Punjab because the notice of the meeting was not received in time.

The Committee settled the item subject to reconciliation within 4 weeks.

	<u>A.G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.24,447,000/-	Rs.24,447,000/-
Actual Expenditure	Rs.17,694,899/-	Rs.22,802,441/-
Saving	(-) Rs. 6,752,101/-	(-) Rs. 1,644,559/-
Percentage	27.62%	6.72%

12.12.2012 The Accountant General stated that in compliance of the directive of the PAC reconciliation had been made and there was saving of 6.72%.

The Department explained that watercourses management was operating two costs centers i.e. LO4769 for project at Lahore and LO4770 for regional offices. The expenditure of both cost centers was clubbed incorrectly leading to misclassification due to non-carrying out timely reconciliation. The department further explained that as per reconciliation total saving comes to 6.72%.

As the reconciliation had been done and the A. G. Punjab was satisfied, the Committee accepted the explanation of the department and **the item was settled**.

- iii) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial
 - 0111-Executive & Legislative Organs
 - 011103-Provincial Executive
 - LO4769-Water Courses (Punjab Component)

Final Grant	Rs.15,370,000/-
Actual Expenditure	Rs.22,221,885/-
Excess	(+) Rs. 6,851,885/-
Percentage	44.58%

3.5.2012 The Department explained that the expenditure was Rs.15,014,885/- and saving was Rs.355,115/- with the ratio of 2.31%. Accounts had not been reconciled.

The Committee settled the item subject to reconciliation of accounts and directed the department to submit the report after reconciliation within 4 weeks to PAC.

	<u>A.G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.15,370,000/-	Rs.15,370,000/-
Actual Expenditure	Rs.22,221,885/-	Rs.15,014,885/-
Excess/Saving	(+) Rs. 6,851,885/-	(-) Rs. 355,115/-
Percentage	44.58%	2.31%

12.12.2012 The Department explained that in compliance of PAC directive reconciliation had been made with A. G. Punjab and saving was 2.31% which was within the permissible limit.

The Committee was satisfied and the **item was settled.**

2. Grant No.PC21018 (018) – Agriculture: (All Voted) Pages 8 to 24 of Appropriation Accounts for the year 2006-07.

- i) 08-Recreational, Culture And Religion
083-Broadcasting And Publishing
0831-Broadcasting And Publishing
083103-Publicity
LO4188-Agriculture Information Bureau

Final Grant	Rs.78,990,000/-
Actual Expenditure	Rs.78,850,390/-
Saving	(-) Rs. 139,610/-
Percentage	0.18%

- ii) 08-Recreational, Culture And Religion
082-Culture Services
0821-Culture Services
082120-Others
LO4189-Government Gardens (Floriculture)

Final Grant	Rs.37,550,000/-
Actual Expenditure	Rs.37,238,770/-
Saving	(-) Rs. 311,230/-
Percentage	0.83%

- iii) 09-Education Affairs And Services
092-Tertiary Education Affairs And Services
0931-Tertiary Education Affairs And Services
093102-Professional Technical Universities Colleges
LO4190-Agricultural Training Institute

Final Grant	Rs.39,886,000/-
Actual Expenditure	Rs.39,667,365/-
Saving	(-) Rs. 218,635/-
Percentage	0.55%

- iv) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042101-Administration/Land Commission

LO4191-Planning & Evaluation Cell

Final Grant	Rs.10,770,000/-
Actual Expenditure	Rs.10,691,482/-
Saving	(-) Rs. 78,518/-
Percentage	0.73%

- v) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4192-Sub-Ordinate & Expert Staff

Final Grant	Rs.37,830,000/-
Actual Expenditure	Rs.37,427,260/-
Saving	(-) Rs. 402,740/-
Percentage	1.06%

- vi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4193-Extension Services (Extension)

Final Grant	Rs.144,710,000/-
Actual Expenditure	Rs.144,209,055/-
Saving	(-) Rs. 500,945/-
Percentage	0.35%

- vii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4194-Extension Services (Floriculture)

Final Grant	Rs.37,728,000/-
Actual Expenditure	Rs.37,658,004/-
Saving	(-) Rs. 69,996/-
Percentage	0.19%

- viii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services

LO4195-Extension Services (Research)

Final Grant	Rs.632,711,000/-
Actual Expenditure	Rs.612,418,279/-
Saving	(-) Rs. 20,292,721/-
Percentage	3.21%

- ix) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4196-On Farms Water Management Programme

Final Grant	Rs.41,124,000/-
Actual Expenditure	Rs.41,074,068/-
Saving	(-) Rs. 49,932/-
Percentage	0.12%

- x) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4197-Agricultural Engineering Soil Conservation and Boring Operations

Final Grant	Rs.1,046,702,000/-
Actual Expenditure	Rs.1,024,311,676/-
Saving	(-) Rs. 22,390,324/-
Percentage	2.14%

- xi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4199-Works

Final Grant	Rs.3,500,000/-
Actual Expenditure	Rs.3,453,242/-
Saving	(-) Rs. 46,758/-
Percentage	1.34%

- xii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services

LO4200-Lum Sum Provision for Incentives

Final Grant	Rs.30,000,000/-
Actual Expenditure	Rs.29,920,000/-
Saving	(-) Rs. 80,000/-
Percentage	0.27%

- xiii) 04-Economic Affairs
044-Mining & Manufacturing
0441-Manufacturing
044120-Others
BR4003-Karkhana Allat-e-Zaree, Bahawalpur

Final Grant	Rs.10,006,000/-
Actual Expenditure	Rs. 9,833,655/-
Saving	(-) Rs. 172,345/-
Percentage	1.72%

- xiv) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042104-Plant Protection & Locust Control Multan
MN4006-Plant Protection & Locust Control Multan

Final Grant	Rs.94,572,000/-
Actual Expenditure	Rs.93,041,680/-
Saving	(-) Rs. 1,530,320/-
Percentage	1.62%

- xv) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research Extension Services
VR4001-R.A.E.D.C. Vehari

Final Grant	Rs.5,555,000/-
Actual Expenditure	Rs.5,525,103/-
Saving	(-) Rs. 29,897/-
Percentage	0.54%

- xvi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042101-Administration/Land Commission
LO5306-Punjab Agri. Development Supplies Corporation (PAD&SC)

Final Grant	Rs.3,450,000/-
Actual Expenditure	Rs.3,298,213/-
Saving	(-) Rs. 151,787/-
Percentage	4.40%

3.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and savings were within permissible limit.

The Committee **settled the above items.**

- xvii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4198-Grants to Research Co-ordination Board LHR.

Final Grant	Rs.11,050,000/-
Actual Expenditure	Rs.11,050,000/-
Excess/Saving	Rs.0/-
Percentage	0%

- xviii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4357-Lump Sum Provision for Punjab Agriculture Marketing Company
(PAMCO)

Final Grant	Rs.15,000,000/-
Actual Expenditure	Rs.15,000,000/-
Excess/Saving	Rs.0/-
Percentage	0%

- xix) 09-Education Affairs And Services
093-Tertiary Education Affairs And Services
0931-Tertiary Education Affairs And Services
093102-Professional Technical Universities Colleges
RI4006-Barani Agriculture College University of ARID R/Pindi

Final Grant	Rs.17,112,000/-
Actual Expenditure	Rs.17,112,000/-
Excess/Saving	Rs.0/-
Percentage	0%

3.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and excess/saving was 0%.

The Committee **settled the above items.**

xx) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research & Extension Services
LO4765-Establishment of WTO Agriculture Department

Final Grant	Rs.2,575,000/-
Actual Expenditure	Rs.2,326,641/-
Saving	(-) Rs. 248,359/-
Percentage	9.65%

3.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 9.65 %, due to the some posts of officers/officials remained vacant during the financial year.

The Committee **settled the item.**

xxi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042113-Inforamtion And statistics
LO5299-Agriculture Consus/Statistics

Final Grant	Rs.199,447,000/-
Actual Expenditure	Rs.190,762,819/-
Saving	(-) Rs. 8,684,181/-
Percentage	4.35%

3.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 4.35% which was within the permissible limit. The Social Security Benefits of contract employees were received at the end of May 2007. Various District Accounts Officers did not enter the budget in their Budget Register.

The Committee accepted the contention of department and **settled the item with the direction/recommendation** that the department must frame SOP's and the report must be submitted within 4 weeks to PAC.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research and Extension Services
LE4268-Agriculture Research and Extension Services

Final Grant	Rs.1,072,806,000/-
Actual Expenditure	Rs.1,009,073,506/-
Saving	(-) Rs. 63,732,494/-
Percentage	5.94%

3.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and over all saving was 5.94 %. Funds were released in the end of May 2007 which could not be utilized during the financial year.

The representative of A. G. Punjab pointed out that the accounts were not reconciled with the Finance Department.

The Committee kept the grant pending till reconciliation with Finance Department.

12.12.2012 The Department explained that in compliance of the PAC directive many reminders had been written to the Finance Department for reconciliation and last reminder was sent some days ago.

The A. G. Punjab stated that re-conciliation had been made.

The A. G. was satisfied with the reconciliation and **the grant was settled.**

4. Grant No.PC12038 (038) – Agriculture Improvement & Research: (All Voted) Page 26 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042103-Agriculture Research and Extension Services
LE4250-Agricultural Research & Extension Services

Final Grant	Rs.177,164,000/-
Actual Expenditure	Rs.174,407,535/-
Saving	(-) Rs. 2,756,465/-
Percentage	1.56%

3.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 1.56 % within the permissible limit.

The Committee settled the grant.

Audit Paras (Civil) for the year 2006-07

5. Para No.1.1 Pages 4 & 5 of Audit Report for the year 2006-07; Non Production of Record – Rs.374.869 Million.

1.1.1 University of Arid Agriculture, Rawalpindi – Rs.277,313,000/-

1.6.2011 The Department explained that all the relevant record was available for verification.

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

3.5.2012 The Department explained that all the relevant record was available for verification. Audit also recommended for settlement of this para.

The Committee settled the para.

6. Para No.1.1 Pages 4 & 5 of Audit Report for the year 2006-07; Non Production of Record – Rs.374.869 Million.

1.1.2 AIR No.1 & 11 Director General Field Punjab, Lahore – Rs.52,927,867/- + Rs.801,885/-

7. Para No.1.1

1.1.5 Director Cotton Research Institute, Faisalabad – Rs.687,292/-

8. Para No.1.2 Pages 6 & 7 of Audit Report for the year 2006-07; Recovery of Outstanding Dues – Rs.27.085 Million.

1.2.7 Director of Rice Research Institute, Kala Shah Kaku – Rs.125,937/-

9. Para No.1.2 Pages 6 & 7 of Audit Report for the year 2006-07; Recovery of Outstanding Dues – Rs.27.085 Million.

1.2.8 Assistant Agriculture Engineer, Soil Conservation, Rawalpindi – Rs.57,288/-

10. **Para No.1.7 Pages 13 & 14 of Audit Report for the year 2006-07; Non-Accountal of Store Items and POL – Rs.5.740 Million.**

11. **Para No.1.11 Pages 17, 18 & 19 of Audit Report for the year 2006-07; Irregular Expenditure – Rs.1.319 Million.**

1.11.2 Director Cotton Research Institute, Faisalabad – Rs.249,205/-

12. **Para No.1.12 Page 19 of Audit Report for the year 2006-07; Non Cultivation of Agriculture Land – Rs.53,000/-.**

2.6.2011 The Department explained that necessary actions had been taken in respect of the above paras and necessary record had been got verified by Audit.

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

13. **Para No.1.1 Pages 4 & 5 of Audit Report for the year 2006-07; Non Production of Record – Rs.374.869 Million.**

1.1.3 Agriculture Chemist Pesticide Residue Laboratory, Kala Shah Kaku – Rs.35,174,083/-

1.6.2011 The Department explained that all the record of purchased items pointed out by audit had been collected from the concerned offices and was available for verification.

The Committee settled the para subject to verification of record by Audit.

3.5.2012 The Department explained that the record had been produced and got verified by Audit.

The Committee settled the para subject to verification of original record of Purchase Cell by Audit.

12.12.2012 Audit pointed out that complete record was not produced for verification.

The Department explained that all the record was available which had already been shown to Audit.

The Committee observed that there was a lack of coordination between the department and audit. The Committee directed/recommended that verification should be done by tomorrow and report be submitted to PAC.

The para was kept pending for verification of record.

6.2.2013 The Department explained that the partial verifications had been made and remaining record was available for verifications.

The Committee **settled the para.**

14. Para No.1.1

1.1.4 University of Agriculture, Faisalabad – Rs.7,051,475/-

1.6.2011 The Department explained that all the relevant record was available for verifications.

The Committee directed / recommended that the record be produced to Audit for verifications.

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

3.5.2012 The Department explained that necessary actions had been taken in respect of above para and all necessary record had been got verified by Audit.

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

15. Para No.1.1

1.1.6 Director Agriculture Information, Lahore – Rs.545,100/-

1.6.2011 The Department explained that all the necessary actions had been taken and relevant record was available for verification.

The Committee **settled the para.**

16. Para No.1.1

1.1.7 Director Market Committees, Provincial Fund Board, Lahore – Rs.368,000/-

1.6.2011 The Department explained that the total amount had been recovered and verified.

The Committee directed / recommended that proper SOP's should be made by the department.

The **para was settled.**

17. Para No.1.2 Pages 6 & 7 of Audit Report for the year 2006-07; Recovery of Outstanding Dues – Rs.27.085 Million.

1.2.1 Director Market Committees, Provincial Fund Board, Lahore – Rs.23,057,034/-

1.6.2011 The Department explained that the recovery of amounting to Rs.10,000,000/- had been made. The amount of Rs.23,000,000/- had yet to be recovered and efforts were being made to recover the balance amount.

The Committee directed / recommended that the outstanding amount be recovered within 90 days. The para be reduced to the extent of the recovered amount.

The para was kept pending.

12.12.2012 The Department explained that all the necessary action had been taken and got verified by Audit.

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

18. Para No.1.2

i) 1.2.2(i) AIR No.7 University of Agriculture, Faisalabad – Rs.1,018,700/-

1.6.2011 The Department explained that there was no provision of service charges in the approved PC-I of the project. It was later on revised by DDWP providing service charges @ 5% amounting to Rs.600,000/-. The same was deposited vide Challan No.0052 & 0053 dated 18.6.2010 amounting to Rs.332,800/- and Rs.267,200/- respectively which could be verified.

The **part of para was settled.**

ii) 1.2.2(ii) AIR No. 12 University of Agriculture, Faisalabad – Rs.819,590/-

1.6.2011 The Department explained that the rent of the hostel rooms was fixed by the syndicate. The approval letter of the syndicate was available with the department.

The **part of para was settled.**

iii) 1.2.2(iii) AIR No.17 University of Agriculture, Faisalabad – Rs.360,000/-

1.6.2011 The Department explained that the building of the canteen was very old. It would be auctioned by the department itself. The rent of the canteen was being received by the department.

The **part of para was settled.**

- iv) **1.2.2(iv) AIR No. 21 University of Agriculture, Faisalabad – Rs.335,312/-**

1.6.2011 The Department explained that the recovery regarding the milk coupon had been made. The amount had been deposited into the government treasury and the record was available for verification.

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

3.5.2012 The Department explained that necessary actions had been taken in respect of above para and all necessary record had been got verified by Audit.

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

- v) **1.2.2(v) AIR No. 14 University of Agriculture, Faisalabad – Rs.278,000/-**

1.6.2011 The Department explained that the recovery of Rs.278,000/- against the contractor was decreed but the contractor Mr Sajjad Rafiq filed an appeal on 25.1.2010 in the court of Additional District and Session Judge which was dismissed on 9.6.2010. The case was pending for implementation of the decision.

The part of **para was settled.**

- vi) **1.2.2(vi) AIR No. 18 University of Agriculture, Faisalabad – Rs.165,660/-**

1.6.2011 The Department explained that there is neither evidence nor contract regarding the rent of the excess land in the four walls of the residences of the officers (grade 20 and 21). The audit observation was only based on presumption.

The part of **para was settled.**

19. Para No.1.2

1.2.3 Director General Ayub Agriculture Research Institute, Faisalabad – Rs.292,900/-

1.6.2011 The Department explained that the bulk electricity meter had been installed and WAPDA authorities charged commercial rates on electricity consumption.

The Department further explained that the demand notice for the installation of the individual meters had been paid to WAPDA for the individual supply since last ten years.

The Committee directed / recommended that the matter should be referred to Inter-Provincial Coordination Committee for further necessary action and the individual domestic meters should be installed. The Committee further directed that the department should go to the High Court for seeking direction to WAPDA and the cases against employees should be withdrawn and domestic rates should be applied on the consumers. The Committee further directed/recommended that this decision must apply on all this kind of paras.

The para was kept pending.

3.5.2012 The Department explained that the matter was referred to Inter-Provincial Coordination Committee and was under process.

The Committee kept the para pending till the decision of matter in Inter-Provincial Coordination Committee.

12.12.2012 The Department explained that the matter was still under process with the Inter Provincial Coordination Committee and that the decision was being awaited.

The Committee reiterated its earlier decision and kept the para pending.

6.2.2013 The Department explained that the matter was still under process with the Inter Provincial Coordination Committee.

The Committee was **kept the para pending.**

20. Para No.1.2

1.2.4 Secretary, Government of the Punjab, Agriculture Department (Purchase Cell), Lahore – Rs.230,000/-

1.6.2011 The Department explained that the Professional Tax against one Firm was not recoverable as the firm has not supplied any item. As such an amount of Rs.225,000/- was recoverable from 45 firms. All the 45 Firms had provided either clearance certificate from Excise and Taxation Department or receipt / challan as proof of payment of professional tax for the year 2005-06.

The Committee settled the para subject to verification of record by Audit.

12.12.2012 Audit pointed out that actual record was not produced for verification.

The Department explained that all the relevant record was available with them which could be verified.

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

6.2.2013 The Department explained that 46 firms were involved in this para, out of it 30 clearance certificate issued by the E.T.O professional tax had been seen by audit. 6 were in Lahore which cleared and 6 were out of Lahore. The verifications had yet to be made.

The para was **settled subject to verifications** within one week.

21. Para No.1.2

1.2.5 Director Horticulture Research Institute, Faisalabad – Rs.179,000/-

2.6.2011 The Department explained that the inquiry had been conducted and the inquiry officer found out that all the codal formalities were adopted and no irregularity was observed during the auction.

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

22. Para No.1.2

1.2.6 University of Arid Agriculture, Rawalpindi – Rs.165,517/-

1.6.2011 The Department explained that the objection of the audit was correct that the telephone charges were beyond the competency. The recovery had been made from the employees. The balance amount was still recoverable from the ex-treasure. The recovery had been reflected in his LPC.

The Committee directed / recommended that Finance Department may pursue the matter and the recovery be made according to the rule.

The para was kept pending.

3.5.2012 The Department explained that the recovery had been made from the employees. Some amount was still recoverable from Syed Muhammad Mubarik Shah, Ex-Treasure.

The Committee directed / recommended that an inquiry be conducted and report be submitted within one month and kept the para pending till recovery.

12.12.2012 The Department explained that partial recovery had been made and Rs.66,413/- was recoverable.

The Committee directed/recommended that the para be reduced to the extent of recovery subject to verification and outstanding recovery be made within six weeks and report to Public Account Committee otherwise interest would be charged.

The para was kept pending.

6.2.2013 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

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

23. Para No.1.3 Pages 8 & 9 of Audit Report for the year 2006-07; Loss due to Award of Work at Higher Rate – Rs.1.178 Million.

1.6.2011 The Department explained that the contract was awarded to the lowest bidder. The first bidder was already engaged in another work. The contract was transferred by the first bidder with the same lowest bidding through negotiation to the second contractor. No government loss was involved.

The Committee **settled the para**.

24. Para No.1.4 Pages 9, 10 & 11 of Audit Report for the year 2006-07; Un-authorized Grant of Advances and Non-Adjustment Thereof – Rs.12.358 Million.

1.4.1 University of Agriculture, Faisalabad – Rs.10,200,637/-

1.6.2011 The Department explained that the record of adjustment amounting to Rs.9,600,637/- was verified by the Audit on 22.1.2010. The record of balance amount of Rs.600,000/- was available for verification.

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

3.5.2012 The Department explained that necessary actions had been taken in respect of above para and all necessary record had been got verified by Audit.

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

25. Para No.1.4

1.4.2 University of Arid Agriculture, Rawalpindi – Rs.2,156,863/-

1.6.2011 The Department explained that the all the advances as pointed out by the audit had been adjusted. The record was available for verification.

The Committee settled the para subject to verification of record by Audit.

3.5.2012 The Department explained that all the advances had been adjusted and vouched account of Rs.2,136,863/- had been verified by Audit. An amount of Rs.20,000/- was still recoverable from the contractor and the same would be deducted from the security of the contractor.

The Committee settled the para subject to recovery.

12.12.2012 The Department explained that almost all the recovery had been effected and got verified by audit except Rs.20,000/- which was subjudice.

The Committee reduced the para and kept pending being subjudice.

6.2.2013 The Department explained that the case was subjudice; the amount would be recovered after decision of the court.

The Committee **kept the para pending being subjudice.**

26. Para No.1.5 Pages 11 & 12 of Audit Report for the year 2006-07; Non – Deduction of Liquidated Damages – Rs.6.164 Million.

1.5.1 University of Agriculture, Faisalabad – Rs.5,924,781/-

1.6.2011 The Department explained that the necessary instructions as desired by the Audit were issued to all concerned for strict compliance.

The Committee settled the para subject to verification of record by Audit.

3.5.2012 The Department explained that necessary actions had been taken in respect of above para and all necessary record had been got verified by Audit.

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

27. Para No.1.5

1.5.2 Secretary, Agriculture Department, Lahore – Rs.239,624/-

1.6.2011 The Department explained that all the relevant record desired by Audit was available for verification.

The Committee settled the para subject to verification of record by Audit.

12.12.2012 The Department explained that all the necessary action had been taken and got verified by Audit.

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

28. Para No.1.6 Pages 12 & 13 of Audit Report for the year 2006-07; Un-Authorized Construction – Rs.5.855 Million.

1.6.2011 The Department explained that the PC-IV of the project was submitted to the competent authority and the costs were revised through re-appropriation.

The Committee **settled the para.**

29. Para No.1.8 Pages 14 & 15 of Audit Report for the year 2006-07; Un-Authorized Expenditure on Purchase of Stores - Rs.3.111 Million.

1.6.2011 The Department explained that the para comprises of three components. The auction had been made in two components through open tendering process. The case for regularization relating to third component had been moved to Finance Department.

The Committee directed/recommended that regularization be made and para was settled subject to regularization by Finance Department.

3.5.2012 The Department explained that according to the direction of PAC, the case had been referred to Finance Department for regularization and regularization was in process.

The Committee showed its displeasure that why the reference to Finance Department for regularization sent so late. The PAC directed/recommended that an inquiry be held of the delay and report be submitted within 4 weeks to PAC and settled the para subject to reconciliation.

12.12.2012 The Department explained that matter had been referred to the Finance Department for regularization the result of which was being awaited.

The Finance Department apprised that earlier the inquiry report submitted with the case for regularization was not vetted by the competent authority therefore it had been returned but now the department had resubmitted the case along with the vetted copy of the inquiry report dated 7th December 2012 which was under process. The

inquiry was not up to the mark because responsibility was not fixed for violation of Purchase Manual.

The Committee granted 12 days time both to the department and Finance Department to get the matter expedite and the para was settled subject to regularization/re-conciliation.

6.2.2013 The Department explained that the above cases had been referred to Finance Department for regularization. All requirements of Finance Department were justified and regularization of accounts had been done.

The Committee **settled the above para.**

30. Para No.1.9 Pages 15 & 16 of Audit Report for the year 2006-07; Shortage of Store Articles – Rs.2.568 Million.

2.6.2011 The Department explained that the accused officer had filed an appeal before Punjab Service Tribunal against the decision of the Chief Secretary/Appellant Authority.

The para was kept pending being subjudice.

3.5.2012 The Department explained that the decision of P.S.T was in favour of regarding the recovery of Rs.39,000/- against him. The department had gone to Supreme Court against this decision but the date of hearing had not been fixed yet.

The Committee **settled the para.**

12.12.2012 Since the para had already been settled by the Public Accounts Committee-I dated 3.5.2012, Therefore, the para was deleted from the working papers/agenda.

The Committee showed its concern over the lapse of both departments i.e. Agriculture and Audit and directed to be careful in future.

31. Para No.1.10 Pages 16 & 17 of Audit Report for the year 2006-07; Irregular Expenditure on Works and Purchase of Machinery & Equipment – Rs.1.914 Million.

- i) **1.10.1(i) AIR No.22 University of Agriculture, Faisalabad – Rs.1,209,455/-**
- ii) **1.10.1(ii) AIR No.44 University of Agriculture, Faisalabad – Rs.224,250/-**

1.6.2011 The Department explained that the purchase of the machinery and equipment was advertised regularly in various newspapers. The expenditures was regularized by the Syndicate in its meeting held on 20.11.2008 as desired by Audit.

The Committee settled the parts of para subject to verification of record by Audit.

3.5.2012 The Department explained that necessary actions had been taken in respect of above para and all necessary record had been got verified by Audit.

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

32. Para No.1.10

1.10.2 Director Fodder Research Institute, Sargodha – Rs.479,925/-

2.6.2011 The Department explained that the case for regularization had been moved to Finance Department on 16.9.2008 and the reply was still awaited.

The Committee directed/recommended that the regularization be made.

The para was settled subject to regularization.

3.5.2012 The Department explained that on the submission of inquiry report the Finance Department advised, “to proceed against the officers responsible for the lapse under PEEDA”. The case had accordingly been sent again to Finance Department for regularization alongwith inquiry report.

The para was settled subject to regularization from Finance Department.

12.12.2012 The Department explained that case had already been sent to Finance Department for regularization the result of which was being awaited.

The Committee directed/recommended that the inquiries held by the department should be vetted by the Secretary and be sent to the Finance Department for regularization.

The Committee reiterated its earlier decision and directed the Finance Department to expedite the matter at the earliest. The para was settled subject to regularization from Finance Department.

6.2.2013 The Department explained that the above cases had been referred to Finance Department for regularization. All requirements of Finance Department were justified and regularization of accounts had been done.

The Committee settled the above para.

33. Para No.1.11 Pages 17, 18 & 19 of Audit Report for the year 2006-07; Irregular Expenditure – Rs.1.319 Million.

- i) **1.11.1(i) AIR No.6 University of Arid Agriculture, Rawalpindi – Rs.746,400/-**
- ii) **1.11.1(ii) AIR No.10 University of Arid Agriculture, Rawalpindi – Rs.212,113/-**

1.6.2011 The Department explained that the expenditures were regularized by the University Syndicate on 30.08.2008.

The Committee settled the above parts of para.

34. Para No.1.11

1.11.3 Agriculture Chemist Pesticide Residue Laboratory Kala Shah Kaku – Rs.111,118/-

2.6.2011 The Department explained that as desired by the SDAC, the matter had been sent to the Finance Department for regularization.

The Committee directed/recommended that all the matters which were pending with Finance Department for regularization, should be regularized under the rules without getting instruction from the Public Accounts Committee.

The para was settled subject to regularization.

3.5.2012 The Department explained that the regularization from Finance Department was in process and the inquiry was not completed till date.

The Committee settled the para subject to reconciliation from Finance Department.

12.12.2012 The Department explained that the case was still with the Finance Department for regularization and was under process. The last reminder to Finance Department was sent on 7th December 2012.

There was no progress by the Finance Department. The Committee reiterated its earlier decision with the observation to expedite the matter at the earliest.

The Committee settled the para subject to regularization/re-conciliation from Finance Department.

6.2.2013 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

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

35. Para No.1.13 Page 20 of Audit Report for the year 2006-07; Un-Authorized Expenditure on POL and Repair of Vehicles – Rs.700,764/-.

36. Para No.1.16 Page 23 of Audit Report for the year 2006-07; Inadmissible Drawal of Conveyance Allowance – Rs.172,800/-.

2.6.2011 The Department explained that the vehicles had been taken from other officers for the use of Headquarter for the various purposes.

The Committee did not agreed with the contention of the department and directed / recommended that an inquiry be held regarding the matter that why the vehicles were pulled out from the subordinate officer and report be submitted within 8 weeks.

The paras were kept pending.

12.12.2012 Audit pointed out that the inquires conducted by the department was unacceptable because there were not any rule/provision existed that empowers a head of the attached department to pull out and retain vehicles of its sub-ordinates offices in excess of their own sanctioned vehicles.

The Committee after having discussion observed that the inquiry officer had concluded the inquiry report without any supporting documents in which he could justified the retention of vehicles of sub-ordinate officers in the office of DG Agriculture (Field) Punjab, being attached department.

The Committee directed / recommended the department to produce supporting documents on the basis of which the Inquiry Officer had concluded the inquiry report or otherwise to take action against him in case he fails to produce any supporting documents.

The paras were kept pending.

6.2.2013 The Department explained that a summary had been moved to Chief Minister for disciplinary action against the accused.

The Committee directed/recommended that amount be regularized by the Finance Department within four weeks.

The paras were kept pending.

37. Para No.1.14 Pages 20 & 21 of Audit Report for the year 2006-07; Irregular Appointment on Contract Basis – Rs.650,000/-.

1.6.2011 The Department explained that the matter was regularized by the Syndicate of University and notified on 09.09.2008.

The Committee settled the para.

38. Para No.1.15 Page 22 of Audit Report for the year 2006-07; Un-Authorized Payment of Orderly Allowance – Rs.360,000/-.

1.6.2011 The Department explained that the entire recovery had been made. The record was available for the verification.

The Committee settled the para subject to verification of record by Audit.

3.5.2012 The Department explained that the actual amount of Rs.315,612/- had been recovered from the defaulters. The relevant record had been seen and verified by Audit.

On the recommendation of Audit, the para was settled.

39. Para No.1.17 Pages 23 & 24 of Audit Report for the year 2006-07; Un-Authorized and Un-Necessary Expenditure – Rs.166,021/-.

2.6.2011 The Department explained that the inquiry had been conducted against the concerned and the penalty was imposed on him. The record was available for verification.

The Committee settled the para subject to verification by Audit.

3.5.2012 The Department explained that the record of the purchase items was available for verification.

The Committee settled the para subject to verification of record.

12.12.2012 The Department explained that in compliance of the PAC directive an inquiry was conducted and recovery imposed on the DDO concerned for making payment in advance. The DDO filed an appeal before the Chief Secretary which was accepted and recovery was written off. Therefore the recovery could not be effected.

The Committee was satisfied with the decision of the Chief Secretary and on the basis of that the para was settled.

Audit Paras (Commercial) for the year 2006-07

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| 40. | Para No.2.1 Pages 5 & 6 of Audit Report for the year 2006-07; Working Results. <hr/> |
| 41. | Para No.3 Pages 8 & 9 of Audit Report for the year 2006-07; Working Results. <hr/> |
| 42. | Para No.8 Pages 21 & 22 of Audit Report for the year 2006-07; Working Results. <hr/> |
| 43. | Para No.10 Pages 24 & 25 of Audit Report for the year 2006-07; Working Results. <hr/> |
| 44. | Para No.11 Pages 27 & 28 of Audit Report for the year 2006-07; Working Results. <hr/> |
| 45. | Para No.14 Pages 32 & 33 of Audit Report for the year 2006-07; Working Results. <hr/> |
| 46. | Para No.16.1 Pages 35 & 36 of Audit Report for the year 2006-07; Working Results. <hr/> |

3.5.2012 The Department explained that during the financial year the operation results were improved which were 105%. The PC-I for the purchase of new bulldozers in 2006-07 was approved. However funds were not provided due to financial constraints. Now a fresh proposal for procurement of 25 new bulldozer had been submitted for inclusion in the ADP-2012-13.

The Committee settled the above paras subject to presentation of report regarding the purchase of new machinery.

6.2.2013 The Department explained that as per direction of PAC, the proposal for procurement of 25 new bulldozer submitted for inclusion in the ADP-2012-13 had not been approved by the Government. In view of compliance mentioned it was requested that the paras may kindly be settled.

The Committee was satisfied and the **paras were settled.**

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| 47. | Para No.2.2 Page 6 of Audit Report for the year 2006-07; Working Results. <hr/> |
| 48. | Para No.3.1 Page 9 of Audit Report for the year 2006-07; Working Results. |

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49. **Para No.3.3 Page10 of Audit Report for the year 2006-07; Working Results.**
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50. **Para No.4.1 Page 12 of Audit Report for the year 2006-07; Working Results.**
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51. **Para No.4.2 Pages 12 & 13 of Audit Report for the year 2006-07; Working Results.**
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52. **Para No.5.1 Page 15 of Audit Report for the year 2006-07; Working Results.**
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53. **Para No.6 Pages 17 & 18 of Audit Report for the year 2006-07; Working Results.**
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54. **Para No.6.2 Page 18 of Audit Report for the year 2006-07; Working Results.**
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55. **Para No.6.3 Page 18 of Audit Report for the year 2006-07; Working Results.**
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56. **Para No.6.4 Page 18 of Audit Report for the year 2006-07; Working Results.**
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57. **Para No.6.5 Page 18 of Audit Report for the year 2006-07; Working Results.**
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58. **Para No.6.6 Page 18 of Audit Report for the year 2006-07; Working Results.**
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59. **Para No.6.7 Page 19 of Audit Report for the year 2006-07; Working Results.**
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60. **Para No.6.8 Page 19 of Audit Report for the year 2006-07; Working Results.**
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61. **Para No.6.9 Page 19 of Audit Report for the year 2006-07; Working Results.**
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62. **Para No.8.2 Page 22 of Audit Report for the year 2006-07; Working Results.**
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63. **Para No.8.3 Page 22 of Audit Report for the year 2006-07; Working Results.**
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64. **Para No.11.2 Page 28 of Audit Report for the year 2006-07; Working Results.**
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65. **Para No.11.3 Page 28 of Audit Report for the year 2006-07; Working Results.**
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66. **Para No.13 Pages 30 & 31 of Audit Report for the year 2006-07; Non-Recovery on Account of Misappropriated POL from Store Keeper – Rs.0.174 Million.**
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67. **Para No.14.2 Page 33 of Audit Report for the year 2006-07; Working Results.**
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68. **Para No.16.4 Page 37 of Audit Report for the year 2006-07; Working Results.**
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69. **Para No.17.3 Page 39 of Audit Report for the year 2006-07; Working Results.**
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70. **Para No.18 Pages 41 & 42 of Audit Report for the year 2006-07; Working Results.**
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71. **Para No.18.2 Pages 43 of Audit Report for the year 2006-07; Working Results.**
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72. **Para No.18.3 Pages 43 of Audit Report for the year 2006-07; Working Results.**
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2.6.2011 The Department explained that necessary actions had been taken in respect of the above paras and necessary record had been got verified by Audit.

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

73. **Para No.2.3 Page 6 of Audit Report for the year 2006-07; Working Results.**
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3.5.2012 The Department explained that the worth of stores amounting to Rs.41.515 million was calculated on the basis of book value of these items. Moreover, all unserviceable parts had already been auctioned.

The Committee accepted the contention of the department and **settled the para.**

74. Para No.2.4 Page 7 of Audit Report for the year 2006-07; Working Results.

3.5.2012 The Department explained that all necessary actions had been taken and record had been got verified by Audit.

On the recommendation of Audit, **the para was settled** with the direction that system of booking of machinery be improved.

75. Para No.3.2 Page 10 of Audit Report for the year 2006-07; Working Results.

76. Para No.14.4 Page 33 of Audit Report for the year 2006-07; Working Results.

12.12.2012 The Department explained that all the necessary actions had been taken and got verified by Audit.

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

77. Para No.3.4 Page 10 of Audit Report for the year 2006-07; Working Results.

3.5.2012 The Department explained that all unserviceable parts had been properly auctioned and all auction process would be completed within six months.

The Committee **settled the para.**

78. Para No.4 Pages 11 & 12 of Audit Report for the year 2006-07; Working Results.

79. Para No.10.2 Page 25 of Audit Report for the year 2006-07; Working Results.

80. Para No.10.3 Page 26 of Audit Report for the year 2006-07; Working Results.

81. Para No.12 Pages 29 & 30 of Audit Report for the year 2006-07; Misappropriation of POL – Rs.0.299 Million.

82. **Para No.16.3 Page 36 of Audit Report for the year 2006-07; Working Results.**
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83. **Para No.17.2 Page 39 of Audit Report for the year 2006-07; Working Results.**
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84. **Para No.18.4 Page 43 of Audit Report for the year 2006-07; Working Results.**
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3.5.2012 The Department explained that necessary actions had been taken and record had been got verified by Audit.

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

85. **Para No.4.3 Page 13 of Audit Report for the year 2006-07; Working Results.**
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3.5.2012 The Department explained that during the financial year the operation results were improved which were 105%. The PC-I for the purchase of new bulldozers in 2006-07 was approved. However funds were not provided due to financial constraints. Now a fresh proposal for procurement of 25 new bulldozer had been submitted for inclusion in the ADP-2012-13.

The Committee settled the above para subject to presentation of report regarding the purchase of new machinery.

6.2.2013 The Department explained that the Provincial Disposal Committee in its meeting held on 02.12.2009 decided that the Yanmar Combine Harvesters may be disposed off through an open auction on the basis of present value (Rs.192,413/- per unit) assessed by the Technical Committee constituted by the Agriculture department.

The Committee **settled the para subject to verifications/satisfaction of Audit.**

86. **Para No.5 Pages 14 & 15 of Audit Report for the year 2006-07; Working Results.**
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6.2.2013 The Department explained that the machinery were used according to limit of work. All the operational bulldozers were very old and had covered their useful life, resultantly they need frequent repair and maintenance, due to which targets could not be achieved 100%. However there was increased of 2% in progress from the previous year.

The Committee **settled the para.**

87. Para No.5.2 Page 16 of Audit Report for the year 2006-07; Working Results.

6.2.2013 According to Audit, the management department had not produced the record.

 The Department explained that booking hours were pended due to certain reasons, the farmers did not give response due to dispute of land, expiry of lease agreement and sale of land etc.

 The Committee **kept the para pending.**

88. Para No.6.1 Page 18 of Audit Report for the year 2006-07; Working Results.

89. Para No.8.1 Page 22 of Audit Report for the year 2006-07; Working Results.

6.2.2013 The Department explained that the profit and loss account for the financial year 2005-06 reflects 92% increase in head of account “spare parts & workshop material”. The increase was due to fitting of new track system in dozers which enhanced their operational life from 8 to 10 year. The 21% increase in POL code was mostly due to increase incremental basis prices. The staff was on incremental basis of pay. Charges must, therefore increase every year. This cause of increase was of a permanent and recurring nature. The other cause of increase in salary expenses by 16% was “Adhoc relief” given by the government in this year to the employees.

 The Committee **settled the para.**

90. Para No.7 Page 20 of Audit Report for the year 2006-07; Extra Expenditure on Replacement of Engine Oil – Rs.0.502 Million.

6.2.2013 The Department explained that the audit had shown total hours against Caterpillar bulldozers instead of 14272 hours and calculated loss on this assumption. The calculation for 14272 hours was for 250 and 150 against caterpillar dozers for the rate of oil supposed to be used.

 The Committee **settled the para.**

91. Para No.9 Page 23 of Audit Report for the year 2006-07; Irregular Purchases of Spare Parts from Suppliers – Rs.1.180 Million.

6.2.2013 The Department explained that the case had been sent to Finance Department for regularization.

The Committee directed/recommended that regularization be made and settled the para subject to regularization from Finance Department.

92. Para No.10.1 Page 25 of Audit Report for the year 2006-07; Working Results.

93. Para No.11.1 Page 28 of Audit Report for the year 2006-07; Working Results.

94. Para No.14.1 Page 33 of Audit Report for the year 2006-07; Working Results.

6.2.2013 The Department explained that the rates were revised in April 2008 and all relevant record had been verified by Audit.

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

95. Para No.14.3 Page 33 of Audit Report for the year 2006-07; Working Results.

6.2.2013 The Department explained that the efforts were being made to effect the outstanding recoveries from the inheritents of zamindars because most of zamindars had been died.

The Committee directed/recommended that the amount should be written off and case be submitted to write off the amount.

The **para was settled subject to write off the amount.**

96. Para No.15 Page 34 of Audit Report for the year 2006-07; Misappropriation of Oil and Lubricants – Rs.0.577 Million.

6.2.2013 The Department explained that the official was issued 4 Nos. notice to deposit the recovery. But he failed to deposit the Government recovery. The Assistant Agriculture Engineer(SV), Chakwal was advised for initiation proceeding against the official under land revenue act. The record was available for verification.

The Committee directed/recommended that a fresh inquiry be held regarding the embezzlement of 2.3 Million and that how only a Junior Clerk had been held responsible and not any senior officer was held responsible and recovery be made.

The **para was kept pending.**

97. Para No.16.2 Page 36 of Audit Report for the year 2006-07; Working Results.

6.2.2013 The Department explained that all the necessary action had been taken and got verified by Audit.

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

98. Para No.16.5 Page 37 of Audit Report for the year 2006-07; Working Results.

6.2.2013 The Department explained that Rs.355,418/- had been recovered and Rs.190,304/- was not recoverable due to death of defaulting person.

The Committee directed/recommended that the amount involved be written off and reduced the para.

The para was **settled subject to write off.**

99. Para No.17 Pages 38 & 39 of Audit Report for the year 2006-07; Working Results.

3.5.2012 The Department explained that during the financial year the operation results were improved which were 105%. The PC-I for the purchase of new bulldozers in 2006-07 was approved. However funds were not provided due to financial constraints. Now a fresh proposal for procurement of 25 new bulldozer had been submitted for inclusion in the ADP-2012-13.

The Committee settled the above para subject to presentation of report regarding the purchase of new machinery.

6.2.2013 The Department explained that targets of power rigs machines could not be achieved because machines were too old and fully depreciated and spare parts of these were not available in the market, even then achievement of 65 pumps was 104%.

The **para was settled.**

100. Para No.17.1 Page 39 of Audit Report for the year 2006-07; Working Results.

101. Para No.18.1 Pages 42 & 43 of Audit Report for the year 2006-07; Working Results.

6.2.2013 The Department explained that a Committee was constituted for the purpose. The Committee had recommended to revise the hire rates of drilling machinery. The Administration Department had desired to revise the hire rates after discussion with farming community as well as the revision could not adversely affect the Agriculture production process. The matter was under process and it will be decided in the interest of farming community.

The Committee **settled the paras.**

102. Para No.17.4 Page 40 of Audit Report for the year 2006-07; Working Results.

6.2.2013 The Department explained that the scheduled of auction had been made and auction would be held in March 2013.

The Committee **kept the para pending.**

103. Para No.19 Page 44 of Audit Report for the year 2006-07; Working Results.

2.6.2011 The Department explained that for winding up of the Corporation, a nucleus cell comprising of four essential employees was established under the Administrator PAD&SC (defunct). And complete liquidation had not yet done.

The Committee directed / recommended that liquidation of staff be expedited.

The **para was kept pending.**

104. Para No.19.1 Page 44 of Audit Report for the year 2006-07; Working Results.

3.5.2012 The Department explained that necessary actions had been taken and record had been got verified by Audit.

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

12.12.2012 Since the para had already been settled by the Public Accounts Committee-I dated 3.5.2012. Therefore, the para was deleted from the working papers/agenda.

The Committee showed its concern over the lapse of both departments i. e. Agriculture and Audit and directed to be careful in future.

105. Para No.20.1 Page 45 of Audit Report for the year 2006-07; Working Results.

2.6.2011 The Department explained various factors played role in increase of cost of sales.

The Committee agreed with the contention of the department and directed/recommended that a detail study be made regarding to increase sales and reduce cost of sales be made within 3 months and report to Public Accounts Committee for further recommendation to the Government.

The Committee further recommended/directed that a briefing on Agriculture Engineering by the department be made in the month of July 2011.

The para was settled.

106. Para No.20.2 Page 46 of Audit Report for the year 2006-07; Working Results.

2.6.2011 The Department explained that the efforts were being made to retrieve the land from Pattedars

The para was kept pending till the briefing of the department on Agriculture Engineering to the Public Accounts Committee.

12.12.2012 Audit pointed out that PSC paid electricity charges and Abyana Rs.15.321 million from 2000-01 to 30-06-2006 in respect of inactive farms captured by pattedars. These expenses were being paid on the basis that land was in the name of PSC whereas it was the responsibility of the user. The audit recommended that management should stop such payments immediately, recover the amount involved and retrieve the land from illegal pattedars.

The Department explained that in the Revenue Record the PSC was the owner of the land and that's why Revenue Authorities had refused to suspend abyana. Secondly electricity was being paid as per instructions of the Agriculture Department. The department further explained that efforts were being made to recover the land from illegal pattedars and now the matter was pending with the Chief Minister, Punjab for his final decision.

The para was kept pending.

6.2.2013 The Department explained that the briefing from Agriculture Engineering which was a different establishment and was not under the control of this organization. The Chief Minister Punjab and PSC had already been taken efforts for a legal and amenable decision of said critical situation.

The Committee **kept the para pending.**

AUQAF AND RELIGIOUS AFFAIRS

The Committee examined the Accounts of the Auqaf and Religious Affairs Department in its meeting held on 10.10.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration (All Voted) Page 495 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture and Religion
084-Religious Affairs
0841-Religious Affairs
084103-Auqaf
LO4080-Auqaf Department

Final Grant	Rs.16,938,000/-
Actual Expenditure	Rs.11,298,290/-
Saving	(-) Rs. 5,639,710/-
Percentage	33.30%

10.10.2012 The Department explained that a sum of Rs.16,938,000/- was allocated, but Rs.16,696,306/- was incurred and after reconciled the matter with the Accountant General Punjab overall saving was Rs.241,694/-. This was approximately 1.43% which was less than the prescribed limit.

On the recommendation of A.G. **the grant was settled.**

2. Grant No.PC22036 (036) – Development : (All Voted) Page 500 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture and Religion
084-Religious Affairs
0841-Religious Affairs
084103-Auqaf
LE4294-Auqaf Department

Final Grant	Rs.20,000,000/-
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Actual Expenditure	Rs.20,000,000/-
Saving/Excess	Rs.0/-
Percentage	0.00%

10.10.2012 The Department explained that no saving and excess involved in the accounts. The accounts had been reconciled.

The Committee settled the grant.

The Committee directed/recommended that grant No.31 which was not included in the working papers, should be included in the working papers of the next meeting of PAC.

OFFICE OF THE ADVOCATE GENERAL PUNJAB

The Committee examined the Accounts of Office of the Advocate General Punjab in its meeting held on 4.2.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

4.2.2013 The working papers submitted by the department were not in proper format and also not signed by the Principal Accounting Officer. Only a DDO had signed the working papers. The Committee showed its displeasure and observed that Principal Accounting Officer should have signed the papers and own the responsibility of appropriation accounts/draft paras whereas no care was taken in this regard.

The Advocate General Punjab expressed his apology and assured the Committee that due care would be taken in future regarding preparation of working papers.

Taking a lenient view, the Committee decided to discuss the working papers with the observation that in future properly signed working papers should be submitted for consideration by the PAC.

1. Grant No.PC21011/PC24011 (011) –Administration of Justice Pages 373 & 374 of Appropriation Accounts for the year 2006-07.

03-Public Order and Safety Affairs
031-Law Courts
0311-Law Courts
031102-Attorneys/Legal Services
LO5469-Advocate General

Final Grant	Rs.133,921,000/-
Actual Expenditure	Rs.131,078,555/-
Saving	(-) Rs. 2,842,445/-
Percentage	2.12%

4.2.2013 The Department explained that the total saving was Rs.1,711,388/- against the allocation of Rs.133,921,000/- because posts remained vacant during the period which was within the permissible limit.

The Committee was satisfied with the explanation of the department and **the grant was settled.**

BOARD OF REVENUE PUNJAB

The Committee examined the Accounts of the Board of Revenue, Punjab in its meetings held on 1.11.2010, 2.11.2010, 3.11.2010, 1.8.2011, 11.1.2012, 12.1.2012, 13.1.2012, 10.1.2013 & 11.1.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21002 (002) – Land Revenue (All Voted) Pages 31, 32 & 33 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042102-Land Management (Land Record & Colonization)
LO4002-Superintendence

Final Grant	Rs. 963,000/-
Actual Expenditure	Rs.1,094,599/-
Excess	(+) Rs. 131,599/-
Percentage	13.67%

12.1.2012 The Department explained that accounts were reconciled with the AG Punjab and excess was 13.67% of the final grant due to payment of arrears bills of offices due to late receipt of last pay certificate and an amount of Rs.163,000/- was erroneously surrendered instead of Rs.151,680/- through 2nd Statement of excesses and surrenders during the financial year 2006-07.

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

- ii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042102-Land Management (Land Record & Colonization)
LO4003-Land Record-Superintendence

Final Grant	Rs.15,360,000/-
Actual Expenditure	Rs.15,253,498/-
Saving	(-) Rs. 106,502/-

Percentage 0.69%

- iii) 04-Economic Affairs
 042-Agri, Food, Irrigation, Forestry & Fishing
 0421-Agriculture
042102-Land Management (Land Record & Colonization)
LO4004-Consolidation of Land Holdings Superintendence

Final Grant Rs.2,953,000/-
 Actual Expenditure Rs.2,833,333/-
 Saving (-) Rs. 119,667/-
 Percentage 4.05%

12.1.2012 The saving being within the permissible limit, the above **two items were settled.**

2. Grant No.PC21004 (004) – Stamps (All Voted) Pages 34 & 35 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
 011-Executive & Legislative Organs, Financial
 0112-Fianancial & Fiscal Affairs
011205-Tax Management (Customs, I.Tax, Excise) & Taxation Department
LO4008-Superintendence

Final Grant Rs.4,456,000/-
 Actual Expenditure Rs.4,351,254/-
 Saving (-) Rs. 104,746/-
 Percentage 2.35%

12.1.2012 The saving being within the permissible limit, the **item was settled.**

- ii) 01-General Public Service
 011-Executive & Legislative Organs, Financial
 0112-Fianancial & Fiscal Affairs
011205-Tax Management (Customs, I.Tax, Excise) & Taxation Department
LO4009-Cost of Stamps Supplied From Central Stamps Store

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.104,500,000/-	Rs.104,500,000/-
Actual Expenditure	Rs.106,681,884/-	Rs.104,500,000/-
Excess	(+) Rs. 2,181,884/-	Nil
Percentage	2.09%	Nil

12.1.2012 The Department explained that the expenditure amounting to Rs.2,181,884/- was inadvertently/wrongly booked by AG's office in the year 2006-07 instead of Financial year 2005-06.

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

- iii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I.Tax, Excise) & Taxation Department
LO4010-Charges for the Sale of Stamps

Final Grant	Rs.34,000,000/-
Actual Expenditure	Rs.33,928,039/-
Saving	(-) Rs. 71,961/-
Percentage	0.21%

12.1.2012 The saving being within the permissible limit, the **item was settled.**

3. Grant No.PC21006 (006) – Registration (All Voted) Page 36 of Appropriation Accounts for the year 2006-07.

01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I.Tax, Excise) & Taxation Department
LO4016-Superintendence

Final Grant	Rs.2,076,000/-
Actual Expenditure	Rs.2,019,272/-
Saving	(-) Rs. 56,728/-
Percentage	2.73%

12.1.2012 The saving being within the permissible limit, the **item was settled.**

4. Grant No.PC21010 (010) – General Administration Page 37 of Appropriation Accounts for the year 2006-07.

01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Custom, Income Tax, Excise) and Taxation
Department
LO4099-Board of Revenue

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs. 154,501,000/-	Rs.1,391,475,000/-
Actual Expenditure	Rs. 1,387,374,402/-	Rs.1,387,374,402/-
Excess/Saving	(+) Rs.1,232,873,402/-	(-) Rs. 4,100,598/-
Percentage	797.97%	0.29%

12.1.2012 The Committee was not satisfied with the explanation of the department and the grant was deferred for tomorrow i.e. 13.1.2012.

13.1.2012 The Department explained that the Final Modified Grant amounting to Rs.154,501,000/- was not correct. The actual worked out amount was Rs.1,375,356,000/- with the saving of Rs.4,100,598/- (0.29%).

The Committee directed/recommended the department to reconcile the matter within 15 days, probe into the matter and submit the report before PAC within 30 days.

The grant was settled subject to reconciliation.

10.1.2013 The Department explained that the grant was settled subject to reconciliation in the meeting of Public Accounts Committee dated 13.01.2012. The expenditures had been reconciled now.

The Committee was satisfied with the explanation of the department and the **grant was settled.**

5. Grant No.PC21010/PC24010 (010) – General Administration Page 142 of Appropriation Accounts for the year 2006-07.

01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011205-Tax Management (Custom, Income Tax, Excise) and Taxation
Department
LO4768-Member Colonies

Final Grant	Rs.2,017,000/-
Actual Expenditure	Rs.1,971,883/-
Saving	(-) Rs. 45,117/-
Percentage	2.24%

12.1.2012 The Department explained that accounts were reconciled with the AG Punjab and saving was 2.24% of the final grant due to observance of economy measures.

The grant was settled.

**6. Grant No.PC21010/PC24010 (010) – General Administration: (All Voted)
Page 471 of Appropriation Accounts for the year 2006-07.**

10-Social Protection
107-Administration
1071-Administration
107101-Relief Measures
LO5365-Relief Measures.

Final Grant	Rs.6,056,000/-
Actual Expenditure	Rs.5,737,744/-
Saving	(-) Rs. 318,256/-
Percentage	5.26%

11.1.2013 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 5.26% of the final grant because some posts could not be filled and medical charges were released on 16.4.2007, i.e. after the submission of 2nd statement of excesses and surrenders.

The Committee **settled the grant** with the observation at the time of submission of 2nd statement of Excesses and Surrender the department should be more vigilant and careful.

**7. Grant No.PC21027 (027) – Relief: (All Voted) Page 38 of Appropriation
Accounts for the year 2006-07.**

10-Social Protection
107-Administration
1071-Administration
107101-Relief Measures
LO4277-Relief Measures

Final Grant	Rs.131,384,000/-
Actual Expenditure	Rs.128,770,957/-
Saving	(-) Rs. 2,613,043/-
Percentage	1.99%

12.1.2012 The Department explained that accounts were reconciled and saving was 1.99% of the final grant due to vacant posts.

The grant was settled.

8. Grant No.PC21029 (029) – Stationary and Printing (All Voted) Page 300 of Appropriation Accounts for the year 2006-07.

01-General Public Service
015-General Services
0154-Other General Services
015403-Centralized Printing & Publishing
LO4281-Purchase of Plain Paper Used with Stamps

Final Grant	Rs. 4,295,000/-
Actual Expenditure	Rs. 713,312/-
Saving	(-) Rs. 3,581,688/-
Percentage	83.39%

12.1.2012 The Committee was not satisfied with the presentation of incomplete working papers and consideration of above grant was kept pending till tomorrow i.e 13.1.2012.

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.4,295,000/-	Rs.4,295,000/-
Actual Expenditure	Rs.713,312/-	Rs.2,505,925/-
Saving	(-) Rs. 3,581,688/-	(-) Rs.1,789,075/-
Percentage	83.39%	41.65%

13.1.2012 The Department explained that according to AG office calculation of expenditure was not correct. The actual amount of expenditure was Rs.2,505,925/- and the saving was Rs.1,789,075/- (41.65%). It was further stated that the matter would be reconciled with AG Punjab.

The Committee showed its displeasure about why reconciliation was not made in time. The Committee directed/recommended the department to hold an inquiry and report be submitted to Public Accounts Committee-I within 60 days.

The grant was settled subject to reconciliation with A.G. Punjab.

10.1.2013 The Department explained that the accounts had been reconciled with A.G. Punjab and saving was 47.03%, due to that plain paper had to be purchased from the Govt. Printing Press. Therefore, funds were issued to different DAOs. The reason explained for saving was that plain paper was not readily available with the Govt. Printing Press owing to which the funds could not be disbursed in time and lapsed.

The Committee observed that in case of non-availability of plain paper the funds should have been surrendered through 2nd Statement of Excesses and Surrenders. However, the **grant was settled** with the direction to the department to remain careful in future.

9. Grant No.PC21031 (031) – Miscellaneous (All Voted) Pages 39 & 415 of Appropriation Accounts for the year 2006-07.

- i) 10-Social Protection
107-Administration
1071-Administration
107102-Rehabilitation and Resettlement
LO4297-Settlement & Rehabilitation Organization

Final Grant	Rs.10,175,000/-
Actual Expenditure	Rs.10,082,838/-
Saving	(-) Rs. 92,162/-
Percentage	0.91%

12.1.2012 The over all saving being within the permissible limit and **item was settled.**

- ii) 01-General Public Service
014-Transfers
0141-Transfers (Inter-Governmental)
014110-Others
LO4298-Implementation of Jinnah Abadies

Final Grant	Rs.2,921,000/-
Actual Expenditure	Rs.2,174,837/-
Saving	(-) Rs. 746,163/-
Percentage	25.54%

12.1.2012 The Department explained that accounts were reconciled with the AG Punjab and excess was 25.54% of the final grant due to the reason that no officer/official claimed their Medical Charges, out of sanctioned grant of Rs.500,000/- an amount of Rs.316,250/- were utilized for the printing of 5-Marlas Housing Scheme Asnads and additional copies of Asnads in compliance with direction of Chief Minister, Punjab and Advertisement were not got printed due to an outstanding advertisement bill amounting to Rs.512,051/- as such the amount available for payment of advertisement was insufficient, thus the funds of Rs.486,610/- remained unspent and saving occurred.

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

Audit Paras (Revenue Receipts) for the year 2006-07

10. Para No.2.1 Pages 21, 37, 38 & 39 of Audit Report for the year 2006-07; Non/Short-Recovery of Arrears of Abiana – Rs.502.439 Million.

2.1.1 (i) Tehsildar Tandlianwala – Rs.34,088,605/-

1.11.2010 The Department explained that a sum of Rs.3,879,000/- had been recovered and efforts were being made to recover the balance amount. It was added that pace of recovery was slow because the demand for recovery was raised by the Irrigation and Power Department which was often contested by the Farmers due to which Board of Revenue had to face difficulties in expeditious recovery of Abiana dues.

The Committee directed the department to recover the outstanding dues within 90 days under intimation to the PAC. The Committee further decided that a joint meeting of Irrigation & Power Department and Board of Revenue would be held in future to resolve the disputes in collection of Abiana.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that full recovery had been made and deposited into the Govt. Treasury.

The **para was settled subject to verification** by Audit.

2.1.1 (ii) Tehsildar Tandlianwala – Rs.9,758,493/-

1.11.2010 The Department explained that out of total outstanding amount, a sum of Rs.3,546,243/- had been recovered leaving a balance of Rs.6,212,250/- and efforts were made to recover the balance amount from the defaulters.

Audit contented that no recovery had yet been got verified by Audit.

The Committee desired that department should reconcile the matter with Audit and submit report on 3.11.2010. The para was kept pending.

3.11.2010 The para had been kept pending on 1.11.2010 for reconciliation and verification of the relevant record.

The Department explained that a sum of 4,300,000/-approximately, had been recovered and its representative had tried to get the relevant record verified by Audit. But the same could not be conducted due to rush of work.

The para was kept pending for verification of record and complete recovery within 90 days.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.2 Tehsildar Jaranwala – Rs.464,835/-

1.11.2010 The Department explained that an amount of Rs.624,132/- had been recovered and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amount subject to verification of record and directed the department to recover the balance amount within 90 days under intimation to the PAC.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

12.1.2012 The Department explained that necessary action had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit.

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

10.1.2013 The Department explained that entire recovery had been made and verified by audit.

The Committee **settled the para**.

2.1.3 (i) Tehsildar Chak Jhumra – Rs.2,830,478/-

2.1.3 (ii) Tehsildar Chak Jhumra – Rs.4,111,494/-

2.1.3 (iii) Tehsildar Chak Jhumra – Rs.4,541,054/-

2.1.13 Tehsildar Sahiwal – Rs.5,986,574/-

2.1.16 (i) Tehsildar Faisalabad (Saddar) – Rs.4,605,124/-

2.1.16 (ii) Tehsildar Faisalabad (Saddar) – Rs.8,109,961/-

2.1.19 (i) Tehsildar Ahmad Pur Sial – Rs.9,456,704/-

2.1.19 (ii) Tehsildar Ahmad Pur Sial – Rs.5,998,175/-

2.1.21 Tehsildar Chichawatni – Rs.4,243,917/-

1.11.2010 The department explained item-wise position of each of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each

District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above paras and efforts were being made to recover the outstanding amount.

The Committee reduced the paras to the extent of recovery effected subject to verifications and paras were kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that the partial recoveries had been made in the above paras and requested to reduce the paras.

The Committee directed/recommended that the paras be reduced to the extent of recoveries subject to verifications by audit and outstanding amounts be recovered and **the paras were kept pending.**

2.1.4 Tehsildar Narowal – Rs.1,345,631/-

2.1.14 Tehsildar Taxila – Rs.46,867/-

2.1.29 (i) Tehsildar Wazirabad – Rs.365,735/-

1.11.2010 The department explained item-wise position of each of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

11.1.2012 The Department explained that necessary actions had been taken and total outstanding amount involved in above paras had been recovered and got verified by Audit.

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

2.1.5 Tehsildar Lahore (City) – Rs.6,306,854/-

2.1.6 Tehsildar Lahore (Cantt.) – Rs.16,651,279/-

1.11.2010 The Department explained item-wise position of each of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

11.1.2012 The Department could not satisfied the Committee about the facts of the above paras.

The Committee kept the paras pending till tomorrow on 12.1.2012.

10.1.2013 The ADCG, Lahore was not present in the meeting and the Committee directed the ADCG, Lahore to come in the meeting tomorrow and explain the paras by himself.

The **paras were kept pending.**

2.1.7 Tehsildar Hafizabad – Rs.4,896,088/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The ADCG, Hafizabad explained that Rs.752,409/- could not be recovered because record provided by the Irrigation Department was incomplete. The names were missing in the Khatoonis against whom recovery was due. He further explained that several reminders had been sent to Irrigation Department to complete the record and provide names but nothing had been done so far.

The para was reduced to the extent of Rs.752,409/-. The Committee directed/recommended that the Finance Department to write a letter to Commissioner

Gujranwala to hold a meeting of both BOR and Irrigation Department to sort out the matter and address the issue within 30 days under report to PAC. The Committee also directed the Finance Department to write a letter separately to Secretary, Irrigation Department to look into the matter and take necessary steps for completion of the record of recovery at the earliest.

The **para** was kept pending.

2.1.8 Tehsildar Pindi Bhattian – Rs.11,741,526/-

1.11.2010 The Department explained item-wise position of each of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.9 Tehsildar Bahawalnagar – Rs.839,892/-

1.11.2010 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.10 Tehsildar Fort Abbas – Rs.2,361,791/-

1.11.2010 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that balance recovery of Rs.476,045/- had been made and deposited into the Govt. Treasury.

The **para was settled subject to verification** by Audit.

2.1.11 Tehsildar Chishtian – Rs.3,309,684/-

1.11.2010 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.12 Tehsildar Arifwala – Rs.3,568,805/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.15 (i) Tehsildar Faisalabad (City) – Rs.32,243/-

1.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.15 (ii) Tehsildar Faisalabad (City) – Rs.3,251,367/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;

- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.17 Tehsildar Jhang – Rs.6,959,549/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para were kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;

- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that after verification balance recovery of Rs.56,422/- had also been recovered and deposited into the Govt. Treasury. Verification had yet to be made by audit.

The para was settled subject to verification.

2.1.18 Tehsildar Chiniot – Rs.1,029,555/-

1.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 Audit pointed out that in support of recovery effected the department had not yet produced any Treasury Challans/credit certificate to Audit for verification.

The Committee directed/recommended the department to produce Treasury Challans to Audit and **para was settled subject to verification.**

2.1.20 (i) Tehsildar Shorkot – Rs.4,017,089/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para were kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that as a result of its efforts a recovery of Rs.642,867/- was under suspension. An amount of Rs.104,388/- was remission and balance amount of Rs.3,603,479/- had been made.

The para was settled subject to verification.

2.1.20 (ii) Tehsildar Shorkot – Rs.2,467,185/-

1.11.2010 The Department explained that partial recovery had been effected and an amount of Rs.807,400/- had been waived off by the competent authority. It was added that out the balance outstanding amount, a sum of Rs.587,582/- was payable by the Forest Department but no payment was made despite repeated reminders.

The Committee desired that Secretary Forestry, Wildlife and Fisheries should examine the matter and expedite the recovery of outstanding due at the earliest under intimation to the Public Accounts Committee-I.

The Committee further directed that complete recovery be effected within 90 days and a monthly progress report in this regard be submitted to the PAC.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that the partial recoveries had been made in the above para and requested to reduce the para.

The Committee directed/recommended that the para be reduced to the extent of recoveries subject to verifications by audit and outstanding amounts be recovered and the **para was kept pending**.

2.1.22 (i) Tehsildar Muzaffargarh – Rs.3,909,997/-

1.11.2010 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.22 (ii) Tehsildar Muzaffargarh – Rs.1,181,595/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that hectic efforts to recover the amount of Tawan were made but no fruitful results were achieved the common man was not ready to make payment of Tawan rather there was a problem of law and order when efforts were made to recover this amount. In addition to the above, Lumberdars had also refused to obtain Dhalbaches to recover the said amount. Efforts were being made to recover the balance amount.

The para was kept pending.

2.1.23 Tehsildar Jotoi – Rs.3,222,093/-

1.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that total recovery had been made and yet to be verified by Audit.

The para was settled subject to verification.

2.1.24 Tehsildar Ali Pur – Rs.1,360,659/-

1.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.25 Tehsildar Kot Addu – Rs.2,754,092/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.26 Tehsildar Gujjar Khan – Rs.14,768/-

1.11.2010 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.27 Tehsildar Gujranwala (Saddar) – Rs.1,167,267/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the

departments regarding Abiana and report be submitted to PAC within one month;

- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that an amount of Rs.51,897/- had been recovered and verified by the audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery had been effected and **para was kept pending.**

2.1.28 (i) Tehsildar Nowshera Virkan – Rs.2,752,901/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the

departments regarding Abiana and report be submitted to PAC within one month;

- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.254,522/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery had been effected and **para was kept pending.**

2.1.28 (ii) Tehsildar Nowshera Virkan – Rs.6,976,050/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the

departments regarding Abiana and report be submitted to PAC within one month;

- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.685,086/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery had been effected and **para was kept pending.**

2.1.29 (ii) Tehsildar Wazirabad – Rs.109,267/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.30 Tehsildar Kamoke – Rs.3,418,962/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.339,257/- had been recovered and verified by audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovered amount and directed that the outstanding amount be recovered within 4 months and **para was kept pending.**

2.1.31 Tehsildar Multan (City) – Rs.323,315/-

1.11.2010 The Department explained that partial recovery had been effected and hectic efforts were being made to recover the balance amount. The department further contented that bulk of the outstanding amount was recoverable from the Army but no recovery had yet been deposited by the concerned department.

The Committee directed/recommended that the Senior Member, Board of Revenue may take up the matter of outstanding dues against Army with the Additional Secretary Military Finance, Islamabad requesting them to take necessary action to resolve the matter at the earliest.

The para was kept pending with the directions that balance amount be recovered within 90 days.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.32 (i) Tehsildar Multan (Saddar) – Rs.1,309,372/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that total recovery had been made and record was available for verification by Audit.

The Committee **settled the para subject to verification.**

2.1.32 (ii) Tehsildar Multan (Saddar) – Rs.4,378,219/-

1.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop i.e. 6 months. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that partial recoveries had been made and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amounts subject to verifications and **kept the para pending** for balance recovery.

2.1.33 Tehsildar Sargodha – Rs.16,239,644/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.324,000/- had been recovered and verified by the audit and efforts were being made for the balance recovery Rs.7,038,008/-.

The Committee reduced the para to the extent of recovered amount subject to verification of audit and directed that the outstanding amount be recovered till June 30, 2013 and the **para was kept pending**.

2.1.34 Tehsildar Sillanwali – Rs.11,664,278/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.4,281,812/- had been recovered and verified by the audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of amount had been recovered and **para was kept pending.**

2.1.35 Tehsildar Sahiwal (Sargodha) – Rs.4,298,433/-

2.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

11.1.2013 The Department explained that out of total amount Rs.169,404/- had been recovered and verified by the audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of amount had been recovered and **para was kept pending.**

2.1.36 Tehsildar Shahpur – Rs.1,105,855/-

2.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

These para was kept pending.

11.1.2012 The Department explained that total recovery involved in the above para had been made and yet to be verified by Audit.

The Committee settled the above para subject to verification of requisite record by Audit.

12.1.2012 The Department explained that necessary action had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit.

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

11. Para No.2.1 Pages 21, 37, 38 & 39 of Audit Report for the year 2006-07; Non/Short-Recovery of Arrears of Abiana – Rs.502.439 Million.

2.1.37 Tehsildar Bhalwal – Rs.29,236,102/-

12. Para No.2.2 Pages 22 & 40 of Audit Report for the year 2006-07; Non-Realization of Abiana Due to Non Carry Forward of Arrears Rs.37.571 Million.

2.2.20 Tehsidlar Hasalpur – Rs.318,982/-

13. Para No.2.3 Pages 22, 23, 41 & 42 of Audit Report for the year 2006-07; Non-Levy of Ten Percent Surcharge on Late Payment of Abiana Rs.9.768 Million.

2.3.13 Tehsildar Chichawatni – Rs.40,573/-

14. Para No.2.11 Pages 31 & 49 of Audit Report for the year 2006-07; Short/Non-Realization of Sale Price of Government Land Allotted for Residential Ihata Jaat – Rs.2.335 Million

2.11. 7 (i) DDO (R) Ahmad Pur Sial – Rs.66,000/-

15. Para No.2.13 Pages 32, 33, 50 & 51 of Audit Report for the year 2006-07; Non/Short-Realization of Mutation Fee – Rs.9.879 Million.

2.13.3 (ii) Tehsildar Pindi Bhattian – Rs.15,205/-

2.13.3 (iii) Tehsildar Pindi Bhattian – Rs.27,100/-

2.13.4 (ii) Tehsildar Chishtian – Rs.92,650/-

2.13.11 (ii) Tehsildar Rawalpindi – Rs.19,455/-

2.13.11 (iv) Tehsildar Rawalpindi – Rs.40,125/-

2.13.13 Tehsildar Murree – Rs.162,850/-

2.13.22 (ii) Tehsildar Kamoke – Rs.42,789/-

- 16. Para No.2.14 Pages 33, 52 & 53 of Audit Report for the year 2006-07; Non/Short Recovery of Agricultural Income Tax Rs.97.550 Million.**
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2.14.6 Tehsildr Haroonabad – Rs.759,588/-

2.14.37 Tehsildar Hasilpur – Rs.421,697/-

- 1.11.2010** The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit

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

- 17. Para No.2.1 Pages 21, 37, 38 & 39 of Audit Report for the year 2006-07; Non/Short-Recovery of Arrears of Abiana – Rs.502.439 Million.**
-

2.1.38 Tehsildar Kot Moman – Rs.80,044,077/-

- 2.11.2010** The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

- 11.1.2012** The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs16,636,184/- had been recovered and verified by the audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.1.39 (i) Tehsildar D.G Khan – Rs.5,841,647/-

2.11.2010 The department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.312,267/- had been recovered and verified by audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected and **para was kept pending.**

2.1.39 (ii) Tehsildar D.G Khan – Rs.6,828,683/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that no further amount had been recovered and efforts were being made for the balance recovery.

The **para was kept pending.**

2.1.40 Tehsidlar Khairpur – Rs.240,071/-

2.1.51 (ii) Tehsidlar Hassilpur – Rs.118,077/-

2.11.2010 The Department explained that total amount involved in the above paras had been recovered and got verified by Audit.

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

2.1.41 Tehsidlar Mianwali – Rs.30,922,506/-

2.1.42 Tehsidlar Eisakhel – Rs.227,613/-

2.1.43 Tehsidlar Piplan – Rs.1,629,367/-

2.1.53 Tehsidlar Shujabad – Rs.7,233,985/-

2.11.2010 The Department explained item-wise position of each of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

These paras were kept pending.

11.1.2012 The Department explained that necessary actions had been taken and total outstanding amount involved in above paras had been recovered and got verified by Audit.

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

2.1.44 Tehsildar Bhakkar – Rs.6,089,536/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;

- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.1,136,190/- had been recovered and verified by audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected and **para was kept pending.**

2.1.45 Tehsildar Mankera – Rs.6,478,091/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;

- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.1,179,628/- had been recovered and verified by audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.1.46 Tehsildar Kaloorkot – Rs.45,613,333/-

2.11.2010 The department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.1.47 Tehsildar Darya Khan – Rs.24,543,759/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that total amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.1.48 (i) Tehsildar Bahwalpur (City) – Rs.7,816,813/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.1,100,000/- had been recovered and verified by audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.1.48 (ii) Tehsildar Bahwalpur (City) – Rs.310,851/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.69,000/- had been recovered and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.1.49 (i) Tehsildar Bahwalpur (Saddar) – Rs.9,130,266/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.164,640/- had been recovered and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.1.49 (ii) Tehsildar Bahawalpur (Saddar) – Rs.466,887/-

1.11.2010 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit

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

2.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

2.1.50 Tehsildar Ahmed Pur East – Rs.3,016,638/-

2.11.2010 The department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that out of total amount Rs.259,400/- had been recovered and verified by the audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.1.51 (i) Tehsildar Hassilpur – Rs.1,086,377/-

1.11.2010 The Department explained that a sum of Rs.927,119/- had been recovered and got verified by Audit whereas the balance amount was outstanding due to writ petition in the High Court.

The Committee observed that there was variation between Audit and Board of Revenue in the figures of outstanding amount. Moreover, the Committee desired the department to clarify whether any stay order was granted to halt the recovery process.

The department contended that variation was due to clerical mistake which was regretted and no stay order was presently hindering the recovery of outstanding dues.

The Committee desired that the concerned DO(R) should effect complete recovery within 90 days and a monthly progress report in this regard, be furnished to the PAC through the Senior Member Board of Revenue.

The para was kept pending.

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that partial recoveries had been made and efforts were being made for outstanding recovery.

The Committee reduced the para to the extent of recovery and **para was kept pending.**

2.1.52 Tehsildar Yazman – Rs.1,307,424/-

2.11.2010 The department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

11.1.2013 The Department explained that partial recovery had been made and efforts were being made for outstanding recovery.

The Committee reduced the para to the extent of recovery and **para was kept pending.**

2.1.54 Tehsildar Jalalpur Pirwala – Rs.4,683,992/-

2.11.2010 The Department explained item-wise position of each of the above para stating that partial recovery had been effected and efforts were being made to recover the balance outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. However, in case of flood affected districts, lenient view be taken till the cultivation of the next crop. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

11.1.2012 The Department explained that partial recovery had been made in the above para and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recovery effected subject to verifications and para was kept pending.

The Committee directed/recommended as follows:-

- i) that department should hold a pre-PAC meeting;
- ii) that monthly recovery report be sent to PAC;
- iii) that SOP's be prepared by Audit for verifications;
- iv) that joint meetings of Board of Revenue and Irrigation Departments be held and suggestion be made to resolve the issues involved in both the departments regarding Abiana and report be submitted to PAC within one month;
- v) that a case may be forwarded to the Government of Punjab for waiving off Tawan in the flood effected areas; and
- vi) that recommendations by the Audit, Irrigation and Revenue Department regarding proper time to pick up the amount by Audit and differentiation between Abiana & Tawan should be forwarded to the Committee already constituted by the Chief Secretary.

10.1.2013 The Department explained that partial recoveries had been made and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amounts subject to verifications and **kept the para pending for balance recovery.**

18. Para No.2.2 Pages 22 & 40 of Audit Report for the year 2006-07; Non-Realization of Abiana Due to Non Carry Forward of Arrears Rs.37.571 Million.

2.2.1 Tehsildar Narowal – Rs.341,561/-

2.2.2 Tehsildar Lahore (City) – Rs.1,067,080/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and yet to be verified in above para.

The Committee settled the above para subject to verifications and submission of inquiry report.

11.1.2013 The Department explained that total recovery had been made and got verified by Audit and inquiry report was available for verification.

The Committee **settled the paras subject to verification** of inquiry report.

2.2.3 Tehsildar Hafizabad – Rs.1,003,726/-

2.2.4 Tehsildar Pindi Bhattian – Rs.650,788/-

2.2.15 Tehsildar Mianwali – Rs.788,149/-

2.2.16 Tehsildar Piplan – Rs.941,321/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and yet to be verified in above paras.

The Committee settled the above paras subject to verifications and submission of inquiry report.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.2.5 Tehsildar Sahiwal – Rs.17,865,753/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total recoveries had been made and yet to be verified in above para.

The Committee settled the above para subject to verifications and submission of inquiry report.

11.1.2013 The Department explained that out of total amount Rs.1,500,000/- had been recovered and verified by the audit and efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.2.6 Tehsildar Chichawatni – Rs.115,116/-

2.2.7 Tehsildar Faisalabad (Saddar) – Rs.975,103/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and yet to be verified in above paras.

The Committee settled the above paras subject to verifications and submission of inquiry report.

11.1.2013 The Department explained that total amount had been recovered and all record was available for verification.

The Committee **settled the paras subject to verification.**

2.2.8 Tehsildar Chak Jhumra – Rs.2,844,257/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total amount had been recovered and got verified by Audit.

Audit recommended the para for settlement but the Committee showed its displeasure on non-submission of inquiry report within the prescribed period directed by Public Accounts Committee.

The para was settled subject to submission of inquiry report and verifications.

11.1.2013 The Department explained that total amount had been recovered and adjusted.

The Committee **settled the para subject to verification.**

2.2.9 Tehsildar Muzaffargarh – Rs.930,805/-

2.2.10 Tehsildar Wazirabad – Rs.13,639/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and yet to be verified in above paras.

The Committee settled the above paras subject to verifications and submission of inquiry report.

11.1.2013 The Department explained that in compliance of PAC-I inquiry report had been submitted for verification.

The Committee **settled the paras subject to verification** of inquiry report.

2.2.11 Tehsildar Multan (Saddar) – Rs.796,316/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total recoveries had been made and yet to be verified in above para.

The Committee settled the above para subject to verifications and submission of inquiry report.

10.1.2013 The Department explained that as a result of its efforts a fresh recovery of Rs.39,000/- had been made and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amount and **kept the para pending** for balance recovery.

2.2.12 Tehsildar Sillanwali – Rs.908,891/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned

officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amounts.

The Committee reduced the para subject to verifications and para was kept pending.

11.1.2013 The Department explained that out of total amount excluding of Tawan, only Rs.496,895/- which was recoverable.

The Committee reduced the para to the extent of recovery effected and **para kept pending.**

2.2.13 Tehsildar D.G Khan – Rs.2,861,829/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amounts.

The Committee reduced the para subject to verifications and para was kept pending.

11.1.2013 The Department explained that out of total amount Rs.227,361/- had been recovered and record was available for verification efforts were being made for the balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.2.14 Tehsildar Khairpur – Rs.641,924/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total amount had been recovered and got verified by Audit.

Audit recommended the para for settlement but the Committee showed its displeasure on non-submission of inquiry report within the prescribed period directed by Public Accounts Committee.

The para was settled subject to submission of inquiry report and verifications.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.2.17 Tehsildar Bhawalpur (City) – Rs.562,205/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total recoveries had been made and yet to be verified in above para.

The Committee settled the above para subject to verifications and submission of inquiry report.

11.1.2013 The Department explained that out of total amount Rs.100,642/- had been recovered.

The Committee reduced the para to the extent of recovery and **para was kept pending.**

2.2.18 Tehsildar Bahawalpur (Saddar) – Rs.658,553/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amounts.

The Committee reduced the para subject to verifications and para was kept pending.

11.1.2013 The Department explained that out of total amount Rs.224,000/- had been recovered and an amount of Rs.246,000/- had not been effected this amount which was include in Tawan.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.2.19 Tehsildar Ahmad Pur (East) – Rs.3,059,271/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amounts.

The Committee reduced the para subject to verifications and para was kept pending.

11.1.2013 The Department explained that out of total amount Rs.12,182/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.2.21 Tehsildar Yazman – Rs.262,917/-

2.11.2010 The Department explained that demand for Abiana could not be carried forward to the subsequent year due to clerical mistake or overlook by the concerned officials but the same was later rectified. There were overall 499 cases contained in the subject para and efforts were being made to recover the outstanding dues at the earliest.

The Committee was not satisfied with the explanation of the department and desired that an inquiry be conducted to fix responsibility for not timely carrying forward the arrears of Abiana and report be submitted to the PAC within 30 days. The Committee further directed that complete recovery should be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total amount had been recovered and got verified by Audit.

Audit recommended the para for settlement but the Committee showed its displeasure on non-submission of inquiry report within the prescribed period directed by Public Accounts Committee.

The para was settled subject to submission of inquiry report and verifications.

11.1.2013 The Department explained that entire amount had been recovered and verified and inquiry report was available.

The Committee **settled the para subject to verification** of inquiry report.

19. Para No.2.3 Pages 22, 23, 41 & 42 of Audit Report for the year 2006-07; Non-Levy of Ten Percent Surcharge on Late Payment of Abiana Rs.9.768 Million.

2.3.1 Tehsildar Jaranwala – Rs.51,641/-

2.3.6 Tehsildar Hafizabad – Rs.26,673/-

2.3.10 Tehsildar Jhang – Rs.700,036/-

2.3.28 Tehsildar D.G.Khan – Rs.58,353/-

2.3.29 Tehsildar Eisa Khail– Rs.13,494/-

2.3.30 Tehsildar Piplan – Rs.172,692/-

2.3.39 Tehsildar Shujabad – Rs.173,518/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

2.3.2 (i)Tehsildar Chak Jhumra – Rs.290,604/-

2.3.2 (ii) Tehsildar Chak Jhumra – Rs.411,149/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior

Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the paras to the extent of recoveries subject to verifications.

The paras were kept pending.

11.1.2013 The Department explained that total recoveries had been made and all record available for verification.

The Committee **settled the paras subject to verification.**

2.3.3 Tehsildar Narowal – Rs.102,152/-

2.3.32 Tehsildar Kaloorkot – Rs.385,280/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the paras to the extent of recoveries subject to verifications.

The paras were kept pending.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.3.4 Tehsildar Lahore (City) – Rs.203,524/-

2.11.2010 The department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that total recoveries had been made and verifications had yet to be made by Audit.

The Committee settled the para subject to verifications.

11.1.2013 The Department explained that in compliance of PAC-I credit certificate was also available for verification.

The Committee **settled the para subject to verification** of credit certificate.

2.3.5 Tehsildar Lahore (Cantt.) – Rs.154,109/-

2.3.8 Tehsildar Sahiwal – Rs.74,868/-

2.3.27 Tehsildar Tandlianwala – Rs.1,859,173/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and verifications had yet to be made by Audit.

The Committee settled the paras subject to verifications.

11.1.2013 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

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

2.3.7 Tehsildar Chishtian – Rs.107,593/-

2.3.18 Tehsildar Kamoke – Rs.149,983/-

2.3.24 Tehsildar Shahpur – Rs.30,911/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and verifications had yet to be made by Audit.

The Committee settled the paras subject to verifications.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.3.9 Tehsildar Faisalabad (Saddar) – Rs.530,867/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recoveries subject to verifications.

The para was kept pending.

11.1.2013 The Department explained that partial amount had been recovered and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovery and the **para was kept pending.**

2.3.11 Tehsildar Ahmad Pur Sial – Rs.273,478/-

2.3.12 Tehsildar Shorkot – Rs.288,680/-

2.3.23 Tehsildar Sahiwal (Sargodha) – Rs.32,871/-

2.3.36 Tehsildar Hasilpur – Rs.31,710/-

2.3.37 Tehsildar Yazman – Rs.75,692/-

2.3.40 Tehsildar Jalalpur Pirwala – Rs.43,227/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and verifications had yet to be made by Audit.

The Committee settled the paras subject to verifications.

11.1.2013 The Department explained that entire amounts had been recovered and record was available for verification.

The Committee **settled the paras subject to verification.**

2.3.14 Tehsildar Muzaffargarh – Rs.189,653/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recoveries subject to verifications.

The para was kept pending.

11.1.2013 The Department explained that entire amounts had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.3.15 Tehsildar Jotoi – Rs.289,053/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recoveries subject to verifications.

The para was kept pending.

11.1.2013 The Department explained that partial recovery had been made and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending**.

2.3.16 Tehsildar Ali Pur – Rs.125,782/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recoveries subject to verifications.

The para was kept pending.

11.1.2013 The Department explained that remaining amount would be deposited within one week.

The Committee **kept the para pending** and reduced to the extent of recovery subject to recovery.

2.3.17 Tehsildar Kot Addu – Rs.122,945/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior

Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that no recovery could be made due to flood effected area.

The para was kept pending and Committee desired that the concession/ remission be given to flood effected areas.

11.1.2013 The Department explained that entire amounts had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.3.19 Tehsildar Multan (City) – Rs.68,791/-

2.3.20 Tehsildar Multan (Saddar) – Rs.214,289/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that total recoveries had been made and verifications had yet to be made by Audit.

The Committee settled the paras subject to verifications.

10.1.2013 Audit pointed out that the recoveries in respect of these paras had been effected whereas credit challans were not produced for verification.

The Committee **settled the paras subject to verification by Audit.**

2.3.21 Tehsildar Sargodha – Rs.456,881/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that the amount was levied wrongly for which the recovery could not be made.

The Committee directed/recommended that an inquiry be held and report be submitted.

The para was kept pending.

11.1.2013 The Department explained that an amount of Rs.103,000/- had been recovered and efforts were being made for balance recovery.

The Committee directed/recommended that surcharge should be finished and the matter be forwarded to the competent authority for final decision.

The Committee reduced the para to the extent of recovery effected and **settled the para subject to verification.**

2.3.22 Tehsildar Sillanwali – Rs.118,413/-

2.3.25 Tehsildar Bhalwal – Rs.403,613/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the paras to the extent of recoveries subject to verifications.

The paras were kept pending.

11.1.2013 The Department explained that partial amounts had been made and verified by Audit and efforts were being made for balance recovery.

The Committee reduced the paras to the extent of recovery effected and **kept the paras pending.**

2.3.26 Tehsildar Kot Moman – Rs.194,787/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recoveries subject to verifications.

The para was kept pending.

11.1.2013 The Department explained that out of total amount Rs.73,646/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected and **para was kept pending.**

2.3.31 Tehsildar Bhakkar – Rs.349,365/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The para was kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the para to the extent of recoveries subject to verifications.

The para was kept pending.

11.1.2013 The Department explained that efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery subject to verifications and **para was kept pending.**

2.3.33 Tehsildar Darya Khan – Rs.547,874/-

2.3.34 Tehsildar Bahawalpur (City) – Rs.68,416/-

2.3.35 Tehsildar Ahmad Pur East – Rs.114,025/-

2.3.38 Tehsildar Bahawalpur (Saddar) – Rs.221,069/-

2.11.2010 The Department explained that 10% surcharge on late payment of Abiana had already imposed and recovery was being affected regularly. It was added that efforts were being made to expedite the recovery of outstanding amount.

The Committee directed the department to recover the balance amount within 90 days and submit monthly progress report to the Committee through the Senior Member Board of Revenue Punjab. Moreover the department should once again circulate the relevant policy instructions to all its field formations.

The paras were kept pending.

12.1.2012 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amount.

The Committee reduced the paras to the extent of recoveries subject to verifications.

The paras were kept pending.

11.1.2013 The Department explained that partial recoveries had been made and efforts were being made for the recovery of outstanding amounts.

The Committee reduced the paras to the extent of recovery subject to verifications and **paras were kept pending.**

20. Para No.2.4 Pages 23 & 24 of Audit Report for the year 2006-07; Non-realization of Abiana Due to Non-entering of Assessed Amount in the Demand Register and Non-issuance of Demand Notices Rs.8.666 Million.

2.4 D.P No.10711 (Tehsildar Lahore City – Rs.177,698/-)

2.11.2010 The Department explained that demand and receipt registers of Abiana had been properly accounted for as per audit observation and efforts were being made to recover the outstanding dues at the earliest.

The Committee reduced the para to the extent of recovery effected and reiterated its directions that complete recovery be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total amount had been recovered and got verified by Audit.

Audit recommended the para for settlement but Committee did not agree and directed that the implementation should be made on the direction of DAC dated October 2007, within 30 days.

The para was kept pending.

11.1.2013 The Department explained that entire amount had been recovered and verified by the audit.

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

2.4 D.P No.11263 (Tehsildar Mianwali – Rs.1,624,812/-)

2.11.2010 The Department explained that demand and receipt registers of Abiana had been properly accounted for as per audit observation and efforts were being made to recover the outstanding dues at the earliest.

The Committee reduced the para to the extent of recovery effected and reiterated its directions that complete recovery be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that total amount had been recovered and got verified by Audit.

Audit recommended the para for settlement but Committee did not agree and directed that the implementation should be made on the direction of DAC dated October 2007, within 30 days.

The para was kept pending.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.4 D.P No.11298 (Tehsildar Bhakkar – Rs.6,863,969/-)

2.11.2010 The Department explained that demand and receipt registers of Abiana had been properly accounted for as per audit observation and efforts were being made to recover the outstanding dues at the earliest.

The Committee reduced the para to the extent of recovery effected and reiterated its directions that complete recovery be effected within 90 days.

The para was kept pending.

12.1.2012 The Department explained that efforts were being made to recover the total amount.

The para was kept pending.

11.1.2013 The Department explained that partial recovery had been made and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject of verification and **para was kept pending.**

21. Para No.2.5 Page 24 of Audit Report for the year 2006-07; Non-recovery of Government Dues after Expiry of Stay Orders Rs.6.391 Million.

P.D.P No.10710 (Tehsildar Lahore (City) – Rs.3,673,260/-)

2.11.2010 The Department explained that demand for recovery was initiated by the Irrigation and Power Department but the concerned Lumberdars filed appeal in the court. As such the matter was still subjudice.

Audit contented that stay order, granted by the court, was only valid for the period of six months and concerned authorities should have taken necessary measures to effect recovery on expiry of stay orders.

The Committee kept the para pending with the directions that department should pursue the matter vigorously in co-ordination with the Irrigation & Power Department.

13.1.2012 The Department explained that the Court had issued status quo and recovery would be effected after decision of the court.

The Committee directed/recommended the department to pursue the matter vigorously in co-ordination with the Irrigation department.

The para was kept pending.

11.1.2013 The Department explained that this amount was related to Tawan and this Tawan was pending since 1947.

The Committee directed/recommended the department that all the cases pending since 1947 be put up for written off from the Finance Department and **kept the para pending.**

P.D.P No.10869 (Tehsildar Chichawatni – Rs.2,475,724/-)

2.11.2010 The Department explained that recovery involved in the instant case was outstanding against the stud grantees of Chak No. 2/14-L who had filed a writ petition in the High Court and obtained a status quo.

The Committee directed/recommended that department should pursue such cases vigorously and take up the matter with the Advocate General Punjab for early disposal of all such cases.

The para was kept pending.

13.1.2012 The Department explained that after the expiry of stay order out of total amount Rs.1,400,000/- had been recovered and efforts were being made to recover the balance amount from the defaulter.

The Committee kept the para pending and reduced the para to the extent of amount recovered.

11.1.2013 The Department explained that an amount Rs.1,838,450/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

P.D.P No.11318 (Tehsildar Ahmed Pur East – Rs.242,016/-)

2.11.2010 The Department explained that on receipt of the decision of the court, outstanding amount would be recovered at the earliest.

The para was kept pending with the directions that complete recovery be effected within 90 days in the light of the decision of the court.

13.1.2012 The Department explained that there was no progress in this matter. Administrative Secretary apprised that he would call the district collector and pursue the matter personally.

The Committee kept the para pending.

11.1.2013 The Department explained that total recoverable amount had been recovered.

The Committee was satisfied with the contention of the department and **para was settled subject to verification.**

22. Para No.2.6 Pages 25, 26, 27, 28, 43 & 44 of Audit Report for the year 2006-07; Non/Short realization of Sales Price of State Land and Other Government Dues – Rs.53.979 Million

a) Non-Realization of Revenue from Proprietary Rights Holders Under Temporary Cultivation Lease Scheme – Rs.49.432 Million.

2.6.a.1 D.D.O.(Col.), Bahawalpur – Rs.996,025/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that Rs.750,816/- had been recovered and efforts were being made to recover the balance amount.

The Committee kept the para pending and reduced the para to the extent of amount recovered.

11.1.2013 The Department explained that partial recoveries in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.2 D.D.O.(R), Bahawalpur (City) – Rs.36,185/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that a case in Supreme Court had been filed and recovery would be made after the decision.

The Committee kept the para pending and directed the department to call the district collector and pursue the matter.

11.1.2013 The Department explained that the case was subjudice in the court of law.

The Committee **kept the para pending being subjudice.**

2.6.a.3(i) D.D.O.(R), Bahawalpur (Saddar) – Rs.633,938/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount, Rs.42,810/- had been recovered and efforts were being made to recover the balance amount from the defaulter.

The Committee kept the para pending and reduced the para to the extent of amount recovered.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.3 (ii) D.D.O.(R), Bahawalpur (Saddar) – Rs.742,361/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount, Rs.616,193/- had been recovered and efforts were being made to recover the balance amount from the defaulter.

The Committee kept the para pending and reduced the para to the extent of amount recovered.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.3 (iii) D.D.O.(R), Bahawalpur (Saddar) – Rs.508,300/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount, Rs.58,550/- had been recovered and efforts were being made to recover the balance amount from the defaulter.

The Committee kept the para pending and reduced the para to the extent of amount recovered.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending**.

2.6.a.3 (iv) D.D.O.(R), Bahawalpur (Saddar) – Rs.302,400/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount, Rs.107,494/- had been recovered and efforts were being made to recover the balance amount from the defaulter.

The Committee kept the para pending and reduced the para to the extent of amount recovered.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.4 D.D.O.(R), Ahmad Pur East – Rs.29,358/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that entire amount had been recovered and record was available for verification.

The Committee settled the para subject to verification.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.6.a.5 D.D.O.(R), Hasilpur – Rs.19,355,302/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012
recovered.

The Department explained that all the amount related to this para had been

The Committee settled the para subject to reconciliation and verification by Audit.

11.1.2013
amount.

The Department explained that audit department wrongly assessed this

The Committee directed/recommended the department that the case regarding wrong assessment be put up for final decision to the audit department within two weeks.

The **para was kept pending.**

2.6.a.6 (i) D.D.O.(R), Khairpur Tamewali – Rs.1,798,467/-

2.11.2010

The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012

The Department explained that entire amount had been recovered and record was available for verification.

The Committee settled the para subject to verification.

11.1.2013

The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.6(ii) D.D.O (R), Khairpur Tamewali – Rs.1,329,680/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

12.1.2012 The Department explained that necessary action had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit.

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

2.6.a.8 D.D.O.(R), Yazman – Rs.218,980/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that only Rs.36,000/- had been outstanding, rest of the amount had been recovered. This amount would be recovered within 7 days.

The Committee settled the para subject to verification within 7 days.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.9 D.D.O.(R), Chichawatni – Rs.219,782/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount, Rs.78,676/- had been recovered and efforts were being made to recover the balance amount from the defaulter.

The Committee reduced the para to the extent of amount recovered and pending.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.10 (i) DDO (R), Bahawalnagar – Rs.1,554,324/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that Rs.1,554,324/- would be recovered from the allottees at the time of issuance of Conveyance Deed after completion of codal formalities.

The Committee reduced the para to the extent of amount recovered and pending.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.10 (ii) DDO (R), Bahawalnagar – Rs.506,419/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount, Rs.406,100/- had been recovered and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amount subject to verification and kept it pending.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.10 (iii) DDO (R), Bahawalnagar – Rs.623,767/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that the last installment was held in abeyance due to non cultivation and would be recovered at the time of issuance of Conveyance Deed alongwith last installment.

The Committee reduced the para to the extent of recovered amount subject to verification and kept it pending.

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.11 D.D.O.(R), Fortabbas – Rs.421,711/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that partial recovery in the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.a.12 (i) D.D.O.(R), Colony Sahiwal – Rs.2,385,592/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.6.a.12 (ii) D.D.O.(R), Colony Sahiwal – Rs.551,534/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.6.a.13 (i) D.D.O.(R), Kot Addu – Rs.197,668/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.6.a.13 (ii) D.D.O.(R), Kot Addu – Rs.171,924/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.6.a.14 D.D.O.(Colony), Kot Addu – Rs.29,655/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.6.a.15 (i) D.D.O.(R), Colony, Bhakkar – Rs.9,056,679/-

2.6.a.15 (ii) D.D.O.(R), Colony, Bhakkar – Rs.3,778,472/-

2.6.a.15 (iii) D.D.O.(R), Colony, Bhakkar – Rs.141,457/-

2.6.a.15 (iv) D.D.O.(R), Colony, Bhakkar – Rs.115,469/-

2.6.a.15 (v) D.D.O.(R), Colony, Bhakkar – Rs.113,920/-

2.6.a.18 (ii) D.D.O.(R), Chak Jhumra – Rs.249,025/-

2.6.a.19 (ii) D.D.O.(R), Jaranwala – Rs.303,490/-

2.11.2010 The Department explained item-wise position of the above paras stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee further desired that each District Officer (Rev)

should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

13.1.2012 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above paras to the extent of recovered amount and kept the paras pending.

11.1.2013 The Department explained that partial recoveries in all the above paras had been made and yet to be verified.

The Committee reduced the paras to the extent of recovery subject to verification and **paras were kept pending.**

2.6.a.16 D.D.O.(Col.), Faisalabad – Rs.336,087/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.6.a.17 (i) D.D.O.(R), Faisalabad (Saddar) – Rs.126,251/-

2.6.a.17 (ii) D.D.O.(R), Faisalabad (Saddar) – Rs.62,840/-

2.11.2010 The department explained item-wise position of the above paras stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

13.1.2012 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above paras to the extent of recovered amount and kept the paras pending.

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee settled the para subject to verification.

2.6.a.18 (i) D.D.O.(R), Chak Jhumra – Rs.124,372/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery involved in the above para had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.6.a.19 (i) D.D.O.(R), Jaranwala – Rs.382,756/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above para to the extent of recovered amount and kept the para pending.

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

2.6.a.20 (i) D.D.O.(R), Tandlianwala – Rs.462,614/-

2.6.a.20 (ii) D.D.O.(R), Tandlianwala – Rs.181,974/-

2.6.a.21 (i) D.D.O.(R), Shorkot – Rs.17,514/-

2.6.a.21 (ii) D.D.O.(R), Shorkot – Rs.29,993/-

2.6.a.22 D.D.O.(R), Ahmad Pur Sial – Rs.206,262/-

2.6.a.24 D.D.O.(R), Chiniot – Rs.859,375/-

2.11.2010 The Department explained item-wise position of the above paras stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that each District Officer (Rev)

should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

13.1.2012 The Department explained that total recovery involved in the above paras had been effected which could be verified by Audit.

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

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.6.a.23 D.D.O.(R), Summundari – Rs.270,293/-

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that entire amount would be recovered very soon and deposited into Government treasury.

The Committee settled the para subject to deposit of money within 30 days and verification by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

23.

Para No.2.6

b) Non-Realization of Sale Price on Transfer of Proprietary Rights Under Grow More Food Scheme – Rs.2.319 Million.

PDP No. 11168, 11179 and 11181

2.11.2010 The Department explained item-wise position of the above para stating that recovery on account of sale price of land and government dues was being effected regularly and efforts were being made to recover the balance amount at the earliest.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee further desired that District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that calculation of audit was not correct and out of total amount, Rs.91,000/- had been recovered and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of amount recovered and pending.

11.1.2013 The Department explained that entire amounts had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

24. **Para No.2.6**
c) **Non-Realization of Sale Price of State Land and Other Government Dues Under Different Schemes – Rs.1.891 Million.**

2.6.c.1 D.D.O.(R), Bahawalpur (City) – Rs.728,033/-

13.1.2012 The Department explained that total recovery had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that partial recovery in all the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.6.c.2 (i) D.D.O.(R), Bahawalnagar – Rs.436,200/-

2.6.c.2 (ii) D.D.O.(R), Bahawalnagar – Rs.53,505/-
2.6.c.3 (ii) D.D.O.(R), Colony, Bhakkar – Rs.61,815/-

13.1.2012 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above paras to the extent of recovered amount and paras were kept pending.

11.1.2013 The Department explained that partial recoveries in all the above paras had been made and yet to be verified.

The Committee reduced the paras to the extent of recovery subject to verification and **paras were kept pending.**

2.6.c.3 (i) DDO (R), Colony, Bhakkar – Rs.611,322/-

13.1.2012 The Department explained that no recovery had been effected and efforts were being made for the recovery of balance amount.

The para was kept pending.

11.1.2013 The Department explained that partial recovery in all the above para had been made and yet to be verified.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

25. Para No.2.6
d) Non-Realization of Sale Price from Allottees Under Army Welfare Scheme- Rs.337,290/-

PDP No.11183 and 11347 (Two Revenue Offices i.e. Sargodha and Sahiwal – Rs.0.337 Million)

13.1.2012 The Department explained that out of total amount Rs.71,000/- had been recovered and efforts were being made for the recovery of balance amount.

The Committee reduced the paras to the extent of amount recovered and pended.

11.1.2013 The Department explained that partial recoveries in all the above paras had been made and yet to be verified.

The Committee reduced the paras to the extent of recovery subject to verification and **paras were kept pending.**

26. Para No.2.7 Pages 28, 29, 45 & 46 of Audit Report for the year 2006-07; Non-Recovery of Tawan from Un-Authorized Cultivators of State Land – Rs.80.063 Million.

2.7.1 Tehsildar, Arifwala – Rs.2,895,223/-

2.7.2 Tehsildar, Pakpattan – Rs.286,581/-

2.7.4 Tehsildar, Ahmad Pur Sial – Rs.4,296,654/-

2.7.26 (ii) D.D.O.(R), City Faisalabad – Rs.148,125/-

2.7.30 D.D.O.(R), Tandlianwala – Rs.60,775/-

2.7.31 (ii) D.D.O.(R), Summundari– Rs.30,375/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

13.1.2012 The Department explained that total recovery had been effected which could be verified by Audit.

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

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.7.3 Tehsildar Jhang – Rs.1,672,907/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev)

should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount only Rs.194,165/- had been recovered.

The Committee reduced the para to the extent of recovered amount and para was kept pending.

11.1.2013 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amounts and verifications had yet to be made.

The Committee reduced the para to the extent of recovery subject to verifications and **para was kept pending.**

2.7.5 (i) Tehsildar Shorkot – Rs.2,467,185/-

2.11.2010 The Department explained that this para was based on PDP No.10927 which had already been discussed in Para No.2.1.20(ii) and this was duplication of PDP No. 10927.

The Committee accepted the departmental contention and **deleted the para.**

2.7.5 (ii) Tehsildar Shorkot – Rs.2,865,536/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that court had issued stay order in this case and partial recovery had been made.

The Committee reduced the para to the extent of recovered amount and para was kept pending.

11.1.2013 The Department explained that an amount of Rs.1,699,775/- was recoverable due to writ petition No.1672/90 titled Allah Ditta VS DOR, Jhang and 4261/2010 titled Ayub Qurtab etc Vs MBR etc.

The para was kept pending being subjudice.

2.7.6 Tehsildar, Muzaffargarh – Rs.1,181,595/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that partial recoveries had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above para to the extent of recovered amount and kept the para pending.

2.7.7 Tehsildar, Sargodha – Rs.4,554,443/-

2.7.8 Tehsildar, Sillanwali – Rs.270,087/-

2.7.9 Tehsildar, Sahiwal (Sargodha) – Rs.552,120/-

2.7.14 Tehsildar, Bhakkar – Rs.2,528,575/-

2.7.15 Tehsildar, Mankara – Rs.6,810,568/-

2.7.16 Tehsildar, Kaloorkot – Rs.3,301,369/-

2.7.20 DDO (R/Col.), Kot Addu – Rs.828,510/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

13.1.2012 The Department explained that partial recoveries had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above paras to the extent of recovered amount and kept the paras pending.

11.1.2013 The Department explained that partial recoveries had been made and efforts were being made to recover the outstanding amounts and verifications had yet to be made.

The Committee reduced the paras to the extent of recoveries subject to verifications and **paras were kept pending.**

2.7.10 Tehsildar Shahpur – Rs.39,329/-

1.11.2010 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit

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

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.7.11 Tehsildar, Bhalwal – Rs.305,381/-

2.7.13 Tehsildar, Eisa Khail – Rs.1,038,250/-

2.7.26 (i) DDO (R), City Faisalabad – Rs.1,527,524/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

13.1.2012 The Department explained that partial recoveries had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above paras to the extent of recovered amount and kept the paras pending.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.7.12 Tehsildar, Tandlianwala – Rs.26,344,129/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above para to the extent of recovered amount and kept the para pending.

11.1.2013 The Department explained that total recovery had been made and verifications had yet to be made.

The Committee **settled the para subject to verifications** by audit.

2.7.17 Tehsildar Darya Khan – Rs.475,111/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that efforts were being made for the recovery of balance amount.

The Committee kept the para pending.

11.1.2013 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amount and verification had yet to be made.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending**.

2.7.18 DDO (R) Muzaffargarh – Rs.194,090/-

2.7.32 DDO (R) Chiniot – Rs.4,693,833/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

12.1.2012 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

2.7.19 D.D.O.(R), Jatoi – Rs.79,774/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amount and verification had yet to be made.

The Committee reduced the para to the extent of recovery subject to verification and **para was kept pending.**

2.7.21 DDO (R) Noorpur – Rs.1,296,000/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that an appeal before the Honorable Supreme Court of Pakistan was under trial. Therefore, recovery had not been effected.

The Committee kept the para pending and directed/recommended the department to pursue the matter under intimation to PAC.

11.1.2013 The Department explained that an appeal before the honorable Supreme Court of Pakistan was under trial.

The Committee **kept the para pending.**

2.7.22 DDO (R), Multan Saddar Cantt. – Rs.2,677,177/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above para to the extent of recovered amount and kept the para pending.

10.1.2013 Audit pointed that verification in respect of fresh recovery of Rs.86,633/- and unjustified recovery of Rs.581,603/- was still required.

The Committee directed the department to sit together with audit after the meeting and get the verification done. The **para was kept pending till tomorrow.**

2.7.23 D.D.O.(R), Shujabad – Rs.211,707/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount within 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery had been effected which could be verified by Audit.

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

10.1.2013 The Department explained that total recovery had been made and verified by Audit. Now the credit certificates were available for verification by audit.

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

2.7.24 DDO (R) Jalalpur Pirwala – Rs.422,250/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with

in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that out of total amount, Rs.279,900/- had been recovered and efforts were being made for the recovery of balance amount.

The Committee reduced the para to the extent of recovered amount and para was kept pending.

10.1.2013 The Department explained that total recovery had been made and verified by Audit. Now the credit certificates were available for verification by audit.

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

2.7.25 DDO (R) Saddar Faisalabad – Rs.1,906,404/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that 273 illicit cultivation cases double penalty had already been imposed. No irregularity had been found end of department.

The Committee settled the para subject to verification and reconciliation.

11.1.2013 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amounts and verifications had yet to be made.

The Committee reduced the para to the extent of recovery subject to verifications and **para was kept pending**.

2.7.27 DDO (R), Chak Jhumra – Rs.1,198,779/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the above para to the extent of recovered amount and kept the para pending.

11.1.2013 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amounts and verifications had yet to be made.

The Committee reduced the para to the extent of recovery subject to verifications and **para was kept pending.**

2.7.28 D.D.O.(R), Jaranwala – Rs.560,297/-
2.7.31 (i) D.D.O.(R), Summundari– Rs.317,459/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the paras to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The paras were kept pending.

13.1.2012 The Department explained that total recovery had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that total recoveries had been made and verifications had yet to be made.

The Committee **settled the paras subject to verifications by audit.**

2.7.29 D.D.O.(R), Shorkot – Rs.2,025,263/-

2.11.2010 The Department explained that above related to tawan from un-authorized cultivators of state land and recovery was being effected regularly.

The Committee reduced the para to the extent of recovery effected subject to verification of record and directed the department to recover the balance amount with in 90 days. The Committee also re-iterated its directions that each District Officer (Rev) should intimate monthly progress of recovery to the PAC through the Senior Member, Board of Revenue, Punjab.

The para was kept pending.

13.1.2012 The Department explained that total recovery had been effected which could be verified by Audit.

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

11.1.2013 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amount and verifications had yet to be made.

The Committee reduced the para to the extent of recovery subject to verifications and **para was kept pending.**

27. Para No.2.8 Pages 29 & 47 of Audit Report for the year 2006-07; Non-Realization of Rent of Shop Sites Rs.37.180 Million.

2.8.1 Deputy District Officer (Rev) Bahawalpur (Saddar) – Rs.638,908/-

2.11.2010 The Committee re-iterated its directions to reduce the para to the extent of recovery effected subject to verification of record and recover the balance amount with in 90 days.

The para was kept pending.

11.1.2013 The Department explained that out of total amount Rs.259,000/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.8.2 Deputy District Officer (Rev) Yazman – Rs.636,432/-

2.11.2010 The Committee re-iterated its directions to reduce the para to the extent of recovery effected subject to verification of record and recover the balance amount within 90 days.

The para was kept pending.

11.1.2013 The Department explained that an amount Rs.287,066/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.8.3 Deputy District Officer (Rev) Bahawalnagar– Rs.3,094,483/-

2.11.2010 The Department explained that rent was only applicable in case of shops which had been duly auctioned whereas the illegal occupation was completely against the policy of the Board of Revenue Punjab.

The Committee was not satisfied with the explanation of the department and directed it to furnish complete facts of the case along with guidelines of the policy in the matter on the following day i.e 3.11.2010.

The para was kept pending.

11.1.2013 The Department explained that an amount Rs.1,109,719/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.8.4 Deputy District Officer (Rev) Fortabbas – Rs.138,960/-

2.11.2010 The Committee re-iterated its directions to reduce the para to the extent of recovery effected subject to verification of record and recover the balance amount within 90 days.

The para was kept pending.

11.1.2013 The Department explained that an amount Rs.15,000/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.8.5 Deputy District Officer (Revenue), Pakpattan – Rs.138,990/-

2.8.6 Deputy District Officer (Revenue), Noor Pur – Rs.109,964/-

2.8.10 Deputy District Officer (Revenue), Chiniot – Rs.1,026,000/-

2.11.2010 The Committee re-iterated its directions to reduce the paras to the extent of recovery effected subject to verification of record and recover the balance amount within 90 days.

The paras were kept pending.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.8.7 DDO (R) Multan (City) – Rs.29,990,496/-

2.11.2010 The Department explained that rent was only applicable in case of shops which had been duly auctioned whereas the illegal occupation was completely against the policy of the Board of Revenue Punjab.

The Committee was not satisfied with the explanation of the department and directed it to furnish complete facts of the case along with guidelines of the policy in the matter on the following day i.e 3.11.2010.

The para was kept pending.

3.11.2010 The Department explained that shops involved in the above para had been illegally occupied and after compilation of a list of such occupants, a letter had been written by the district authorities to the Board of Revenue in 2007 for implementation of the Policy revised in 2003. The department added that these shops had not been leased out and the para was based on the recovery register maintained by the department.

The Committee directed/recommended that department should immediately enforce the relevant policy, recover the amount of penalty and deposit it into the government treasury. Moreover, all such illegal constructions be demolished within 30 days and responsibility be fixed for the lapse within 60 days under intimation to the PAC.

The para was kept pending.

10.1.2013 The Departmental explained that according to the Govt. policy rent of utilizing Zawal Land could not be recovered from the encroachers. In the light of this policy the department requested to settle the para.

The Committee directed/recommended the audit to verify the contention of the department and the **para was kept pending**.

2.8.8 DDO (R) Multan (Saddar) Cantt. – Rs.813,000/-

2.11.2010 The Department explained that rent was only applicable in case of shops which had been duly auctioned whereas the illegal occupation was completely against the policy of the Board of Revenue Punjab.

The Committee was not satisfied with the explanation of the department and directed it to furnish complete facts of the case along with guidelines of the policy in the matter on the following day i-e 3.11.2010.

The para was kept pending.

3.11.2010 The Department explained that shops involved in the above para had been illegally occupied and after compilation of a list of such occupants, a letter had been written by the district authorities to the Board of Revenue in 2007 for implementation of the Policy revised in 2003. The department added that these shops had not been leased out and the para was based on the recovery register maintained by the department.

The Committee directed/recommended that department should immediately enforce the relevant policy, recover the amount of penalty and deposit it into the government treasury. Moreover, all such illegal constructions be demolished within 30 days and responsibility be fixed for the lapse within 60 days under intimation to the PAC.

The para was kept pending.

10.1.2013 The Department explained that as a result of its efforts a fresh recovery of Rs.12,000/- had been made and deposited into the Govt. Treasury.

The Committee reduced the para subject to verification by audit. The **para was kept pending** for balance recovery.

2.8.9 Deputy District Officer (Rev) Jaranwala – Rs.592,733/-

2.11.2010 The Committee re-iterated its directions to reduce the para to the extent of recovery effected subject to verification of record and recover the balance amount within 90 days.

The para was kept pending.

11.1.2013 The Department explained that an amount Rs.278,949/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending**.

28. Para No.2.9 Pages 29, 30 & 48 of Audit Report for the year 2006-07; Non-Realization of Rent of Government Land Allotted for Residential Ihata Jaat – Rs.16.720 Million.

2.9.1 Deputy District Officer (Rev) Bahawalpur (Saddar)– Rs.27,200/-

2.11.2010 The Department explained that partial recovery had been effected whereas in certain cases reconciliation was required with Audit.

The Committee kept the para pending with the directions that matter be reconciled on the same day and progress be report on the following day.

The para was kept pending for 3.11.2010.

3.11.2010 The para had been kept pending on 2.11.2010 with the directions to reconcile the matter with Audit.

However no progress had been made in the matter and the para was kept pending for reconciliation and complete recovery within 90 days.

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification**.

2.9.2 Deputy District Officer (Revenue), Hasilpur– Rs.120,050/-

2.9.8 Deputy District Officer (Revenue), Pakpattan – Rs.229,601/-

2.9.13 Deputy District Officer (Revenue), Chiniot – Rs.59,500/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The paras were kept pending with the directions that complete recovery be effected within 90 days and amount of paras be reduced up to the recovery effected subject to verification of record by Audit.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.9.3 Deputy District Officer (Rev) Chichawatni– Rs.202,307/-

2.11.2010 The Department explained that partial recovery had been effected whereas in certain cases reconciliation was required with Audit.

The Committee kept the para pending with the directions that matter be reconciled on the same day and progress be report on the following day.

The para was kept pending for 3.11.2010.

3.11.2010 The para had been kept pending on 2.11.2010 with the directions to reconcile the matter with Audit.

However no progress had been made in the matter and the para was kept pending for reconciliation and complete recovery within 90 days.

11.1.2013 The Department explained that out of total amount Rs.142,000/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending**.

2.9.4 Deputy District Officer (Rev) Colony, Sargodha – Rs.133,200/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

11.1.2013 The Department explained that an amount Rs.38,100/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending**.

2.9.5 Deputy District Officer (Rev) Sillanwali – Rs.72,600/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

11.1.2013 The Department explained that an amount Rs.7,100/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.9.6 Deputy District Officer (Rev) Bahawal – Rs.329,400/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

11.1.2013 The Department explained that an amount Rs.47,860/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.9.7 Deputy District Officer (Rev) Kot Moman – Rs.232,100/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

11.1.2013 The Department explained that an amount Rs.91,415/- had been collected from the allottees and deposited in to Govt. treasury and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending**.

2.9.9 Deputy District Officer (Revenue), Noor Pur – Rs.73,304/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

12.1.2012 The Department explained that necessary action had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit.

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

2.9.10 (i) Deputy District Officer (Rev) Arifwala – Rs.10,571,064/-
2.9.10 (ii) Deputy District Officer (Rev) Arifwala – Rs.4,016,360/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The paras were kept pending with the directions that complete recovery be effected within 90 days and amount of paras be reduced up to the recovery effected subject to verification of record by Audit.

11.1.2013 The Department explained that reconciliations in the above paras were required.

The Committee **kept the paras pending** with the directions that reconciliation with audit be made.

2.9.11 DDO (R) Multan City – Rs.201,845/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

10.1.2013 The Department explained that according to the Govt. policy rent of utilizing Zazul Land could not be recovered from the encroachers. In the light of this policy the Department requested to settle the para.

The Committee directed the audit to verify the contention of the department and the **para was kept pending**.

2.9.12 (i) DDO (R) Multan (Saddar) Cantt. – Rs.397,425/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

10.1.2013 The Department explained that as a result of its efforts a fresh recovery of Rs.12,000/- had been made and deposited into the Govt. Treasury.

The Committee reduced the para subject to verification by audit. The **para was kept pending** for balance recovery.

2.9.12 (ii) DDO (R) Multan (Saddar) Cantt. – Rs.54,000/-

2.11.2010 The Department explained that partial recovery had been effected and efforts were being made to recover the balance amount.

The para was kept pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record by Audit.

10.1.2013 The Department explained that total recoveries had been made and verified by Audit. Now the credit certificates were available for verification by audit.

The Committee directed/recommended the audit to verify the contention of the department and the **para was kept pending**.

29. Para No.2.10 Pages 30 & 31 of Audit Report for the year 2006-07; Non-Recovery of Government dues after Expiry of Stay Orders Rs.10.022 Million.

2.10.1 DDO (R) Minchinabad – Rs.1,779,597/-

2.11.2010 The Department explained that notices had been issued to the defaulters and recovery would be effected at the earliest.

The para was kept pending for complete recovery within 90 days.

11.1.2013 The Department explained that notices had been issued to the defaulters for recovery.

The Committee directed /recommended that the case be referred to Senior Member, Board of Revenue through Land Commissioner and **para was kept pending.**

2.10.2 DDO (R) Faisalabad (City) – Rs.2,225,194/-

2.11.2010 The Department explained that an amount of Rs.990,344/- had been recovered and in certain cases, there was duplication of some amount.

The Committee directed the department to reconcile the matter with Audit and effect complete recovery within 90 days.

The para was kept pending.

11.1.2013 The Department explained that in compliance Mr Mushtaq Ahmad, Mr Khuram Abbas, Mr Muhammad Tahir, Mr Ghulam Muhammad allottees had been deposited rent amounting to Rs.980,344/- from Kharif 2001 to Rabi 2010 in Govt. Treasury. Moreover Mr Yousaf Chadhar defaulter had shifted his residence at unknown place in Sindh Province whereas Ali Ahmad defaulter had died. Likewise Abdul Rashid had become unsound mind. Therefore, recovery from the above mentioned defaulters was not possible. Mr Abdul Ghafoor defaulter challenged the decisions to impose Tawan against him in Revenue Courts upto Board of Revenue, Punjab he had deposited Rs.85,831/- in Govt. Treasury. And now the stay order had been expired.

The Committee reduced the para subject to verifications and **para was kept pending.**

2.10.3 DDO (R) Tandlianwala – Rs.3,536,892/-

2.11.2010 The Department explained that notices had been issued to the defaulters and recovery would be effected at the earliest.

The para was kept pending for complete recovery within 90 days.

11.1.2013 The Department explained that total amount had been recovered/remitted and record had yet to be verified.

The Committee **settled the para subject to verification.**

2.10.4 Deputy District Officer (Revenue), Skorkot – Rs.2,062,780/-

2.11.2010 The Department explained that notices had been issued to the defaulters and recovery would be effected at the earliest.

The para was kept pending for complete recovery within 90 days.

12.1.2012 The Department explained that necessary action had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit.

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

2.10.5 DDO (R) Chiniot – Rs.417,675/-

2.11.2010 The Department explained that complete recovery involved in the para had been effected which would be got verified by Audit at the earliest.

The para was kept pending till verification by Audit.

11.1.2013 The Department explained that leases had been expired.

The Committee directed/recommended that a case be referred to audit through Senior Member, Board of Revenue.

The **para was settled subject to verifications**.

30. Para No.2.11 Pages 31 & 49 of Audit Report for the year 2006-07; Short/Non-Realization of Sale Price of Government Land Allotted for Residential Ihata Jaat – Rs.2,335 Million.

2.11.1 (i) DDO (R) Chichawatni – Rs.265,060/-

2.11.1 (ii) DDO (R) Chichawatni – Rs.175,925/-

2.11.2010 The Committee reiterated its decision to keep the above paras pending with the directions that complete recovery be effected within 90 days and amount of paras be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that partial recoveries had been made and efforts were being made for balance recoveries.

The Committee reduced the paras to the extent of recovery effected subject to verification and **paras were kept pending**.

2.11.2 (i) Deputy District Officer (Revenue), Haroonabad – Rs.610,526/-

2.11.2 (ii) Deputy District Officer (Revenue), Haroonabad – Rs.38,400/-

2.11.5 Deputy District Officer (Revenue), Shorkot – Rs.101,580/-

2.11.8 Deputy District Officer (Revenue), Tandlianwala – Rs.319,300/-

2.11.10 (ii) Deputy District Officer (Revenue), Chiniot – Rs.70,499/-

2.11.2010 The Committee reiterated its decision to keep the above paras pending with the directions that complete recovery be effected within 90 days and amount of paras be reduced up to the recovery effected subject to verification of record.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.11.3 Deputy District Officer (Revenue), Pakpattan – Rs.177,870/-

2.11.9(ii) Deputy District Officer (Revenue), Summundari – Rs.23,498/-

2.11.2010 The Committee reiterated its decision to keep the above paras pending with the directions that complete recovery be effected within 90 days and amount of paras be reduced up to the recovery effected subject to verification of record.

12.1.2012 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

2.11.4 DDO (R) Multan (Saddar) Cantt. – Rs.74,250/-

2.11.2010 The Committee reiterated its decision to keep the above para pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record.

10.1.2013 The Department explained that total recoveries had been made and verified by Audit. Now the credit certificates were available for verification by audit.

The Committee directed/recommended the audit to verify the contention of the department and the **para was kept pending**.

2.11.6 (i) DDO (R) Faisalabad (Saddar) – Rs.94,382/-

2.11.2010 The Committee reiterated its decision to keep the above para pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that an amount Rs.73,800/- had been recovered and verified by Audit and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected and **para was kept pending.**

2.11.6 (ii) DDO (R) Faisalabad (Saddar) – Rs.73,700/-

2.11.7 (ii) DDO (R) Ahmad Pur Sial – Rs.92,700/-

2.11.9 (i) DDO (R) Summundari – Rs.42,055/-

2.11.2010 The Committee reiterated its decision to keep the above paras pending with the directions that complete recovery be effected within 90 days and amount of paras be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that entire amounts had been recovered and record was available for verification.

The Committee settled the **paras subject to verification.**

2.11.10 (i) DDO (R) Chiniot – Rs.108,850/-

2.11.2010 The Committee reiterated its decision to keep the above para pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that the case was subjudice in Assistant Commissioner Bahwana and had yet to be finalized.

The Committee **kept the para pending** with the direction/recommendation that the recovery be made within 30 days.

31. Para No.2.12 Pages 31 & 32 of Audit Report for the year 2006-07; Short-Realization of Rent of Government land due to Application of Incorrect Rate – Rs.0.307 Million.

2.12.1 DDO (R) Sargodha – Rs.68,800/-

2.11.2010 The Committee reiterated its decision to keep the above para pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that an amount Rs.13,000/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.12.2 DDO (R) Sillanwali – Rs.76,480/-

2.11.2010 The Committee reiterated its decision to keep the above para pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that an amount Rs.8,940/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.12.3 DDO (R) Bhalwal – Rs.135,315/-

2.11.2010 The Committee reiterated its decision to keep the above para pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that an amount Rs.15,860/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

2.12.4 DDO (R) Kot Moman – Rs.26,440/-

2.11.2010 The Committee reiterated its decision to keep the above para pending with the directions that complete recovery be effected within 90 days and amount of para be reduced up to the recovery effected subject to verification of record.

11.1.2013 The Department explained that an amount Rs.26,440/- had been recovered and efforts were being made for balance recovery.

The Committee reduced the para to the extent of recovery effected subject to verification and **para was kept pending.**

32. Para No.2.13 Pages 32, 33, 50 & 51 of Audit Report for the year 2006-07; Non/Short-Realization of Mutation Fee – Rs.9.879 Million.

2.13.1 (i) Tehsildar Lahore (City) – Rs.1,031,110/-

3.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amount subject to verification of record with the direction that balance recovery be effected within 90 days.

The para was kept pending.

11.1.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

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

2.13.1 (ii) Tehsildar Lahore (City) – Rs.12,420/-

3.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amount subject to verification of record with the directions that balance recovery be effected within 90 days.

The para was kept pending.

10.1.2013 The Department explained that total recoveries had been made and verified by Audit. Now the credit certificates were available for verification by audit.

The Committee directed/recommended the audit to verify the contention of the department and the **para was kept pending**.

2.13.2 Tehsildar Lahore (Cantt.) – Rs.77,686/-

2.13.3 (i) Tehsildar Pindi Bhattian – Rs.394,379/-

2.13.8 Tehsildar Arifwala – Rs.79,642/-

2.13.10 (ii) Tehsildar Chichawatni – Rs.41,940/-

2.13.11 (i) Tehsildar Rawalpindi – Rs.192,188/-

2.13.11 (iii) Tehsildar Rawalpindi – Rs.211,095/-

2.13.11 (v) Tehsildar Rawalpindi – Rs.1,819,965/-

2.13.14 Tehsildar Chak Jhumra – Rs.21,923/-

2.13.17 Tehsildar Jotoi – Rs.44,874/-

2.13.21 Tehsildar Wazirabad – Rs.57,200/-

2.13.23 (i) Tehsildar Sargodha – Rs.103,135/-

2.13.32 Tehsildar Mankara – Rs.169,585/-

2.13.36 Tehsildar Hafizabad – Rs.107,150/-

3.11.2010 The Department explained item-wise position of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the paras to the extent of recovered amount subject to verification of record with the directions that balance recovery be effected within 90 days.

The paras were kept pending.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.13.4 (i) Tehsildar Chishtian – Rs.1,111,660/-

3.11.2010 The Department explained item-wise position of the above para stating that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amount subject to verification of record with the direction that balance recovery be effected within 90 days.

The para was kept pending.

11.1.2013 The Department explained that this para was related to PTCL.

The Committee directed/recommended that this matter be taken up through Senior Member, Board of Revenue and **para was kept pending**.

2.13.5 (i) Tehsildar Minchinabad – Rs.141,209/-

2.13.7 Tehsildar Pakpattan – Rs.181,459/-

2.13.12 Tehsildar Kalar Syedan – Rs.14,100/-

2.13.15 Tehsildar Chiniot – Rs.122,726/-

2.13.18 Tehsildar Kot Addu – Rs.1,331,207/-

2.13.20 Tehsildar Gujranwala (Saddar) – Rs.54,151/-

2.13.23 (ii) Tehsildar Sargodha – Rs.93,502/-

2.13.29 Tehsildar Khairpur – Rs.138,827/-

2.13.30 (i) Tehsildar Mianwali – Rs.37,053/-

2.13.30 (ii) Tehsildar Mianwali – Rs.21,450/-

2.13.31 Tehsildar Bhakkar – Rs.67,263/-

2.13.33 Tehsildar Kaloore Kot – Rs.70,321/-

3.11.2010 The Department explained item-wise position of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the paras to the extent of recovered amount subject to verification of record with the directions that balance recovery be effected within 90 days.

The paras were kept pending.

12.1.2012 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

2.13.5 (ii) Tehsildar Minchinabad – Rs.105,830/-

2.13.9 Tehsildar Sahiwal – Rs.63,759/-

2.13.16 Tehsildar Taxila – Rs.241,300/-

2.13.27 Tehsildar Kot Moman – Rs.19,200/-

2.13.28 Sub-Registrar, Chishtian – Rs.117,275/-

2.13.35 Tehsildar Ahmad Pur East – Rs.339,287/-

3.11.2010 The Department explained item-wise position of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the paras to the extent of recovered amount subject to verification of record with the directions that balance recovery be effected within 90 days.

The paras were kept pending.

11.1.2013 The Department explained that entire amounts had been recovered and verified by the audit.

The Committee **settled the paras.**

2.13.6 Tehsildar Bahawalnagar – Rs.34,080/-

2.13.24 Tehsildar Sillanwali – Rs.46,020/-

2.13.26 Tehsildar Bhalwal – Rs.305,381/-

2.13.34 Tehsildar Darya Khan – Rs.380,959/-

3.11.2010 The Department explained item-wise position of the above paras stating that partial recovery had been effected and efforts were being made to recover the balance amount.

The Committee reduced the paras to the extent of recovered amount subject to verification of record with the directions that balance recovery be effected within 90 days.

The paras were kept pending.

11.1.2013 The Department explained that partial recoveries had been recovered and efforts were being made for balance recovery.

The Committee reduced the paras to the extent of recovery effected subject to verification and **paras were kept pending.**

2.13.10 (i) Tehsildar Chichawatni – Rs.18,865/-

1.11.2010 The Department explained that mutation fee was not applicable in the instant case as the land was transferred to the heirs. As such the recovery pointed out by Audit was quite unjustified.

The Committee was of the view that if mutation fee was not justified, the para ought to have been settled at the SDAC level. Therefore, the department should reconcile the matter with Audit and submit complete facts of the case before the PAC on 3.11.2010.

The para was kept pending.

3.11.2010 The Department accordingly apprised the Committee that the rights of land had been alienated by the owner to his brother as there was no spouse or issues of his own. As such recovery pointed out by Audit was not justified and facts had been got verified by Audit.

The **Committee settle the para with the directions/recommendations** that both Audit and Auditee formation should strictly follow the rules.

2.13.19 (i) Tehsildar Gujjar Khan – Rs.51,118/-

2.13.19 (ii) Tehsildar Gujjar Khan – Rs.11,604/-

2.13.25 Tehsildar Sahiwal (Sargodha) – Rs.29,667/-

3.11.2010 The Department explained in the meeting that total outstanding amount involved in the above paras had been recovered and got verified by Audit.

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

2.13.22 (i) Tehsildar Kamoke – Rs.23,436/-

1.11.2010 The Department explained that necessary action had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit

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

3.11.2010 The Committee had kept the para pending on 1.11.2010 for submission of complete facts of the case.

The Department explained that land had been transferred to the legal heirs but it could not submit details in response to the queries raised by the Committee. However, Audit recommended the para for settlement.

On recommendation of Audit, the Committee settled the para with the direction that complete details of the matter be submitted to the Committee in black and white at the earliest.

33. Para No.2.14 Pages 33, 52 & 53 of Audit Report for the year 2006-07; Non-Short Recovery of Agricultural Income Tax – Rs.97.550 Million.

2.14.1 Tehsildar Lahore (City) – Rs.1,506,500/-

2.14.3 Tehsildar Hafizabad – Rs.443,900/-

2.14.5 Tehsildar Minchinabad – Rs.299,491/-

3.11.2010 The Committee re-iterated its directions to recover the outstanding amount depicted in above paras within 90 days under intimation to the PAC and reduced the paras to the extent of recovery verified by Audit.

The paras were kept pending.

11.1.2013 The Department explained that entire amounts had been recovered and record was available for verification.

The Committee **settled the paras subject to verification.**

2.14.2 Tehsildar Lahore (Cantt.) – Rs.207,081/-

2.14.27 Tehsildar Mianwali – Rs.1,861,581/-

2.14.28 Tehsildar Eisa Khel – Rs.110,801/-

2.14.29 Tehsildar Piplan – Rs.927,704/-

2.14.40 Tehsildar Jalalpur Pirwala – Rs.763,625/-

3.11.2010 The Committee re-iterated its directions to recover the outstanding amount depicted in above paras within 90 days under intimation to the PAC and reduced the paras to the extent of recovery verified by Audit.

The paras were kept pending.

12.1.2012 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

2.14.4 Tehsildar Pindi Bhattian – Rs.1,119,950/-

2.14.8 (ii) Tehsildar Pakpattan – Rs.12,941,386/-

3.11.2010 The Committee re-iterated its directions to recover the outstanding amount depicted in above paras within 90 days under intimation to the PAC and reduced the paras to the extent of recovery verified by Audit.

The paras were kept pending.

11.1.2013 The Department explained that no further recovery had been effected and efforts were being made for balance recovery.

The Committee **kept the paras pending.**

2.14.7 Tehsildar Chishtian – Rs.1,858,650/-

2.14.8 (i) Tehsildar Pakpattan – Rs.4,763,999/-

2.14.9 Tehsildar Arifwala – Rs.1,307,656/-

2.14.14 Tehsildar Kot Addu – Rs.736,670/-

2.14.15 Tehsildar Gujranwala (Saddar) – Rs.51,550/-

2.14.16 Tehsildar Nowshera Virkan – Rs.149,400/-

2.14.17 Tehsildar Wazirabad – Rs.139,983/-

2.14.22 Tehsildar Sahiwal (Sargodha) – Rs.4,018,190/-

2.14.25 Tehsildar D.G Khan – Rs.640,499/-

2.14.39 Tehsildar Shujabad – Rs.3,807,730/-

3.11.2010 The Committee re-iterated its directions to recover the outstanding amount depicted in above paras within 90 days under intimation to the PAC and reduced the paras to the extent of recovery verified by Audit.

The paras were kept pending.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above paras and got verified by Audit.

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

2.14.10 Tehsildar Sahiwal – Rs.2,404,312/-

2.14.12 Tehsildar Shorkot – Rs.1,459,078/-

2.14.13 Tehsildar Jatoi – Rs.191,400/-

2.14.26 Tehsildar Kharipur – Rs.1,037,950/-

2.14.31 Tehsildar Mankara – Rs.7,674,383/-

2.14.32 Tehsildar Kaloorkot – Rs.3,220,716/-

2.14.34 Tehsildar Bahawalpur (City) – Rs.53,575/-

2.14.35 Tehsildar Bahawalpur (Saddar)– Rs.249,610/-

2.14.36 Tehsildar Ahmad Pur East – Rs.908,943/-

2.14.38 Tehsildar Yazman – Rs.231,703/-

3.11.2010 The Committee re-iterated its directions to recover the outstanding amount depicted in above paras within 90 days under intimation to the PAC and reduced the paras to the extent of recovery verified by Audit.

The paras were kept pending.

11.1.2013 The Department explained that entire amounts had been recovered and record was available for verification.

The Committee **settled the paras subject to verification.**

2.14.11 Tehsildar Chichawatni – Rs.680,989/-

2.14.20 Tehsildar Sargodha – Rs.8,753,590/-

2.14.21 Tehsildar Sillanwali – Rs.5,722,400/-

2.14.23 Tehsildar Shahpur – Rs.2,739,865/-

2.14.24 Tehsildar Bhalwal – Rs.2,277,783/-

2.14.30 (i) Tehsildar Bhakkar – Rs.2,361,691/-

2.14.30 (ii) Tehsildar Bhakkar – Rs.14,962,205/-

2.14.33 Tehsildar Darya Khan – Rs.1,346,150/-

3.11.2010 The Committee re-iterated its directions to recover the outstanding amount depicted in above paras within 90 days under intimation to the PAC and reduced the paras to the extent of recovery verified by Audit.

The paras were kept pending.

11.1.2013 The Department explained that partial amounts had been recovered and efforts were being made for balance recovery.

The Committee reduced the paras to the extent of recovery effected subject to verification and **paras were kept pending.**

2.14.18 Tehsildar Kamoke – Rs.621,192/-

2.14.19 Tehsildar Multan (Saddar) – Rs.2,360,400/-

3.11.2010 The Committee re-iterated its directions to recover the outstanding amount depicted in above paras within 90 days under intimation to the PAC and reduced the paras to the extent of recovery verified by Audit.

The paras were kept pending.

10.1.2013 The Department explained that total recoveries had been made and verified by Audit. Now the credit certificates were available for verification by audit.

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

34. Para No.2.15 Pages 34 & 35 of Audit Report for the year 2006-07; Short-Realization of Stamp Duty and Registration Fee on Lease Deed Rs.1.388 Million.

2.15.1 (i) Sub-Registrar, Allama Iqbal Town, Lahore – Rs.49,120/-

2.15.3 Sub-Registrar, Chichawatni – Rs.88,816/-

2.15.4 Sub-Registrar, Rawalpindi (Cantt.) – Rs.198,887/-

3.11.2010 The Department explained that total outstanding amount involved in the above paras had been recovered and got verified by Audit.

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

2.15.1 (ii) Sub-Registrar, Allama Iqbal Town, Lahore – Rs.91,972/-

3.11.2010 The Department explained that partial recovery had effected in the above para whereas in certain cases the deficiency pointed out by Audit was wrongly calculated.

The Committee kept the para pending with the direction/ recommendation that reconciliation of figures and balance recovery be completed within 90 days.

11.1.2013 The Department explained that entire amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification** of treasury challan.

2.15.2 DDO (Reg), Sahiwal – Rs.260,944/-

3.11.2010 The Department explained that partial recovery had effected in the above para whereas in certain cases the deficiency pointed out by Audit was wrongly calculated.

The Committee **kept the para pending** with the direction/ recommendation that reconciliation of figures and balance recovery be completed within 90 days.

2.15.5 Sub-Registrar, Multan (Cantt.) – Rs.70,615/-

3.11.2010 The Department explained that partial recovery had effected in the above para whereas in certain cases the deficiency pointed out by Audit was wrongly calculated.

The Committee kept the para pending with the directions/ recommendations that reconciliation of figures and balance recovery be completed within 90 days.

10.1.2013 The Department explained that all the necessary actions had been taken and outstanding recoveries had been made in respect of above para and got verified by Audit.

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

2.15.6 Sub-Registrar, Multan (City) – Rs.627,744/-

3.11.2010 The Department explained that partial recovery had effected in the above para whereas in certain cases the deficiency pointed out by Audit was wrongly calculated.

The Committee kept the para pending with the directions/ recommendations that reconciliation of figures and balance recovery be completed within 90 days.

10.1.2013 The Department explained that total recoveries had been made and verified by Audit. Now the credit certificates were available for verification by audit.

The Committee directed/recommended the audit to verify the contention of the department and the **para was kept pending**.

35. Para No.2.16 Pages 35 & 36 of Audit Report for the year 2006-07; Short-Realization of Stamp Duty and Registration Fee Due to Under-Valuation of Land – Rs.0.739 Million.

2.16.1 Sub-Registrar, Hafizabad – Rs.40,790/-

2.16.2 Sub-Registrar, Multan (Cantt.) – Rs.192,909/-

3.11.2010 The Department explained item-wise position of the paras stating that in certain cases reconciliation was required with Audit.

The paras were kept pending for necessary action by the department within 90 days.

12.1.2012 The Department explained that necessary action had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

2.16.3 Sub-Registrar, Sargodha – Rs.403,467/-

3.11.2010 The Department explained item-wise position of the para stating that in certain cases reconciliation was required with Audit.

The **para was kept pending** for necessary action by the department within 90 days.

2.16.4 Sub-Registrar, Bhalwal – Rs.80,485/-

2.16.5 Sub-Registrar, Kot Moman – Rs.21,500/-

3.11.2010 The Department explained that complete recovery had been effected and got verified by meeting.

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

36. Para No.2.17 Page 36 of Audit Report for the year 2006-07; Short-Realization of Registration Fee on Demands – Rs.0.139 Million.

PDP No.11066

3.11.2010 The Department explained that total outstanding amount had been recovered and got verified by Audit.

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

PDP No.11135 (Sub-Registrar Chishtian Deficiency – Rs.84,400/-)

3.11.2010 The Department explained that an inquiry was conducted into the matter and recovery had been imposed on the concerned official which was being effected since 2006. However, the concerned DO(R) could not furnish the details in response to the queries of the Committee.

The Committee observed that the concerned DO(R) was not well prepared for the prestigious forum and kept the item pending with the directions/recommendations to affect complete recovery within 90 days.

11.1.2013 The Department explained that matter was subjudice in the Islamabad High Court therefore recovery could not be effected. And the accused person had been transferred on deputation.

The Committee directed/recommended that the Administrative Secretary may look into the matter that how a person could be transferred on deputation who had been charged for recovery and recovery was under process and **para was kept pending.**

PDP No.11359 Sub-Registrar Kot Moman – Rs.12,000/-

3.11.2010 The Department explained that two deeds were involved in the PDP and the facts would be produced to Audit for verification.

The item was kept pending.

12.1.2012 The Department explained that necessary action had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit.

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

1.8.2011 It came to the notice of the Committee that the working papers were received in the Assembly Secretariat on the same day. The Committee showed its displeasure and directed/recommended that this practice should not be repeated and the department should inquire the matter of late submission of working papers.

GENERAL DIRECTIONS/RECOMMENDATIONS

2.11.2010 During the course of meeting, the Committee repeatedly observed that vast area of land possessed by the Provincial Government had been illegally occupied which was causing huge loss to the public exchequer. The Committee inquired the Audit whether it focused this aspect during Audit of the field formations of Board of Revenue Punjab.

Audit stated that the matter fell under purview of the Performance Audit instead of regularity audit.

After due consideration of the matter, the Committee desired that following information be submitted to the Committee by the Board of Revenue Punjab within 30 days:-

- Total area of land urban and agriculture possessed by the Board of Revenue Punjab
- Area of land possessed by the Government
- Total area of land illegally occupied
- Amount of tawan imposed on illegal occupants and area of land got vacated from the un-authorized occupants.
- Terms and conditions of contract for utilization of Provincial properties by the Railway, Pak Army and WAPDA

COMMUNICATION AND WORKS

The Committee examined the Accounts of the Communication and Works Department in its meetings held on 11.2.2011, 12.2.2011, 4.4.2011, 5.4.2011, 6.4.2011, 13.2.2012, 14.2.2012, 13.11.2012 and 5.3.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21024 (024) – Civil Works (All Voted) Pages 56 to 63 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045701-Administration
LO4351-Civil Works Chief Engineers

Final Grant	Rs.70,334,000/-
Actual Expenditure	Rs.68,908,611/-
Saving	(-) Rs. 1,425,389/-
Percentage	2.03%

13.2.2012 The Department explained that the accounts were reconciled with the AG Punjab and saving in major portion was related to pay and allowances due to some vacant posts. The department further explained that utility bills also could not be made due to non receipt of bills well in time.

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

- ii) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045701-Administration
LO4352-Director Planning & Design

Final Grant	Rs.8,623,000/-
Actual Expenditure	Rs.8,357,221/-
Saving	(-) Rs. 265,779/-

Percentage 3.08%

13.2.2012 The Department explained that the accounts were reconciled with the AG Punjab and overall saving was 3.08% which was within the permissible limit. The reason for saving was that utility bills received from WAPDA, SNGPL and PTCL authorities were less than the budget provision.

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

iii) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045701-Administration
LO4354-Superintending Engineers

Final Grant	Rs.40,975,000/-
Actual Expenditure	Rs.39,142,468/-
Saving	(-) Rs. 1,832,532/-
Percentage	4.47%

13.2.2012 The saving was being within the permissible limit so the **item was settled**.

iv) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045702-Building and Structures
LO4249-Executive Engineers

Final Grant	Rs.362,201,000/-
Actual Expenditure	Rs.360,644,047/-
Saving	(-) Rs. 1,556,953/-
Percentage	0.43%

13.2.2012 The Department explained that such funds were not demanded through Budget and no expenditures were made. The department further stated that AG wrongly made this entry in the book.

The A.G Punjab stated that it was misprinted.

The Committee kept the item pending and directed the department to reconcile the matter with AG and Finance Department.

13.11.2012 The Department explained that as per direction of PAC dated 13.02.2012 accounts had been reconciled with A. G. Punjab and Finance Department and saving was 0.43% which was within the permissible limit.

Therefore, the Committee was satisfied and the **grant was settled**.

- v) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045720-Others
LO4395-Director Building Research Station Lahore

Final Grant	Rs.16,033,000/-
Actual Expenditure	Rs.15,600,691/-
Saving	(-) Rs. 432,309/-
Percentage	2.70%

13.2.2012 The saving was being within the permissible limit so the **item was settled**.

- vi) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045720-Others
LO4258-Chief Architect

Final Grant	Rs.63,069,000/-
Actual Expenditure	Rs.57,910,315/-
Saving	(-) Rs. 5,158,685/-
Percentage	8.18%

13.2.2012 The Department explained that Rs.1,000,000/- allocated in sub head for purchase of vehicles was drawn from the architect department and transferred to Building Department. The department further stated that according to AG Funds were booked in architect department.

The Committee kept the item pending till tomorrow i.e. 14.02.2012 and directed the department to reconcile this issue with AG Punjab.

14.2.2012 The Department explained that the matter had been reconciled with the Accountant General Punjab.

The **grant was settled**.

- vii) 04-Economic Affairs
045-Construction & Transport

0457-Construction (Works)
045702-Buildings and Structures
LO4250-Maintenance and Repairs (Charged)

Final Grant	Rs.35,965,000/-
Actual Expenditure	Rs.34,352,038/-
Saving	(-) Rs. 1,612,962/-
Percentage	4.48%

viii) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045702-Buildings and Structures
LO4251-Maintenance and Repairs (Voted)

Final Grant	Rs.823,596,000/-
Actual Expenditure	Rs.796,097,488/-
Saving	(-) Rs. 27,498,512/-
Percentage	3.34%

13.2.2012 The saving being within the permissible limit and on the recommendation of the D. G. Accounts Works, the **above items were settled.**

ix) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045702-Buildings and Structures
LO4256-Tools & Plants

Final Grant	Rs.1,900,000/-
Actual Expenditure	Rs.1,399,599/-
Saving	(-) Rs. 500,401/-
Percentage	26.34%

13.2.2012 The Department explained that the amount was allocated for emergency repair work of vehicles and office equipments. No expenditure was accrued throughout the year.

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

2. Grant No.PC21025 (025) – Communications (All Voted) Pages 64 to 76 of Appropriation Accounts for the year 2006-07.

i) 04-Economic Affairs

045-Construction & Transport
0452-Road Transport
045202-Highway, Roads & Bridges
LO4264-Maintenance & Repairs

Final Grant	Rs.880,000,000/-
Actual Expenditure	Rs.860,421,150/-
Saving	(-) Rs. 19,578,850/-
Percentage	2.22%

13.2.2012 The Department explained that the accounts had been reconciled with DG Accounts (Works) and saving was 2.22% which was within permissible limit and due to non requirement of repair of government vehicles.

On the recommendation of DG Accounts (Works), the **item was settled**.

ii) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045202-Highway, Roads & Bridges
LO4265 Tools & Plants

Final Grant	Rs.12,000,000/-
Actual Expenditure	Rs.10,709,766/-
Saving	(-) Rs. 1,290,234/-
Percentage	10.75%

13.2.2012 The Department explained that the accounts had been reconciled with DG Accounts (Works) and saving was 10.75% due to less expenditure on the repair of machinery and equipment.

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

iii) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045201-Highways, Roads & Bridges
LE4001-Chief Engineers

Final Grant	Rs.108,874,000/-
Actual Expenditure	Rs.103,495,578/-
Saving	(-) Rs. 5,378,422/-
Percentage	4.94%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 4.94% which was under the permissible limit.

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

- iv) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045201-Administration
LE4002-Superintending Engineers

Final Grant	Rs.40,365,000/-
Actual Expenditure	Rs.34,225,689/-
Saving	(-) Rs. 6,139,311/-
Percentage	15.21%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 15.21%, in the sub head of Transport / Machinery and Equipment and was due to non requirement of repair of government vehicles.

The explanation of the Department was accepted and **the item was settled** with the direction that such practice should not be repeated in future.

- v) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045220-Others
LE4007-Sub. Project management Unit

Final Grant	Rs.4,885,000/-
Actual Expenditure	Rs.3,753,752/-
Saving	(-) Rs.1,131,248/-
Percentage	23.16%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 15.21%, which was in sub head of Pay of officers and was due to some vacant posts.

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

- vi) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045202-Highways, Roads & Bridges
LO4263-Executive Engineers

Final Grant	Rs.451,599,000/-
Actual Expenditure	Rs.466,103,637/-
Excess	(+) Rs. 14,504,637/-
Percentage	3.21%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and excess was 3.21% due to increase of some allowances during the year 2006-07.

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

- vii) 04-Economic Affairs
- 045-Construction & Transport
- 0452-Road Transport
- 045202-Highways, Roads & Bridges
- LO5298-Director Planning & Design

Final Grant	Rs.22,272,000/-
Actual Expenditure	Rs.22,271,985/-
Saving	(-) Rs. 15/-
Percentage	0.00%

13.2.2012 The saving being within permissible limit, the Committee **settled the item.**

- viii) 04-Economic Affairs
- 045-Construction & Transport
- 0452-Road Transport
- 045220-Others
- LE4003-Directorate of Bridges

Final Grant	Rs.6,352,000/-
Actual Expenditure	Rs.5,875,739/-
Saving	(-) Rs. 476,261/-
Percentage	7.50%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 7.50%. The reason for saving was due to the 3 Nos. of post of Assistant Director and 1 Post of Superintendent which were remained vacant during the financial year 2006-07.

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

- ix) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045220-Others
LE4004-land Acquisition and Construction Affairs

Final Grant	Rs.29,448,000/-
Actual Expenditure	Rs.24,481,400/-
Saving	(-) Rs. 4,966,600/-
Percentage	16.87%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 16.87% which was because some posts were remained vacant and telephone bills of officers could not be estimated exactly. Moreover T.A was not claimed by the officer/Officials.

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

- x) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045220-Others
LE4005-Superintending Engineers

Final Grant	Rs.8,929,000/-
Actual Expenditure	Rs.8,525,656/-
Saving	(-) Rs. 403,344/-
Percentage	4.52%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and over all saving was 4.52% which was under the permissible limit.

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

- xi) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045220-Others
LE4006-Road Research & Material Testing

Final Grant	Rs.16,046,000/-
Actual Expenditure	Rs.14,922,291/-
Saving	(-) Rs. 1,123,709/-

Percentage 7.00%

13.2.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 7.00% because some pots were remained vacant. Medical Bills and utility bills of officers were not claimed.

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

xii) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045701-Highways, Roads & Bridges
LO4349-Chief Engineer

Final Grant	Rs.0/-
Actual Expenditure	Rs.0/-
Saving/Excess	() Rs.0/-
Percentage	0%

xiii) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045701-Administration
LO4350-Superintending Engineers

Final Grant	Rs.0/-
Actual Expenditure	Rs.0/-
Saving/Excess	() Rs.0/-
Percentage	0%

xiv) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045720-Others
LO4268-Directorate of Bridges

Final Grant	Rs. 0/-
Actual Expenditure	Rs. 0/-
Saving/Excess	() Rs. 0/-
Percentage	0%

xv) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045720-Others
LO4269-Land Acquisition & Control Officers

Final Grant	Rs. 0/-
Actual Expenditure	Rs. 0/-
Saving/Excess	() Rs. 0/-
Percentage	0%

xvi) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045720-Others
LO4271-Superintending Engineers/Project Director/Project Engineering Cell

Final Grant	Rs. 0/-
Actual Expenditure	Rs. 0/-
Saving/Excess	() Rs. 0/-
Percentage	0%

xvii) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045720-Others
LO4397-Road Research & Material Testing Institute

Final Grant	Rs. 0/-
Actual Expenditure	Rs. 0/-
Saving/Excess	() Rs. 0/-
Percentage	0%

xviii) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045720-Others
LO4398-Sub Project Management Unit

Final Grant	Rs. 0/-
Actual Expenditure	Rs. 0/-
Saving/Excess	() Rs. 0/-
Percentage	0%

13.2.2012 The Department explained that no release / expenditure involved in above grants. Therefore, no comments / proceeding required so these grants may kindly be settled.

The explanation of the Department was accepted and the **above items at Sr. No.xii to xviii were dropped.**

3. Grant No.PC22036 (036) – Development (All Voted) Page 77 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
 045-Construction & Transport
0452-Road Transport
045202-Highways, Roads & Bridges
LE4205- Highways, Roads & Bridges

Final Grant	Rs.118,183,000/-
Actual Expenditure	Rs.100,836,906/-
Saving	(-) Rs. 17,346,094/-
Percentage	14.68%

13.2.2012 The Committee kept the grant pending till 14.2.2012 and directed the Finance Department to comment on this issue yesterday.

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.118,183,000/-		Rs.68,411,000/-
Actual Expenditure	Rs.100,836,906/-		Rs.60,798,448/-
Saving	(-) Rs. 17,346,094/-	(-)	Rs. 7,612,552/-
Percentage	14.68%		11%

14.2.2012 The Department explained that the total funds released were Rs.68.411 million where as PMU utilized Rs.60.798 million. Resultantly there was a saving of Rs.7.613 million (11%). The department further explained that saving was made because some posts could not be filled till the close of the financial year 2006-07.

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

4. Grant No.PC12041 (041) – Roads & Bridges (All Voted) Pages 78 & 79 of Appropriation Accounts for the year 2006-07.

i) 04-Economic Affairs
 045-Construction & Transport
 0452-Road Transport
045202-Highway, Roads & Bridges

LE4201-Highway, Roads & Bridges

LE4202-Highway, Roads & Bridges

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.34,367,779,000/-	Rs.34,362,779,000/-
Actual Expenditure	Rs.28,693,459,936/-	Rs.28,693,459,936/-
Saving	(-) Rs. 5,674,319,064/-	(-) Rs. 5,669,319,064/-
Percentage	16.51%	16.50%

13.2.2012 The Department explained that the accounts had been reconciled with DG Accounts (Works) and saving was 16.50% which was under the admissible limit.

The contention of department was not accepted and the item was kept pending with direction /recommendation that system of Excesses and Surrenders be followed under the Rules.

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.34,367,779,000/-	Rs.34,362,779,000/-
Actual Expenditure	Rs.28,693,459,936/-	Rs.29,286,078,000/-
Saving	(-) Rs. 5,674,319,064/-	(-) Rs. 5,076,701,000/-
Percentage	16.51%	14.77%

13.11.2012 The Department explained that saving occurred by PMU, Lahore Ring Road Project and Project Engineering Cell (C&W) due to the reason that funds were received very late because of which the funds could not be utilized. The department further stated that the reason of late release of funds was because the 2nd List of Excesses and Surrenders was not finalized by the Finance Department well in time.

The Committee directed/recommended the Finance department that the matter be inquired and find out the reasons of delay of project and report to PAC within 15 days.

The grant was kept pending.

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.34,367,779,000/-	Rs.34,362,779,000/-
Actual Expenditure	Rs.28,693,459,936/-	Rs.29,286,078,000/-
Saving	(-) Rs. 5,674,319,064/-	(-) Rs. 5,076,701,000/-
Percentage	16.51%	14.70%

5.3.2013 The A. G. Punjab pointed out that last time PAC had directed the Finance Department to fix responsibility for delay in releasing fund and it was asked to see work accounts for calculation of the total loss occurred. The A. G. replied that so many letters had been written to C & W to provide the record specifically relating to Foreign Releases, Bank Pass Book and detailed estimate to identify the cost.

The Department explained that all the record except the record relating to the Ring Road Project had been provided.

There was a difference between the A. G. and departmental figures. According to the A. G. there was a saving of 16.50% whereas the department was showing a saving of 14.70% of the final grant.

To verify the contention of the department that partly record was provided to the A. G. the record was checked during the meeting and the statement of the department was found incorrect. The Committee showed its displeasure over the misstatement by the department and observed that the department had failed to fulfill its responsibilities. With this observation, the **grant was settled subject to reconciliation** of accounts.

- ii) 04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045202-Highway, Roads & Bridges
LE4201-Highway, Roads & Bridges
LO5213/LO01000278 Suspense Chief Engineer Punjab Highways Department

Final Grant	Rs.142,500,000/-
Actual Expenditure	Rs.163,292,492/-
Excess	(+) Rs. 20,792,492/-
Percentage	14.59%

13.2.2012 The Department explained that the accounts had been reconciled with DG Accounts (Works) and Excess was 14.59% which was due to deposit works done by Machinery Maintenance Divisions/Civil Divisions.

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

5. Grant No.PC12042 (042) – Provincial Buildings (All Voted) Pages 279 & 280 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045702-Building and Structure
LE4203 & LE4204 Building & Structure

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.18,023,073,000/-	Rs.9,740,073,000/-
Actual Expenditure	Rs.17,168,485,801/-	Rs.8,885,485,801/-

Saving	(-) Rs. 854,587,199/-	(-) Rs. 854,587,199/-
Percentage	4.74%	8.77%

13.2.2012 The Department explained that the accounts were reconciled with the D.G. Account Works and saving was Rs.854,587,199/- (8.77%). The department further explained that full funds were not utilized against some schemes as per details given as under:-

1.	Funds Received Late.	72,036,000
2.	Work Completed with Saving.	37,500,000
3.	Funds Excess over requirements.	73,567,000
4.	Site Problems.	101,723,000
5.	Revised / Amended AA awaited.	46,038,000
6.	Court Case / Stay Orders.	34,619,000
7.	Decision Pending.	13,094,000
8.	Tender Problems.	144,815,000
	Total Saving (1 to 8)	523,392,000

The funds reduced from the total unspent funds and saving remained Rs.331,195,199 (854,587,199 – 523,392,000) i.e. 3% which was permissible.

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

- ii) 04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045702-Building and Structure
LE4203 Building & Structure
LO01000615/L05799-Suspense Chief Engineer Building Department

Final Grant	Rs.10,000,000/-
Actual Expenditure	Rs.11,935,433/-
Excess	(+) Rs. 1,935,433/-
Percentage	19.35%

13.2.2012 The Department explained that the excess was due to the expenditure incurred on the purchase of POL for jeeps which was unavoidable for the smooth running of public works and inspections of ADP projects. The expenditure booked was being charged to the works and was adjusted in the next year.

After detailed consideration of the facts, the Committee **settled the item**.

- iii) 045702-Building and Structure
LO01000615 -Suspense Chief Engineer Building Department

Estimated Recovery	Rs.10,000,000/-
Actual Recovery	Rs.11,944,320/-
Excess	(+) Rs. 1,944,320/-
Percentage	19.44%

13.2.2012 The Department explained that target of recovery had been achieved. So as actual recovery was excess than the estimated, therefore, grant may be settled.

The Committee **settled the item** and directed the department to strengthen mechanisms of utilization of funds.

Audit Paras (Works) for the year 2006-07

6. Para No.1.1 Pages 1 & 2 of Audit Report for the year 2006-07; Non-Recovery of Compensation from Contractor for Delay in Completion of Work – Rs.588.4 Million.

(DP No.13 Provincial Road Construction Division, Rawalpindi – Rs.6.629 Million)

11.2.2011 The Department explained that the extension in time limit was granted to contractor for the completion of work by the competent authority. The work was completed within extended time limit. Therefore, no recovery of compensation for delay from the contractor was due. All the relevant record had been verified by Audit.

The Committee directed/recommended that detail of projects above 200 Million since the last two years which were not completed yet be provided to PAC within one month.

The para was settled.

7. Para No.1.1

DP No.185 (Construction of Lahore Ring Road)

13.2.2012 The Department explained that the final bills of packages No.1, 2 & 3 had been provided and verified by the audit and the final bills of packages No.4 & 6 were under process. The department further stated that different complications had been faced by the contractor like acquisition of the land in urban areas.

The Committee kept the para pending and reduced the para to the extent of amount recovered and directed the department to provide complete detail of delay to PAC tomorrow i.e. 14.2.2012.

13.11.2012 Audit pointed out that an inquiry was conducted by the department but was not satisfactory because the responsibility was not fixed specifically instead it was spread over the hierarchy of the whole management which was not acceptable. Further audit stated that the department had not yet produced any justification regarding inordinate delay in respect of packages 1, 2, & 3 and final bills of package 4 & 6 for verification.

The Department explained that recovery from the contractor was not justified because delay was not on his part and the time for completion of project was granted by the department itself keeping in view the circumstances on site related issues.

The Finance Department stated that the reason for delay in completion was because the tender was granted without the availability of acquisition of land.

In the light of the Audit and Finance Department comments, the Committee directed/recommended that the Finance Department should hold a denovo inquiry in consultation with the audit within one month especially on the following grounds:-

1. what were the reasons for delay in completion of project and was there any loss due to delay;
2. responsibility of delay should be pinpointed; and
3. regarding time extension to the contractor proper procedure was followed or not.

The **para was kept pending.**

8. Para No.1.2 Page 2 of Audit Report for the year 2006-07; Award of Work Without Technical Sanctioned Estimate – Rs.148.5 Million.

5.3.2013 Audit pointed out that earlier the para was discussed in DAC meeting held in 2008 in which the department was directed to obtain condonation from the competent authority for calling the tenders without sanction of the Technical Sanction Estimate in violation of Para 2.61 of B&R Code. According to the Audit the department had failed to obtain the condonation sanction and instead had come with another reply that the requirement of B&R Code para 2.61 were fulfilled and the Technical sanction was obtained before receipt of the tenders.

The Department accepted this irregularity but at the same time stated that it had done this because of the existing procedures.

The Committee directed / recommended that in future rules should be adopted instead of the wrong practices. With this observation the **para was settled.**

9. Para No.1.3 Pages 2 & 3 of Audit Report for the year 2006-07; Calling of Tenders/Allotment of Works Without Administrative Approvals/ Technical Sanction Estimates – Rs.142.4 Million.

(DP No.105 Provincial Highway Division, Gujranwala – Rs.132.725 Million)

11.2.2011 The Department explained that the scheme was already approved for Rs.317.758 Million on 04.10.2004 and Technical Sanction was accorded for Rs.278.269 Million on 04.10.2004. Decision of the SDAC dated 21.02.2008 wherein department was directed to obtain condonation sanction from Finance Department was not justified because Chief Engineer was authorized to call the tenders without Technical Sanction Estimate. Work was allotted after fulfilling all codal formalities.

The Committee accepted the contention of department and the **para was settled.**

10. Para No.1.3

D.P. No.66

11.2.2011 The Department explained that the case for condonation was sent to the Finance Department and Finance Department had desired finalization of disciplinary action before the consideration of para by the Public Accounts Committee-I.

The contention of the department was accepted by the Committee and the **para was settled** by the Committee as there was no loss involved in the para.

11. Para No.1.4 Pages 3 & 4 of Audit Report for the year 2006-07; Non-Forfeiture of Bank Guarantee – Rs.112.8 Million.

DP No.184 (Construction of Lahore Ring Road (Package-4) –Rs.88.9 Million)

13.2.2012 The Department explained that the claim of contractor had been accepted in the light of approval accorded by the competent authority. Relevant record had been produced to audit for verification.

The Committee settled the para subject to verification by Audit.

13.11.2012 Audit pointed out that the department had not yet produced financial guidelines and specific clause of contract agreement determined by Finance Department and P & D Department for verification.

The Committee re-iterated its earlier decision and **settled the para subject to verification** of record under report to PAC.

DP No.188 (Construction of Lahore Ring Road (Package-5) –Rs.23.9 Million).

13.2.2012 The Department explained that all the necessary actions had been taken and recovery had been made and verified by Audit.

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

12. Para No.1.5 Pages 4 & 5 of Audit Report for the year 2006-07; Loss to Government Due to Charge of Scope of Work – Rs.93.9 Million.

5.4.2011 The Department explained that the revised scheme with necessary variation in the scope of work was got approved by the competent authority. This change was made during the visit of the site, the Chief Executive of Province approved the scheme of carpeting the road to redress the grievances of the inhabitants of the adjacent areas. This mega scheme would be wrapped up during this financial year.

The Committee directed / recommended that the scheme should be wrapped up during this year and incomplete bridges, all road works should be finished as early as possible.

The **para was kept pending** till the completion of project.

13. Para No.1.6 Pages 5 & 6 of Audit Report for the year 2006-07; Undue Financial Aid to the Contractor Due to Non-Obtaining Performance Security – Rs.74.3 Million.

D.P. No. 34

6.4.2011 The Department explained that the amount of Rs.8.360 million was related to Provincial Highway Division Muzaffargarh, the work had been completed and accounts thereof with reference to refund of security deposit had also been closed after the expiry of maintenance period and therefore, the recovery of performance security was no longer required as the contractor had already accomplished all his contractual obligations.

After detailed discussion, the Committee **settled the para as no loss was involved** and directed that action be taken against responsible and report be submitted.

13.11.2012 The Department explained that a warning had been issued to the concerned Executive Engineer and Sub-Divisional Officer, whereas for action against

concerned Divisional Accounts Officers, a letter had been written to the Director General Accounts Works, Lahore. The action against the concerned DAOs was still awaited.

The **para was settled** and the Committee directed/recommended that action be taken against the responsables and report be submitted to Public Accounts Committee.

14. Para No.1.6

D.P. No.142(1st Provincial Buildings Division Lahore – Rs.6.9 Million)

12.2.2011 The Department explained that the spirit of obtaining the performance security under clause-7 of agreement was to ensure the successful completion of work which had already been obtained for both work. There was no need of condonation by the Finance Department as the department was directed by the DAC in its meeting held on 7.2.2008 that the condonation sanction from Finance Department be obtained for violation of clause-7 of agreement.

The Committee showed its displeasure on the contradictory statements of department before the D.A.C and Public Accounts Committee.

The Committee directed/recommended that an action against the responsables be taken and report be submitted within 30 days.

The **para was settled**.

14.2.2012 Audit pointed out that the department had not produced the record for verification. The para was discussed in the PAC meeting dated 12-02-2011 wherein the committee directed that action against the responsible be taken and report be submitted within 30 days to the Public Accounts Committee.

The Department explained that the record had been produced to audit and got verified.

The **para was settled**.

15. Para No.1.6

D.P. No.200

12.2.2011 The Department explained that the Finance Department was requested for condonation sanction which had not been approved by the Finance Department.

The Finance Department had directed to conduct inquiry. The inquiry report would be produced upon receipt from inquiry officer.

The Committee directed/recommended that the inquiry be completed within 90 days.

The para was kept pending.

14.2.2012 The Department explained that there was no loss to Government in this para but rules had been violated. The action against the department had been taken.

The Committee **settled the para.**

16. Para No.1.7 Pages 6 & 7 of Audit Report for the year 2006-07; Overpayment Due to Excessive Measurement – Rs.54.5 Million.

D.P. No.44

12.2.2011 The Department explained that partial recoveries had been made in different D.Ps and total recoveries had been made in different D.Ps and in ongoing projects final bills were not completed.

The Committee directed/recommended that the final bill be produced and the parts of the para be settled wherein total recovery had been made and para be reduced to the extent of recovery.

The para was kept pending.

17. Para No.1.7

D.P. No.44 (AP No. 16)

14.2.2012 The Department explained that this part of para was relating to extension of Punjab Assembly building, which was an ongoing scheme and the final bill cannot be prepared and produced for verification.

This part of **para was settled subject to verification** of final bill by Audit.

D.P No. 44 (AP No. 23)

14.2.2012 The Department explained that the requisite record had been verified by the audit.

This part of the **para was settled.**

D.P. No.46

12.2.2011 The Department explained that partial recoveries had been made in different D.Ps and total recoveries had been made in different D.Ps and in ongoing projects final bills were not completed.

The Committee directed/recommended that the final bill be produced and the parts of the para be settled wherein total recovery had been made and para be reduced to the extent of recovery.

The para was kept pending.

14.2.2012 The Department explained that the requisite record had been verified by the audit.

This part of the **para was settled.**

D.P. No.47

D.P. No.62

12.2.2011 The Department explained that partial recoveries had been made in different D.Ps and total recoveries had been made in different D.Ps and in ongoing projects final bills were not completed.

The Committee directed/recommended that the final bill be produced and the parts of the para be settled wherein total recovery had been made and para be reduced to the extent of recovery.

The para was kept pending.

14.2.2012 The Department explained that the record had been verified by the audit.

On the recommendation of Audit, the Committee **settled these parts of the para.**

18. Para No.1.7

D.P. No.69 (AP No.14 – Rs.102,824/- & AP No.15 – Rs.74,404/-)

4.4.2011 The Department explained that the recovery of AP No.14 Rs.102,824/- and A.P. No.15 Rs.74,404/- related to Lodhran Division had been made and verified. The

inquiry against the concerned officer who submitted minus final bills had been initiated and would be completed within the period of three months.

The Committee kept the para pending with the direction / recommendation to complete the inquiry within 90 days and report be submitted to PAC.

14.2.2012 The Department explained that the inquiry will be completed within 30 days.

The Committee directed/recommended that inquiry be completed within 30 days and **kept the paras pending**.

D.P. No.145

D.P. No.210

12.2.2011 The Department explained that partial recoveries had been made in different D.Ps and total recoveries had been made in different D.Ps and in ongoing projects final bills were not completed.

The Committee directed/recommended that the final bill be produced and the parts of the para be settled wherein total recovery had been made and para be reduced to the extent of recovery.

The para was kept pending.

14.2.2012 The Department explained that audit had recommended above parts of para for settlement.

On the recommendation of Audit, the Committee **settled these parts of the para**.

19. Para No.1.7

D.P. No.149 (3rd Provincial Buildings Division, Lahore – Rs.6.2 Million)

12.2.2011 The Department explained that the revised estimate inclusive of price variation was under process and same would be produced to audit for verifications.

The Committee directed /recommended that the verifications be made within 30 days.

The para was kept pending.

14.2.2012 The Department explained that all the necessary actions had been taken and record had been got verified by Audit.

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

20. Para No.1.7

D.P. No.51

D.P. No.143

12.2.2011 The Department explained that the final bills of the said two works had been passed but were not paid as no funds for the works were available. On receipt of funds, after making the payment paid final bills would be produced to Audit for verification.

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

14.2.2012 The Department explained that all the necessary actions had been taken and record had been got verified by Audit.

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

21. Para No.1.7

D.P.No. 69 (A.P. No. 2 & 13 – Rs.795,019/-)

4.4.2011 The Department explained that all quantities in APs 2 & 13 paid up to final bill were within the provision of T.S Estimate as already verified and recovery had also been verified.

The **para was settled**.

22. Para No.1.7

D.P. No.76

4.4.2011 The Department explained that the final bills could not be produced in the SDAC meeting held on 22.01.2008 but now the record was available for verification.

The Committee **settled the para subject to production** of the final bill within seven days.

23. Para No.1.8 Pages 7 & 8 of Audit Report for the year 2006-07; Undue Financial Aid to the Contractor Due to Application of Higher Rates – Rs.44.1 Million.

5.3.2013 Audit pointed out that higher tendered rates were paid to the contractor through his running bills instead of lower Technical Sanction Estimate rates as per Finance department instructions dated 6th April, 2005. According to the Audit, it was the violation of the rules and therefore should be condoned by the Finance Department.

 The Department explained that some amount had been recovered and verified.

 The para was reduced subject to verification by audit and **kept pending with the direction** to department to get condonation from the Finance Department.

24. Para No.1.11 Pages 10 & 11 of Audit Report for the year 2006-07; Non-Recovery Due to Purchase of Steel from Unauthorized Manufacturers – Rs.30.8 Million.

D.P. No.43

12.2.2011 The Department explained that the M/S Aziz Industries was one of the firms approved by the Chief Engineer (North Zone) Punjab Building Department, Lahore and had used imported billet/Ferros Alloy for the manufacturing of steel bars and had provided the import documents.

 The Committee directed/recommended that department should submit a technical report regarding strength and stability and check the health of the invoice and report be submitted to Public Accounts Committee-I within 60 days.

 The para was kept pending.

14.2.2012 The Department explained that all the necessary actions had been taken and record had been got verified by Audit.

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

25. Para No.1.11

D.P. No.48

12.2.2011 The Department explained that regarding the recovery of an amount of Rs.19,206/-, the contractor was authorized dealer of Pakistan Steels, Karachi according to the Notification of Finance Department. The other recovery had been made.

The para was settled subject to verification of recovery and the Government instructions.

14.2.2012 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

On the recommendation of Sub-Committee-II of PAC-I/Audit, the **para was settled.**

26. Para No.1.11

D.P. No. 57 (A.P. No.1260)

4.4.2011 The Department explained that the amount of Rs.744,023/- was related to Lodhran Division and to the extent of Lodhran the record had been verified by audit.

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

27. Para No.1.11

D.P. No. 57 (PBD, Sahiwal – Rs.1.822 Million)

4.4.2011 The Department explained that the schemes were not yet completed and partial recovery had been made and verified by Audit.

The Committee directed/recommended that the para be reduced to the extent of recovery

The para was kept pending.

14.2.2012 The Department explained that the recovery had been made and verified by audit. The department further explained that these were ongoing schemes so final bills of the projects could not be produced at this stage.

The **para was settled subject to verification** of final bills by Audit.

28. Para No.1.11

D.P. No.68 (A.P. No.1161)

4.4.2011 The Department explained that to the extent of Lodhran, the payment was made in accordance with the rules.

The contention of the department was accepted by the Committee.

The **part was settled**.

29. Para No.1.11

D.P. No. 68 (A.P. No.1162 - Rs.382,604/-)

4.4.2011 The Department explained that the total recovery involved in the para had been recovered and verified by Audit and other relevant record had been produced to the Audit.

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

30. Para No.1.11

D.P. No. 78

4.4.2011 The Department explained that it was a clubbed para for Rs.30.8 Million consisted of 17 DPs. D.P. 78 for Rs.5.8 Million was related to Provincial Building Division, Multan. All the relevant record had been verified by Audit.

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

31. Para No.1.11

D.P. No.81

4.4.2011 The Department explained that the rates on account of MS Bars made from Local Billet had been verified by audit and no recovery involved.

Audit agreed with the contention of the department and recommended for the settlement of para.

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

32. Para No.1.11

D.P. No. 120

6.4.2011 The Department explained that the amount of Rs.192,107/- pertaining to Provincial Highway Division, D. G. Khan had been recovered and got verified by Audit.

On the recommendation of Audit, the **part was settled to the extent of D.G. Khan**.

33. Para No.1.11

D.P. No. 120

6.4.2011 The Department explained that no recovery was involved to the extent of Provincial Highway Division, Muzaffargarh and all relevant record had been verified by Audit.

On the recommendation of Audit, the **para was settled to the extent of Muzaffargarh.**

34. Para No.1.11

D.P. No. 120

6.4.2011 The Department explained that as far as Provincial Highway Division Multan was concerned, rates for the item i.e. fabrication of mild steel were applied rightly which had been verified.

The contention of the department was accepted by Audit. On the recommendation of Audit, the **para was settled.**

35. Para No.1.11

D.P. No. 128 (PHD, Bahawalpur – Rs.485,343/-)

6.4.2011 The Department explained that all the recovery involved in the para had been made and all necessary action had been taken and verified by Audit.

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

36. Para No.1.11

D.P. No.136

12.2.2011 The Department explained that the recovery regarding first two parts had been verified and remaining relevant record would be produced to Audit for verifications.

The para was settled subject to verification by Audit.

14.2.2012 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

On the recommendation of Sub-Committee-II of PAC-I/Audit, the **para was settled.**

37. Para No.1.11

D.P. No.141

12.2.2011 The Department explained that the instructions of the Finance Department quoted by Audit in the para were effected from 1.7.2004 where the tenders were received on 10.6.2004, i.e. well before instruction issued by the Finance Department. Thus the above instructions of the Finance Department did not apply on this work. The relevant record had been verified by Audit.

The **para was settled**.

38. Para No.1.11

DP No.180 (Construction of Lahore Ring Road (Package-6) –Rs.1.7 Million)

13.2.2012 The Department explained that as per decision of SDAC dated 28.04.2008, certificate of the M/S Mughal Steel registered with Pakistan Steel Mills had been verified by Audit.

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

39. Para No.1.11

D.P. No.196

12.2.2011 The Department explained that total recovery had been made and record was available for verification.

The para was settled subject to verifications by Audit.

14.2.2012 The Department explained that projects were still incomplete due to non availability of funds. Efforts were being made for early completion of the scheme and final bills be produced accordingly after completion of projects to Audit for verification.

The Committee **settled the para subject to verification** of final bills.

40. **Para No.1.11 Pages 10 & 11 of Audit Report for the year 2006-07; Non-Recovery Due to Purchase of Steel from Unauthorized Manufacturers – Rs.30.8 Million.**
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D.P. No.65

D.P. No.217

41. **Para No.1.21 Pages 20 & 21 of Audit Report for the year 2006-07; Short Recovery of Income Tax – Rs.5.9 Million.**
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D.P. No.150

D.P. No.152

42. **Para No.1.39 Pages 34 & 35 of Audit Report for the year 2006-07; Double Payment Against the Composite Rates – Rs.1.6 Million.**
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D.P. No.151

43. **Para No.1.40 Pages 35 & 36 of Audit Report for the year 2006-07; Irregular Expenditure Due to Price Variation Payment in Excess of Provision in Technically Sanction Estimate – Rs.1.6 Million.**
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44. **Para No.1.59 Page 50 of Audit Report for the year 2006-07; Irregular Expenditure Incurred in Excess Over Revised Estimate – Rs.575,246/-**
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12.2.2011 The Department explained that all the necessary actions had been taken and recovery had been made and verified by Audit.

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

45. **Para No.1.11 Pages 10 & 11 of Audit Report for the year 2006-07; Non-Recovery Due to Purchase of Steel from Unauthorized Manufacturers – Rs.30.8 Million.**
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D.P. No.85

46. **Para No.1.11**
D.P. No.132
47. **Para No.1.21 Pages 20 & 21 of Audit Report for the year 2006-07;
Short Recovery of Income Tax – Rs.5.9 Million.**
D.P. No.102
48. **Para No.1.36 Pages 32 & 33 of Audit Report for the year 2006-07;
Shortage of Bitumen – Rs.2.1 Million.**
D.P. No.190 (Machinery Maintenance Division, Lahore – Rs.70,000/-
49. **Para No.1.45 Pages 39 & 40 of Audit Report for the year 2006-07;
Undue Financial Aid to the Contractor – Rs.1.3 Million.**
50. **Para No.1.46 Pages 40 & 41 of Audit Report for the year 2006-07;
Overpayment Due to Incorrect rates – Rs.1.2 Million.**
51. **Para No.1.57 Pages 48 & 49 of Audit Report for the year 2006-07;
Overpayment Due to Application of Higher Rates – Rs.630,036/-.**
52. **Para No.1.58 Pages 49 & 50 of Audit Report for the year 2006-07;
Short Recovery on Account of Dismantled Material – Rs.604,159/-.**
D.P. No.161

13.11.2012 The Department explained that all the recovery involved in these paras had been made and all necessary actions had been taken and verified by Audit.

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

53. **Para No.1.11 Pages 10 & 11 of Audit Report for the year 2006-07;
Non-Recovery Due to Purchase of Steel from Unauthorized
Manufacturers – Rs.30.8 Million.**
(DP No.90 Provincial Highway Division, Gujrat – Rs.0.961 Million)

54. Para No.1.30 Pages 27 & 28 of Audit Report for the year 2006-07; Overpayment Due to Non-Utilization of Available Earth – Rs.2.7 Million.

(DP No.93 Provincial Highway Division, Gujrat – Rs.2.1 Million)

11.2.2011 The Department explained that all the necessary actions had been taken and verified by Audit.

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

55. Para No.1.12 Pages 11 & 12 of Audit Report for the year 2006-07; Extra Expenditure Due to Acceptance of Higher Tendered Rates – Rs.23.1 Million.

5.3.2013 Audit pointed out that extra expenditure due to acceptance of higher tender rates @ 8.81% was paid against the permissible limit of 4.5% in violation of the financial rules. According to the Audit the TS should have been got approved before calling the tenders.

In the light of Audit comments, the Committee **settled the para subject to condonation** by the Finance Department.

**56. Para No.1.12
D.P. No.50**

12.2.2011 The Department explained that as per requirement by Audit re-probe into the matter was being conducted on the direction of the Chief Engineer, Punjab Buildings Department.

The para was kept pending.

14.2.2012 The Department explained that all the necessary actions had been taken and record had been got verified by Audit.

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

57. Para No.1.13 Page 13 of Audit Report for the year 2006-07; Irregular Sanction Due to Diversion of Contingency of Work – Rs.20 Million.

**D.P. No. 37
D.P. No.40**

4.4.2011 The Department explained that in respect of D.P. No.37 the case had been moved for condonation sanction from Finance Department.

The Finance Department explained that there was no need for condonation and the department should examine itself such cases.

The Committee **settled the paras with the direction to provide the rules relating to contingency to PAC and the contingency amount should not be misused.**

14.2.2012 The Department explained that all the necessary action had been taken and got verified by audit.

The **paras were settled.**

**58. Para No.1.13
D.P. No. 16, 17, 18 & 19**

5.4.2011 The Department explained that the condonations were required as directed by D.A.C but no malafide was involved. The Finance Department briefed the rules regarding contingency wherein such amount could be used for the purchase of Stationery, Computers and Scientific instruments etc. and further explained that there were different project included in the para and the contingency amount could not be used to another project and conversion could be made in minor addition to the work.

The Committee **settled the para** as the amount was used in good faith and directed/recommended that the rules should be followed in future and the contingency amount should be used in proper manner and as per rules and such amount should be part of total project cost.

**59. Para No.1.13
D.P. No. 122 (PHD, Multan – Rs.193,775/-)**

6.4.2011 The Committee directed/recommended that Finance Department should issue instructions regarding use of contingency and proposals be submitted to the Public Account Committee for further directions.

The Committee **settled the para with the direction** to provide the rules relating to contingency to PAC.

60. Para No.1.14 Page 14 of Audit Report for the year 2006-07; Undue Financial Aid to the Contractor Due to Inadmissible Higher Rates – Rs.11.1 Million.

D.P. No.135

12.2.2011 The Department explained that there was no need of condonation by the Finance Department as the DAC directed for the condonation sanction by Finance Department. There was only final bill was required to be verified.

The Committee accepted the contention of the Department.

The para was settled subject to verification by Audit.

14.2.2012 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

On the recommendation of Sub-Committee-II of PAC-I/Audit, the **para was settled.**

61. Para No.1.14
D.P. No.147

12.2.2011 The Department explained that the payment had been made to the contractor proportionately according to the quantum of work executed against items having higher rates then outstanding amount became to Rs.1.7 Million instead of 3.1 Million. It was clear that if the work was not suspended by the Supreme Court on 14.4.2006 all of these finishing items would had been executed along with completion of the main structure of the building.

The para was kept pending being subjudice.

14.2.2012 The Department explained that the recovery had been effected from the security deposit of the contractor and got verified by audit. The department further explained that the project had been capped by the Government of the Punjab and recovery was not possible from the running bill of the contractor.

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

62. Para No.1.14
D.P. No.45

12.2.2011 The Department explained that the work had been completed and handed over since 2008, recovery had been made and verified by Audit. During the execution of work the rates were fluctuated for many times and were settled in the final bill.

The para was kept pending with the direction that department may look into the matter.

14.2.2012 The Department explained that the final bill had been produced to audit and got verified. Further action against the contractor had also been taken.

The para was settled.

63. Para No.1.15 Page 15 of Audit Report for the year 2006-07; Non-Auction of Unserviceable Machinery/Vehicles – Rs.11 Million.

13.11.2012 The Department explained that the case to declare the machinery as unserviceable was under process after that the relevant record would be got verified by Audit.

The para was settled subject to verifications.

64. Para No.1.16 Pages 15 & 16 of Audit Report for the year 2006-07; Overpayment Due to Non-deduction from the Rate of Bituminous Carpeting – Rs.10.2 Million.

11.2.2011 Audit pointed out that overpayment was made due to non-reduction from the rate of bituminous carpeting Rs.10.20 Million.

The Department explained that the matter for recovery as per arrear of Land Revenue Act regarding Dualization of Sialkot-Wazirabad road had been taken up with the District Collector. However, Rs.81.74 Million from “M/S Husnain Cotex (Pvt.) Ltd.” was still recoverable.

The Department further explained that the contractor had been black listed and an inquiry was being conducted against the responsables.

After detailed discussion Committee directed/recommended that DCO/District Collector, Sialkot be requested to expedite the matter for recovery of outstanding amount. And an inquiry to probe into the matter should be completed within 90 days and report be submitted to PAC.

The para was kept pending with the direction that the para be reduced to the extent of recovery.

65. Para No.1.17 Pages 16 & 17 of Audit Report for the year 2006-07; Non-Recovery of Risk and Cost Charges from Original Contractor – Rs.7.8 Million.

D.P. No.124

13.11.2012 The Department submitted that a probe was under process and after its finalization it would be produced to audit for verification.

The Committee **settled the para subject to verification** of probe report by Audit.

66. Para No.1.18 Pages 17 & 18 of Audit Report for the year 2006-07; Overpayment Due to Non-Reduction in Rate, for Using Unpacked (Bulk) Bitumen – Rs.7.7 Million.

D.P. No. 23

6.4.2011 The Department explained that on the basis of approved estimate, contractor quoted his comparative rates during tendering. So no recovery was involved as the bitumen in drum packs were not supposed to be recovered. Bitumen was used as per directions of the Finance Department.

The Committee directed/recommended that Finance Department may constitute a Committee comprising the representatives of Finance Department, Communication & Works Department and Planning & Development Department to discuss the said issue and submit its recommendations and report to the Public Accounts Committee within 30 days.

The **para was kept pending.**

**67. Para No.1.18
D.P. No.176 (Provincial Highway Division Okara – Rs.635,265/-)**

6.4.2011 The Department explained that on the basis of approved estimate, contractor quoted his comparative rates during tendering. So no recovery was involved as the bitumen in drum packs were not supposed to be recovered. Bitumen was used as per directions of the Finance Department.

The Committee directed/recommended that Finance Department may constitute a Committee comprising the representatives of Finance Department, Communication & Works Department and Planning & Development Department to discuss the said issue and submit its recommendations and report to the Public Accounts Committee within 30 days.

The para was kept pending.

5.3.2013 The Department explained that entire recovery had been made except Rs.99,458/-.

The Committee directed /recommended that the department to get verified the recovered amount and **kept the para pending** for balance recovery of Rs.99,458/-.

**68. Para No.1.19 Pages 18 & 19 of Audit Report for the year 2006-07;
Undue Financial Aid to the Contractor – Rs.6.8 Million.**

6.4.2011 The Department explained that the Chief Engineer (South) Punjab Highway Department, Lahore had already ordered to probe into the matter and requested that the para be kept pending till the finalization of the probe.

 The Committee **kept the para pending with the direction** that report be submitted to PAC.

**69. Para No.1.20 Pages 19 & 20 of Audit Report for the year 2006-07;
Inadmissible Payment for Field Control Laboratory – Rs.6.2 Million.**

13.2.2012 The Department explained that inventory register had already been provided for verification to the audit and list of such laboratory equipment and survey instruments were available for verification.

 The Committee settled the para subject to verification.

13.11.2012 Audit pointed out that the equipment in question had to be purchased free of cost as per the agreement where as the technical people from the department stated that the payments were justified because they were incurred for acquiring the base lab and not the field lab. And the verifications had yet to be made.

 The **para was settled subject to verifications.**

**70. Para No.1.21 Pages 20 & 21 of Audit Report for the year 2006-07;
Short Recovery of Income Tax – Rs.5.9 Million.**

D.P. No. 21

6.4.2011 The Department explained that the amount to the extent of Provincial Highway Division D. G. Khan had been recovered and verified by Audit.

 On the recommendation of Audit, The **para was settled to the extent of D.G. Khan.**

D.P. No. 21

6.4.2011 The Department explained that the short recovery of income tax Rs.23,800/-involved, part of Provincial Highway Division Muzaffargarh had been made and verified by Audit.

On the recommendation of Audit, the **para was settled to the extent of Muzaffargarh.**

D.P. No. 21

6.4.2011 The Department explained as far as Provincial Highway Division, Multan was concerned, full recovery amounting to Rs.466,326/- had been effected and got verified by Audit.

On the recommendation of Audit, the **para was settled to the extent of Multan.**

**71. Para No.1.21
 D.P. No. 58**

4.4.2011 The Department explained that the recovery amounting to Rs.469,363/- relating to Lodhran Division had been made and got verified by audit.

On the recommendation of Audit, the **para was settled to the extent of Lodhran.**

**72. Para No.1.21
 D.P. No. 58 (PBD, Sahiwal – Rs.575,840/-)**

4.4.2011 The Department explained that the 5 schemes were still under progress and the final bills of the same would be produced after the completion of the said works.

The Committee kept the para pending with the direction that the para be reduced to the extent of the recovered amount.

14.2.2012 The Department explained that the recovery had been made and verified by audit. The department further explained that these were ongoing schemes so final bills of the projects could not be produced at this stage.

The **para was settled subject to verification** of final bills by Audit.

**73. Para No.1.21
 D.P. No.82 (Provincial Highway Division Okara – Rs.570,984/-)**

5.3.2013 The Department explained that all the recovery involved in DP No.82 had been made and all necessary actions had been taken and verified by Audit.

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

**74. Para No.1.21
 D.P. No.134**

12.2.2011 The Department explained that the total amount had been recovered and verified by Audit.

The **para was settled**.

**75. Para No.1.21
 D.P. No.195**

12.2.2011 The Department explained that total recovery had been made and record was available for verification.

The para was settled subject to verifications by Audit.

14.2.2012 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

On the recommendation of Sub-Committee-II of PAC-I/Audit, the **para was settled**.

**76. Para No.1.21
 D.P. No. 221**

4.4.2011 The Department explained that the full recovery had been made and got verified by Audit.

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

**77. Para No.1.21 Pages 20 & 21 of Audit Report for the year 2006-07;
 Short Recovery of Income Tax – Rs.5.9 Million.**

D.P. No. 125 (PHD, Sahiwal – Rs.391,952/-)

**78. Para No.1.50 Pages 43 & 44 of Audit Report for the year 2006-07;
 Irregular Payment of Price Variation – Rs.798,895/-.**

6.4.2011 The Department explained that all the recovery involved in these paras had been made and all necessary action had been taken and verified by Audit.

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

13.11.2012 The Department explained that all the recovery involved in these paras had been made and all necessary actions had been taken and verified by Audit.

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

However, these above two paras had already been settled by the Public Accounts Committee-I in its meeting held on 06 April 2011.

The Committee directed / recommended that the department should be careful in preparing the working papers for the meeting of Public Accounts Committee.

79. Para No.1.23 Page 22 of Audit Report for the year 2006-07; Undue-Financial Aid to the Contractor Due to Payment of Items at Higher Rates – Rs.3.9 Million.

11.2.2011 The Department explained that the contractor had abandoned the work and he was declared defaulter and work rescinded under clause 60 of the contract agreement. The remaining work allotted to another agency recently. The final bill of original contractor was under process which would be produced to audit after finalization of account.

The **para was settled subject to verifications** by Audit.

80. Para No.1.24 Pages 22 & 23 of Audit Report for the year 2006-07; Undue-Financial Aid to the Contractor Due to Payment of Items at Higher Rates – Rs.3.8 Million.

11.2.2011 The Department explained that recovery of Rs.0.586 Million had been affected from the 15th bill and the final bill was prepared for Rs.0.650 Million of the contractor and accounted for in the monthly account of 04/2010.

The Committee directed/recommended that an inquiry be held regarding bill No.15 and final bill and responsibility be fixed within 60 days.

The **para was kept pending.**

81. Para No.1.25 Pages 23 & 24 of Audit Report for the year 2006-07; Irregular Provision of Escalation of 6.5% in Technical Sanctioned Estimate – Rs.3.5 Million.

82. Para No.1.71 Pages 59 & 60 of Audit Report for the year 2006-07; Non-Recovery of Dismantled Material – Rs.133,100/-

6.4.2011 The Department explained that all the necessary actions had been taken and total recovery had been made and verified by Audit.

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

83. Para No.1.27 Page 25 of Audit Report for the year 2006-07; Irregular Purchase and Non-Accountal of Fixture – Rs.3 Million.

12.2.2011 The Department explained that the purchase of Ceiling Fans, Air Conditioners had been made against the rate contract as approved by the S&GAD and according to the provision made in the estimates and as per entitlement.

The Committee accepted the contention of the department and **para was settled.**

84. Para No.1.28 Pages 25 & 26 of Audit Report for the year 2006-07; Irregular/Unauthorized Expenditure Due to Debiting to Wrong/Improper Head – Rs.3 Million.

(DP No.2 Provincial Machinery Maintenance Division, Rawalpindi – Rs.82,008/-)

11.2.2011 The Department explained that no expenditure had been incurred through operating expense vehicles were operated through suspense account against the sanctioned estimates and manufacture account had been closed with profit of Rs.136,823/- and there was no loss to Government.

The Committee directed/recommended that action against the responsible regarding irregularity be taken and report be submitted to Committee.

The **para was settled.**

85. Para No.1.30 Pages 27 & 28 of Audit Report for the year 2006-07; Overpayment Due to Non-Utilization of Available Earth – Rs.2.7 Million.

D.P. No. 79

4.4.2011 The Department explained that the departmental contention regarding disposal of excavated earth and use of new earth from outside had been accepted by the Audit.

On the recommendation of Audit, the **para was settled to the extent of Multan.**

86. Para No.1.31 Pages 28 & 29 of Audit Report for the year 2006-07; Irregular Payment of Price Variation – Rs.2.7 Million.

13.11.2012 Audit pointed out that the para was related with payment of price variation beyond the contract period. The para was discussed in the SDAC meeting held on 19.03.08. In which the department was directed to obtain advice from the Finance Department regarding revision of estimate on the basis of price variation.

The Committee directed/recommended the department to compliance on the decision of SDAC meeting and the **para was kept pending.**

87. Para No.1.32 Page 29 of Audit Report for the year 2006-07; Overpayment Due to Non-deduction from the Rate of Bituminous Carpeting – Rs.2.4 Million.

11.2.2011 The Department explained that the scheme had already been finalized and final bill was produced to Audit. The contract rescinded and remaining work allotted to another agency recently. The final bill of original contractor was under process which would be produced to Audit after finalization of accounts. As regard group No.II the work was ongoing and final bill would be produced to Audit.

The **para was settled subject to verifications** of the final bill by Audit.

88. Para No.1.34 Pages 30 & 31 of Audit Report for the year 2006-07; Unauthorized Purchase of Furniture and Fixture and Non-Accountal Thereof – Rs.2.1 Million.

12.2.2011 The Department explained that the provision of 33 Nos. of Air Conditioners was made in the estimates for Emergency Block of Services Hospital and 17 Nos. of geysers were installed in residences of GOR-IV, Lahore as per entitlement of allottees. The procurement of these items and other items was mad according to rules and the record of accountal of these items had been got verified from Audit.

The Committee directed/recommended that the department should remove ambiguity in procurement rules with the consultation of the Finance Department and the Finance Department should be framed new rules, if necessary.

The **para was settled.**

14.2.2012 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

On the recommendation of Sub-Committee-II of PAC-I/Audit, the **para was settled.**

89. Para No.1.35 Page 31 of Audit Report for the year 2006-07; Overpayment Due to Excessive Measurement – Rs.2.1 Million.

11.2.2011 The Department explained that in compliance of SDAC meeting held on 28.2.2008, the pit measurements of base course overlay were carried out which come average 6" thick and entered in M.B. No.48/8924 which had been checked by the concerned SDO/XEN. The relevant record had been produced to audit for verifications.

The Committee directed/recommended that C&W Department should make an agreement with District Government before the construction of the road and after the completion that road should be handed over to District Government.

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

90. Para No.1.36 Pages 32 & 33 of Audit Report for the year 2006-07; Shortage of Bitumen – Rs.2.1 Million.

D.P. No.31

13.11.2012 The Department explained that the accounts were required to be adjusted and the matter should be regularized from Finance Department.

The Committee after having discussed the para, directed/recommended the department to get the matter regularized from the Finance Department and **subject to that the para was settled.**

**91. Para No.1.36
D.P. No.20**

13.11.2012 The Department explained that due to non availability of funds under Grant 41-Suspense, the pending adjustments could not be incorporated in accounts. Therefore, the matter was referred to the FD for regularization.

The Committee directed/recommended the Finance Department to inform the Committee about the reasons of delay of regularization and the **para was settled subject to regularization.**

**92. Para No.1.37 Page 33 of Audit Report for the year 2006-07;
Unjustified Payment on Account of Price Variation – Rs.1.9 Million.**

6.4.2011 The Department explained that the work was allotted to the contractor with time limit of 4 months. Due to some cogent reason the work was not completed. The extension of one year more was granted to the contractor and the payment was made to the contractor in that respect.

The Committee kept the para pending with the direction to probe in the matter properly by the department and the report accordingly be submitted to PAC in the next meeting. It was further directed that all correspondence should be well worded.

13.11.2012 Audit pointed out that a fresh probe report was provided but no supporting document was produced by the department.

The Committee directed/recommended that the Finance Department should give instructions to all the departments that a pre-PAC meeting should be held before 10 days earlier than the meetings of Public Accounts Committee and audit should provide written date and time to the departments for verifications.

The Committee **settled the para subject to verification** of record by audit as desired.

**93. Para No.1.38 Pages 33 & 34 of Audit Report for the year 2006-07;
Non-Recovery Due to Non-Adjustment of Price Variation – Rs.1.9 Million.**

4.4.2011 The Department explained that the partial recovery had been made and the final bill would be produced after the completion of the scheme and finalization of account.

The Committee kept the para pending with the direction/recommendation that the para be reduced to the extent of the recovered amount.

14.2.2012 The Department explained that the recovery had been made and verified by audit. The department further explained that these were ongoing schemes so final bills of the projects could not be produced at this stage.

The **para was settled subject to verification** of final bills by Audit.

**94. Para No.1.39 Pages 34 & 35 of Audit Report for the year 2006-07;
Double Payment Against the Composite Rates – Rs.1.6 Million.**

D.P. No.67

4.4.2011 The Department explained that an inquiry had been initiated regarding the submission of Minus Bills and the security amount was not released.

 The Committee kept the para pending with the direction/ recommendation that the inquiry be completed within three months and a complete report be submitted to PAC.

**95. Para No.1.39
D.P. No.67 (P.B Division Bahawalpur – Rs.221,462/-)**

14.2.2012 The Department explained that the inquiry will be completed within 30 days.

 The Committee directed/recommended that inquiry be completed within 30 days and **kept the para pending**.

**96. Para No.1.39
D.P. No. 67 (PBD, Lodhran – Rs.78,779/-)**

4.4.2011 The Department explained that partial recovery had been made and verified and the recovery of Rs.63,533/- was outstanding and the final bills were awaited.

 The Committee directed/recommended that the para be reduced to the extent of recovery and balance recovery be made within 90 days.

 The para was kept pending.

14.2.2012 The Department explained that the recovery had been made and verified by audit. The department further explained that these were ongoing schemes so final bills of the projects could not be produced at this stage.

 The **para was settled subject to verification** of final bills by Audit.

**97. Para No.1.39
D.P. No.71**

12.2.2011 The Department explained that the quantity of earth thus received was partly utilized for back filling for which no extra payment was neither admissible nor was paid.

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

**98. Para No.1.39
 D.P. No. 77**

4.4.2011 The Department explained that the amount of the Rs.313,219/- relating to Multan Div. had been recovered and got verified.

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

**99. Para No.1.41 Pages 36 & 37 of Audit Report for the year 2006-07;
 Overpayment Due to Overall Measurement After Laying Triple
 Surface Treatment – Rs.1.6 Million.**

11.2.2011 The Department explained that the pit measurements had been carried out at site and entered in the M.B. No.2771/06 which had been checked by the concerned officer. The relevant record had been produced to Audit for verification.

The **para was settled subject to verification.**

**100. Para No.1.42 Page 37 of Audit Report for the year 2006-07;
 Overpayment Due to Use of Excessive Bitumen – Rs.1.5 Million**

6.4.2011 The Department agreed with the contention of the Audit and explained that total recovery had been made and final bill had yet to be verified.

The Committee directed/recommended that a warning be issued to responsible official and **para was settled subject to verification** of final bill.

**101. Para No.1.43 Page 38 of Audit Report for the year 2006-07;
 Overpayment Due to Non-Utilization of Available Material as Sub-
 Base – Rs.1.4 Million.**

**102. Para No.1.73 Pages 60 & 61 of Audit Report for the year 2006-07;
 Non-Recovery of Secured Advance – Rs.102,432/-.**

11.2.2011 The Department explained that all the necessary actions had been done, all recoveries had been made and got verified by Audit.

The **paras were settled.**

**103. Para No.1.44 Pages 38 & 39 of Audit Report for the year 2006-07;
 Unjustified Payment on Account of Allowing Inadmissible Escalation
 – Rs.1.3 Million.**

13.11.2012 The Department explained that a probe regarding time extension granted to contractor for completion of work was conducted the report of which had been completed and submitted to audit but audit was not satisfied with probe report. The department further explained that the Chief Engineer was the competent authority in the case.

The Committee was satisfied with the contention of the department and the **para was settled subject to verification.**

104. Para No.1.48 Page 42 of Audit Report for the year 2006-07; Loss of Revenue – Rs.1 Million

13.11.2012 The Department explained that all the recovery had been effected and deposited into the Govt. Treasury and verified by the audit. The department further stated that warnings had been issued to the concerned officers/officials for the negligence on their part.

The Committee was satisfied and the **para was settled.**

105. Para No.1.51 Page 44 of Audit Report for the year 2006-07; Overpayment Due to Non-Reduction of Rate – Rs.784,631/-.

11.2.2011 The Department explained that the recovery of overpayment amounting to Rs.0.784 million had been effected and the transfer entry had been produced to Audit for verification. All the relevant record was available for verifications.

The **para was settled subject to verification.**

106. Para No.1.52 Page 45 of Audit Report for the year 2006-07; Non-Recovery of Cost of Old Material – Rs.756,001/-.

D.P. No. 07

6.4.2011 The Department explained that the amount of Rs.240,909/- was related to Provincial Highway Division, Multan had been recovered and verified by Audit. The final bill had yet to be verified.

The Committee **settled the para subject to verification** of final bill.

107. Para No.1.53 Pages 45 & 46 of Audit Report for the year 2006-07; Extra Payment of Price Variation – Rs.753,322/-.

6.4.2011 Audit pointed that the department had made the recovery from the security deposit of the contractor which had been accepted by audit. The final bill had yet to be verified.

The Committee **settled the para subject to verification** of final bill.

- 108. Para No.1.54 Page 46 of Audit Report for the year 2006-07; Non-Recovery Due to Non-Adjustment of Price Variation – Rs.715,885/-.**
-

11.2.2011 The Department explained that matter of recovery amounting to Rs.715,885/- was under inquiry and the responsible officer had been dismissed from service and other actions were being taken. The inquiry report would be submitted within 90 days.

The **para was kept pending.**

- 109. Para No.1.55 Page 47 of Audit Report for the year 2006-07; Non-Recovery of Professional Tax – Rs.661,500/-.**
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12.2.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

12.2.2011 The Department explained that recovery of Rs.33,000/- had been effected and efforts were being made for the remaining recovery.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery subject to verification and outstanding recovery be made within 30 days.

14.2.2012 The Department explained that all the recovery related to C&W department had been made and got verified. The remaining amount/recovery did not relate to C&W department. The department further explained that said recovery pertained to E&T department.

The explanation of the department was accepted and the Committee directed/ recommended the Finance Department to transfer the para from C&W department to Excise and Taxation Department.

The **para was kept pending.**

- 110. Para No.1.56 Pages 47 & 48 of Audit Report for the year 2006-07; Extra Expenditure Due to Allowing 5% Additional Overhead on Inadmissible Component for Rs.647,196/-.**
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4.4.2011 The Department explained that the detailed estimate was technically sanctioned on approval of summary by the Chief Minister for 5% allowance of mega project dated 10.07.2005 and the 5% additional allowance was admissible.

The contention of the department was accepted by the Committee.

The para was settled.

111. Para No.1.58 Pages 49 & 50 of Audit Report for the year 2006-07; Short Recovery on Account of Dismantled Material – Rs.604,159/-.

D.P. No. 219 (PBD, Faisalabad – Rs.472,182/-)

4.4.2011 The Department explained that the percentage of useable bricks and bats varies from case to case and was assessed by the field formation. Accordingly, the estimate was technically sanctioned by the competent authority.

The Finance Department endorsed the contention of the department.

The para was settled.

112. Para No.1.60 Page 51 of Audit Report for the year 2006-07; Loss Due to Acceptance of Higher Tendered Rates – Rs.492,408/-.

4.4.2011 The Department explained that contractor had been black listed and proceeding against the responsables had been initiated under PEEDA and report would be submitted within three months.

Audit recommended the para for settlement as the total recovery had been verified but PAC did not accepted the recommendation of Audit.

The Committee kept the para pending till the submission of the report of the proceedings against the responsables by department.

14.2.2012 The Department explained that all the necessary action had been taken and got verified by audit.

The para was settled.

113. Para No.1.63 Pages 53 & 54 of Audit Report for the year 2006-07; Non-Recovery Due to Decrease in Price of Item – Rs.411,066/-.

12.2.2011 The Department explained that the relevant record had been verified by Audit and no recovery was involved.

The Committee settled the para subject to verification of final bill by Audit.

14.2.2012 The Department explained that all the necessary actions had been taken and record had been got verified by Audit.

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

114. Para No.1.64 Page 54 of Audit Report for the year 2006-07; Non-recovery Due to Non-Adjustment of Price Variation – Rs.408,680/-.

12.2.2011 The Department explained that security deposit of the contractor had been recouped.

The Committee directed/recommended that the para be reduced to the extent of recovery and outstanding amount be made

The para was kept pending.

14.2.2012 The Department explained that all the necessary actions had been taken and record had been got verified by Audit.

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

115. Para No.1.66 Pages 55 & 56 of Audit Report for the year 2006-07; Loss Due to Non-Recovery of Dismantled Material – Rs.398,934/-.

13.2.2012 The Department explained that actual recovery of dismantled material had been made and got verified by audit.

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

116. Para No.1.67 Pages 56 & 57 of Audit Report for the year 2006-07; Overpayment for Allowing Rate for Extra Labour/Shuttering in Reinforcement Cement Concrete Work – Rs.329,890/-

12.2.2011 The Department explained that there was no provision of architectural features off sets, set backs existed in the analysis of rate for the RCC work of CSR 1998, and the matter was referred to the Finance Department for re-clarification on the direction of the DAC. The specialized labour was required to be hired.

The Committee agreed with the contention of the department.

The para was settled.

- 117. Para No.1.68 Pages 10 & 11 of Audit Report for the year 2006-07; Overpayment Due to Allowing Excessive Rates – Rs.290,537/-.**
-

12.2.2011 The Department explained that the rates were same as in the website and technical sanction rates normally were supposed to be final.

The Committee directed/recommended that Secretary Communication and Works should probe into the matter and report be submitted to Public Accounts Committee-I.

The para was kept pending.

14.2.2012 The Department explained that the recovery had been made and verified by audit. Final bill could not be produced because the project was not completed yet.

The Committee settled the para subject to verification of final bill.

- 118. Para No.1.69 Page 58 of Audit Report for the year 2006-07; Short Recovery of Income Tax – Rs.151,789/-.**
-

4.4.2011 The Department explained that the total recovery had been made and got verified by Audit.

On the recommendation of Audit, the para was settled.

- 119. Para No.1.70 Pages 58 & 59 of Audit Report for the year 2006-07; Overpayment Due to Execution of Inadmissible Item – Rs.133,122/-.**
-

4.4.2011 The Audit pointed out that the PC-I was required to be verified.

The Committee settled the para subject to the verification of PC-I

- 120. Para No.1.74 Pages 61 & 62 of Audit Report for the year 2006-07; Loss Due to Unauthorized Occupation of Government Residence – Rs.101,574/-**
-

11.2.2011 The Department explained that the illegal occupant had retained possession till date and during the illegal occupancy he managed to obtain decision from Chief Minister for seeking extension through appointment of his wife under rule 17-A which was considered at appropriate level but on account of overage the case could not be processed yet. The department further explained that the pension of the illegal

occupant had been stopped and recovery was being made. Now the wife of the allottee went to the court and got stay order from court.

The Committee directed/recommended that the case be pursued vigorously in the court.

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

GENERAL OBSERVATION:

5.3.2013 There were numerous errors in the working papers, therefore, the Committee did not discuss the rest of the working paper and directed the department to properly prepare the working papers and better come next time with full preparation.

COOPERATIVE

The Committee examined the Accounts of the Cooperative Department in its meeting held on 11.4.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 45 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042101-Administration/Land Commission
LO4085-Cooperative Department

Final Grant	Rs.7,097,000/-
Actual Expenditure	Rs.7,025,816/-
Saving	(-) Rs. 71,184/-
Percentage	1.00%

11.4.2012 The over all saving was within the permissible limit, **the grant was settled.**

2. Grant No.PC21021 (021) – Cooperation: (All Voted) Pages 46 to 49 of Appropriation Accounts for the year 2006-07.

i) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042107-Cooperative
LO4216-Direction

Final Grant	Rs.35,844,000/-
Actual Expenditure	Rs.35,232,326/-
Saving	(-) Rs. 611,674/-
Percentage	1.71%

11.4.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 1.71%. The major saving/excess was accrued under pay and regular allowances.

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

- ii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042107-Cooperative
LO4217-Superintendence

Final Grant	Rs.25,003,000/-
Actual Expenditure	Rs.24,524,205/-
Saving	(-) Rs. 478,795/-
Percentage	1.91%

11.4.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 1.91%. The major saving/excess was accrued under pay and regular allowances.

The Committee settled the item.

- iii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042107-Cooperative
BR4004-Cooperative Training Institute Bahawalpur

Final Grant	Rs.3,077,000/-
Actual Expenditure	Rs.3,056,241/-
Saving	(-) Rs. 20,759/-
Percentage	0.67%

11.4.2012 The saving being permissible limit, the **item was settled.**

- iv) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042107-Cooperative
FD4003-Cooperative Training College Faisalabad

Final Grant	Rs.14,404,000/-
Actual Expenditure	Rs.14,613,729/-
Excess	(+) Rs. 209,729/-
Percentage	1.46%

11.4.2012 The Department explained that the accounts had been reconciled with A.G. Punjab and excess was 1.46%. The major excess was incurred under pay and regular allowances.

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

ENVIRONMENT PROTECTION

The Committee examined the Accounts of the Environment Protection Department in its meeting held on 7.2.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 264 of Appropriation Accounts for the year 2006-07.

06-Housing & Community Amenities
061-Housing Development
0611-Housing Development
061101-Administration
LO4077-Environment Protection Department.

Final Grant	Rs.8,686,000/-
Actual Expenditure	Rs.8,521,724/-
Saving	(-) Rs. 164,276/-
Percentage	1.89%

7.2.2013 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 1.89% which was within the permissible limit.

The grant was settled.

2. Grant No.PC21017 (017) – Public Health (All Voted) Page 265 of Appropriation Accounts for the year 2006-07.

05-Environment Protection
053-Pollution Abatement
0531-Pollution Abatement
053101-Environment Protection Agency
LO4186-Environment Protection Agency

Final Grant	Rs.30,762,000/-
Actual Expenditure	Rs.29,899,230/-
Saving	(-) Rs. 862,770/-
Percentage	2.80%

7.2.2013 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 2.80% which was less than the permissible limit.

The Committee **settled the grant.**

3. Grant No.PC22036 (036) – Development (All Voted) Page 274 of Appropriation Accounts for the year 2006-07.

05-Environment Protection

055-Administration of Environment Protection

0551-Administration of Environment Protection

055101-Administration

LE4275-Administration

Final Grant	Rs.63,928,000/-
Actual Expenditure	Rs.60,840,313/-
Saving	(-) Rs. 3,087,687/-
Percentage	4.83%

7.2.2013 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 4.83% which was less than the permissible limit but the budget was required to be reconciled.

The Committee **settled the grant subject to reconciliation** with Finance Department.

EDUCATION (HIGHER, SCHOOL, SPECIAL, LITERACY & NON-FORMAL BASIC AND SPORTS)

The Committee examined the Accounts of the Education Departments in its meetings held on 13.7.2011, 14.7.2011, 15.7.2011, 2.4.2012, 3.4.2012, 4.4.2012, 11.7.2012, 12.7.2012, 13.7.2012, 1.10.2012, 2.10.2012, 3.10.2012 and 7.2.2013 and made the following recommendations:-

(Higher Education)

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 87 of Appropriation Accounts for the year 2006-07.

09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093103-Administration
LO4072-Education Department

Final Grant	Rs.92,619,000/-
Actual Expenditure	Rs.89,948,340/-
Saving	(-) Rs. 2,670,660/-
Percentage	2.88%

2.4.2012 The Department explained that the re-conciliation had yet to be made because there was no system of re-conciliation existed between department and Accountant General Office.

The Committee showed its displeasure on the incompetency of the representative of the Finance Department.

The Committee directed/recommended that:-

- i) a responsible person should attend the PAC meetings from the Finance Department;
- ii) the department and the Finance Department should define a system of reconciliation /accounts with suggestions within four weeks and be submitted to Public Accounts Committee; and
- iii) The appropriation should be allocated separately to the School Education, Special Education and Higher Education.

The grant was settled subject to reconciliation.

13.7.2012 The Department explained that operating expenses was the main reason and there was no sufficient time to spend the amount. Reconciliation had been made with A.G. Punjab.

The Committee **settled the grant.**

2. Grant No.PC21015 (015) – Education (All Voted) Pages 91 to 106 of Appropriation Accounts for the year 2006-07.

- i) 09-Education Affairs & Services
095-Subsidiary Services to Education
0951-Subsidiary Services to Education
095101-Archives Library & Museum
LO4149-Libraries

Final Grant	Rs.63,273,000/-
Actual Expenditure	Rs.63,017,704/-
Saving	(-) Rs. 255,296/-
Percentage	0.40%

2.4.2012 The saving being within permissible limit, the Committee **settled the item.**

- ii) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931- Tertiary Education Affairs & Services
093103-Administration
LO4140-Direction (College)

AG Figures

Departmental Figures

Final Grant	Rs.29,515,000/-	Rs.29,515,000/-
Actual Expenditure	Rs.27,847,595/-	Rs.27,707,645/-
Saving	(-) Rs. 1,667,405/-	(-) Rs. 1,807,355/-
Percentage	5.65%	6.12%

2.4.2012 The Department explained that actual expenditure booked by the A.G. Punjab was Rs.27,847,595/- and by the department was Rs.27,707,645/-. There was variation of Rs.139,950/- due to wrong booking by the A.G. Punjab under sub head A06-Transfers. The most of the savings was under the head of Pay and Allowances due to some vacant posts during the financial year.

The Committee **settled the item.**

- iii) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931- Tertiary Education Affairs & Services
093101-General/Universities/Colleges/Institutes
LO4145-Arts Colleges

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.5,392,222,000/-	Rs.5,392,222,000/-
Actual Expenditure	Rs.4,978,842,968/-	Rs.4,856,442,426/-
Saving	(-) Rs. 413,379,032/-	(-) Rs. 535,779,574/-
Percentage	7.67%	9.94%

2.4.2012 The Department explained that the saving was due to the posts remained vacant during the financial year. The department would be careful in future and reconciliation had yet to be made.

The Committee settled the item subject to reconciliation within four weeks.

Final Grant	Rs.5,392,222,000/-
Actual Expenditure	Rs.4,978,842,968/-
Saving	(-) Rs. 413,379,032/-
Percentage	7.67%

13.7.2012 The Department explained that after reconciliation expenditure figures booked by the A.G Punjab had been accepted and saving had been occurred due to vacant posts and late release of final modified grant.

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

- iv) 09-Education Affairs & Services

093-Tertiary Education Affairs & Services
 0931- Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO4146-Professional Colleges

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.73,641,000/-		Rs.73,641,000/-
Actual Expenditure	Rs.64,864,737/-		Rs.66,288,942/-
Saving	(-) Rs. 8,776,263/-	(-)	Rs. 7,352,058/-
Percentage	11.92%		9.98%

2.4.2012 The Department explained that there was variation of Rs.1,424,205/- in the said figures and re-conciliations had yet to be made.

The Committee settled the item subject to reconciliation within four weeks.

Final Grant	Rs.73,641,000/-
Actual Expenditure	Rs.64,864,737/-
Saving	(-) Rs. 8,776,263/-
Percentage	11.92%

13.7.2012 The Department explained that after reconciliation expenditure figures booked by the A.G Punjab had been accepted and saving had been occurred due to vacant posts and late release of final modified grant.

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

- v) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931- Tertiary
093103-Administration
LO5308-Inspection Colleges

Final Grant	Rs.73,514,000/-
Actual Expenditure	Rs.67,776,416/-
Saving	(-) Rs. 5,737,584/-
Percentage	7.80%

2.4.2012 The Department explained that the accounts had been reconciled with the A.G. Punjab and saving was 7.80% due to some vacant posts and late release of final modified grant.

The Committee **settled the item**.

3. Grant No.PC22036 (036) – Development (All Voted) Pages 107 to 123 of Appropriation Accounts for the year 2006-07.

- i) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931- Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LE4300, 4302, 4213, 4214-Professional Technical Universities

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.36,367,000/-		Rs.22,176,000/-
Actual Expenditure	Rs.97,022,230/-		Rs.11,743,928/-
Excess/Saving	(+) Rs.60,655,230/-	(-)	Rs.10,432,072/-
Percentage	166.79%		47.04%

2.4.2012 The Department explained that there were some variations in original allocations and expenditures which need to be re-conciled.

The Committee settled the item subject to re-conciliation within four weeks.

13.7.2012 A.G. Punjab apprised that working paper had not been provided for reconciliation due to that reconciliation had not been made.

The Department explained that re-conciliation was required and budget figures need to be re-conciled.

The Committee kept the item pending and directed/recommended that the department to reconcile the matter with A.G. Punjab and mention in working papers other sub-head LE4300, 4213 and 4214 of this grant as per A.G Punjab book.

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.36,367,000/-		Rs.36,367,000/-
Actual Expenditure	Rs.97,022,230/-		Rs.20,805,657/-
Excess/Saving	(+) Rs.60,655,230/-	(-)	Rs.15,561,343/-
Percentage	166.79%		42.78%

2.10.2012 The A. G. Punjab stated that reconciliations had yet to be made in the above items.

The Committee directed/ recommended that reconciliations be made and **item was settled subject to reconciliation.**

- ii) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
0931- Tertiary Education Affairs & Services
093101-General Universities/Colleges/Institution
LE-4274-General Universities Colleges Institution

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.2,946,468,000/-	Rs.154,262,794/-
Actual Expenditure	Rs. 627,051,266/-	Rs.128,740,711/-
Saving	Rs.2,319,416,734/-	Rs. 25,522,083/-
Percentage	78.72%	16.54%

2.4.2012 The Department explained that there were some variations which need to be reconciled.

At this stage the A.G. pointed out that an amount of Rs.2000 millions only was released to the NLC vide order No.Misc-5/2007 dated 26th June 2007 of the Education Department Higher Wing but the Education Department did not show the said amount.

The Committee directed/recommended that an inquiry be held to find out the money released to NLC and why the department not booked the money and how much time the money held with NLC and how much loss beared to Punjab Government. The inquiry report be submitted to PAC within 60 days.

The Committee settled the item subject to reconciliation.

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.2,946,468,000/-	Rs.2,930,899,127/-
Actual Expenditure	Rs. 627,051,266/-	Rs. 633,368,566/-
Saving	Rs.2,319,416,734/-	Rs.2,297,530,561/-
Percentage	78.72%	78.38%

13.7.2012 The Department explained that an inquiry was conducted into the matter about release of 2000.000 million sanctioned by FD on 26th June 2007 which was not paid due to non provision of cash plan by NLC as informed by Finance Department, there was no reconciliation had been made about this grant and department was not agreed with the contention of A.G Punjab.

The Committee was not satisfied with the explanation of the department and constituted a Sub-Committee to sort out this matter within one month, comprising of the following:-

1. Major (Retd) Abdul Rehman Rana, MPA (PP-53) Convener

- | | | |
|----|--------------------------------|--------|
| 2. | Mian Yawar Zaman, MPA (PP-191) | Member |
| 3. | Miss Zaib Jaffar, MPA (W-298) | Member |

The item was kept pending.

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.2,946,468,000/-	Rs.2,946,468,000/-
Actual Expenditure	Rs. 627,051,266/-	Rs. 559,794,309/-
Saving	Rs.2,319,416,734/-	Rs.2,386,673,691/-
Percentage	78.72%	81.00%

2.10.2012 The A. G. Punjab stated that reconciliations had yet to be made in the above items.

The Committee directed/ recommended that reconciliations be made and **item was settled subject to reconciliation.**

(School Education)

4. Grant No.PC21010/PC24010 (010) – General Administration Page 89 of Appropriation Accounts for the year 2006-07.

09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093103-Administration
LO4766-Monitoring & Evaluation Cell

Final Grant	Rs.64,958,000/-
Actual Expenditure	Rs.62,088,065/-
Saving	(-) Rs. 2,869,935/-
Percentage	4.42%

2.4.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 4.42% due to some vacant posts, the recruitment process was underway that's why the department could not utilize full budget.

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

5. Grant No.PC21015 (015) – Education (All Voted) Pages 91 to 106 of Appropriation Accounts for the year 2006-07.

- i) 09-Education Affairs & Services

093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093103-Administration
LO5255-Punjab Education Assessment System (PEAS)

Final Grant	Rs.4,950,000/-
Actual Expenditure	Rs.4,644,857/-
Saving	(-) Rs. 305,143/-
Percentage	6.16%

2.4.2012 The Department explained that the saving was related to operating expenses.

The Committee **settled the item.**

- ii) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093103-Administration
LO5296-Chief Minister Monitoring Force & Cell

Final Grant	Rs.125,938,000/-
Actual Expenditure	Rs.102,883,383/-
Saving	(-) Rs. 23,054,617/-
Percentage	18.31%

2.4.2012 The Department explained that the overall savings resulted due to ongoing recruitment process and re-conciliation had yet to be made.

The Committee settled the item subject to reconciliation.

07.02.2013 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 18.31% due to ongoing recruitment process, due to which department could not utilized full budget till June, 2007.

The Committee **settled the item.**

- iii) 09-Education Affairs & Services
 097-Education & Affairs & Services Not Elsewhere
 0971-Education & Affairs & Services Not Elsewhere
097120-Others
LO5319-In Service Teachers Training

Final Grant	Rs.446,832,000/-
Actual Expenditure	Rs.318,453,412/-

Saving	(-) Rs.128,378,588/-
Percentage	28.73%

2.4.2012 The Department explained that the budgetary allocation was made. Continuous Professional Development was initiated in twelve districts. The hiring of staff took time to complete and resultantly the budget could not be surrendered in time.

The Committee was not satisfied with the explanation of the department and directed/recommended that an inquiry be held and fix the responsibility that why the money was not surrendered.

The item was kept pending.

- iv) 09-Education Affairs & Services
 - 093-Tertiary Education Affairs & Services
 - 0931-Tertiary Education Affairs & Services
 - 093102-Professional/Technical/Universities/Colleges
 - LO4147-Elementary Teachers/Training College

Final Grant	Rs.348,978,000/-
Actual Expenditure	Rs.314,608,338/-
Saving	(-) Rs. 34,369,662/-
Percentage	9.85%

2.4.2012 The Department explained that 1200 posts of non gazetted staff and 700 gazetted staff remained vacant during the financial year. One portion was operating expenses and the second portion was pay of allowances. The amount could not be surrendered in time due to the lack of discipline.

The Committee **settled the item with the direction** to observe strict financial discipline and prepare SOPs for betterment of financial system within one month.

- v) 09-Education Affairs & Services
 - 093-Tertiary Education Affairs & Services
 - 0931-Tertiary Education Affairs & Services
 - 093103-Administration
 - LO4138-Direction (Elementary Education)

Final Grant	Rs.24,484,000/-
Actual Expenditure	Rs.21,957,883/-
Saving	(-) Rs. 2,526,117/-
Percentage	10.32%

2.4.2012 The Department explained that the accounts were reconciled with A. G. Punjab and saving was 10.32% due to two posts remained vacant, some medical bills were returned and write off Loans during the financial year.

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

- vi) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093103-Administration
LO4139-Direction (Secondary Education)

Final Grant	Rs.21,519,000/-
Actual Expenditure	Rs.19,501,567/-
Saving	(-) Rs. 2,017,433/-
Percentage	9.38%

2.4.2012 The Department explained that the accounts were reconciled with A. G. Punjab and saving was 9.38% due to the budget was meant office of the DPI (SE), the department had to keep some grant to meet the expenditure in unavoidable circumstances.

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

- vii) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093103-Administration
LO4343-Program (PMIU)

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.2,688,132,000/-		Rs.2,688,132,000/-
Actual Expenditure	Rs.1,325,686,686/-		Rs.2,505,403,686/-
Saving	(-) Rs.1,362,445,314/-	(-)	Rs. 182,728,314/-
Percentage	50.68%		6.79%

2.4.2012 The Department explained that some amount had been transferred that was required reconciliation.

The Committee settled the item subject to reconciliation within four weeks.

Final Grant	Rs.2,688,132,000/-
Actual Expenditure	Rs.1,325,686,686/-
Saving	(-) Rs.1,362,445,314/-
Percentage	50.68%

07.02.2013 The Department explained that in compliance of PAC-I accounts had been reconciled with A. G. Punjab and saving was 50.68%, the reason of saving had already been explained to PAC in its earlier meeting held on 02.04.2012.

The Committee **settled the item.**

- viii) 09-Education Affairs & Services
092-Secondary Education Affairs & Services
0921-Secondary Education Affairs & Services
092101-Secondary Education
LO4774-Science Education Project

Final Grant	Rs.5,966,000/-
Actual Expenditure	Rs.5,966,000/-
Excess/Saving	Rs. 0/-
Percentage	0.00%

2.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess/saving was nil, due to funds were 100% utilized.

The Committee was satisfied and the **grant was settled.**

6. Grant No.PC22036 (036) – Development: (All Voted) Pages 109-110 & 113-114 of Appropriation Accounts for the year 2006-07.

- i) 09-Education Affairs & Services
091-Pre. & Primary Education Affairs & Services
0911-Pre. & Primary Education Affairs & Services
091102-Primary
LE4303-Primary

	<u>A.G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.784,490,000/-	Rs.784,490,000/-
Actual Expenditure	Rs. 68,417,744/-	Rs. 49,759,323/-
Saving	(-) Rs.716,072,256/-	(-) Rs.734,730,677/-
Percentage	91.28%	93.68%

2.10.2012 According to the A. G. Punjab reconciliation was being made with the Secondary Education.

The Department explained that all the relevant record was available for reconciliation and some more time was required for the job.

On the request of the department, the Committee granted one month time for reconciliation with the A. G. Punjab and till then the item was kept pending.

Final Grant	Rs.784,490,000/-
Actual Expenditure	Rs. 68,417,744/-
Saving	(-) Rs.716,072,256/-
Percentage	91.28%

07.02.2013 The Department explained that in compliance of PAC-I accounts had been reconciled with A. G. Punjab and saving was 91.28% due to the purchase procedure which could not be finalized well in time.

The Committee **settled the item.**

- ii) 09-Education Affairs & Services
- 092-Secondary Education & Affairs
- 0921-Secondary Education & Affairs
- 092101-Secondary Education
- LE4299-Secondary Education

	<u>A.G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.338,427,000/-	Rs.338,427,000/-
Actual Expenditure	Rs.152,485,162/-	Rs.260,923,390/-
Saving	(-) Rs.185,941,838/-	(-) Rs. 77,503,610/-
Percentage	54.94%	22.90%

2.10.2012 According to the A. G. Punjab reconciliation was being made with the Secondary Education.

The Department explained that all the relevant record was available for reconciliation and some more time was required for the job.

On the request of the department, the Committee granted one month time for reconciliation with the A. G. Punjab and till then the item was kept pending.

Final Grant	Rs.338,427,000/-
Actual Expenditure	Rs.152,485,162/-
Saving	(-) Rs.185,941,838/-
Percentage	54.94%

07.02.2013 The Department explained that in compliance of PAC-I accounts had been reconciled with A. G. Punjab and saving was 54.94% due to the reason that appointment of Staff for Second Science Project / IT teachers along with purchase of computer remained under process till June 2007.

The Committee **settled the item.**

(Special Education)

7. Grant No.PC21010/PC24010 (010) – General Administration Page 90 of Appropriation Accounts for the year 2006-07.

09-Education Affairs & Services
094-Education Services Non-definable by Level
0941-Education Services Non-definable by Level
094101-School for Handicapped/Retarded Person
LO4378-Special Education Department

Final Grant	Rs.9,195,000/-
Actual Expenditure	Rs.8,501,253/-
Saving	(-) Rs. 693,747/-
Percentage	7.54%

2.4.2012 The Accountant General explained that the department did not agree with the expenditure figures booked by the department. It required to re-conciled.

The Committee settled the grant subject to reconciliation within two weeks.

13.7.2012 The Department explained the accounts had been reconciled with A.G Punjab and saving was 7.54% which was due to wrong booking of expenditure amounting to Rs.1,682,834/- in unknown functional code 096101 instead of 094101.

On the recommendation of A. G. Punjab, the **grant was settled.**

8. Grant No.PC21015 (015) – Education (All Voted) Page 103 of Appropriation Accounts for the year 2006-07.

09-Education Affairs & Services
094-Education Services Nondefinable by Level
0941-Education Services Nondefinable by Level
094101-School for Handicapped/Retard Persons
LO4148-Directorate of Special Education

Final Grant	Rs.53,768,000/-
Actual Expenditure	Rs.52,319,495/-
Saving	(-) Rs. 1,448,505/-
Percentage	2.69%

2.4.2012 The saving being within permissible limit, the **grant was settled**.

9. Grant No.PC22036 (036) – Development (All Voted) Page 120 of Appropriation Accounts for the year 2006-07.

09-Education Affairs & Services
 094-Education Services Nondefinable by Level
0941-Education Services Nondefinable by Level
094101-School for Handicapped/Retarded Person
LE4273-School for Handicapped

Final Grant	Rs.47,928,000/-
Actual Expenditure	Rs.27,345,743/-
Saving	(-) Rs.20,582,257/-
Percentage	42.94%

2.4.2012 The A.G. Punjab explained that expenditure figures had been re-conciled but the department did not agree with the budget figures booked by his office.

The Committee settled the grant subject to reconciliation with finance department within two weeks.

13.7.2012 The Department explained that in compliance with the direction of PAC-I dated 02.04.2012, the final grant of Rs.47,928,000/- had been reconciled with Finance Department and A.G. Punjab.

On the recommendation of A. G. Punjab, the **grant was settled**.

(Literacy & Non-Formal Basic Education)

10. Grant No.PC21010/PC24010 (010) – General Administration Page 88 of Appropriation Accounts for the year 2006-07.

09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093103-Administration
LO4073-Literacy Department

Final Grant	Rs.12,840,000/-
Actual Expenditure	Rs. 9,863,993/-
Saving	(-) Rs. 2,976,007/-
Percentage	23.18%

2.4.2012 The Department explained that the funds were not surrendered and kept in hand against the vacant posts but the posts were remained vacant for the said period due to which savings occurred.

The grant was settled subject to re-conciliation.

3.10.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and over all saving was 23.18%, due to the some posts were remained vacant, medical reimbursement claim was not received during the period, the main savings was due to the reason that utility, POL and other bills were received late and early fixation of the bills closing date resulted in savings due to non payment in that year.

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

Youth Affairs, Sports, Archaeology and Tourism Department

11. Grant No.PC21010/PC24010 (010) – General Administration Pages 85 to 90 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture & Religion
081-Recreational & Sporting Services
0811-Recreational & Sporting Services
081105-Administration
LO4379-Sports Department

Final Grant	Rs.30,008,000/-
Actual Expenditure	Rs.28,868,958/-
Saving	(-) Rs. 1,139,042/-
Percentage	3.80%

4.4.2012 The Department explained that due to non utilization of pay, allowances and other's saving accrued 3.80% which was nominal. It was needed to be reconciled.

The Committee settled the grant subject to reconciliation.

12. Grant No.PC21010/PC24010 (010) – General Administration Pages 85 to 90 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture & Religion

081-Recreational & Sporting Services
0811-Recreational & Sporting Services
081105-Administration
LO4153-Directorate General Sports

Final Grant	Rs.32,248,000/-
Actual Expenditure	Rs.31,244,046/-
Saving	(-) Rs. 1,003,954/-
Percentage	3.11%

4.4.2012 The Department explained that the budget figure complied by the Finance Department was needed to be reconciled.

The Committee **settled the grant subject to reconciliation.**

13. Grant No.PC21010/PC24010 (010) – General Administration Pages 85 to 90 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture & Religion
081-Recreational & Sporting Services
0811-Recreational & Sporting Services
081105-Administration
LO4152-Grants to Punjab Sports Board

Final Grant	Rs.45,938,000/-
Actual Expenditure	Rs.45,238,000/-
Saving	(-) Rs. 700,000/-
Percentage	1.52%

4.4.2012 The Department explained that the amount was needed to be reconciled.

The Committee **settled the grant subject to reconciliation.**

EDUCATION (HIGHER) DEPARTMENT.

Audit Paras (Civil) for the year 2006-07

14. Para No.2.1 Pages 29, 30 & 31 of Audit Report for the year 2006-07; Irregular Investment – Rs.2,231.669 Million.

2.1.1 University of the Punjab, Lahore – Rs.1,086,626,424/-.

15.7.2011 The Department explained that Investment was made after obtaining competitive rates from five different banks with rating as per laid down criteria of

Finance Division, Govt. of Pakistan. The report of Investment Committee was approved by the finance and Planning Committee/Syndicate.

The Committee acceded to the request of the department and **settled the para.**

**15. Para No.2.1
2.1.2 Kinnaird College, Lahore – Rs.673,236,243/-.**

13.7.2011 The Department explained that expenditure was made out of the college own generated funds.

The Committee accepted the contention of the department and **dropped the para.**

**16. Para No.2.1
2.1.3 University of Education, Lahore – Rs.262,000,000/-.**

4.4.2012 The Department explained that in probe report the university took the decision of retaining the unspent balance for one of its development projects and its non-investment was not deliberate. The amount under objection remained in bank of Punjab under special rate of 5% as PLS saving account as against the rate of 1% on normal PLS saving account during 2005-06.

The Committee kept the para pending with the direction to probe the matter by the department.

11.07.2012 The Department explained that two inquiries were conducted to probe the matter regarding keeping of unspent govt. funds into University Bank Account.

The Committee was not satisfied with the inquiry reports. The Committee directed/recommended to hold a fresh inquiry covering all the aspects including bank rates prevalent at that time and any loss sustained by the Govt. without repeating facts, under report to PAC.

The para was kept pending for a fresh inquiry and to fix the responsibility.

1.10.2012 The Department explained that two inquiries had been made and under the inquiry reports four persons were held responsible in which three persons had been retired from service.

The Committee direction / recommended the department that SOP's should be prepared regarding investments and the **para was settled.**

17. **Para No.2.1**
2.1.4 Lahore College for Women University, Lahore –
Rs.176,191,765/-.

13.7.2011 The Department explained that amount pointed out by the audit was not correct. The actual amount invested was Rs.13,493,300/-. Moreover, as per direction of SDAC the irregularity had been regularized by the Syndicate on 10.02.2007.

The Committee observed that stance of audit was not based on facts. The Committee **settled the para.**

18. **Para No.2.1 Pages 29, 30 & 31 of Audit Report for the year 2006-07;**
Irregular Investment – Rs.2,231.669 Million.

2.1.5 University of Engineering and Technology, Lahore, –
Rs.32,000,000/-.

19. **Para No.2.6 Pages 43, 44, 45, 46 & 47 of Audit Report for the year**
2006-07; Violation of Rules – Rs.152.306 Million.

(b) **Unauthorized Expenditure – Rs.29.971 Million.**

2.6(b).5 University of Engineering and Technology, Lahore –
Rs.1,461,005/-.

20. **Para No.2.30 Page 80 of Audit Report for the year 2006-07; Purchase**
of Vehicle without Provision in the Budget – Rs.1.372 Million.

21. **Para No.2.32 Pages 83 & 84 of Audit Report for the year 2006-07;**
Irregular Printing of Prospectus/Journals – Rs.1.174 Million.

2.32.1 University of Engineering & Technology, Lahore – Rs.689,340/-

13.7.2011 The Department explained that all the matters had been regularized by Syndicate being competent authority in its meeting held on 23.02.2008.

The contention of the department was accepted by the Committee and **paras were settled.**

22. **Para No.2.1 Pages 29, 30 & 31 of Audit Report for the year 2006-07;**
Irregular Investment – Rs.2,231.669 Million.

2.1.6 Fatima Jinnah Women University, Rawalpindi – Rs.1,614,141/-.

13.7.2011

The Department explained that an inquiry in this regard had already been initiated.

The Committee kept the para pending till completion/report of said inquiry.

3.4.2012

The Department explained that the inquiry regarding the issue had been completed and the Secretary Education read the recommendation of the Inquiry Officer before the Committee.

The para was settled.

23.

Para No.2.2 Pages 31, 32 & 33 of Audit Report for the year 2006-07; Deviation from PC-I – Rs.692.797 Million.

2.2.1(i) (AIR No.7) Islamia University, Bahawalpur “Construction of Auditorium at Bagdad-ul-Jadeed Campus” – (Rs.312,722,074/-)

14.7.2011

The Department explained that 2-1/2 years was the stipulated period which expired on 26.7.2003. The extension in time limit was granted upto 31.12.2004.

The Committee settled the para subject to revision of PC-I by Competent Authority and its verification by Audit.

4.4.2012

The Department explained that funds for construction of Auditorium were provided by the special grant of Prime Minister not from Planning Commission. The University approved the estimates and work was executed. SOP's for works had been prepared and sent to syndicates and later on it would be submitted to chancellor for its gracious approval through education department.

The para was settled.

24.

Para No.2.2

2.2.1(ii) (AIR No.8) Islamia University, Bahawalpur “Enhancement of Hostel Facilities Completion of Remaining Portion of Girls Hostel at Abbasia Campus” – (Rs.312,722,074/-)

14.7.2011

The Department explained that the scheme had been completed within the approved of PC-I cost. The work had been delayed for some period but there was no any difference in amount of project.

The Committee settled the para Subject to revision and verification of PC-I.

4.4.2012 The Department explained that the scheme had been completed within the cost approved in PC-I and the HEC approved the extension period.

The Committee settled the para subject to verification.

11.07.2012 Audit objected that the department had not produced PC-IV which was the only relevant document to verify the extension period for work done.

The Department explained that the extension of the time over run under audit observation had been obtained from Higher Education Commission which was available for verification.

The para was settled subject to verifications with the direction to remove all the anomalies in the light of Audit objection.

1.10.2012 The Department explained that the work had been completed up to 30-05-2010 and the extension was granted by the HEC along with ex post facto sanction.

The Committee was satisfied and part of **para was settled**.

25. **Para No.2.2**
2.2.1(iii) (AIR No.9) Islamia University, Bahawalpur “Construction of Syndicate Rom at Old Campus” – (Rs.312,722,074/-)

14.7.2011 The Department explained that the work carried out from University's own sources funds. The detailed estimate was prepared and approved by Vice-Chancellor.

The Committee directed/recommended that the work rules of the university must be made.

The para was settled subject to revision of PC-I by Competent Authority and verification by Audit.

4.4.2012 The Department explained that work was carried out from University's own sources funds and detailed estimates was prepared and approved by the vice chancellor. Therefore, PC-I was not required by HEC.

The Committee **settled the para**.

26. **Para No.2.2**

2.2.1(iv) (AIR No.10) Islamia University, Bahawalpur “Establishment of a College of Engineering Technology at Bahawalpur” – (Rs.312,722,074/-)

14.7.2011 The Department explained that the scheme was approved on 12-05-2001. The project was to be completed within five years. The HEC did not provide funds to the university in time. There was no loss to the Government in this project.

The Committee settled the para subject to PC-I revised by HEC and verification by Audit.

4.4.2012 The Department explained that project had been completed on 11.10.2007 but last release of fund of Rs.10.00 million received on December 12.2008. On the direction of PAC it had been requested to HEC to extend the period of time over run of 2 years & 3 months upto 13.12.2009.

The para was settled subject to verifications.

11.07.2012 The University management explained that as per directive of the PAC, extension from HEC had been obtained for the period of time over run of 2 years & 3 months up to 13-12-2009 and PC-IV was ready for verification.

The Committee directed/recommended that the copy of PC-IV be provided to audit for verification.

The para was settled.

1.10.2012 The Department explained that PC-IV had been submitted to HEC and after completing all codal formalities, the HEC would submit the PC-IV to the Planning Commission of Pakistan for approval.

The Committee was satisfied and the parts of para was settled.

27. Para No.2.2
2.2.1(v) (AIR No.11) Islamia University, Bahawalpur “Establishment and Development of the Islamia University, Bahawalpur (Phase-II)” – (Rs.312,722,074/-)

14.7.2011 The Department explained that the scheme was approved on 12-05-2001. The project was to be completed within five years. The HEC did not provide funds to the university in time. There was no loss to the Government in this project.

The Committee settled the para subject to PC-I revised by HEC and verification by Audit.

4.4.2012 The Department explained that in the direction of PAC / D.G audit the department had requested to the funding authority to grant extension in time period up to April 30,2010.

The Committee settled the para subject to verification of approval of time over run.

11.07.2012 The University management explained that extension of the time over run upto April 30, 2012 had been obtained from HEC in the light of Audit objection and PC-IV was ready for verification.

The Committee settled the para with the direction that a copy of PC-IV be provided to audit for verification.

1.10.2012 The Department explained that PC-IV had been submitted to HEC and after completing all codal formalities, the HEC would submit the PC-IV to the Planning Commission of Pakistan for approval.

The Committee was satisfied and the parts of **para was settled.**

28.

Para No.2.2

**2.2.2(i) (AIR No.3) Bahauddin Zakariya University Multan
“Construction of Girls Hostel” (Amna Hall) – Rs. 258,388,000/-)**

**2.2.2(ii) (AIR No.5) Bahauddin Zakariya University Multan
“Construction of Boys Hostel” (Ali Hall)**

3.4.2012 The Department explained that the inquiry was under process regarding the matter.

The Committee kept the para pending and directed that the inquiry be completed and submitted.

11.07.2012 The Department explained that inquiry had been completed and submitted to Higher Education Department.

The management promised that the recommendations of the inquiry report regarding revision of PC-I and approval of PC-IV by HEC would be followed and its outcome would be informed to PAC.

The Committee directed/recommended that the PC-I be revised and matter be regularized.

The para was kept pending.

1.10.2012 The Department explained that letter had been written to the concerned quarter to revise the PC-I and approval of PC-IV in the light of the directions of PAC.

The Committee kept the parts of para pending till the regularization and approval of PC-I and PC-IV.

07.02.2013 The Department explained that letter had been written to HEC for regularization and the same was still under process.

The Committee **kept the para pending.**

29. **Para No.2.2**
2.2.3 University of Engineering & Technology, Lahore –
Rs.121,687,000/-

13.7.2011 The Department explained that on the directions of SDAC dated 8.5.2007 regarding AIR Para No.7, 8, 9, 10 & 11 for the provision of copy of PC-I and PC-IV. The department had verified copies of PC-IV and now the copies of PC-I were available for verification.

The Committee settled the para subject to verification of PC-I by Audit.

3.4.2012 The Department explained that in the light of decision of PAC-I the copies of PC-I were available for verifications.

The **para was settled.**

30. **Para No.2.3 Pages 34, 35, 36, 37, 38 & 39 of Audit Report for the year**
2006-07; Un-Authorized Payment of Establishment Charges –
Rs.225.803 Million.

A) Un-Authorized Payment of Allowances – Rs.220.111 Million

2.3(A).1 University of Punjab, Lahore – Rs.114,345,540/-.

15.7.2011 The Department explained that the payment of house requisition allowance had been made after the approval of Senate. However, the case had also been forwarded to Chancellor for approval.

The **Committee settled the para** with the direction to be careful in future.

31. **Para No.2.3**
2.3(A).2 University of Punjab, Lahore – Rs.10,017,092/-.

15.7.2011 The Department explained that the orderly allowance had been stopped on the direction of PAC and a fresh Summary from the Higher Education Department had been moved for appropriate action.

The Committee **settled the para** and directed to adopt procedure accordingly in future.

**32. Para No.2.3
2.3(A).3 University of Punjab, Lahore – Rs.10,000,000/-.**

15.7.2011 The Department explained that the amount under observation was paid as incentive award/performance honorarium not incentive allowance and as such not a part of regular pay and allowance. There were 525 teachers working, but incentive award was paid only to those i.e. 269 teachers and one in D.G Gujranwala Campus who fulfill the laid down criteria on the basis of their excellent performance in search work/publications in year 2005. A summary in this regard had been sent to the Chancellor.

The Finance Department apprises that rules of autonomous bodies were not so clear regarding allowances and salaries.

The Committee directed/recommended that the Administrative Secretary issue instructions to all universities to frame their rules in all aspects and report be submitted to the PAC-I within 3 months.

The para was kept pending.

4.4.2012 The Department explained that honorarium incentive was paid to 269 teachers who fulfilled the laid down criteria on the basis of their excellent performance in research work for one time but the audit contention was not correct.

The Committee settled the para subject to verification.

12.7.2012 The Department explained that the amount involved in the para was not paid in the form of allowances. That amount was paid as honoraria to employees.

The Committee accepted the contention of department and **settled the para.**

**33. Para No.2.3
2.3(A).4 University of Punjab, Lahore – Rs.180,000/-.**

15.7.2011 The Department explained that the amount under observation was paid as incentive award/performance honorarium not incentive allowance and as such not a part

of regular pay and allowance. There were 525 teachers working, but incentive award was paid only to those i.e. 269 teachers and one in D.G Gujranwala Campus who fulfill the laid down criteria on the basis of their excellent performance in search work/publications in year 2005. A summary in this regard had been sent to the Chancellor.

The Finance Department appraises that rules of autonomous bodies were not so clear regarding allowances and salaries.

The Committee directed/recommended that the Administrative Secretary issue instructions to all universities to frame their rules in all aspects and report be submitted to the PAC-I within 3 months.

The para was kept pending.

4.4.2012 The Department explained that Gujranwala campus was newly established in 2005. The additional responsibility was given to the Professor of Hailey College of Commerce and out of way recommended Rs.15,000/- p.m as honorarium for this additional assignment approved from the syndicate.

The Committee settled the para subject to verification.

12.7.2012 Audit had pointed out that the department once again did not provide the approval of Syndicate and Senate.

The Department explained that the relevant record was available for verification by Audit.

The Committee settled the para subject to verification.

2.10.2012 The Department explained that Rs.15,000/- p.m. was given as honorarium to a Professor of Hailey College of Commerce for his additional assignment as D.G. at Gujranwala Campus approved by the Syndicate.

The Committee **settled the para with the observation** that in future if such kind of honorariums would have required to be granted should be vetted/approved by the Chancellor.

34.

Para No.2.3

2.3(A).5 University of Punjab, Lahore – Rs.67,900/-.

4.4.2012 The Department explained that board was competent to award advance increments at the time of initial appointments as per provision 7 (I) (i) of calendar Chapter –VIII of the University Act.

The Committee settled the para subject to verification.

12.7.2012 The Department explained that the all relevant record was available for verification by Audit.

The Committee **settled the para.**

35. **Para No.2.3**
2.3(A).6 (AIR No.31 & 33) Bahauddin Zakaria University (B.Z.U),
Multan – Rs.35,194,728/-

2.3(A).7 (AIR No.36) Bahauddin Zakaria University (B.Z.U), Multan
– Rs.1,185,600/-

3.4.2012 The Department explained that the matter had been regularized.

The Committee directed/recommended to hold an inquiry and paras were settled subject to completion of the inquiry.

12.7.2012 The Department explained that an inquiry was held by the department in compliance of PAC direction dated 3 April 2012 and no one was found guilty. Vice Chancellor had also approved the matter in a meeting held on 20 March 2012.

The Committee settled the paras subject to verification of inquiry report by Audit.

1.10.2012 The Department explained the inquiry report had been submitted.

Audit did not satisfy with the inquiry report and stated that the inquiry was not done according to the audit objections and recommended for de-novo inquiry.

The Committee accepted the contention of the audit and directed/recommended to hold a de-novo inquiry and paras were settled subject to verification of inquiry report by audit.

07.02.2013 The Department explained that de-novo inquiry report was under process.

The Committee **kept the paras pending.**

36. **Para No.2.3**
2.3(A).8 Islamia University, Bahwalpur – Rs.22,258,000/-.

14.7.2011 The Department explained that the university was paying the medical allowance (in lieu of reimbursement of the cost of medicines for treatment as outdoor

patient) to its all in service and retired employees according to the recommendations of the Finance and planning Committee and approval of the Syndicate.

The Committee directed/ recommended that all allowances be stopped immediately.

The para was kept pending.

4.4.2012 The Department explained that a draft of medical allowance statutes had been framed and it would be submitted in ensuing meeting of Syndicate for its recommendation and would be sent to Chancellor through Education Department for approval.

The Committee kept the para pending with the direction that report be submitted within 45 days.

11.07.2012 The Department explained that the draft of medical allowance statutes had been framed and after the recommendation of Syndicate it would be sent to the Chancellor for approval.

The para was kept pending till approval by the Chancellor.

1.10.2012 The Department explained that draft of medical allowance statutes was presented in syndicate meeting held on 5 September 2012 for recommendation to the senate, and the syndicate directed that after comparison with other universities and refining the same should be re-submitted to the syndicate for recommendation to the senate as well as Chancellor for approval.

The Committee kept the para pending till approval of the Chancellor.

07.02.2013 The Department explained that draft of medical allowance statutes were presented in syndicate meeting held on 05.09.2012. Syndicate recommended that after comparison with other universities and refining the same should be re-submitted to syndicate for approval.

The Committee **kept the para pending.**

37.

Para No.2.3

2.3(A).9 Islamia University, Bahwalpur – Rs.2,077,000/-.

14.7.2011 The Department explained that the Orderly Allowance had been allowed in compliance of the decision taken by the University Syndicate. A summery was submitted with the request to obtain gracious approval of the Chancellor but no reply had been received till today. The department further explained that said allowance had been stopped forthwith in the direction of PAC held on 29.07.2006.

The Committee directed / recommended that rules/status be framed at the earliest.

The para was kept pending.

4.4.2012 The Department explained that rules/statutes would be framed under the directions of PAC in its meeting held on 14.7.2011.

The Committee showed its displeasure on non-compliance of directive of PAC and directed/recommended that an inquiry be held to fix the responsibility and report be submitted within 30 days.

The para was kept pending.

11.07.2012 The University management explained that in the light of PAC directive rules/statutes had been framed regarding orderly allowance and would be sent to Senate for approval of the Chancellor. According to the department Senate was a greater body and it was difficult for them to convene the meeting.

The Committee kept the para pending with the direction/recommendation that Governor should take up the matter seriously and Senate meeting should be convened at the earliest so that these kind of matters could be resolved without further delay.

1.10.2012 The Department explained that draft of medical allowance statutes was presented in syndicate meeting held on 5 September 2012 for recommendation to the senate, and the syndicate directed that after comparison with other universities and refining the same should be re-submitted to the syndicate for recommendation to the senate as well as Chancellor for approval.

The Committee kept the para pending till approval of the Chancellor.

07.02.2013 The Department explained that out of total amount 90% amount had been recovered and efforts were being made for balance recovery.

The Committee **kept the para pending** till the approval of Chancellor and recovery of remaining amount.

38. **Para No.2.3**
2.3(A).10 Board of Intermediate & Secondary Education, Bahawalpur
– Rs.13,042,070/-.

13.7.2011 The Department explained that 50 % of house rent allowance was allowed by the controlling authority. This facility was also protected through the judgment of

Lahore High Court Lahore. In 1994 national pay scales were given to the employees with the permission of Finance Department. The department further explained that in 1997, 50% of the house rent allowance of the basic pay was given in the light of the decision of court.

The Finance Department apprised that allowance was given to the basic pay not running pay.

The Committee **kept the para pending** and constituted a Sub-Committee comprising Maj (Retd) Abdur Rehman Rana, MPA (PP-53) and Mian Yawar Zaman, MPA (PP-191) to streamline the rules.

39. **Para No.2.3**
2.3(A).11 University of Engineering & Technology, (U.E.T), Lahore –
Rs.2,956,385/- + Rs.2,572,459/- + Rs.1,560,635/-

13.7.2011 The Department explained that like other universities U.E.T also discontinued IT/Computer allowance to cope with the objection of audit. A summary in this regard had been sent to the Chancellor.

The Finance Department apprises that rules of autonomous bodies were not so clear regarding allowances and salaries.

The Committee directed / recommended that the Administrative Secretary issue instructions to all universities to frame their rules in all aspects and report be submitted to the PAC-I within 3 months.

The para was kept pending.

3.4.2012 The Department explained that as per direction of PAC the rules had been framed and would be put up before the Syndicate in its next meeting for approval.

The Committee **settled the para.**

40. **Para No.2.3**
2.3(A).12 Fatima Jinnah (Women) University (FJWU), Rawalpindi –
Rs.2,060,344/-

13.7.2011 The Department explained that like other universities U.E.T also discontinued IT/Computer allowance to cope with the objection of audit. A summary in this regard had been sent to the Chancellor.

The Finance Department apprises that rules of autonomous bodies were not so clear regarding allowances and salaries.

The Committee directed / recommended that the Administrative Secretary issue instructions to all universities to frame their rules in all aspects and report be submitted to the PAC-I within 3 months.

The para was kept pending.

3.4.2012 The Department explained that the case had been moved to Higher Education Department to frame the rules as per direction of PAC.

The Committee **settled the para.**

41. **Para No.2.3**
2.3(A).13 Fatima Jinnah (Women) University (FJWU), Rawalpindi –
Rs.423,507/-

13.7.2011 The Department explained that like other universities U.E.T also discontinued IT/Computer allowance to cope with the objection of audit. A summary in this regard had been sent to the Chancellor.

The Finance Department apprises that rules of autonomous bodies were not so clear regarding allowances and salaries.

The Committee directed / recommended that the Administrative Secretary issue instructions to all universities to frame their rules in all aspects and report be submitted to the PAC-I within 3 months.

The para was kept pending.

3.4.2012 The Department explained that the rules had been made under the directions of Public Accounts Committee, and orderly allowance had been stopped.

The Committee settled the para subject to verification of record.

1.10.2012 The Department explained that rules had been framed and orderly allowance had been stopped. Draft statutes approved by syndicate had been forwarded to Higher Education for approval of the Chancellor.

The Committee **settled the para.**

42. **Para No.2.3**
2.3(A).14 University of Engineering & Technology, (U.E.T), Taxila –
Rs.850,844/-.

13.7.2011 The Department explained that like other universities U.E.T also discontinued IT/Computer allowance to cope with the objection of audit. A summary in this regard had been sent to the Chancellor.

The Finance Department apprises that rules of autonomous bodies were not so clear regarding allowances and salaries.

The Committee directed / recommended that the Administrative Secretary issue instructions to all universities to frame their rules in all aspects and report be submitted to the PAC-I within 3 months.

The para was kept pending.

4.4.2012 The Department explained that university had framed draft rules for placement before syndicate meeting within one month.

The Committee settled the para subject to approval of syndicate.

11.07.2012 The University management explained that after framing “Statutes” the Syndicate had forwarded them to the Higher Education Department for onward submission to the Chancellor for final approval. But the same had been returned with some observations and after attending to those observations, the “Statutes” would be re-sent for final approval of the Chancellor.

The Committee was satisfied with the explanation and settled the para subject to final approval of the “Statutes” by Chancellor.

1.10.2012 The Department explained that a summary regarding pay and allowances had been submitted for approval by the Chancellor.

The Committee settled the above para subject to approval by the Chancellor.

07.02.2013 The Department explained that a summary regarding pay and allowances had been submitted to Chancellor for approval.

The Committee **kept the para pending.**

- 43.**
- i) **Para No.2.3**
2.3(A).15 University of Engineering & Technology, (U.E.T), Taxila – Rs.444,978/-.
 - ii) **2.3(A).16 University of Engineering & Technology, (U.E.T), Taxila – Rs.251,383/-.**

11.07.2012 The University management explained that after framing “Statutes” the Syndicate had forwarded them to the Higher Education Department for onward submission to the Chancellor for final approval. But the same had been returned with some observations and after attending to those observations, the “Statutes” would be re-sent for final approval of the Chancellor.

The Committee was satisfied with the explanation and settled the paras subject to final approval of the “Statutes” by Chancellor.

1.10.2012 The Department explained that a summary regarding pay and allowances had been submitted for approval by the Chancellor.

The Committee settled the above paras subject to approval by the Chancellor.

07.02.2013 The Department explained that a summary regarding pay and allowances had been submitted to Chancellor for approval.

The Committee **kept the paras pending.**

**44. Para No.2.3
2.3(A).17 Board of Intermediate & Secondary Education, Gujranwala
– Rs.416,250/-**

13.7.2011 The Department explained that due to the shortage of technical staff, the office transferred the typists from type section to the computer section and Computer Allowance was given to typists, working in Computer Section and payment was regularized by Board of Governors.

The contention of the department was not accepted.

The Committee directed / recommended that the Administrative Secretary may hold an inquiry, fix responsibility and report be submitted to the PAC-I within 6 weeks.

The para was kept pending.

4.4.2012 The Department explained that computer allowance had been given to the employees later it was regularized from the competent authority.

The Committee settled the para subject to provision of regularization.

12.7.2012 The Department explained that the regularization of irregular expenditure i.e. computer allowance to typists without computer qualification had been approved by the BOG and the financial rules had also been framed.

The Committee **settled the para.**

**45. Para No.2.3
2.3(A).18 University of Sargodha – Rs.116,223/-.**

14.7.2011 The Department explained that on the recommendation of the F&PC all the allowances under observation had been sanctioned by the Syndicate.

Audit contended that Syndicate had no power to approve such allowances.

The Committee directed/recommended that all such allowances be stopped immediately till the framing of rules and rules be prepared at the earliest.

The Para was kept pending.

3.4.2012 The Department explained that the allowance pointed out had been discontinued as per direction of Syndicate vide letter No.UOS/Acad/Syndicate 03/2011/2981 dated 15-07-2011. The Department had granted the allowances as per rules of Punjab University. The department further contended that Purchase Rules, Works rules and Service Statutes approved from Honorable Chancellor however, the financial rules were under process.

The Committee **settled the para.**

**46. Para No.2.3
2.3(A).19 Government College, University (G.C.U), Lahore – Rs.90,275/-.**

15.7.2011 The Department explained that actual amount involved in this case was Rs.32,155/- instead of Rs.90,275/- as the five advance increments were paid to the Mr. Sohail Iqbal which had now been recovered from the pay of the officer concerned and got verified by audit.

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

**47. Para No.2.3
B) Non-deduction of house rent allowance – Rs.3.076 Million**

2.3(B).1 University of Engineering & Technology, Taxila – Rs.1,313,985/-.

13.7.2011 The Department explained that a summary for regularization of expenditure regarding House Rent Allowance had been sent to Chancellor.

The Committee accepted the contention of the department and the **para** was settled.

**48. Para No.2.3
2.3(B).2 Bahauddin Zakariya University, Multan – Rs.1,160,631/-.**

3.4.2012 The Department explained that the recovery of House Rent Allowance Rs.1,160,631/- had been made and verified by Audit.

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

**49. Para No.2.3
2.3(B).3 University of Sargodha – Rs.223,200/-.**

14.7.2011 The Department explained that on the recommendations of the F&PC, the Syndicate had approved the rent free accommodation to the said Professor. Now the house rent had been stopped and recovery was started.

The Committee directed / recommended that the remaining amount be recovered and para be reduced to the extent of the recovered amount.

The para was kept pending.

3.4.2012 The Department explained that the amount of Rs.44,200/- had been recovered and got verified. Efforts were being made to expedite the recovery of outstanding amount.

The Committee settled the para subject to recovery.

11.07.2012 The Department explained that the recovery was being effected on monthly basis in compliance of the PAC directive. Efforts were being made to expedite the recovery of outstanding amounts of Rs.96,000/-.

The para was reduced and settled subject to outstanding recovery.

1.10.2012 The Department explained that a sum of Rs.31,800/- had been recovered from the pay for the months of June to August 2012 and efforts were being made for the balance recovery of Rs.64,200/-.

The Committee reduced the para to the extent of recovered amount subject to verification and para was settled subject to outstanding recovery.

07.02.2013 The Department explained that total amount had been recovered and record was available for verification.

The Committee **settled the para subject to verification.**

**50. Para No.2.3
2.3(B).4 Board of Intermediate & Secondary Education, Multan –
Rs.205,960/-.**

13.7.2011 The Department explained that due to shortage of building and smooth conduct of examination, the residence of Chairman into secrecy office was made with the proper approval of Board of Governors.

The **para was settled.**

**51. Para No.2.3
C) Un-Authorized Grant of Higher Pay Package – Rs.2.616 Million
(para No.3 of AIR-Fatima Jinnah Women University Rawalpindi-2005-06)**

13.7.2011 The Department explained that all the officers were appointed with the approval of Vice Chancellor.

Audit contended that Vice Chancellor was not competent to appoint above BPS-17 on higher pay package.

The Committee recommended/directed that rules be framed on priority basis to cope with such situations. The Committee kept the para pending.

3.4.2012 The Department explained that the pay package had been sent for approval by the competent authority.

The Committee settled the para subject to approval of the pay package.

1.10.2012 The Department explained that approval of pay package had yet under process in Administrative Department.

The Committee settled the para subject to approval and verification by Audit.

07.02.2013 The Department explained that the case of pay package had been sent to Chancellor for approval which was still under process.

The Committee kept the para pending.

52. Para No.2.4 Pages 40, 41 & 42 of Audit Report for the year 2006-07; Non-Production of Record – Rs.176.533 Million.

2.4.1 Government College University, Faisalabad AIR.13 – Rs.57,103,866/- and AIR.16 - Rs.50,010,131/-.

3.4.2012 The Department explained that the relevant record was available for verification by audit.

The Committee settled the para subject to verification of record with the direction to prepare SOPs and fix responsibility regarding non production of record.

The Committee further recommended that the Registrar and Treasurer should be posted on permanent basis.

11.07.2012 Audit pointed out that the department had come with non-compliance of PAC instructions. SOPs were not prepared and no responsibility was fixed for non production of record.

The Department explained that SOPs were under preparation and requested to grant 4 weeks further time to prepare them and fix responsibility for non-production of record.

The Committee directed/recommended that the SOP's should be prepared within four weeks and the para was kept pending.

1.10.2012 The Department explained that in compliance of PAC directive SOPs had been prepared and approved by the syndicate. The relevant record was available and verifications had yet to be made.

The Committee settled the para subject to verification.

2.4.1 (i) Government College University, Faisalabad – Rs.57,103,866/-.

07.02.2013 The Department explained that in compliance of PAC-I relevant record was available for spot verification.

The Committee settled the above para.

**53. Para No.2.4
2.4.2 University of the Punjab, Lahore:-**

- i) AIR No.57 “List of Vehicles”.
- ii) AIR No.62 “Vouched Accounts of Scholarship Amount” – Rs. 46,037,413/-.
- (iii) AIR No.58 “Record Pertaining to Appointments”.
- (iv) AIR No.59 “Record Pertaining to Purchases Through LCs” – Rs. 21,372,754/-.
- (v) AIR No.60 “Auction Record of Shops, Canteens, etc.”.

4.4.2012 The Department explained that relevant record was available for verifications.

The Committee settled the para subject to verifications.

12.7.2012 The Department explained that all relevant record had been verified by audit, but audit comments were still awaited.

The Committee settled the para subject to verification.

2.10.2012 Audit pointed out that full record had not been produced for verification to audit team and only partial verification was done so far.

The Department explained that all the remaining record was available for verification by Audit.

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

07.02.2013 The Department explained that whole relevant record was available for verification. And verifications had yet to be made.

The Committee **settled the para subject to verification.**

54. **Para No.2.4**
2.4.3 Islamia University, Bahawalpur – Rs.1,000,000/-.

14.7.2011 The Department explained that the record had been produced and verified by the Audit.

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

55. **Para No.2.4**
2.4.5 Secretary Education, Lahore – Rs.263,300/-.

15.7.2011 The Department explained that the payment of the medical bill of Ms Farrukh Zahara Gillani, Deputy Secretary had been made. All the vouchers were available for verification.

The Committee settled the para subject to verification by Audit.

4.4.2012 The Department explained that the sanction of the competent authority and vouched accounts were available for verification.

The Committee settled the para subject to verifications of record by Audit.

12.7.2012 The Department explained that all the relevant record was available for verification. The department further stated that record had not yet been verified due to strike in Audit offices.

The Committee settled the para subject to verification.

1.10.2012 The Department explained that all the relevant record had been verified by the Audit.

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

56. **Para No.2.4**
2.4.6 Bahauddin Zakariya University, Multan – Rs.128,886.

3.4.2012 The Department explained that all the necessary actions had been taken and all the relevant record was available for verifications.

The **para was settled**.

57. **Para No.2.4**
2.4.7 Kinnaird College for Women, Lahore – NIL.

13.7.2011 The Department explained that all the relevant record was available and verified by the audit.

The Committee **settled the para** on the recommendation by Audit.

58. **Para No.2.4**
2.4.8 University of Sargodha – NIL.

14.7.2011 The Department explained that recruitment record of all the employees recruited in 2005-06 had been verified by the Audit.

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

59. **Para No.2.5 Pages 42 & 43 of Audit Report for the year 2006-07; Unauthorized Expenditure Out of Self Finance/Supporting Scheme – Rs.152.895 Million.**
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15.7.2011 The Department explained that 25 % income from self supporting programme was also the part of regular budget and 75% income from self-supporting was transferred to the department as per decision of the syndicate.

The contention of department was accepted by Public Accounts Committee and **para was settled.**

60. **Para No.2.6 Pages 43, 44, 45, 46 & 47 of Audit Report for the year 2006-07; Violation of Rules – Rs.152.306 Million.**
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- a) **Irregular Award of Works Contract – Rs.122.058 Million.**

(Para Nos. 1, 2, 3, 4, 5, 7, 8 & 9 of AIR – University of Sargodha – 2005-06)

14.7.2011 The Department explained that as per PEPPRA rules the tender was advertised in three newspapers. No violation of rules was made.

The Committee accepted the departmental contention and **para was settled.**

61. **Para No.2.6**
b) **Unauthorized Expenditure – Rs.29.971 Million.**

2.6(b).1 University of Sargodha – Rs.12,535,911/-.

14.7.2011 The Department explained that this was Club Para and on the recommendation of the Finance and Planning Committee regarding regularization of the expenditure had been approved by the Syndicate. Audit had incomplete record about this para and was not fully prepared.

The Committee **settled the para** due to incomplete record of Audit.

62. **Para No.2.6**
2.6(b).2 Bahauddin Zakariya University, Multan – Rs.10,421,535/-.

- i) **(AIR No.42)**

3.4.2012 The Department explained that the University made the purchase direct from the manufacturer, which had already been advertised in the newspapers and was lowest in the comparative statement. In this way, the University saved a reasonable amount of Rs.612,150/- and record got verified by Audit

The **part was settled**.

ii) **(AIR No.61)**

3.4.2012 The Department explained that advertisement had been made in four daily newspapers and got verified by Audit.

The **part was settled**

iii) **(AIR No.64)**

3.4.2012 The Department explained that to meet the situation/requirement that was to set up a Laboratory with in the couple of days for which the competent authority in emergent situation was requested to waive off the condition of tendering the case through newspapers and in these circumstances the purchase was made and the Laboratory was set up and linkage programme with the foreign delegates could therefore be made possible.

The Committee settled the part subject to verification of record by Audit.

12.7.2012 The Department explained that all the relevant record had been got verified by the audit.

The Committee **settled the para** on the recommendation of Audit.

63. **Para No.2.6**
2.6(b).3 University of Punjab, Lahore – Rs.2,592,964/-.

15.7.2011 The Department explained that the purchase of Rs.2,500,000/- had been made. The case for regularization of expenditure had been moved to Chancellor as per direction of the Public Accounts Committee.

The Committee did not accept the contention of the department being an ambiguous one and kept the para pending.

4.4.2012 The Department explained that according to our rules amounting to Rs.300,000/- can be allowed by the authority for any purchase and the contention of the audit was not correct because audit department clubbed the purchases of different departments. The matter had been regularized from the Finance and Planning Committee and Syndicate.

The Committee settled the para subject to verification by Audit.

12.7.2012 The Department explained that syndicate had full power to incur this expenditure and all relevant record was available for verification.

The Committee **settled the para.**

64. **Para No.2.6**
2.6(b).4 Lahore College for Women University, Lahore –
Rs.2,315,315/-.

i) **(AIR No.08 Rs.899,520/-)**

13.7.2011 The Department explained that stance of university had already been accepted by the PAC in its meeting held on 28-30 July 2006.

The Committee **settled the part of para.**

ii) **(AIR No.18 Rs.545,204/- + Rs.30,600/- = Rs.575,804/-)**

13.7.2011 The Department explained that items were purchased from different (PVT) firms and regularized by the syndicate of the university.

The Committee **settled the part of para.**

iii) **(AIR No.20 Rs.329,691/-)**

13.7.2011 The Department explained that Hanna Instruments was an Italian firm having different units of productions in different countries.

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

iv) **(AIR No.21 Rs.297,000/-)**

v) **(AIR No.22 Rs.213,300/-)**

13.7.2011 The Committee accepted the contention of the department and **settled the parts of para.**

65. **Para No.2.6**
2.6(b).6 University of Education, Lahore – Rs.470,890/-.

4.4.2012 The Department explained that unauthorized expenditure would be regularized from the syndicate in its early meeting.

The Committee settled the para subject to regularization.

11.07.2012 Audit pointed out that the direction of the PAC regarding regularization from Syndicate was not complied with.

The Department explained that a day before the PAC meeting, Syndicate meeting was held in which regularization had been obtained.

The Committee settled the para subject to verification of regularization by the Syndicate.

1.10.2012 The Department explained that expenditure had been regularized by the syndicate in its meeting held on 10-07-2012 and got verified by Audit.

The Committee **settled the para.**

66. **Para No.2.6**
2.6(b).7 Islamia University, Bahawalpur – Rs.173,500/-.

14.7.2011 The Department explained that the purchase of printers was made according to Purchase Rules of University.

The contention of department was accepted.

The Committee settled the para subject to verification of Purchase Rules and other record by Audit.

4.4.2012 The Department explained that whole record regarding purchases was available for verification and this matter had also been got regularized by the competent authority.

The Committee **settled the para.**

67. **Para No.2.6**
C) Irregular Award of Contract – Rs.276,707 Million.

13.7.2011 The Department explained that the SDAC held on 29.05.2009 directed to obtain approval from competent authority. The probe report/matter was placed in the meeting of Board on 6.10.2010 and the Board had regularized an amount of Rs.276,707/-.

The Committee **settled the para** with the direction to be careful in future.

**68. Para No.2.7 Pages 47 & 48 of Audit Report for the year 2006-07;
Unjustified Allotment of Tenders – Rs.116.189 Million.**

(1 Construction of Saraiki Department – Rs.28,676,245/-.

2 Construction of College of Fine Arts – Rs.42,900,475/-.

3 Construction of Boys Hostel Phase II– Rs.20,988,636/-.

4 Construction of Mass Communication Department – Rs.23,624,108/-.)

3.4.2012 The Department explained that the inquiry regarding the said matter was already under process.

The Committee kept the para pending till the submission of inquiry report.

11.07.2012 Audit pointed out that four contracts for construction were awarded to a firm which was not listed with the Pakistan Engineering Council at that time, in violation of the rules.

The Department explained that the then VC who had awarded the contracts had died. On the basis of that department requested to settle the para.

The Committee was not satisfied and directed/recommended that a fresh inquiry be held to probe the matter and report whether the VC was the competent authority to accept those tenders or not and fix the responsibility.

The para was kept pending.

1.10.2012 The Department explained that S.E Building, Multan had been deputed as inquiry officer and after that Project Director Civil had submitted a request to transfer the inquiry to any other S.E of the C & W Department as the S. E. Building, Multan was his relative and had some family problems with him. The said request was under process.

The Committee kept the para pending.

07.02.2013 The Department explained that the inquiry report had not yet received.

The Committee **kept the para pending.**

**69. Para No.2.8 Pages 48 & 49 of Audit Report for the year 2006-07;
Irregular Purchase of Medicines – Rs.42.500 Million.**

15.7.2011 The Department explained that the purchase of the medicine was made from the multinational companies after observing codal formalities.

The Committee accepted the contention of department and **settled the para with the direction to set up drug testing laboratories to check the quality of medicines.**

70. Para No.2.9 Pages 49 & 50 of Audit Report for the year 2006-07; Irregular Expenditure on Advertisement – Rs.41.375 Million.

2.9.1 Bahauddin Zakariya University, Multan – Rs.41,000,000/-.

3.4.2012 The Department explained that the amount of figured by audit was wrongly counted. The real amount of expenses was Rs.2,086,000/- on advertisement. The record was available to produce to audit.

The Committee settled the para subject to verification by Audit.

12.7.2012 The Department explained that total expenditure of the department was Rs.2,000,000/- instead of 41 million.

The Committee directed/recommended that matter be reconciled and the para was settled subject to spot verification of record by Audit.

1.10.2012 The Department explained that all the necessary action had been taken and got verified by Audit.

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

**71. Para No.2.9
2.9.2 Government College University, Faisalabad – Rs.375,023/-.**

3.4.2012 The Department explained that the expenditure had been regularized from the Syndicate and had been forwarded to Governor for final approval.

The Committee **settled the para.**

72. Para No.2.10 Pages 51, 52, 53, 54 & 55 of Audit Report for the year 2006-07; Irregularities in Utilities – Rs.40.404 Million.

(a) Payment of Low Power Factor Penalty – Rs.34.784 Million.

2.10(a).1 Bahauddin Zakariya University, Multan – Rs.32,570,339/-.

3.4.2012 The Department explained that the low Power factor had been added by WAPDA. The penalty of Rs.926,035/20 had been paid. The audit of the low power factor had not been made.

The Committee kept the para pending with direction to hold inquiry and fix the responsibility.

11.07.2012 The Department explained that the penalty was paid to WAPDA on account of low power factor and that the matter was being taken to Syndicate for regularization.

The Committee was satisfied and settled the para subject to regularization by the competent forum.

1.10.2012 The Department explained that the case of regularization by the Syndicate was under process.

The Committee settled the para subject to regularization by the competent forum earliest.

07.02.2013 The Department explained that case of regularization from syndicate was under process.

The Committee **settled the para subject to regularization** by the competent forum at the earliest.

**73. Para No.2.10
2.10(a).2 University of Punjab, Lahore – Rs.1,170,305/-.**

15.7.2011 The Department explained that the electricity was obtained from WAPDA in bulk. The penalty of Rs.1,100,000/- had been paid.

The Committee **settled the para.**

**74. Para No.2.10
2.10(a).3 Islamia University, Bahawalpur – Rs.909,202/-.**

14.7.2011 The Department explained that the University was getting electric supply from WAPDA at bulk supply Tariff C-1. Power factor was a part of bulk supply Tariff. WAPDA had wrongly imposed Low Power Factor Penalty.

The contention of department was accepted and **para was settled.**

75. **Para No.2.10**
2.10(a).4 Board of Intermediate & Secondary Education, Gujranwala
– Rs.134,531/-.

13.7.2011 The Department explained that WAPDA had charged as per actual consumption of load. Now office had installed the power capacitor with the main meter to save the office from extra charges.

The Committee **settled the para** with direction to be careful in future.

76. **Para No.2.10**
b) **Less Realization of Utility Charges – Rs.5.209 Million.**

2.10(b).1 University of Engineering & Technology, Taxila –
Rs.4,569,062/-

13.7.2011 The Department explained that the Sui Gas meters had been installed in the residences as per instructions of the SDAC. On the other hand all residents were charged for Sui Gas consumption according to the approved rates by the syndicate. So no recovery was involved.

The Committee accepted the contention of the department. The **para was settled.**

77. **Para No.2.10**
2.10(b).2 Bahauddin Zakariya University, Multan – Rs.639,477/-

3.4.2012 The Department explained that the para was related to non-recovery of electricity charges at commercial rates from the residents of staff colony and the para of similar nature had already been settled in the meeting of Public Accounts Committee dated 29.10.2009.

The **para was settled.**

78. **Para No.2.10**
C) **Non-Collection of Rent and Utility Charges – Rs.300,000/-.**

13.7.2011 The Department explained that as the strength of students and staff was increased, so a bank booth was provided in the premises of university to facilitate the students/staff.

The contention of department was accepted by the Committee. The Committee **settled the para.**

79. **Para No.2.10**
(d) Overpayment of Telephone Charges Beyond Ceiling – Rs.110,810/-.

14.7.2011 The Department explained that the overpayment of official use of Telephone beyond ceiling had been deposited by the concerned officer and remaining amount was regularized by Syndicate.

The Committee **settled the para.**

80. **Para No.2.11 Pages 55 & 56 of Audit Report for the year 2006-07; Non-adjustment of Temporary Advances – Rs.38.165 Million.**

2.11.1 University of Punjab, Lahore – Rs.10,968,725/-.

AIR No.32

15.7.2011 The Department explained that Rs.3,003,290/- out of Rs.6,735,435/- had been adjusted and request to reduce the amount of para.

The Committee reduced the para to the extent of the recovery subject to verification by Audit and para was kept pending.

4.4.2012 The Department explained that an amount of Rs.8,991,435/- had been adjusted and record was available for verification. Efforts were being made for balance adjustment.

The Committee settled the para subject to verification.

12.7.2012 The Department explained that some recovery of Rs.6,406,427/- had been made and verified by the Audit.

The Committee reduced the para subject to verification of recovered amount and kept the para pending till the balance recovery.

2.10.2012 The Department explained that the relevant record was available and ready for verification and adjustments had been verified except the amount of Rs.18,000/-.

The para was kept pending till verifications.

07.02.2013 The Department explained that total recovery had been made and relevant record was available for verification.

The Committee **settled the part of para subject to verification.**

(AIR No. 33)

15.7.2011 The Department explained that an advance of Rs.1,230,000/- was drawn to meet the expenses of the 7 buses and the cases of registration had taken a long time under process, as soon as the cases of registration were finalized, the unspent balance of advance had been deposited into the University Treasury.

The Committee **settled the part of para.**

81. **Para No.2.11**
2.11.2 Board of Intermediate & Secondary Education, Gujranwala –
Rs.8,799,300/-.

13.7.2011 The Department explained that the vehicles were purchased in 2006 during the ban with the prior approval of Authority under replacement policy.

The Committee directed /recommended to conduct inquiry and responsibility be fixed.

The para was kept pending.

4.4.2012 The Department explained that Inquiry report according to which all the codal formalities and permission were available in the record and the amount had already been adjusted.

The Committee settled the para subject to verification of record.

12.7.2012 The Department explained that the in compliance with the directions of PAC, all record had been verified by Audit.

Audit pointed out that the department had not produced the summary, regarding the approval of Chief Minister.

The Committee settled the para with the direction to produce the summary to Audit.

1.10.2012 The Department explained that a letter had been written to Higher Education department for supply of copy of approved summary of Chief Minister regarding replacement / purchase of vehicles, which had not yet been provided.

The Committee settled the para with the direction/recommendation to produce the summary to Audit.

07.02.2013 The Department explained that the amount spent on purchasing of vehicles was regularized by the Board in its meeting held on 04.12.2006.

The Committee satisfied with the version of department and **settled the para.**

**82. Para No.2.11
2.11.3 Government College University, Faisalabad – Rs.2,542,403/-.**

3.4.2012 The Department explained that adjustment vouchers of temporary advances amounting to Rs.1,874,442/- had already been verified by audit dated 12.10.2010 and further Rs.424,530/- (Rs.410,000/- payment of NESPAK + Rs.10,000/- + Rs.2,000 + Rs.2,500/- recovery from Ghulam Shabeer, Head Clerk) had been adjusted and relevant record was available for verification.

The Committee settled the para subject to verification by Audit.

11.07.2012 The Department explained that the relevant record was available for verification which could not done till yet due to time constraint.

The para was settled subject to verifications.

1.10.2012 The Department explained that all the relevant record was available for verification. The verifications could be made by the audit team which was already present at the spot.

The Committee settled the para subject to verification of record.

07.02.2013 The Department explained that in compliance of PAC-I relevant record was available for spot verification.

The Committee **settled the above para.**

**83. Para No.2.11
2.11.4 Board of Intermediate and Secondary Education, Multan – Rs.836,630/-**

13.7.2011 The Department explained that all the advances amounting to Rs.6,794,630/-had been adjusted and record was available for verification.

The Committee settled the para subject to verification of record by Audit.

4.4.2012 The Department explained that all relevant record had been verified by Audit.

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

84. **Para No.2.11**
2.11.5 University of Engineering & Technology, Lahore – Rs.463,000/-

13.7.2011 The Department explained that all the advances amounting to Rs.463,000/-had been adjusted and vouched account / advance register available for verification.

The Committee settled the para subject to verification by Audit.

3.4.2012 The Department explained that the outstanding amount had been recovered and got verified by Audit.

The Committee **settled the para.**

85. **Para No.2.11**
2.11.6 University of Sargodha – Rs.362,000/-

14.7.2011 The Department explained that all amount had been adjusted and verified by the Audit.

The Committee **settled the para.**

86. **Para No.2.11**
2.11.7 Bahauddin Zakariya University, Multan – Rs.14,192,877/-
(AIR – 13, 22, 30, 32)

3.4.2012 The Department explained that all the amounts involved in this para had been adjusted and relevant record was available for verification by Audit.

The Committee settled the para subject to verification of record by Audit.

12.7.2012 The Department explained that all the relevant record was available for verification by the audit. The department requested to depute an audit officer for spot verification at Multan.

The Committee accepted the contention of department and settled the para subject to verification of record at Multan.

1.10.2012 The Department explained that the relevant record was available for spot verification by Audit.

The Committee accepted the contention of the department and settled the para subject to verification.

7.2.2013 The Department explained that all relevant record was ready for spot verification.

The Committee **settled the para subject to verification.**

87. Para No.2.12 Pages 56 & 57 of Audit Report for the year 2006-07; Discrepancies Due to Non-Reconciliation – Rs.24.139 Million.

2.12(a) para No.11 of AIR-Government College University, Faisalabad -2005-06 Rs.18,397,290/-

3.4.2012 The Department explained that PLA cash book had been reconciled with District Accounts Office and the amount of Rs.18.39 million had been verified by audit.

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

**88. Para No.2.12
2.12.b (para No.12 (a) of AIR Board of Intermediate and Secondary Education, Lahore -2005-06 Rs.5,742,091/-)**

13.7.2011 The Department explained that the amount stated in the Draft Para was a net total of the amounts credited by the bank to the account of the Board in excess of the amounts emerged from the Bank Challans/Credit Vouchers provided by the bank to the Board. Due to non provision of vouchers by the Bank, such amounts could not be classified into the Income Heads, hence; these were reflected separately in the Cash Book and were termed as excess credit. The bank had rendered a certificate and confirmed that all the amounts credited to the account of the Board. All necessary record was available for verification.

The Committee settled the para subject to verification by Audit.

4.4.2012 The Department explained that in compliance of PAC income register cash book had been verified by audit.

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

89. Para No.2.13 Pages 57 & 58 of Audit Report for the year 2006-07; Expenditure Made Without Pre-Audit – Rs.21.056 Million.

3.4.2012 The Department explained that the irregularity had been regularized from the Syndicate. Financial rules had been framed and draft had been submitted in the F&P meeting for recommendation to the Syndicate and final approval by the Chancellor very shortly.

The Committee **settled the para.**

90. Para No.2.14 Pages 58 & 59 of Audit Report for the year 2006-07; Unauthorized Payment on Development Works – Rs.20.367 Million.

15.7.2011 The Department explained that total allocation for construction of Mycology and Plant Pathology Department under PC-I of three project was Rs.52.328 Million instead of Rs.14.548 million. No excess expenditure had been incurred.

The Committee **settled the para subject to verification** by Audit.

91. Para No.2.15 Pages 59, 60 & 61 of Audit Report for the year 2006-07; Recovery Due to Violation of Agreement – Rs.30.446 Million.

4.4.2012 The Department explained that amount of bank guarantees and performance bond had been got encashed and contractors of M/S Husnain Cotex Ltd were rescinded. The recovery statement for Rs.121.481 million was prepared and legal notice was issued to contractor for recovery.

The Committee kept the para pending and directed/recommended the department to prompt the process of recovery.

1.10.2012 The Department explained that legal notice had been issued to the contractor for recovery on 9 December 2011. An amount of Rs.35.048 million payable to M/S Husnain cotex Ltd. had forfeited by the University. But the department could not recovered any amount from the contractor.

The Committee directed/recommended that the legal proceedings against the contractor be started and the matter be referred to C&W Department to include the name of contractor in the black list.

The Committee further directed/recommended that the recovery be made as arrear of land revenue under Land Revenue Act.

The para was kept pending.

07.02.2013 The Department explained that matter had been written to C&W department to include the name of contractor (M/s Husnain Cotex Ltd) in the black list of the contractor. Further replied that the legal advisor of the university advised that legal proceeding should not be started against contractor till completion of work.

The Committee **kept the para pending and directed/recommended** that recovery be made and the project should be completed.

92. Para No.2.16 Pages 61 & 62 of Audit Report for the year 2006-07; Appointment Without Advertisement of Posts.

2.16.1 Government College University, Faisalabad – 77 Officers and 235 Officials

3.4.2012 The Department explained that all appointments made by Vice Chancellor on six months basis were permissible under law. The matter was also inquired by the Registrar UET, Lahore as per directions of the Secretary, Higher Education Department.

The Committee directed/recommended the Finance Department that a letter be written to the Chief Minister Secretariat that correspondence from any university should be answered very quickly.

The **para was settled.**

**93. Para No.2.16
2.16.2 University of Sargodha – Deputy Registrar**

14.7.2011 The Department explained that the Services of Mr. Muhammad Yousaf, Deputy Registrar had been terminated w.e.f. 12-04-2008.

The Committee directed/recommended that the rules of the University must be framed and settled the para subject to inquiry regarding appointment of Deputy Registrar.

3.4.2012 The Department explained that as per direction of PAC the rules of the University had been framed and the matter had been regularized by the Syndicate.

The Committee **settled the para.**

**94. Para No.2.16
2.16.3 Government College University, Lahore – 7 Officers/Officials.**

15.7.2011 The Department explained that it was a clubbed para consists of three advance paras as sub-para 2, Engineer and Sub-Engineer appointed and granted higher pay scale thus the PC-I approved by Syndicate. Grant of higher pay scales was unavoidable because as the engineering staff was not available in the market at the salary mentioned in the P.C-I. The department further explained that other employees mentioned in sub-para 3 and 4 were appointed under emergency powers under section 13(4) (i) of GCU Ordinance 2002.

The Committee did not agree with the contention of the department and kept the para pending.

4.4.2012 The Department explained that these officers were appointed without advertisement and later approval had been got from the syndicate and summary had been submitted to Govt. for regularization of appointments of these officers.

The Committee settled the para subject to verification of approval.

11.07.2012 The Department explained that the appointments were made without any advertisement by the Syndicate but the same had been regularized by the Syndicate in its meeting held on 02-06-2008.

The Audit did not agree with the contention of the department and suggested that the regularization should be made by the Government.

The Committee directed/recommended that the matter should be regularized by the Chancellor.

The para was settled subject to verifications.

2.10.2012 The Departmental explained that the Syndicate had regularized the matter. And the case had been sent to the Government for regularization by the Chancellor.

The Committee directed/ recommended that the department should pursue the case of regularization with the Chancellor and the para was settled subject to regularization and verifications.

07.02.2013 The Department explained that the case for regularization of appointments was still under process with the chancellor.

The Committee **kept the para pending.**

95. Para No.2.17 Pages 62 & 63 of Audit Report for the year 2006-07; Non-Approval of Non-Scheduled Rates – Rs.12.499 Million.

4.4.2012 The Department explained that estimate was sanctioned by the Chief Engineer (Works) Building Department and the Chief Engineer was competent authority for the approval.

The Committee settled the para.

96. Para No.2.18 Pages 63, 64, 65, 66, 67 & 68 of Audit Report for the year 2006-07; Overpayment – Rs.12.412 Million.

i) **2.18(a).1 (AIR No.63) Construction of Examination Hall at Quaid-e-Azam Campus (QAC) Lahore – Rs. 509,996/-.**

4.4.2012 The Department explained that actual recoverable amount was Rs.391,696/- and the relevant record would be produced to Audit.

The Committee kept the para pending and directed the department to probe the matter and report be submitted to Public Accounts Committee.

12.7.2012 The Department explained that the inquiry had been completed and recovery had also been effected. The inquiry report would be produced to audit for verification shortly.

The Committee settled the para subject to verification of inquiry report.

2.10.2012 The Department explained that in compliance of the PAC directive inquiry had been conducted by the Technical Wing of the department according to which total recoverable amount was Rs.86,947/- instead of Rs.509,996/-. The Administrative Secretary was satisfied with the findings of the inquiry report.

The Committee accepted the explanation of the department and settled the para subject to recovery of Rs.86,947/- and verification by Audit.

07.02.2013 The Department explained that an amount of Rs.86,947 had been recovered and balance amount would be recovered from the next bill of the contractor.

The Committee settled the para subject to verifications.

97. Para No.2.18
ii) **2.18(a).2 (AIR No.64) Construction of Mycology & Plant Pathology Department at QAC, Lahore– Rs. 288,236/-.**

iii) **2.18(a).3 (AIR No.65) Construction of Visiting Faculty Hostel at QAC, Lahore – Rs. 138,769/-.**

- iv) **2.18(a).8 (AIR No.73) Construction of Mycology and Plant Pathology Department at QAC, Lahore – Rs. 166,691/-.**
- v) **2.18(a).11 (AIR No.80) Construction of Mycology and Plant Pathology Department at QAC, Lahore – Rs. 1,161,193/-.**
- vi) **2.18(a).15 (AIR No.88) Construction of Bank Building at QAC, Lahore – Rs. 43,244/-.**

4.4.2012 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

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

- 98.** **Para No.2.18**
- vii) **2.18(a).4 (AIR No.66) Construction of Student's Hostel No.21 at QAC, Lahore – Rs. 225,197/-.**
 - viii) **2.18(a).9 (AIR No.74) Construction of Students Hostel No.22 at QAC, Lahore – Rs. 208,894/-.**
 - ix) **2.18(a).12 (AIR No.82) Construction of under graduate block at QAC, Lahore – Rs. 400,559/-.**
 - x) **2.18(a).13 (AIR No.83) Construction of under graduate block at QAC, Lahore – Rs. 358,837/-.**

4.4.2012 The Department explained that recoveries had been effected and deposited into university account and record was available for verification.

The Committee settled the above paras subject to verification.

12.7.2012 The Department explained that all relevant record had been got verified by audit, but audit comments were still awaited due to strike.

The Committee settled the above paras subject to verification.

2.10.2012 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

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

- 99.** **Para No.2.18**
- xi) **2.18(a).5 (AIR No.68) Construction of IQTM at QAC, Lahore – Rs. 590,059/-.**

4.4.2012 The Department explained that recoveries had been effected and deposited into university account and record was available for verification.

The Committee settled the above para subject to verification.

12.7.2012 The Department explained that all relevant record had been got verified by audit, but audit comments were still awaited due to strike.

The Committee settled the above para subject to verification.

2.10.2012 The Department explained that all the recoveries had been made and verified by Audit through running bills of the contractors and the final bill had yet to be verified.

The Committee directed/recommended to complete the final bill at the earliest and para was settled subject to verification by Audit.

07.02.2013 The Department explained that whole amount had been recovered and verified by the audit.

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

100. **Para No.2.18**
xii) **2.18(a).6 (AIR No.70) Construction of Examination Hall at Quaid-e-Azam Campus (QAC), Lahore – Rs. 650,894/-.**

4.4.2012 The Department explained that the rate of simple shuttering of the concrete and the rate of typical type of design shuttering was different and the contention of the audit was not correct about same rate.

The Committee was satisfied with the contention of the department and **settled the para.**

101. **Para No.2.18**
xiii) **2.18(a).7 (AIR No.72) Construction of Examination Hall at Quaid-e-Azam Campus (QAC), Lahore – Rs. 328,773/-.**

4.4.2012 The Department explained that prepare the estimate which Grade 40 steel for concrete but before finalization of tender documents, the architect provided detailed drawing on which Grade 60 steel was prepared and approved by the competent authority.

The Committee was satisfied with the contention of the department and **settled the para.**

102. **Para No.2.18**
xiv) **2.18(a).10 (AIR No.79) Construction of Phase-I Mycology and Plant Pathology Department at QAC, Lahore – Rs. 888,309/-.**

4.4.2012 The Department explained that recoveries had been effected and deposited into university account and record was available for verification.

The Committee settled the above para subject to verification.

12.7.2012 The Department explained that all relevant record had been got verified by audit, but audit comments were still awaited due to strike.

The Committee settled the above para subject to verification.

2.10.2012 The Department explained that actual recovery of Rs.101,722/- had been made and got verified by Audit.

The Committee was satisfied with the contention of the department and settled the para.

103. **Para No.2.18**
xv) **2.18(a).14 (AIR No.84) Extension of graduate block at Quaid-e-Azam Campus (QAC), Lahore – Rs. 193,820/-.**

4.4.2012 The Department explained that the actual amount of Rs.183,825/- had been recovered vide 18th final bill M.B No.501 page 180-181 and an amount of Rs.10,000/- was not recoverable on account of clearance of site, removal of debris and disposal of debris out side municipal limits.

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

104. **Para No.2.18**
B) **Para No.1063, 1067 – Lahore College for Women University, Lahore (Works Audit) – 2005-06**
C) **Excess Payment for Disposal of Earth – Rs.483,643/-**

4.4.2012 The Department explained that Higher Education Department requested Secretary C&W to probe the draft para and submit report.

The Committee kept the para pending and directed/recommended the department to write a letter to Secretary C& W to present the probe report under intimation to PAC.

1.10.2012 The Department explained that the PAC in its meeting held on 04-04-2012 kept the para pending for probing the matter through Secretary, (C&W) Department Lahore. The Administrative Secretary explained that the probe report had been received and recommended that the appropriate actions should be taken against the responsables.

The Committee directed/recommended that F.I.R. be registered against the responsables and recovery be made as arrear of Land Revenue under Land Revenue Act and the instructions be issued to the concerned in the light of the report.

The para was kept pending.

07.02.2013 The Department explained that revised sanction approval would be taken from the Vice Chancellor who was the competent authority.

The Committee **kept the para pending** and directed/recommended as follows:-

- i) the revision could be made by the authority who approved the technical sanction;
- ii) recovery be made after the report of inquiry;
- iii) department should complete the work within the rules; and
- iv) the Vice Chancellor should adopt the course of action.

105. Para No.2.19 Pages 68 & 69 of Audit Report for the year 2006-07; Award of Mobilization Advances Without Interest – Rs.11.685 Million.

- i) **(AIR No.1)**
- ii) **(AIR No.15)**

3.4.2012 The Department explained that all the mobilization advances had been recovered from the firm and verified by Audit.

The **parts were settled.**

- iii) **(AIR No.89)**

3.4.2012 The Department explained that the matter was pending in the court of law.

The above part was kept pending being subjudice in the Court of Law.

12.7.2012 The Department explained that the case was still pending in the court of Law and the next date of hearing was 14-07-2012. The contractor left the work and the department went to court.

The Committee kept the para pending and directed the department to hold an inquiry that who was responsible for not forfeiting bank guarantee deposited by contractor. The Committee further directed to Finance Department to write the letter to C & W Department for inquiry and the report must be submitted within 4 week under intimation to PAC.

1.10.2012 The Department explained that the relevant record was available to produce before the inquiry officer but no proceedings had yet been started.

The Committee directed/recommended that the said inquiry officer be changed and inquiry report be submitted to PAC.

The para was kept pending.

07.02.2013 The Department explained that S.E Highways circle Multan had been deputed as probing Officer. The required documents were submitted to him and matter was under inquiry.

The Committee **kept the para pending.**

106. Para No.2.20 Pages 69 & 70 of Audit Report for the year 2006-07; Expenditure Without Budget Allocation – Rs.10.865 Million.

14.7.2011 The Department explained that on the recommendation of the Finance and Planning Committee regarding regularization the expenditure had been confirmed/ approved by the Syndicate in its meeting held on 30.06.2008.

The Committee **settled the para.**

107. Para No.2.21 Pages 70 & 71 of Audit Report for the year 2006-07; Non-Forfeiture of Bank Guarantee – Rs.9.134 Million.

4.4.2012 The Department explained that inquiry officer probed the matter and report was submitted to audit. Wherein inquiry officer had verified the record the amount of Rs.8,200,627/- against mobilization advance was already deducted and the balance amount of Rs.5,117,242/- against the bank guarantee was encashed by LCWU.

The Committee kept the para pending with the direction to probe the matter.

1.10.2012 The Department explained that the inquiry officer had submitted the probe report to C&W Department which was yet under process.

The Committee directed/recommended that the instructions be issued by the Administrative Secretary when the report is received.

The para was kept pending.

07.02.2013 The Department explained that probe report had been received which recommended that no further action was required.

The Committee **settled the para subject to verification/satisfaction** of inquiry report by audit.

108. Para No.2.22 Pages 71 & 72 of Audit Report for the year 2006-07; Non-Recovery – Rs.7.035 Million

2.22.1 University of Engineering & Technology, Lahore – Rs.2,320,494/-

13.7.2011 The Department explained that the actual amount had been recovered and deposited into Government treasury.

The Committee **settled the para.**

**109. Para No.2.22
2.22.2 University of Education, Lahore – Rs.2,029,800/-**

4.4.2012 The Department explained that total amount had been transferred into university account and produced the bank statement but Audit demanded classified Cash Book along with other supporting record in proof of recovery.

The Committee settled the para subject to verification.

11.07.2012 Audit pointed out that the department could not produce full record and still some record had yet to be verified.

The Department explained that classified book was available and ready for verification.

The Committee settled the para subject to verification of classified book.

1.10.2012 The Department explained that the amounts pointed out by the audit had been transferred from relevant campuses and deposited into university account and got verified by the Audit.

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

110. Para No.2.22

2.22.3 Bahauddin Zakariya University, Multan – Rs.857,943/-

i) AP No.20 Recovery from Suparco – Rs.403,900/-

3.4.2012 The Department explained that as per direction of the Syndicate a letter was written to the concerned SUPARCO authority to increase the yearly rental value of Rs.8000/-. In this regard, they replied that SUPARCO would definitely do the needful, after expiry of the lease agreement on 07-04-2015. The record was available for verification

The Committee **settled the part of the para.**

ii) AP No.53 Recovery from Students – Rs.54,650/-

3.4.2012 The Department explained that the amount of Rs.1,300/- had been recovered out of Rs.53,000/- from the defaulter students.

The Committee **settled the part of the para.**

iii) AP No.54 Recovery from Contractors – Rs.399,393/-

3.4.2012 The Department explained that the tender fee amounting to Rs.5,000/- per tender had been collected from the contractors and deposited into Bank.

The Committee settled the part subject to verification by Audit.

12.7.2012 The Department explained that all relevant record was available for verification by Audit.

Audit stated that the department should provide PLA cash/pass book with original treasury challans duly verified by the concerned TO/DAO.

The Committee settled the para subject to verification of record by Audit on the same day, after the meeting.

1.10.2012 The Department explained that relevant record was available for verification by the Audit.

The Committee settled the para subject to verification of record by Audit on the same day after the meeting.

07.02.2013 The Department explained that as per direction of PAC all relevant record had been verified by the Audit.

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

**111. Para No.2.22
2.22.4 Board of Intermediate and Secondary Education, Multan –
Rs.514,275/-**

13.7.2011 The Department explained that this recovery was related to those students who did not pay the full examination fee in 2006 and the amount of Rs.78,740/- had been recovered. The balance amount of Rs.435,535/- was not recoverable because students remained absent in examination throughout. The Gazette was available for verification.

The Committee settled the para subject to verification of record/gazette by Audit.

4.4.2012 The Department explained that students remained absent in examination throughout who were fee defaulters but our Gazette did not show their absence as per our prevailing practice.

The Committee directed/recommended that the amount be written off from the competent authority.

The para was settled subject to verifications.

12.7.2012 The Department explained that the non-recoverable amount had been written off by the BOG in its 318th meeting held on 16.06.2012 under item No.2, as directed by the PAC. Decision of the BOG had been verified by Audit.

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

**112. Para No.2.22
2.22.5 Government College University, Faisalabad – Rs.423,500/-**

i) AP No.3 amounting to Rs.369,000/-

3.4.2012 The Department explained that the amount of Rs.156,000/- standing on account of auction money had been deducted from the payment of M/s Iahfaq, Contractor. The amount of Rs.213,000/- of fine was waived off on contractor's appeal by the competent authority i.e. Vice Chancellor and got verified by Audit.

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

ii) AP No.24 amounting to Rs.54,500/-

3.4.2012 The Department explained that the Contractor was paid an amount of Rs.54,500/- for service rendered after settlement of dues and no extra payment made to

contractor. However, the matter was also inquired, by the Registrar UET, Lahore as per directions of Secretary, Higher Education.

The part was settled with direction that the inquiry report be submitted to Audit.

11.07.2012 The Department explained that an inquiry was held in the matter.

On the explanation of the department, the Committee satisfied with the contention of the department.

The **para was settled.**

113. **Para No.2.22**
2.22.6 Queen Marry College, Lahore – Rs.423,500/-.

a) School Canteen No.2

13.7.2011 The Committee accepted the departmental contention and **part was settled.**

b) College Canteen No.3

13.7.2011 The Committee kept the part pending due to subjudice.

4.4.2012 The Department explained that case was still under trial in the court of law and next date of hearing is 24.4.2012.

The Committee kept the para pending till recovery.

11.07.2012 The Department explained that the matter was sub-judice and next date of hearing was 03 July 2012.

The Committee kept the part of para pending till the decision of the court.

1.10.2012 The Department explained that the matter was being pursued in the court of law and efforts were being made through police to arrest the accused and next date of hearing was 13.10. 2012.

The para was kept pending being subjudice.

07.02.2013 The Department explained that the case was still under trail in the court of law and efforts were being made through police to arrest the accused.

The Committee **kept the para pending.**

**114. Para No.2.22
2.22.7 Government College University, Lahore – Rs.214,500/-.**

15.7.2011 The Department explained that necessary action had been taken in respect of above para and relevant record in support of departmental contention had already been got verified by Audit.

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

**115. Para No.2.22
2.22.8 Islamia University, Bahwalpur – Rs.173,335/-**

14.7.2011 The Department explained that in the light of canteen committee decision the goods of absconded contractor were auctioned in Lot No.5 with the amount of Rs.35,000/-, which was deposited by bidder. The notices of balance recovery had been served in the name of contractor but he did not response. The case had been sent to District Officer (Rev) for recovery under arrears of Land Revenue Act. The department further explained that contractor had been died, therefore, case had been placed before the Syndicate to get the balance amount written off.

The Committee directed/recommended that the remaining amount be written off and para be reduced to the extent of the recovered amount. The disciplinary action be taken against the concerned.

The para was kept pending.

4.4.2012 The Department explained that Rs.35,000/- had been recovered and the defaulter had been died. The department further apprised that case had been prepared to write off the loss from the syndicate committee.

The Committee **settled the para.**

**116. Para No.2.22
2.22.9 Kinnared College, Lahore – Rs.78,000/-.**

13.7.2011 The Department explained that the total recovery of Rs.78,000/- had been effected and got verified by Audit.

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

**117. Para No.2.24 Pages 73 & 74 of Audit Report for the year 2006-07;
Non-Deduction of Liquidated Damages – Rs.4.132 Million.**

2.24.2 Bahauddin Zakariya University, Multan – Rs.467,146/-.

3.4.2012 The Department explained that the purchase rules had been approved by the Syndicate in 2002. The matter of non deduction of liquidated damages was not mentioned in these rules. So the question of imposing of liquidated damages did not arise.

The Committee **settled the para.**

118. Para No.2.25 Pages 74 & 75 of Audit Report for the year 2006-07; Un-Necessary Purchases Without Immediate Requirement – Rs.3.878 Million.

2.25.1 Bahauddin Zakariya University, Multan – Rs.3,786,000/-.

3.4.2012 The Department explained that the secured advance for six nos. of account units were given to the firm under the rules for which provisions were existed in the technical sanction estimate.

The Committee **settled the para.**

**119. Para No.2.25
2.25.2 Board of Intermediate and Secondary Education, Multan – Rs.91,986/-**

13.7.2011 The Department explained that annually consumption of sealing wax about 900 pounds. All 950 pounds sealing wax had been consumed and regularized by the Chairman.

The contention of department was accepted by the Committee.

The Committee directed / recommended that SOPs be made and para was settled subject to verification by Audit.

4.4.2012 The Department explained that SOPs would have been finalized and approved by the Board of Governors in its next meeting.

The Committee directed/recommended that the audit should give written report on SOP's within one month.

The Committee settled the para subject to submission of report.

12.7.2012 The Department explained that the BOG approved the SOPs in its 315th meeting held on 29-12-2011 under item No.32 as directed by the PAC. Approved SOPs were submitted for verification.

The Committee accepted the contention of department and **para was settled.**

120. Para No.2.26 Pages 75 & 76 of Audit Report for the year 2006-07; Un-Justified Payment – Rs.1.184 Million.

15.7.2011 The Department explained that Sui Gas department disconnected the connection of hostel due to non payment of bill. The payment was made through collection from the students and paid the bill.

The Committee **settled the para.**

121. Para No.2.27 Pages 76 & 77 of Audit Report for the year 2006-07; Excess Payment – Rs.2.209 Million.

13.7.2011 The Department explained that all steel bars were purchased from the dealers who were authorized dealer of Pakistan steel mill.

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

122. Para No.2.28 Pages 77 & 78 of Audit Report for the year 2006-07; Non-Recovery of Penal Rent – Rs.2.152 Million.

2.28.1 University of the Punjab, Lahore – Rs.2,000,000/-.

4.4.2012 The Department explained that out of total amount only Rs.312,998/- had been outstanding from the 17 occupants and the amount was being recovered in monthly installments from pension of employees.

The Committee kept the para pending and reduced the para to the extent of amount had been recovered.

12.7.2012 The Department explained that the allotment register would be produced to audit and the recovery had been started. The recovery of outstanding amount of Rs.216,773/- from two illegal occupants was also started.

The Committee settled the para subject to verification and directed/recommended that the recovery from the pensioners be waived off.

2.10.2012 The Department explained that the recoverable amount from widow of the pensioner and a low paid employee had been written off as per direction of the PAC.

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

**123. Para No.2.29 Page 79 of Audit Report for the year 2006-07;
Fraudulent Drawal of Salaries – Rs.1.468 Million.**

15.7.2011 The Department explained that two employees were involved in fraudulent replacing the pages of the approved bank advices. The case was registered in Police Station New Anarkali against the culprits. The Police had reported that both culprits had flown abroad. The case was pending in the anticorruption court.

The Committee kept the para pending till recovery.

4.4.2012 The Department explained that the D.G. Anti-Corruption had been reminded to expedite the matter.

The Committee directed/recommended that the recovery be made and the case be forwarded to the Revenue Department for recovery under land Revenue Act.

The para was kept pending.

11.07.2012 The Department explained that the matter was still subjudice and the case was being pursued. As far as the attachment of the property was concerned an application to initiate process for attachment of properties of accused persons had been filed with the Special Judge, Anti Corruption, Lahore.

The para was kept pending with the direction/recommendation to expedite the case and approach relevant authorities for attachment of properties after the decision of the court.

2.10.2012 The Department explained that the matter was still subjudice and notice for proclaimed offender against accused had been issued.

The para was kept pending being sub-Judice.

07.02.2013 The Department explained that the matter was still pending in the Court of Special Judge Anti-Corruption Court Lahore and the same was being pursued.

The Committee **kept the para pending.**

124. Para No.2.31 Pages 80, 81, 82 & 83 of Audit Report for the year 2006-07; Misappropriation/Theft – Rs.1.211 Million.

2.31(a).1 Government College University, Faisalabad – Rs.466,450/-.

3.4.2012 The Department explained that the Inquiry Committee was constituted and inquiry was under process.

The Committee kept the para pending with the direction, report be submitted to Public Accounts Committee.

11.07.2012 The Department explained that the inquiry was under process regarding the matter.

The Committee directed/recommended that the inquiry report be submitted within four weeks.

The para was kept pending.

1.10.2012 The Department explained that inquiry report had been submitted and under the recommendation of inquiry report F.I.R had been lodged and show cause notice had been served to the accused. The police had recovered the laptop and efforts were being made to recover the remaining lost items from the culprit. The department further explained that the inquiry officer did not mention the name of the culprit in the inquiry report.

The Committee kept the para pending and directed/recommended that the said inquiry officer should be present in the next meeting of the PAC.

07.02.2013 The Department explained that letter had been written to S.H.O to send the inquiry officer in PAC-I but inquiry officer did not compliance the direction of PAC-I.

The Committee **kept the para pending** and directed/recommended the Finance Department to write a letter to I.G police for the explanation of inquiry officer regarding non-compliance of the direction of PAC-I.

125. Para No.2.31
2.31(a).2 University of Education, Lahore – Rs.400,000/-

4.4.2012 The Department explained that stolen vehicle had been recovered through police and handed over to university in response of court decision. All necessary action had been taken and got verified by Audit.

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

126. Para No.2.31
2.31(b).1 Government College University, Faisalabad – Rs.126,776/-.

3.4.2012 The Department explained that the payments had been made and record had yet to be verified.

The Committee settled the para subject to verification of record by Audit.

11.07.2012 Audit pointed out that the department had not yet produced original record regarding payment of arrear bills.

The Department explained that arrear of telephone bills were paid by the Ex-Head Clerk himself and the vouchers were available for verification. The university had not paid said arrears. The NTC had certified that they had received the arrears.

The Committee was satisfied and subject to verification of NTC vouchers the para was settled.

1.10.2012 The Department explained that photocopies of all relevant record including the certificate by NTC was available for verification by audit

The Committee directed/recommended that the photo copies of the original bills could be accepted and para was settled subject to verification by the Audit.

07.02.2013 The Department explained that all relevant record including the certificate regarding payment of NTC had been verified by Audit.

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

127. **Para No.2.31**
2.31(c) Para No.75 of AIR- Bahauddin Zakariya University, Multan – 2005-06 Rs.157,200/-.

3.4.2012 The Department explained that the matter had been inquired and responsibilities had been fixed and actions had been taken against the responsables.

The **para** was settled.

128. **Para No.2.32 Pages 83 & 84 of Audit Report for the year 2006-07; Irregular Printing of Prospectus/Journals – Rs.1.174 Million.**

2.32.2 Government College University, Faisalabad – Rs.485,000/-

3.4.2012 The Department explained that irregularity had been condoned by the Syndicate. Financial Rules had been framed and draft had been submitted in the Finance and Planning meeting for recommendation to the Syndicate and finally approval by the Chancellor.

The Committee settled the para.

129. Para No.2.33 Pages 84 & 85 of Audit Report for the year 2006-07; Excess Payment of Escalation in Delayed Period – Rs.983,837/-.

4.4.2012 The Department explained that the legal advisor of the University had been advised to issue legal notice to the contractor for recovery of Rs.121.485 Million. The recovery of escalation amounting to Rs.2,415,424/- was also included in the statement of recoveries instead of Rs.983,837/-.

The Committee kept the para pending.

1.10.2012 The Department explained that University had issued legal notice to the contractor on 9 December 2011 for recovery and efforts were being made in this regard.

The Committee kept the para pending till recovery.

07.02.2013 The Department explained that this amount was also included in the recovery statement of Rs.121.485 million, hence the para no 2.33 should be merged in para no 2.15.

The Committee kept the para pending.

130. Para No.2.34 Pages 85 & 86 of Audit Report for the year 2006-07; Unauthorized Use of Funds in Departmental Accounts – Rs.800,000/-.

3.4.2012 The Department explained that an inquiry was initiated against Prof. Dr. Zafar Iqbal, Chairman, Department of English regarding unlawful transaction of BZU money in Imprest Account. And the Inquiry Officer recommended the “Exoneration” in the inquiry report.

The Committee settled the para subject to recovery.

12.7.2012 The Department explained that the findings of the inquiry had been submitted to the Registrar for placing it before the Syndicate and the recovery would be made as per direction of the PAC.

The Committee kept the para pending subject to recovery within one month under intimation to PAC.

1.10.2012 The Department explained that Prof. Dr. Zafar Iqbal had retired from university on 7-12-2009. He had deposited Rs.54,000/- and adjusted Rs.74,600/-. The department requested to settle the para.

The Committee accepted the contention of the department and directed / recommended that the pension of Prof. Dr. Zafar Iqbal be released and **para was settled**.

**131. Para No.2.35 Pages 86 & 87 of Audit Report for the year 2006-07;
Irregular Award of Higher Scale to Drivers – Rs.460,317/-**

13.7.2011 The Department explained that three Drivers were promoted to higher scale. Two Drivers were retired from service and one Driver had filed an appeal in the court and the matter was subjudice.

The Committee kept the para pending till the decision of the court.

4.4.2012 The Department explained that three drivers were promoted to higher scale. Two drivers were retired from service and one driver had filed an appeal in the court and the matter was subjudice.

The Committee settled the para subject to regularization from the Board.

11.07.2012 The Department explained that in the light of PAC directions, regularization from the Board had been obtained.

The Committee was satisfied and the **para was settled**.

**132. Para No.2.36 Pages 87 & 88 of Audit Report for the year 2006-07;
Deviation from PC-I –Rs.450,013/-**

13.7.2011 The Department explained that PC-I had been revised by competent authority.

The Committee settled the para subject to verification of PC-I by Audit.

4.4.2012 The Department explained that revision of PC-I in these cases was not required and variation was less than 15 % than original cost which was permissible.

The Committee settled the para subject to verification.

11.07.2012 The Department explained that the relevant record was available for verifications.

The Committee directed/recommended that the relevant record be verified within two days.

The para was settled subject to verifications.

1.10.2012 The Department explained that PC-IV of the projects had been submitted to the HEC for approval according to the audit requirements.

The Committee was satisfied and **para was settled.**

133. Para No.2.37 Pages 88 & 89 of Audit Report for the year 2006-07; Irregular Payment Out of University Accounts – Rs.391,554/-.

13.7.2011 The Department explained that SDAC had recommended the para for settlement.

The Committee accepted the contention of the department and the **para was settled.**

134. Para No.2.38 Pages 89 & 90 of Audit Report for the year 2006-07; Payment as Donation – Rs.350,000/-.

13.7.2011 The Department explained that as per direction of the SDAC in its meeting held on 08-05-2007 the said advance had been adjusted and the vouched account was available for verification.

The Committee **settled the para.**

135. Para No.2.40 Pages 90 & 91 of Audit Report for the year 2006-07; Un-justified Payment on Account of Lifting of Debris – Rs.141,875/-.

13.7.2011 The Department explained that the amount was spent on the removal of debris for clearance of the site and job was done by hiring the tractor trolley from the market at the lowest market rates.

The Committee **settled the para.**

136. Para No.2.41 Pages 91 & 92 of Audit Report for the year 2006-07; Less Deduction of Income Tax – Rs.137,636/-.

4.4.2012 The Department explained that the total amount had been recovered and verified by Audit.

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

**137. Para No.2.42 Pages 92 & 93 of Audit Report for the year 2006-07;
Assets and Liabilities of College not Made Known.**

(para no.14 of AIR-Kinnaird College, Lahore –2005-06).

13.7.2011 The Department explained that statement of affairs were prepared by the
Avais Hyder Nauman Rizwani chartered accountant and got verified by Audit.

On the recommendation of Audit, the part of **para was settle.**

138. Para No.2.42
(para no.31 of AIR-Lahore College for Women University, Lahore –
2005-06).

13.7.2011 The Department explained that balance sheet had been certified by the
treasurer and vice chancellor of the university. The central stock register of assets and
properties had also been maintained.

The Committee **settled the part of para.**

**139. Para No.2.43 Pages 93 & 94 of Audit Report for the year 2006-07;
Rules not Framed and got Approved from Government.**

(para no.9 of AIR-Kinnaird College, Lahore –2005-06).

13.7.2011 The Department explained that rules and regulation under clause 14 and
15 of the Punjab Kinnaird College for women Lahore ordinance 2002 had been submitted
to the Secretary Education for further necessary action.

The Committee kept the para pending till finalization of rules/regulations.

4.4.2012 The Department explained that in compliance of direction of PAC, rules
under clause 14 and 15 of the Punjab Kinnaird College for women Lahore ordinance
2002 were submitted to Secretary Govt. of the Punjab Higher Education Department for
approval.

The Committee settled the para subject to production of rules within 30
days.

11.07.2012 The Department explained that rules had been notified by the CM. The
same had been received in the department a copy of which would be provided to the
management also.

The Committee was satisfied and the **para was settled.**

140. **Para No.2.43**
(para no.32 of AIR-Lahore College for Women University, Lahore – 2005-06).

13.7.2011 The Department explained that Service Rules, Purchase, Transport, Admission, Examinations and Medical Rules had been approved and rare operative.

The Committee kept the part of para pending.

4.4.2012 The Department explained that service statutes of the university had been approved by the competent authority and approval of remaining rules would be got in syndicate meeting.

The Committee settled the para subject to verifications.

1.10.2012 The Department explained that rules had been framed and approved by the syndicate who had the authority to approve the same and service statutes of the University also had been approved by the competent authority.

The Committee **settled the para.**

141. **Para No.2.44 Pages 94 & 95 of Audit Report for the year 2006-07; Irregular Up-gradation of Posts.**

(para No.26 of AIR-University of the Punjab, Lahore –2005-06).

15.7.2011 The Department explained that posts are being upgraded without the approval of Chancellor. The case had been sent to Chancellor for the approval of up-gradation.

The Committee **settled the para subject to approval** by competent authority and ex-post facto sanction by Finance Department.

142. **Para No.2.44**
(Para No.24 of AIR-Bahauddin Zakariya University, Multan - 2005-06)

3.4.2012 The Department explained that the matter had been regularized by the Senate.

The Committee **settled the para.**

EDUCATION (SCHOOLS) DEPARTMENT.

Audit Paras (Civil) for the year 2006-07

- 143. Para No.2.3 Pages 34, 35, 36, 37, 38 & 39 of Audit Report for the year 2006-07; Un-Authorized Payment of Establishment Charges – Rs.225.803 Million.**
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B) Non-Deduction of House Rent Allowance – Rs.3.076 Million.

2.3(B).5 Government College of Elementary Teachers for Women Sharqpur, District Sheikhpura – Rs.172,414/-.

15.7.2011 The Department explained that condition of rent had been made and the same was deposited into Government treasury and Electricity charges were also deposited on monthly basis in electricity account.

 The contention of the department was accepted by Public Accounts Committee and **para was settled.**

- 144. Para No.2.4 Pages 40, 41 & 42 of Audit Report for the year 2006-07; Non-Production of Record – Rs.176.533 Million.**
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2.4.4 Director Public Instruction (Elementary Education) Punjab, Lahore – Rs.617,000/-.

15.7.2011 The Department explained that the purchase was made for Primary Education Project (PEP-II) during the year of 1993-94 and it was an issue of payment of liabilities of project cleared by the directorate being a custodian of the project.

 The contention of the department was accepted by Public Accounts Committee and **para was settled.**

- 145. Para No.2.23 Pages 72 & 73 of Audit Report for the year 2006-07; Un-due Award of Grant – Rs.5.0 Million.**
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15.7.2011 The Department explained that the Grant was awarded with the approval of Chief Minister and all the relevant record had been verified by Audit.

 The contention of the department was accepted by Public Accounts Committee and **para was settled.**

**146. Para No.2.24 Pages 73 & 74 of Audit Report for the year 2006-07;
Non-Deduction of Liquidated Damages – Rs.4.132 Million.**

2.24.1 Secretary Education – Rs.3,665,000/-.

15.7.2011 The Department explained that so many letters had been written to the concerned firms time and again but the recovery could not be realized so far.

 The Committee directed /recommended that the recovery be effected at the earliest through arrears of Land Revenue Act and kept the para pending till recovery.

2.4.2012 The Department explained that the books had been printed from the firm. The purchase committee could not produce the certificate. The DCO concerned had been requested to make the recovery under Land Revenue Act. No response had been received yet.

 The Committee kept the para pending till 4.4.2012.

4.4.2012 The para was kept pending till today i.e. 04.04.2012. The Department explained that on the compliance of PAC letter had been written to DCO to make the recovery.

 The Committee directed / recommended the department that the recovery be made within 60 days under Land Revenue Act.

 The para was kept pending.

1.10.2012 The Department explained that the matter of recovery had been referred to the DCOs / Collectors, Rawalpindi and Lahore for recovery under Land Revenue Act but recovery had not been effected so far.

 The Committee directed /recommended that the Finance Department should write a letter to the concerned DCO's for recovery under Land Revenue Act and a complete report be submitted by the Administrative Department within six weeks to the PAC and the para was kept pending.

07.02.2013 The Department explained that recovery was under process under Land Revenue Act.

 The para was kept pending.

**147. Para No.2.28 Pages 77 & 78 of Audit Report for the year 2006-07;
Non-Recovery of Penal Rent – Rs.2.152 Million.**

2.28.2 Children Library, Lahore – Rs.151,794/-.

15.7.2011 The Department explained that the quarters were constructed for the labour who worked for Children Library Complex Project and the quarters were occupied by the illegal occupants. So many notices had been sent to those occupants to vacate the quarters.

The Committee directed / recommended the department to pursue the case vigorously for vacation of quarters and kept the para pending.

2.4.2012 The Department explained that the notice had been issued to the non occupants residing on the land of Children Library Complex. In reply the occupants stated that the government had been declared it as Katchi Abadi over an area of 6 kanal.

The Committee kept the para pending till 4.4.2012 with the direction that D.G. Kachi Abadi should be called on 4.4.2012.

4.4.2012 The para was kept pending till today i.e. 04.04.2012. The Director General Katchi Abadi; Board of Revenue Punjab explained that the case of de-notification had been moved to the Chief Minister.

The Committee directed / recommended the D. G. Kachi Abadies to submit the report within 15 days to PAC-I and para was kept pending.

1.10.2012 The Department explained that the matter was brought into the knowledge of the Chief Secretary, Punjab in the meeting of the Board of Governors held on 15.09.2012 that the Federal Government authorities had also declared that the quarters of Chamba House were illegally occupied. The Chief Secretary directed D.G. Katchi Abadies to de-notify the said Katchi Abadi on priority basis.

The Committee directed / recommended the Finance Department to write a letter to D. G. Katchi Abadies for compliance on the directions of the Chief Secretary within two weeks and report be submitted to PAC.

The para was kept pending.

07.02.2013 The Department explained that the matter had been subjudice in Lahore High Court and quarters would be got vacated from the illegal occupants after the adjudication of the court case.

The Committee **kept the para pending** and directed the department to pursue the matter vigorously.

148. Para No.2.31 Pages 80, 81, 82 & 83 of Audit Report for the year 2006-07; Misappropriation/Theft – Rs.1.211 Million.

2.31(b).2 Director Staff Development, Lahore – Rs.60,260/-.

15.7.2011 The Department explained that no misappropriation was involved in the matter and the plants were purchased and physically available on the spot.

The Committee **settled the para.**

149. Para No.2.39 Page 90 of Audit Report for the year 2006-07; Consumption of POL Over and Above Prescribed Limit – Rs.199,387/-.

15.7.2011 The Department explained that an amount of Rs.148,803/- had been recovered from relevant officers and deposited into government treasury. The efforts were being made to recover the balance amount of Rs.50,584/-.

The para was settled subject to recovery of balance amount and verification by Audit.

07.02.2013 The Department explained that total recovery had been made and verified by audit.

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

Audit Paras (Commercial) for the year 2006-07

150. Para No.21.1 Pages 47 & 48 of Audit Report for the year 2006-07; Working Results.

15.7.2011 The Department explained that an amount of Rs.10.964 million was increased during the year of 2004-05 to Rs.64.035/- million for enhancement of educational activities. The funds were not lapsed and used in the next year. The new vision of the foundation was to promote quality education through public private partnerships. The fee of Rs.300/- per student was paid to school.

The contention of the department was accepted by Public Accounts Committee and **para was settled.**

151. Para No.21.2 Page 48 of Audit Report for the year 2006-07; Working Results.

15.7.2011 The Department explained that in the beginning the expenses were increased up to 45% as the project was newly started. Gradually, these expenses were reduced every year up to 5 % of the total budget.

The contention of the department was accepted by Public Accounts Committee and **para was settled.**

152. Para No.21.3 Page 48 of Audit Report for the year 2006-07; Working Results.

15.7.2011 The Department explained that out of Rs.22 million, Rs.15 million had been recovered and the efforts were being made for recovery of balance amount.

The Committee kept the para pending till the recovery and directed / recommended to submit the report within 4 weeks mentioning the total detail and name of the body to evaluate it.

3.4.2012 The Department explained that the concerned District Collectors/DCOs had been requested to look into the matter and recover the outstanding amounts as arrear of Land Revenue under the Land Revenue Act.

The para was kept pending.

1.10.2012 The Department explained that Punjab Education Foundation had requested the relevant District Collectors / DCOs to look into the matter and recover the outstanding amount as arrear of land revenue in the response to PEF request the Additional Collector Lahore had initiated proceeding against the defaulter NGOs to recover the outstanding amount under Land Revenue Act and recovered an amount of Rs.3.266 million and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovered amount and directed / recommended that the recovery process be pursued and monthly report be submitted to PAC and para was kept pending.

07.02.2013 The Department explained that PEF had requested the relevant District Collectors to recover the outstanding amount as arrears of Land Revenue as per rule and efforts were being made for balance recovery.

The Committee **kept the para pending.**

153. Para No.21.4 Page 48 of Audit Report for the year 2006-07; Working Results.

15.7.2011 The Department explained that the Board of Directors was competent to approve the purchase of vehicles. The clause 5(1) of the Punjab Education Foundation Act 2004 clearly stipulated that the Executive authority and managing of the foundation shall vest in the Board.

 The Committee directed / recommended that fresh summary be moved to the Chief Minister for approval.

 The para was kept pending.

3.4.2012 The Department explained that as per direction of Public Accounts Committee-I dated 15 July 2011, ex-post facto approval from Chief Minister Punjab regarding purchase of vehicles during ban had been made and got verified by Audit.

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

11.07.2012 The Accountant General Punjab was not present in the meeting. The Committee observed that the working papers submitted were also without any comments by the AG Punjab. The officers from the AG Office explained that the A.G. Punjab was sick due to which he could not come in the meeting. They further explained that these days there was strike going on in the A.G. Office since 30th June 2012 owing to which the office building was locked and no body was allowed to go in. They explained this was the reason why the comments could not be reflected in the working papers.

 The Committee showed its displeasure on non-presence of A.G. Punjab without any intimation and non-production of comments on working papers and kept the appropriation accounts pending till 13 July 2012.

 The Committee further directed/recommended that the Accountant General Punjab be explained the reasons of delaying salaries of employees every month within two days. Salaries should be paid on 1st of every month.

GENERAL DISCUSSION

13.7.2012 In response of the directions of PAC two days earlier about the salaries of the employees, the representative of Accountant General Punjab apprised that under the instructions of Punjab Government the cheque of salaries is supposed to be transferred after 30th of every month due to that the A.G. Punjab is unable to pay the salaries to employees first or second date of every month.

 The Committee directed/recommended that the A.G. Punjab should send the written explanation to the Committee on the issue.

EXCISE & TAXATION

The Committee examined the Accounts of the Excise and Taxation Department in its meetings held on 13.12.2010, 14.12.2010, 12.11.2011, 14.11.2011 and 15.11.2011 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21001 (001) - Opium: (All Voted) Pages 129 & 130 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
044-Mining and Manufacturing
0441-Manufacturing
044120-Others
LO4001-Opium Factory:

Final Grant	Rs.2,061,000/-
Actual Expenditure	Rs.1,765,185/-
Saving	(-) Rs. 295,815/-
Percentage	14.35%

12.11.2011 The Department explained that accounts were reconciled and saving was 14.35% of the final grant due to the four month pay of 14 vacant posts.

The grant was settled.

2. Grant No.PC21003 (003) - Provincial Excise: (All Voted) Pages 131 to 134 of Appropriation Accounts for the year 2006-07.

(i) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4005-Direction:

Final Grant	Rs.48,389,000/-
Actual Expenditure	Rs.47,120,838/-
Saving	(-) Rs. 1,268,162/-
Percentage	2.62%

12.11.2011 The saving being within the permissible limit, the **item was settled.**

- (ii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4006-Cost of Manufacturing Opium Tablets:

Final Grant	Rs.11,500,000/-
Actual Expenditure	Rs. 9,858,337/-
Saving	(-) Rs. 1,641,663/-
Percentage	14.28%

12.11.2011 The Department explained that the accounts were reconciled with the AG Punjab and saving was due to less manufacturing of Opium Tablets.

The explanation of the Department was accepted and **the item was settled with direction /recommendation** that the matter may be referred to Inter Provinces Coordination Committee to obtain Opium from other Provinces before destroying.

- (iii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4007-Excise Bureau:

Final Grant	Rs.3,348,000/-
Actual Expenditure	Rs.2,902,763/-
Saving	(-) Rs. 445,237/-
Percentage	13.30%

12.11.2011 The Department explained that the accounts were reconciled with the AG Punjab and saving in major portion was related to pay and allowances due to the 5 vacant posts.

The Committee directed/recommended that the department to provide the list of all vacant posts in department.

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

3. Grant No.PC21007 (007) - Charges on Account of Motor Vehicles Act: (All Voted) Pages 135 of Appropriation Accounts for the year 2006-07.

01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4017-Registration and Token Tax:

Final Grant	Rs.25,700,000/-
Actual Expenditure	Rs.23,859,317/-
Saving	(-) Rs. 1,840,683/-
Percentage	7.16%

12.11.2011 The Department explained that the accounts were reconciled with the AG Punjab and saving in major portion was related to pay and allowances due to the 34 vacant posts.

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

4. Grant No.PC21008 (008) – Other Taxes and Duties: (All Voted) Pages 138 to 139 of Appropriation Accounts for the year 2006-07.

(i) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4021-Cotton Fee:

Final Grant	Rs.789,000/-
Actual Expenditure	Rs.485,475/-
Saving	(-) Rs.303,525/-
Percentage	38.47%

12.11.2011 The Department explained that the accounts were reconciled with the AG Punjab and saving in major portion was related to pay and allowances due to the 3 vacant posts and other unexpected amount was related to utility bills under the head of Electricity.

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

- (ii) 01-General Public Service
 011-Executive & Legislative Organs, Financial
 0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4022-Urban Immovable Property Tax:

Final Grant	Rs.2,249,000/-
Actual Expenditure	Rs.1,722,963/-
Saving	(-) Rs.526,037/-
Percentage	23.39%

12.11.2011 The Department explained that the accounts were reconciled with the AG Punjab and saving in major portion was related to pay and allowances due to the 5 vacant posts and other unexpected amount was related to utility bills under the head of Electricity and Telephone.

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

- (iii) 01-General Public Service
 011-Executive & Legislative Organs, Financial
 0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4023-Charges in Connection with Tobacco Duties:

Final Grant	Rs.300,000/-
Actual Expenditure	Rs.285,000/-
Saving	(-) Rs. 15,000/-
Percentage	5.00%

12.11.2011 The Department explained that the saving was within the permissible limit.

The **item was settled.**

5. Grant No.PC21010 (010) - General Administration Page 141 of Appropriation Accounts for the year 2006-07.

01-General Public Service
 011-Executive and Legislative Organs, Financial
 0112-Financial & Fiscal Affairs
011205-Tax Management (Customs, I. Tax, Excise) & Taxation Department
LO4067-Excise and Taxation Department:

Final Grant	Rs.16,137,000/-
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Actual Expenditure	Rs.11,984,027/-
Saving	(-) Rs. 4,152,973/-
Percentage	25.74%

12.11.2011 The Department explained that accounts were reconciled. There was 25.74% saving due to late allocation through 2nd statements of excess and surrender at the close of the financial year, the amount could not be utilized by the end of financial year.

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

Audit Para (Commercial) for the year 2006-07

6. Para No.22.1 Page 49 of Audit Report for the year 2006-07; Working Results.

13.12.2010 The Department explained that the sale depends on various factors like consumer needs, moods, behaviour etc. There are some products that fewer sales are in the interest of States like liquor, drugs etc, opium is one of them, its fewer sales is the big achievement of department.

Audit was convinced with the point of view of the department and recommended for settlement.

The Committee was not satisfied with the explanation of the department and recommendation of the audit and para was kept pending for 14.12.2010 with the following directions:-

- i) that a fool proof system should be made and there must be proper check on sale and production of opium and its record should be maintained;
- ii) that a list of buyers and stocking capacity be provided by tomorrow;
- iii) that manufacturing record and wastage record be provided and explain that in which medicine the opium is used; and
- iv) that the record of issue and receipt of opium be provided.

14.12.2010 As directed by the Public Accounts Committee-I on its meeting dated 13.12.2010 the department gave the information about factory premises, staff in the factory, sources of opium, stock position, list of buyers, working capacity, stock checking, record of raw material etc. to the Committee.

The Committee directed/recommended as follows:-

- i) that as informed by the Department, there were 9 check posts which are non-functional, the Committee directed that the said check posts should be functional and the Government should take up the said matter;

- ii) that department should frame SOP regarding the use of opium and function of the factory;
- iii) that when a consignment be held by the law enforcing agencies that should be handed over to the Excise and Taxation Department; and
- iv) that confiscated opium should be held with the Excise Department.

The para was kept pending.

12.11.2011 The Department explained that the sale of opium depended upon consumer needs, moods, behavior etc. and its fewer sales is the big achievement of department.

The Department further explained that as per directions of PAC given on 14.12.2010 regarding restoration of 9 non functional check posts were under consideration of the department. The Chairman FBR had been approached by the department on 3.1.2011 to restore para 34(a)(i) of CGO 12/2002. SOP's regarding use of opium and function of factory had been prepared.

The Committee was not satisfied with the explanation of the department and directed / recommended that progress regarding restoration of check posts be submitted to PAC within 4 weeks. The Committee uphold its decision given on 14.10.2010 in which the **para was kept pending**.

Audit Paras (Revenue Receipts) for the year 2006-07

7. **Para No.1.1 Pages 1, 2, & 11 of Audit Report for the year 2006-07; Non-recovery of Property Tax Due to Non-issuance of Demand Notices to the State Owned Organizations - Rs.56,567 Million.**
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1.1.1(i) Excise and Taxation Office, Norowal - Rs.195,625/-
1.1.1(ii) Excise and Taxation Office, Norowal - Rs.32,484/-
1.1.3(i) Excise and Taxation Office, Lahore (Zone-XII) - Rs.178,200/-
1.1.4 Excise and Taxation Office, Lahore (Zone-X) - Rs.440,223/-
1.1.5(i) Excise and Taxation Office, Lahore (Zone-IV) - Rs.2,854,164/-
1.1.6 Excise and Taxation Office, Lahore (Zone-III) - Rs.3,758,444/-
1.1.7(ii) Excise and Taxation Office, Hafizabad - Rs.71,661/-
1.1.8 Excise and Taxation Office, Bahawalnagar - Rs.339,720/-
1.1.9(ii) Excise and Taxation Office, Pakpattan - Rs.85,566/-
1.1.10 Excise and Taxation Office, Rawalpindi-I - Rs.4,240,797/-
1.1.12(ii) Excise and Taxation Office, Faisalabad-I - Rs.4,575,212/-
1.1.13 Excise and Taxation Office, Jhang - Rs.241,806/-
1.1.14 Excise and Taxation Office, Muzaffargarh- Rs.62,169/-
1.1.15 Excise and Taxation Office, Gujranwala (Zone-I) - Rs.1,386,223/-
1.1.16(i) Excise and Taxation Office, Lahore (Zone-I) - Rs.821,524/-

1.1.16(ii) Excise and Taxation Office, Lahore (Zone-I) - Rs.468,099/-
1.1.17(i) Excise and Taxation Office, Lahore (Zone-II) - Rs.1,169,505/-
1.1.20 Excise and Taxation Office, Rawalpindi (III) - Rs.158,108/-
1.1.21(i) Excise and Taxation Office, Sargodha - Rs.552,765/-
1.1.22(ii) Excise and Taxation Office, Multan (II) - Rs.65,172/-
1.1.23(i) Excise and Taxation Office, Multan (III) - Rs.164,657/-
1.1.25 Excise and Taxation Office, D.G Khan - Rs.290,043/-
1.1.26(i) Excise and Taxation Office, Bahawalpur - Rs.53,202/-
1.1.26(ii) Excise and Taxation Office, Bahawalpur - Rs.48,341/-
1.1.26(iii) Excise and Taxation Office, Bahawalpur - Rs.42,366/-
1.1.27 Excise and Taxation Office, Mianwali - Rs.103,204/-

8. Para No.1.2 Pages 1, 2, 13 & 14 of Audit Report for the year 2006-07;
Arrears of Property Tax - Rs.21,042 Million.
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1.2.4 Excise and Taxation Office, Lahore (Zone-III) - Rs.269,820/-
1.2.5 Excise and Taxation Office, Lahore (Zone-IV) - Rs.1,903,175/-
1.2.6 Excise and Taxation Office, Lahore (Zone-X) - Rs.2,203,181/-
1.2.8 Excise and Taxation Office, Pakpattan - Rs.88,246/-
1.2.9 Excise and Taxation Office, Rawalpindi - Rs.1,416,681/-
1.2.10 Excise and Taxation Office, Sahiwal - Rs.303,201/-
1.2.11(i) Excise and Taxation Office, Faisalabad-I - Rs.266,155/-
1.2.11(ii) Excise and Taxation Office, Faisalabad-I - Rs.774,225/-
1.2.11(iii) Excise and Taxation Office, Faisalabad-I - Rs.771,540/-
1.2.12 Excise and Taxation Office, Jhang - Rs.109,340/-
1.2.13 Excise and Taxation Office, Muzaffargarh - Rs.20,087/-
1.2.19 Excise and Taxation Office, Rawalpindi (III) - Rs.340,155/-
1.2.20 Excise and Taxation Office, Multan (II) - Rs.934,775/-
1.2.22 Excise and Taxation Office, Faisalabad (III) - Rs.218,579/-
1.2.23 Excise and Taxation Office, D. G Khan - Rs.260,323/-
1.2.24 Excise and Taxation Office, Bahawalpur - Rs.572,093/-
1.2.25 Excise and Taxation Office, Mianwali - Rs.282,007/-

9. Para No.1.3 Pages 2, 3 & 15 of Audit Report for the year 2006-07;
Non-accountal of arrears – Rs.3.594 Million.
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1.3.3 Excise and Taxation Office, Lahore (Zone-X) - Rs.376,002/-
1.3.4 Excise and Taxation Office, Lahore (Zone-III) - Rs.74,002/-
1.3.7(i) Excise and Taxation Office, Rawalpindi (I) - Rs.510,616/-
1.3.7(ii) Excise and Taxation Office, Rawalpindi (I)- Rs.38,887/-
1.3.8(i) Excise and Taxation Office, Sahiwal - Rs.23,220/-
1.3.8(ii) Excise and Taxation Office, Sahiwal- Rs.286,325/-

10. Para No.1.4 Pages 3 & 4 of Audit Report for the year 2006-07; Non-realization of Property Tax After Expiry of Stay Orders – Rs.2.906 Million.
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PDP No.10837 (Rs.1,625,256/-)

PDP No.11119 (Rs.1,416,785/-)

11. Para No.1.5 Pages 4, 5 & 16 of Audit Report for the year 2006-07; Non-realization of Property Tax Due to Short/Non Carry Forward of Arrears – Rs.1.881 Million.
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1.5.1 Excise and Taxation Office, Narowal - Rs.47,384/-

1.5.2 Excise and Taxation Office, Lahore (Zone-V) - Rs.152,674/-

1.5.4(ii) Excise and Taxation Office, Lahore (Zone-XII) - Rs.57,080/-

1.5.5 Excise and Taxation Office, Lahore (Zone-III) - Rs.37,981/-

1.5.7 Excise and Taxation Office, Pakpattan - Rs.181,777/-

1.5.8 Excise and Taxation Office, Gujranwala (I) - Rs.19,823/-

1.5.10 Excise and Taxation Office, Multan (II) - Rs.115,573/-

1.5.11 Excise and Taxation Office, Faisalabad (III) - Rs.98,120/-

1.5.12 Excise and Taxation Office, D. G Khan - Rs.253,230/-

1.5.13 Excise and Taxation Office, Mianwali - Rs.35,365/-

12. Para No.1.6 Pages 5 & 6 of Audit Report for the year 2006-07; Short-realization of Property Tax Due to Grant of Inadmissible Exemptions – Rs.1.297 Million.
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- B. Non/Short-realization of Property Tax Due to Grant of Exemption to Widows Over and Above the Prescribed Limit - Rs.0.358 Million.

PDP No.10852 (Rs.519,716/-)

13. Para No.1.7 Pages 7 & 17 of Audit Report for the year 2006-07; Non-consolidation of Property Units– Rs.0.889 Million.
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1.7.2 Excise and Taxation Office, Lahore (Zone-X) - Rs.72,464/-

1.7.4 Excise and Taxation Office, Rawalpindi - Rs.264,808/-

1.7.7 Excise and Taxation Office, Bahawalpur - Rs.17,777/-

1.7.8 Excise and Taxation Office, Mianwali - Rs.14,074/-

14. Para No.1.8 Pages 7 & 8 of Audit Report for the year 2006-07; Non-realization of Property Tax Due to Non Issuance of Demand Notices - Rs.0.373 Million.
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1.8.5 Excise and Taxation Office, Mianwali - Rs.32,294/-

15. **Para No.1.9 Pages 8, 9 & 18 of Audit Report for the year 2006-07; Non-recovery of Professional Tax – Rs.4.760 Million.**
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1.9.1(ii) Excise and Taxation Office, Lahore (Prof Tax) - Rs.145,000/-
1.9.3 Excise and Taxation Office, Pakpattan - Rs.90,600/-
1.9.4 Excise and Taxation Office, Sahiwal - Rs.838,000/-
1.9.5 Excise and Taxation Office, Jhang - Rs.71,000/-
1.9.6 Excise and Taxation Office, Gujranwala (Zone-III)- Rs.57,000/-
1.9.7(ii) Excise and Taxation Office, Rawalpindi (III)- Rs.50,000/-
1.9.11 Excise and Taxation Office, D. G Khan - Rs.173,000/-
1.9.12 Excise and Taxation Office, Bahawalpur - Rs.22,000/-
1.9.13 Excise and Taxation Office, Mianwali - Rs.175,000/-

16. **Para No.1.10 Pages 9 & 19 of Audit Report for the year 2006-07; Non-realization of Token Tax – Rs.2.729 Million.**
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1.10.1 Excise and Taxation Office, Narowal - Rs.36,985/-
1.10.3 Excise and Taxation Office, Bahawalnagar - Rs.70,268/-
1.10.4 Excise and Taxation Office, Sahiwal - Rs.103,445/-
1.10.6 Excise and Taxation Office, Lahore (Tie-up) - Rs.278,850/-
1.10.7 Excise and Taxation Office, Multan-III - Rs.29,355/-
1.10.9 Excise and Taxation Office, Faisalabad (II) - Rs.299,018/-
1.10.10 Excise and Taxation Office, D. G Khan - Rs.81,935/-
1.10.11 Excise and Taxation Office, Bahawalpur - Rs.151,525/-
1.10.12 Excise and Taxation Office, Mianwali - Rs.176,203/-

17. **Para No.1.11 Page 10 of Audit Report for the year 2006-07; Non-realization of Cotton Fee – Rs.1.145 Million.**
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PDP No.11142 (Rs.648,116/-)

PDP No.11227 (Rs.363,388/-)

13.12.2010 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

18. **Para No.1.1 Pages 1, 2, & 11 of Audit Report for the year 2006-07; Non-recovery of Property Tax Due to Non-issuance of Demand Notices to the State Owned Organizations - Rs.56,567 Million.**
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1.1.2 Excise and Taxation Office, Lahore (Zone-V) - Rs.468,673/-

13.12.2010 The Department explained that the above para was related to exemption of tax and the recoveries regarding para was not liable. The Department further explained that above case was pending with various courts.

The Committee directed/recommended that the notice should be withdrawn as the case was subjudice and the para be reduced to the extent of recovery subject to verifications and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The para was kept pending.

12.11.2011 The Department explained that partial recovery of Rs.340,416/- had been made and verified by Audit. Efforts were being made to recover the outstanding amount of Rs.128,257/- from 3 properties of LDA.

The Committee directed/recommended that the para be reduce to the extent of recovery and remaining recovery be made at the earliest, the **para was kept pending.**

1.1.3(ii) Excise and Taxation Office, Lahore (Zone-XII) - Rs.130,725/-

13.12.2010 The Department explained that the above para was related to exemption of tax and the recoveries regarding para was not liable. The Department further explained that above case was pending with various courts.

The Committee directed/recommended that the notice should be withdrawn as the case was subjudice and the para be reduced to the extent of recovery subject to verifications and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The para was kept pending.

12.11.2011 The Department explained that total recovery of Rs.130,725/- was pending against 3 properties of LDA. In compliance with the PAC direction a summary had moved to the government for levy and collection of Property Tax from LDA.

The **para was kept pending.**

1.1.5(ii) Excise and Taxation Office, Lahore (Zone-IV) - Rs.6,307,060/-

13.12.2010 The Department explained that some recovery had been made and efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the recovery be made at the earliest and para was kept pending.

12.11.2011 The Department explained that the case had been referred to the Secretary, Government of the Punjab, Industries, Commerce & Investment Department for obtaining necessary certificate as to, whether, amount in question, was donated during each year with the approval of Government.

The Committee directed/recommended that the case must be take up with government as well and copy be sent to PAC.

The **para was kept pending.**

1.1.7(i) Excise and Taxation Office, Hafizabad - Rs.120,272/-

13.12.2010 The Department explained that amount of Rs.84,927/- had been verified by Audit and remaining recovery could not be made as the case was subjudice.

The Committee directed/recommended that a report regarding court cases be submitted by the Law Department and the Finance Department.

The Committee kept the para pending.

12.11.2011 The Department explained that all the necessary actions had been taken and recovery had been made and verified by Audit.

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

19. Para No.1.1 Pages 1, 2, & 11 of Audit Report for the year 2006-07; Non-recovery of Property Tax Due to Non-issuance of Demand Notices to the State Owned Organizations - Rs.56,567 Million.

1.1.9(i) Excise and Taxation Office, Pakpattan - Rs.361,619/-
1.1.28 Excise and Taxation Office, Bhakkar - Rs.149,920/-

20. Para No.1.2 Pages 1, 2, 13 & 14 of Audit Report for the year 2006-07; Arrears of Property Tax - Rs.21,042 Million.

1.2.2(iii) Excise and Taxation Office, Lahore (Zone-XI) - Rs.441,371/-
1.2.3(ii) Excise and Taxation Office, Lahore (Zone-XII) - Rs.101,680/-
1.2.18 Excise and Taxation Office, Gujranwala (Zone-III) - Rs.66,044/-
1.2.21 Excise and Taxation Office, Multan (III) - Rs.446,681/-
1.2.26 Excise and Taxation Office, Bhakkar - Rs.276,409/-

21. Para No.1.3 Pages 2, 3 & 15 of Audit Report for the year 2006-07; Non-accountal of arrears – Rs.3.594 Million.

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- 1.3.1 Excise and Taxation Office, Lahore (Zone-XI) - Rs.116,448/-**
1.3.5 Excise and Taxation Office, Lahore (Zone-IV) - Rs.449,441/-
1.3.11 Excise and Taxation Office, Multan (I) - Rs.52,781/-
1.3.12 Excise and Taxation Office, Bhakkar - Rs.43,640/-
22. Para No.1.5 Pages 4, 5 & 16 of Audit Report for the year 2006-07; Non-realization of Property Tax Due to Short/Non Carry Forward of Arrears – Rs.1.881 Million.
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- 1.5.6 Excise and Taxation Office, Hafizabad - Rs.10,537/-**
1.5.9 Excise and Taxation Office, Multan (II) - Rs.243,499/-
23. Para No.1.6 Pages 5 & 6 of Audit Report for the year 2006-07; Short-realization of Property Tax Due to Grant of Inadmissible Exemptions – Rs.1.297 Million.
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- A. Short-realization of Property Tax Due to Grant of Inadmissible Exemption to Private Institutions - Rs.0.939 Million.
- PDP No.10755 (Rs.632,968/-)**
PDP No.10904 (Rs.306,032/-)
24. Para No.1.7 Pages 7 & 17 of Audit Report for the year 2006-07; Non-consolidation of Property Units– Rs.0.889 Million.
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- 1.7.1 Excise and Taxation Office, Lahore (Zone-V) - Rs.18,854/-**
1.7.3 Excise and Taxation Office, Hafizabad - Rs.12,801/-
25. Para No.1.8 Pages 7 & 8 of Audit Report for the year 2006-07; Non-realization of Property Tax Due to Non Issuance of Demand Notices - Rs.0.373 Million.
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- 1.8.1 Excise and Taxation Office, Lahore (Zone-XI) - Rs.34,684/-**
1.8.2 Excise and Taxation Office, Hafizabad - Rs.132,131/-
26. Para No.1.9 Pages 8, 9 & 18 of Audit Report for the year 2006-07; Non-recovery of Professional Tax – Rs.4.760 Million.
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- 1.9.2 Excise and Taxation Office, Hafizabad - Rs.192,800/-**
1.9.7(i) Excise and Taxation Office, Rawalpindi - Rs.445,000/-

13.12.2010 The Department explained that recoveries regarding these paras had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and paras were kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The above paras were kept pending on 13.12.2010 for verification of record by Audit.

The Department explained that in compliance with the direction of PAC on 13.12.10, all the verifications had been made by Audit.

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

27. Para No.1.1 Pages 1, 2, & 11 of Audit Report for the year 2006-07; Non-recovery of Property Tax Due to Non-issuance of Demand Notices to the State Owned Organizations - Rs.56,567 Million.

1.1.11 Excise and Taxation Office, Sahiwal - Rs.1,449,895/-

13.12.2010 The Department explained that some recovery had been made and efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the recovery be made at the earliest and para was kept pending.

12.11.2011 The Department explained that all the necessary actions had been taken and recovery had been made and verified by Audit.

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

1.1.12(i) Excise and Taxation Office, Faisalabad (I) - Rs.6,311,731/-

13.12.2010 The Department explained that the above para was related to exemption of tax and the recovery regarding paras was not liable. The Department further explained that above case was pending with various courts.

The Committee directed/recommended that the notice should be withdrawn as the case was subjudice and the para be reduced to the extent of recovery subject to verifications and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The para was kept pending.

12.11.2011 The Department explained that the Remission of Rs.4,174,461/- had been granted to WAPDA and verified by Audit. The case of balance amount of Rs.2,137,270/- related to FDA was subjudice in the Lahore High Court, Lahore.

The para was kept pending being subjudice.

1.1.17(ii) Excise and Taxation Office, Lahore (Zone-II) - Rs.194,839/-

13.12.2010 The Department explained that partial recoveries had been effected and verified by audit and efforts were being made to recover the balance recovery.

The Committee directed/recommended that the amount of para be reduced to the extent of recovery subject to verification and outstanding recovery be made.

The para was kept pending.

14.11.2011 The Department explained that the amount of Rs.80,190/- was related to Market Committee and was exempted for the period from 1996-97 to 30.06.2002 in the light of judgment dated 11.06.2005. The recovery of Rs.114,649/- had been effected and got verified by audit.

The Committee directed/recommended the department to hold an inquiry and fix responsibility regarding non production of record to audit well in time and report be submitted to PAC within 30 days.

On the recommendation of Audit, the para was settled.

1.1.17(iii) Excise and Taxation Office, Lahore (Zone-II) - Rs.44,820/-

13.12.2010 The Department explained that the above para was related to exemption of tax and the recovery regarding para was not liable. The Department further explained that above case was pending with various courts.

The Committee directed/recommended that the notice should be withdrawn as the case was subjudice and the para be reduced to the extent of recovery subject to verification and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The para was kept pending.

14.11.2011 The Department explained that the exemption to WAPDA of Rs.27,000/- had been verified by Audit. The balance recovery of Rs.17,820/- was pending against WASA properties. A summary had been moved to the Government for levy and collection of Property Tax from WASA/LDA.

The Committee **kept the para pending** with the direction to reduce the para to the tune of Rs.17,820/-.

1.1.18 Excise and Taxation Office, Gujranwala (Zone-II) - Rs.2,047,601/-

13.12.2010 The Department explained that the above para was related to exemption of tax and the recoveries regarding these paras were not liable. The Department further explained that above cases were pending with various courts.

The Committee directed/recommended that the notices should be withdrawn as the case was subjudice and the para be reduced to the extent of recoveries subject to verifications and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The para was kept pending.

14.12.2010 The Department explained that partial recovery amounting to Rs.306,826/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.1,740,235/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that an amount of Rs.307,368/- had been recovered and verified by Audit. The balance amount of Rs.1,740,233/- was related to GDA, which had filed a civil suit against the department and next date of hearing had been fixed for 16.11.2011.

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

1.1.19 Excise and Taxation Office, Gujranwala (Zone-III) - Rs.195,776/-

13.12.2010 The Department explained that the above para was related to exemption of tax and the recoveries regarding these paras were not liable. The Department further explained that above cases were pending with various courts.

The Committee directed/recommended that the notices should be withdrawn as the case was subjudice and the para be reduced to the extent of recoveries subject to verifications and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The para was kept pending.

14.11.2011 The Department explained that the partial amount had been recovered/exempted and verified by Audit. The balance amount of Rs.95,607/- was related to GDA, which had filed a civil suit against the department and next date of hearing had been fixed for 16.11.2011.

The para was kept pending being subjudice.

28. Para No.1.1 Pages 1, 2, & 11 of Audit Report for the year 2006-07; Non-recovery of Property Tax Due to Non-issuance of Demand Notices to the State Owned Organizations - Rs.56,567 Million.

1.1.21(ii) Excise and Taxation Office, Sargodha - Rs.913,157/-

29. Para No.1.2 Pages 1, 2, 13 & 14 of Audit Report for the year 2006-07; Arrears of Property Tax - Rs.21,042 Million.

1.2.16 Excise and Taxation Office, Lahore (Zone-II) - Rs.1,720,610/-

1.2.17 Excise and Taxation Office, Gujranwala (Zone-II) - Rs.74,565/-

30. Para No.1.5 Pages 4, 5 & 16 of Audit Report for the year 2006-07; Non-realization of Property Tax Due to Short/Non Carry Forward of Arrears – Rs.1.881 Million.

1.5.4(i) Excise and Taxation Office, Lahore (Zone-XII) - Rs.285,408/-

31. Para No.1.7 Pages 7 & 17 of Audit Report for the year 2006-07; Non-consolidation of Property Units– Rs.0.889 Million.

1.7.9 Excise and Taxation Office, Bhakkar - Rs.43,064/-

13.12.2010 The Department explained that recoveries regarding these paras had been effected and record was available for verification by Audit.

The Committee kept the paras pending till verifications.

14.11.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

On the recommendation of Audit, the paras were settled.

32. **Para No.1.1 Pages 1, 2, & 11 of Audit Report for the year 2006-07; Non-recovery of Property Tax Due to Non-issuance of Demand Notices to the State Owned Organizations - Rs.56,567 Million.**
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1.1.22(i) Excise and Taxation Office, Multan (II) - Rs.385,199/-

33. **Para No.1.2 Pages 1, 2, 13 & 14 of Audit Report for the year 2006-07; Arrears of Property Tax - Rs.21,042 Million.**
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1.2.3(i) Excise and Taxation Office, Lahore (Zone-XII) - Rs.504,996/-

1.2.15 Excise and Taxation Office, Lahore (Zone-I) - Rs.637,855/-

34. **Para No.1.3 Pages 2, 3 & 15 of Audit Report for the year 2006-07; Non-accountal of arrears – Rs.3.594 Million.**
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1.3.10 Excise and Taxation Office, Lahore (Zone-II) - Rs.704,288/-

35. **Para No.1.7 Pages 7 & 17 of Audit Report for the year 2006-07; Non-consolidation of Property Units– Rs.0.889 Million.**
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1.7.5 Excise and Taxation Office, Lahore (Zone-I) - Rs.137,401/-

1.7.6 Excise and Taxation Office, Lahore (Zone-II) - Rs.307,303/-

36. **Para No.1.8 Pages 7 & 8 of Audit Report for the year 2006-07; Non-realization of Property Tax Due to Non Issuance of Demand Notices - Rs.0.373 Million.**
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1.8.3 Excise and Taxation Office, Lahore (Zone-I) - Rs.72,804/-

1.8.4 Excise and Taxation Office, Lahore (Zone-II) - Rs.101,222/-

13.12.2010 The Department explained that partial recoveries had been effected and verified by audit and efforts were being made to recover the balance recoveries.

The Committee directed/recommended that the amount of paras be reduced to the extent of recovery subject to verification and outstanding recoveries be made.

The paras were kept pending.

14.11.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

- 37. Para No.1.1 Pages 1, 2, & 11 of Audit Report for the year 2006-07; Non-recovery of Property Tax Due to Non-issuance of Demand Notices to the State Owned Organizations - Rs.56,567 Million.**
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1.1.22(iii) Excise and Taxation Office, Multan (II) - Rs.345,346/-

1.1.23(ii) Excise and Taxation Office, Multan (III) - Rs.3,116,744/-

13.12.2010 The Department explained that the above paras were related to exemption of tax and the recoveries regarding these paras were not liable. The Department further explained that above cases were pending with various courts.

The Committee directed/recommended that the notices should be withdrawn as the cases were subjudice and the paras be reduced to the extent of recoveries subject to verifications and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The paras were kept pending.

14.11.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

1.1.24 Excise and Taxation Office, Faisalabad (III) - Rs.11,624,721/-

13.12.2010 The Department explained that the above para was related to exemption of tax and the recovery regarding para was not liable. The Department further explained that above case was pending with the court.

The Committee directed/recommended that the notice should be withdrawn as the case was subjudice and the para be reduced to the extent of recovery subject to verification and new policy be determined followed by the monthly report to the Public Accounts Committee-I.

The para was kept pending.

14.11.2011 The Department explained that amount of Rs.3,235,461/- was due with FDA, case of which was subjudice in the Lahore High Court, Lahore. The remaining amount had been recovered and verified by Audit.

The **para was kept pending.**

38. Para No.1.2 Pages 1, 2, 13 & 14 of Audit Report for the year 2006-07; Arrears of Property Tax - Rs.21,042 Million.

1.2.1 Excise and Taxation Office, Lahore (Zone-V) - Rs.2,556,371/-

13.12.2010 The Department explained that recovery regarding this para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.2,407,891/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.148,480/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

1.2.2(i) Excise and Taxation Office, Lahore (Zone-XI) - Rs.738,183/-

13.12.2010 The Department explained that recovery regarding this para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.660,988/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.77,195/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

1.2.2(ii) Excise and Taxation Office, Lahore (Zone-XI) - Rs.88,766/-

13.12.2010 The Department explained that recovery regarding this para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that the entire amount involved in this para had been recovered and verifications had yet to be made.

The para was settled subject to verifications by Audit.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

1.2.7 Excise and Taxation Office, Hafizabad - Rs.1,264,101/-

13.12.2010 The Department explained that recovery regarding this para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.1,096,064/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.168,037/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

1.2.14 Excise and Taxation Office, Gujranwala (Zone-I) - Rs.1,390,913/-

13.12.2010 The Department explained that recovery regarding this para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.869,405/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.521,508/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

39. Para No.1.3 Pages 2, 3 & 15 of Audit Report for the year 2006-07; Non-accountal of arrears – Rs.3.594 Million.

1.3.2 Excise and Taxation Office, Lahore (Zone-XII) - Rs.213,423/-

13.12.2010 The Department explained that recovery regarding the para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.70,789/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.142,634/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

1.3.6 Excise and Taxation Office, Hafizabad - Rs.155,227/-

13.12.2010 The Department explained that recovery regarding the para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.92,849/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.62,378/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

1.3.9 Excise and Taxation Office, Lahore (Zone-I) - Rs.549,498/-

13.12.2010 The Department explained that recovery regarding the para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.500,118/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.49,380/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

40. **Para No.1.5 Pages 4, 5 & 16 of Audit Report for the year 2006-07; Non-realization of Property Tax Due to Short/Non Carry Forward of Arrears – Rs.1.881 Million.**
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1.5.3 Excise and Taxation Office, Lahore (Zone-XI) - Rs.342,971/-

13.12.2010 The Department explained that recovery regarding the para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.322,671/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.20,300/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

14.11.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

41. **Para No.1.9 Pages 8, 9 & 18 of Audit Report for the year 2006-07; Non-recovery of Professional Tax – Rs.4.760 Million.**
-

1.9.1(i) Excise and Taxation Office, Lahore (Prof Tax) - Rs.1,098,800/-

13.12.2010 The Department explained that partial recoveries had been effected and verified by audit and efforts were being made to recover the balance recoveries.

The Committee directed/recommended that the amount of para be reduced to the extent of recovery subject to verification and outstanding recoveries be made.

The para was kept pending.

15.11.2011 The Department explained that partial recovery amounting to Rs.779,000/- had been effected and verified by audit and the matter of Rs.125,000/- was subjudice.

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

42. **Para No.1.9 Pages 8, 9 & 18 of Audit Report for the year 2006-07; Non-recovery of Professional Tax – Rs.4.760 Million.**
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1.9.8 Excise and Taxation Office, Sargodha - Rs.172,500/-

1.9.10 Excise and Taxation Office, Faisalabad (II) - Rs.53,000/-

43. **Para No.1.10 Pages 9 & 19 of Audit Report for the year 2006-07; Non-realization of Token Tax – Rs.2.729 Million.**
-

1.10.8 Excise and Taxation Office, Rawalpindi - Rs.790,511/-

13.12.2010 The Department explained that recoveries regarding these paras had been effected and record was available for verification by Audit.

The Committee kept the paras pending till verifications.

15.11.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

44. **Para No.1.9 Pages 8, 9 & 18 of Audit Report for the year 2006-07; Non-recovery of Professional Tax – Rs.4.760 Million.**
-

1.9.9 Excise and Taxation Office, Multan (II) - Rs.1,176,000/-

13.12.2010 The Department explained that partial recoveries had been effected and verified by audit and efforts were being made to recover the balance recoveries.

The Committee directed/recommended that the amount of para be reduced to the extent of recovery subject to verification and outstanding recoveries be made.

The para was kept pending.

15.11.2011 The Department explained that the amount of Rs.150,000/- was outstanding and the matter of Rs.120,000/- was subjudice and remaining amount had been recovered and verified by Audit.

The Committee **kept the para pending** with the direction that the recovery of the outstanding amount of Rs.150,000/- be made.

45. Para No.1.10 Pages 9 & 19 of Audit Report for the year 2006-07; Non-realization of Token Tax – Rs.2.729 Million.

1.10.2 Excise and Taxation Office, Hafizabad - Rs.153,080/-

13.12.2010 The Department explained that recovery regarding the para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.67,401/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.85,679/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

15.11.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

1.10.5 Excise and Taxation Office, Gujranwala (Zone-I) - Rs.557,590/-

13.12.2010 The Department explained that recovery regarding the para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.37,020/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.520,570/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

15.11.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

46. Para No.1.11 Page 10 of Audit Report for the year 2006-07; Non-realization of Cotton Fee – Rs.1.145 Million.

PDP No.11195 (Rs.548,767/-)

13.12.2010 The Department explained that recovery regarding the para had been effected and record was available for verification by Audit.

The Committee directed/recommended that the verifications must be made today and para was kept pending for tomorrow i.e. 14.12.2010.

14.12.2010 The Department explained that partial recovery amounting to Rs.348,767/- had been effected and verified by audit and efforts were being made to recover the balance amount of Rs.200,000/-.

The Committee reduced the para to the extent of recovery and directed that the outstanding recovery be made within 60 days.

The para was kept pending.

15.11.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

GENERAL OBSERVATION/RECOMMENDATION:

15.11.2011 The Committee proposed that the toll tax levied presently on roads in Punjab should be amalgamated with Motor Vehicle tax levied by Excise Department to avoid public inconvenience. A study should be carried out by the excise department, whether the proposal is feasible or not.

FINANCE

The Committee examined the Accounts of the Finance Department in its meetings held on 12.11.2010, 11.04.2012 and 4.2.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Pages 159 to 163 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011204-Administration of Financial Affairs
LO4066-Finance Department

Final Grant	Rs.2,183,393,000/-
Actual Expenditure	Rs.3,170,773,301/-
Excess	(+) Rs. 987,380,301/-
Percentage	45.22%

11.04.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and the explanation of the department was accepted and **item was settled**.

- ii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011204-Administration of Financial Affairs
LO5293-Provincial Finance Commission

Final Grant	Rs.0/-
Actual Expenditure	Rs.0/-
Saving/Excess	Rs.0/-
Percentage	0%

11.04.2012 The Department explained that no funds were allocated by the Government during the financial year 2006-07.

The item was dropped.

- iii) 01-General Public Service
011-Executive & Legislative Organs, Financial

0112-Financial and Fiscal Affairs
011206-Accounting Services
LO4100-Inspectorate of Treasuries & Accounts

Final Grant	Rs.2,979,000/-
Actual Expenditure	Rs.2,750,267/-
Saving	(-) Rs. 228,733/-
Percentage	7.68%

11.04.2012 The Department explained that the accounts were reconciled with A. G. Punjab and saving was 7.68%. The expenditure was incurred under the head of Pay and allowances. The certain posts of officers/officials remained unfilled during the financial year.

The Committee **settled the item.**

- iv) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011206-Accounting Services
LO4101-Treasuries/District Accounts Offices

Final Grant	Rs.214,984,000/-
Actual Expenditure	Rs.196,823,969/-
Saving	(-) Rs. 18,160,031/-
Percentage	8.45%

11.04.2012 The Department explained that the expenditures had been reconciled and the certain posts of officers remained unfilled during the financial year 2006-07 which caused savings.

The Committee **settled the item.**

- v) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011207-Auditing Services
LO4102-Local Fund Audit Deptt.

Final Grant	Rs.77,754,000/-
Actual Expenditure	Rs.75,347,350/-
Saving	(-) Rs. 2,406,650/-
Percentage	3.10%

11.04.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 3.10%, which was within permissible limit.

The representative of A. G. Punjab pointed out that the reconciliation had yet to be made.

The Committee settled the item subject to reconciliation.

04-02-2013 The A. G. Punjab stated that as a result of reconciliation the saving comes to 3.10% of the final grant which was within the permissible limit.

As the reconciliation had been done and saving within the permissible limit, the **grant was settled**.

2. Grant No.PC21028 (028) – Pensions (All Voted) Page 164 of Appropriation Accounts for the year 2006-07.

01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011210-Pension
LO4278-Pension

Final Grant	Rs.11,504,964,000/-
Actual Expenditure	Rs.15,331,205,300/-
Excess	(+) Rs. 3,826,241,300/-
Percentage	33.26%

11.04.2012 The Department explained that the accounts had been reconciled and the pension/commutation payable to pensioners was obligatory expenditure.

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

3. Grant No.PC22036 (036) – Development: (All Voted) Page 165 of Appropriation Accounts for the year 2006-07.

01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011204-Administration of Financial Affairs
LE4269-Administration of Financial Affairs

Final Grant	Rs.0/-
Actual Expenditure	Rs.51,645,000/-

Excess	(+) Rs.51,645,000/-
Percentage	100%

11.04.2012 The Department explained that initially Rs.1,855,000,000 were allocated as block allocation in the Budget Estimates for financial year 2006-07 which were taken as surrender during the revised budget estimates for financial year 2006-07. However, the appropriation accounts reflect an expenditure of Rs.51.645 million booked against this scheme, the reconciliation was required.

The Committee settled the grant subject to reconciliation.

04-02-2013 The A. G. Punjab stated that as a result of reconciliation the issue of misclassification had been removed.

On the recommendation of A. G. Punjab, the **grant was settled**.

4. Grant No.PC24044 (A) – Interest on Debt and Other Obligations: (All Charged) Pages 166 to 168 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial Affairs
 - 0112-Financial and Fiscal Affairs
 - 011209-Domestic Debt Management
 - LO4310-Permanent Debt (Market Loans) (Charged)

Final Grant	Rs.13,756,000/-
Actual Expenditure	Rs.11,088,130/-
Saving	(-) Rs. 2,667,870/-
Percentage	19.39%

- ii) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial Affairs
 - 0112-Financial and Fiscal Affairs
 - 011209-Domestic Debt Management
 - LO4311-Floating Debt (Charged)

Final Grant	Rs.10,000,000/-
Actual Expenditure	Rs. 2,558,135/-
Saving	(-) Rs. 7,441,865/-
Percentage	74.42%

11.04.2012 The Department explained that the expenditure figures had been reconciled.

The explanation of the department was accepted by the Committee and **the items were settled.**

- iii) 01-General Public Service
011-Executive & Legislative Organs, Financial Affairs
0112-Financial and Fiscal Affairs
011209-Domestic Debt Management
LO4312-Un-Funded Debt (Charged)

Final Grant	Rs.2,064,459,000/-
Actual Expenditure	Rs.2,099,153,939/-
Excess	(+) Rs. 34,694,939/-
Percentage	1.68%

11.04.2012 The Department explained that the reconciliation was required.

The Committee settled the item subject to reconciliation.

04-02-2013 The A. G. Punjab stated that in compliance of the PAC direction, reconciliation had been done and the item was recommended for settlement.

Therefore, on the recommendation of A. G. Punjab, the **grant was settled.**

- iv) 01-General Public Service
011-Executive & Legislative Organs, Financial Affairs
0112-Financial and Fiscal Affairs
011209-Domestic Debt Management
LO4313-Other Obligations (Charged)

Final Grant	Rs.16,000/-
Actual Expenditure	Rs.15,309/-
Saving	(-) Rs. 691/-
Percentage	4.32%

11.04.2012 The saving being within permissible limit, the Committee **settled the item.**

- v) 01-General Public Service
011-Executive & Legislative Organs, Financial Affairs
0112-Financial and Fiscal Affairs
011209-Domestic Debt Management
LO4314-Interest On Domestic Loans Taken for Development Schemes From Federal Govt. (A) (Charged)

Final Grant	Rs.5,938,997,000/-
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Actual Expenditure		Rs.5,938,996,000/-
Saving	(-) Rs.	1,000/-
Percentage		0.00%

11.04.2012 The saving being within permissible limit, the Committee **settled the item.**

- vi) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial Affairs
 - 0112-Financial and Fiscal Affairs
 - 011209-Domestic Debt Management
 - LO4315-Interest On Domestic Loans Taken for Scrap Tube Wells From Federal Government (B) (Charged)

Final Grant		Rs.1,739,828,000/-
Actual Expenditure		Rs.1,739,830,000/-
Excess	(+) Rs.	2,000/-
Percentage		0.00%

11.04.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and there was minor excess.

The Committee **settled the item.**

- vii) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial Affairs
 - 0112-Financial and Fiscal Affairs
 - 011209-Domestic Debt Management
 - LO4316-Interest On Us-Aid Local Currency Loans (Charged)

Final Grant		Rs.259,000/-
Actual Expenditure		Rs.343,582/-
Excess	(+) Rs.	84,582/-
Percentage		32.66%

11.04.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and excess was 32.66% due to excess recovery made by Federal Govt. was due to exchange rate.

The Committee **settled the item.**

- viii) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial Affairs
 - 0112-Financial and Fiscal Affairs
 - 011209-Domestic Debt Management

LO4317-Interest On Other Foreign Exchange Loans (Charged)

Final Grant	Rs.609,000/-
Actual Expenditure	Rs.609,000/-
Excess/Saving	Rs.0/-
Percentage	0%

- ix) 01-General Public Service
011-Executive & Legislative Organs, Financial Affairs
0112-Financial and Fiscal Affairs
011209-Domestic Debt Management
LO4318-IDA (Charged)

Final Grant	Rs.836,072,000/-
Actual Expenditure	Rs.836,072,000/-
Excess/Saving	Rs.0/-
Percentage	0%

11.04.2012 The Department explained that the reconciliations had been made.

The Committee **settled the items.**

5. Grant No.PC16046 (C) – Permanent Debt: (Discharged) Page 169 of Appropriation Accounts for the year 2006-07.

- 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011209-Domestic Debt Management
LO4321-Loans Leasing Interest Payments

Final Grant	Rs.35,000/-
Actual Expenditure	Rs.0/-
Saving	(-) Rs.35,000/-
Percentage	100.00%

11.04.2012 The Department explained that the compensation bonds had been issued by the concerned authority. Provision of Rs.35,000/- was made on the advice of Secretary Punjab Land Commission for payment of bonds.

The Committee **settled the grant.**

6. Grant No.PC16048 (E) – Repayment of Loans from the Federal Govt. Pages 170 & 171 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
011-Executive & Legislative Organs, Financial Affairs
0112-Financial and Fiscal Affairs
011209-Domestic Debt Management
LO4327-Cash Development Loans (A)

Final Grant	Rs.3,333,946,000/-
Actual Expenditure	Rs.3,333,946,000/-
Excess/Saving	Rs.0/-
Percentage	0%

11.04.2012 The Department explained that the accounts had been reconciled with A. G. Punjab.

The Committee **settled the item.**

- ii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011209-Domestic Debt Management
LO4328-Cash Development Loans (B) (Charged)

Final Grant	Rs.516,745,000/-
Actual Expenditure	Rs.516,743,000/-
Saving	(-) Rs. 2,000/-
Percentage	0%

11.04.2012 The Department explained that the accounts had been reconciled and saving was zero percent of the item.

The Committee **settled the item.**

- iii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011208-Foreign Debt Management
LO4329-Part-I US Aid Local Currency Loans (Charged)

Final Grant	Rs.7,506,000/-
Actual Expenditure	Rs.8,814,310/-

Excess	(+) Rs.1,308,310/-
Percentage	17.43 %

11.04.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and excess was 17.43% due to excess recovery made by Federal Government.

The Committee **settled the item.**

- iv) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial
 - 0112-Financial and Fiscal Affairs
 - 011208-Foreign Debt Management
 - LO4330-Other Foreign Exchange Loans (Charged)

Final Grant	Rs.2,508,493,000/-
Actual Expenditure	Rs.2,508,493,000/-
Excess/Saving	Rs.0/-
Percentage	0%

11.04.2012 The Department explained that the accounts had been reconciled.

The Committee **settled the item.**

7. Grant No.PC21049 (049) – Local Government / Autonomous Bodies Page 172 of Appropriation Accounts for the year 2006-07.

- 09-Education Affairs and Services
 - 093-Tertiary Education Affairs and Services
 - 0931-Tertiary Education Affairs and Services
 - 093120-Others
 - LO5649-Lump Sum Grant for Universities

Final Grant	Rs.8,283,000,000/-
Actual Expenditure	Rs.20,000,000/-
Saving	(-) Rs.8,263,000,000/-
Percentage	99.76 %

11.04.2012 The Department explained that since the amount were released to HUD&PHE Department for acquisition of 3498 acres land during the financial year 2006-07.

The Committee was of the view that the Housing Department should reply the observation regarding the grant.

The Committee settled the grant subject to reconciliation.

04-02-2013 The A. G. Punjab stated that reconciliation had not been done so far. The department explained that basically the funds were allocated for acquisition of land for Lake City in Lahore and Sheikhpura. The funds were transferred to in the accounts of T. O. Lahore and Sheikhpura but could not be dispersed. The same should have been transferred to the Revenue Department which was not done due to which the funds lapsed. Further no work had been done on the project of Lake City.

The Department requested the Committee to grant a week time in which it would prepare a report and submit to A. G. Punjab for reconciliation.

Therefore, subject to reconciliation, the **grant was settled**.

Audit Paras (Civil) for the year 2006-07

8. Para No.3.1 Page 100 of Audit Report for the year 2006-07; Non Receipt of Electricity Profit – Rs.7.975 Million.

12.11.2010 The Department explained that strenuous efforts were being made to recover the share of hydel profit from the Federal Government on account of power generation and the matter had been taken up with the Government of Pakistan whereby a Technical Committee had been constituted to resolve the matter. Resultantly a sum of Rs.18,166 million had been recovered on account of arrears.

The Committee directed/recommended that the Government of the Punjab may pursue the matter vigorously and take necessary measures to move a resolution in the Provincial Assembly urging the Federal Government to expedite the matter. Simultaneously, the matter may also be taken up with the Ministry for Inter-Provincial Co-ordination, Government of Pakistan.

Subject to above directions the para was settled.

11.04.2012 The Department explained that as per direction of PAC the resolution was moved in the Provincial Assembly. The Assembly had passed the resolution on 12.05.2012 and forwarded to the Federal Government. The Ministry of IPC had been requested to resolve the issue.

The Committee kept the para pending.

04-02-2013 The Department explained that the Federal Government had been requested to start making provisional payments to Punjab. In addition Finance Department had requested Ministry of I.P.C.C, Government of Pakistan to intervene to resolve the issue at the earliest.

The Committee was satisfied with the efforts of the department and **kept the para pending** for early finalization of the matter.

9. **Para No.3.2 Pages 100, 101 & 102 of Audit Report for the year 2006-07; Non-Accountal of Loans – Rs.6,552.002 Million.**
- a) **Non-Accountal of Foreign Loans – Rs.5,168.365 Million**
- b) **Non-Accountal of Cash Development Loans – Rs.1,383,637 Million**
10. **Para No.3.11 Pages 113 & 114 of Audit Report for the year 2006-07; Un-Authorized Raising of Debt/Obtaining of Deposit from Punjab Provincial Cooperative Bank – Rs.150 Million and Payment of Interest – Rs.7.282 Million.**
11. **Para No.3.12 Pages 114 & 115 of Audit Report for the year 2006-07; Borrowing Without any Limit.**
12. **Para No.3.14 Pages 117 & 118 of Audit Report for the year 2006-07; Irregular Accountal of Loans.**

12.11.2010 The Department explained that the accounting procedure under the Constitution of Pakistan was in progress and all the requisite record in respect of above paras had been got verified by Audit.

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

13. **Para No.3.3 Pages 103 & 104 of Audit Report for the year 2006-07; Non-Recovery of Loan Share from WAPDA – Rs.2.538.211 Million.**

12.11.2010 The Audit department explained that the matter was taken up in the SDAC meeting on 25.7.2009 and the Committee accepted the departmental reply and recommended the para for settlement. However, disbursement was yet to be verified by Audit.

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

11.04.2012 The Department explained that the project was executed by WAPDA and record pertaining to the para was with WAPDA. The relevant record could not be provided for verifications.

The Committee directed/recommended that the matter be referred to the Ministry of IPC to resolve the issue.

The para was kept pending.

04-02-2013 The Department explained that record had been received from WAPDA on 1st Feb 2013 which would be produced to audit for verification/reconciliation.

Therefore, subject to verification/reconciliation, the **para was settled.**

14. Para No.3.4 Pages 104 & 105 of Audit Report for the year 2006-07; Irregular Expenditure Incurred Out of State Provident Fund Account to Meet the Budget Deficit – Rs.1,116 Million.

12.11.2010 The Department explained that during the Fiscal year 2004-05, the net of Public Account decreased in the Revised Estimates however, during that year the overall Credits of GP Fund were less than the debits.

The Committee settled the para with the directions/recommendations that a separate head should be maintained/created for General Provident Fund which may never be utilized for any other purpose.

11.04.2012 The Department explained that all the necessary actions had been taken and verified by Audit.

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

15. Para No.3.5 Pages 105 & 106 of Audit Report for the year 2006-07; Difference in Finance Account and Finance Department's Figures – Rs.585.201 Million.

12.11.2010 The Department explained that reconciliation of the Federal loans with the Accountant General Punjab had been completed and the reconciliation statement would be produced to Audit for verification.

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

11.04.2012 The Department explained that the necessary action had been taken and verified by Audit.

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

16. Para No.3.6 Pages 106, 107 & 108 of Audit Report for the year 2006-07; Excess Payment of Principal and Interest Against Loans – Rs.146.026 Million.

12.11.2010 The Department explained that adjustment of excess payment had already been accepted by Federal Government but there was difference of adjusted amount between Audit and department.

 The para was kept pending with the directions that matter be reconciled within 30 days.

11.04.2012 The Department explained that the necessary action had been taken and verified by Audit.

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

17. Para No.3.7 Pages 108 & 109 of Audit Report for the year 2006-07; Irregular Payment of Commitment Charges and Front End Fee – Rs.100.391 Million.

12.11.2010 The Department explained that Punjab Road Sector Development Project was signed with the Donor on 26th June 2003 prior to approval of PC-I which was under process till March 2005. Resultantly, physical work could not be started and government had to pay Rs.100.391 million on account of Commitment Charges and Front End Fee. Therefore, Secretary Government of the Punjab, Communication & Works Department had been requested to enquire the matter vide Finance Department letter No. FD(L)4-267/2000 dated 8.11.2010. As such the matter was still under process.

 The Committee observed that inordinate delay in execution of the physical work had caused huge loss to the public exchequer and therefore, directed/recommended that Secretary Communication and Works may hold an inquiry in coordination with Finance Department regarding the issue and report be submitted within 60 days.

 The para was kept pending.

11.04.2012 The Department explained that in compliance of the directions of PAC an inquiry was under process which was likely to be finalized very soon.

 The Committee kept the para pending with the direction that the inquiry be completed.

04-02-2013 The Department explained that inquiry had been finalized by the C&W Department and that it was returned to the inquiry officer to specify the responsibility.

The Committee was satisfied with the efforts made by the department and **settled the para subject to the satisfaction/verifications** by the Audit.

**18. Para No.3.8 Pages 109 & 110 of Audit Report for the year 2006-07;
 Floatation of market Loan without Tendering.**

12.11.2010 The Audit department pointed out that compliance of the directions/decisions of SDAC meeting dated 25.7.2009 had not yet been observed.

The Committee settled the para subject to reconciliation and verification of relevant record by Audit.

11.04.2012 The Department explained that all the necessary actions had been taken and verified by Audit.

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

**19. Para No.3.9 Pages 111 & 112 of Audit Report for the year 2006-07;
 Amortization Schedule for Amount Excess Than Loan Amount
 Actually Received – Rs.951.617 Million and Non Surrendering of
 Unspent Balance – Rs.39.155 Million.**

12.11.2010 The Department explained that the matter had been taken up with all the concerned quarters for provision of requisite details and supporting documents to confirm the amortization schedule and disbursements.

The para was kept pending for verification of requisite record by Audit.

11.04.2012 The Department explained that the requisite record could not be verified yet. The efforts were being made to collect the relevant record from the concerned quarters.

The Committee kept the para pending.

04-02-2013

- i) The department explained that most of the record had been seen and verified. The record in respect of Rs.9,44,697/- was only required which had not yet produced.
- ii) The department explained that only authentication of Amortization Schedule from the EAD was required to be verified.

The Committee directed /recommended the department to produce all relevant record to audit and **subject to verification of record the para was settled.**

**20. Para No.3.10 Pages 112 & 113 of Audit Report for the year 2006-07;
Non-Surrender of Unspent Balance to Government Account/Lending
Agency – Rs.15.627 Million.**

12.11.2010 The Department explained that the matter regarding recovery of unspent balances had been taken up with the Communication & Works Department vide Finance Department letter No. FD(L)4-89/84-85 dated 1.11.2010.

The Committee endorsed the recommendation of the Finance Department that C&W Department would recover the outstanding dues at the earliest under intimation to the PAC-I.

The para was kept pending.

11.04.2012 The Department explained that a note for Chief Secretary was submitted once again with the request to direct C&W Department to expedite necessary actions.

The Committee showed its displeasure on non-cooperation of the C&W Department with the Finance Department regarding the issue and directed/recommended that the Finance Department may write a letter of displeasure of Public Accounts Committee to the C&W Department.

The para was kept pending.

04-02-2013 The Department explained that in compliance of the PAC directive displeasure of the PAC had been conveyed to the C&W Department for non-Cooperation. The said inquiry was still pending.

The Committee directed/recommended the department to take up the matter with the C&W Department for early finalization of the matter.

However, the **para was settled subject to satisfaction of the audit.**

**21. Para No.3.13 Pages 115 & 116 of Audit Report for the year 2006-07;
Non Framing of Rules Governing Debt.**

12.11.2010 The Department explained that all receipts and payments of foreign loans were being regulated under the guidelines issued by the Finance Division. Moreover, the Finance Department in collaboration with TAMA, DFID was working on the development of debt management software with the help of domestic and international experts.

The Committee kept the para pending with the directions that matter be finalized and rules regarding loans to be taken and to be given be made within one year and a quarterly progress report in this regard be intimated to the PAC.

11.04.2012 The Department explained that the making of required rules was under process.

The Committee kept the para pending.

04-02-2013 The Department explained that borrowing limit had to be fixed by the National Economic Council and the department had to wait till they make their own rules to avoid any conflict. Therefore, the department had to wait till such time NEC finalized the borrowing limits.

The Committee was convinced with the explanation of the department and the **para was settled.**

22. Para No.3.15 Pages 118 & 119 of Audit Report for the year 2006-07; Non Production of Record.

12.11.2010 The Department explained that all the relevant record regarding different functions of the department was available for verification.

The para was kept pending for verification of requisite record by Audit.

11.04.2012 The Department explained that the record was available for verifications.

The para was kept pending till verifications.

04-02-2013 The Department explained that all the relevant record was available for verification.

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

FOOD

The Committee examined the Accounts of the Food Department in its meetings held on 12.11.2010, 06.09.2011 and 03.12.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 147 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042101-Administration/Land Commission
LO4082-Food Department

Final Grant	Rs.17,875,000/-
Actual Expenditure	Rs.16,772,292/-
Saving	(-) Rs. 1,102,708/-
Percentage	6.17%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 6.17%, due to the services of officers / officials had been requisitioned from S&GAD and they were expected to be posted in near future for smooth working, the budget expenditure was kept pending to relieve the financial hardships of the officers / officials likely to be posted.

The Committee was apprised that in fact the budget was notional hence the saving could not be utilized by any other department. The Committee was satisfied with the explanation and the **grant was settled.**

2. Grant No.PC21030 (030) – Subsidies: (All Voted) Page 148 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0426-Food
042602-Subsidy
LO4283-Wheat

Final Grant	Rs.750,000,000/-
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Actual Expenditure	Rs.750,000,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess/saving was nil, due to funds were 100% utilized.

The Committee was satisfied and the **grant was settled.**

3. Grant No.PC16047 (D) – Floating Debt (Discharged) Page 154 of Appropriation Accounts for the year 2006-07.

01-General Public Service

011-Executive & Legislative Organs, Financial

0112-Financial & Fiscal Affairs

011209-Domestic Debt Management

LO4325-Cash Credit Accommodation Advances from Commercial Bank Account

No.2 (Charged).

Final Grant	Rs.32,731,560,000/-
Actual Expenditure	Rs.41,869,000,000/-
Excess	(+) Rs. 9,137,440,000/-
Percentage	27.92%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 27.92%, due to the main reason of the repayment of loan to banks in excess than the budget grant was that a quantity of 3,847,453 m. tons was sold against the estimated sale of 3,600,000 m. tons resulting in excess receipts of Rs.4.186 billion. Also a quantity of 2.568.947 m. tons was purchased against the target of 3,000,000 m. tons wheat resultantly less expenditure of Rs.831.6 million. Further more, the Food Department retained the amount in Food Account during the month of April every year to meet the expenditure during the months of April - September during which the Floor Mills did not buy the wheat from Food Department. During the year 2006-07, it was estimated that Rs.3,600 million would have to be retained for the purpose. But the Finance Department desired that said amount may not be retained and retired to banks to minimize the borrowing and markup. The Finance Department committed to provide Rs.3,600 million in shape of interest free loan required to be paid back in December 2007. Therefore, repayment was made in accordance with the receipts realized from sale of wheat. In this way the excess amount was paid than estimated in order to save the markup.

The Committee was satisfied with the departmental explanation and the **grant was settled.**

**4. Grant No.PC16033/PC13033 (033) – State Trading in Food Grains & Sugar
Pages 149 to 152 of Appropriation Accounts for the year 2006-07.**

- i) 04-Economic Affairs
041-General Economic, Commercial & Labour Affairs
0414-State Trading
041401-Food (Wheat)
LO4387-Directorate of Food (Charged)

Final Grant	Rs.3,535,500,000/-
Actual Expenditure	Rs.3,535,751,340/-
Excess	(+) Rs. 251,340/-
Percentage	0.01%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 0.01% of the final grant.

Keeping in view the nominal percentage of the excess, the Committee **settled the above item.**

- ii) 04-Economic Affairs
041-General Economic, Commercial & Labour Affairs
0414-State Trading
041401-Food (Wheat)
LO4388-Directorate of Food (Voted)

Final Grant	Rs.35,409,468,000/-
Actual Expenditure	Rs.31,696,955,141/-
Saving	(-) Rs. 3,712,512,859/-
Percentage	10.48%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 10.48%, due to the main reason of the saving was that a quantity of 25,68,947 m. tons was offered to the Punjab Food Department by the wheat growers against the purchase target of 30,000,000 m. tons of wheat. The Food Department makes payment to the wheat sellers through commercial banks against the quantity of wheat purchased. Therefore less amount was borrowed from the commercial banks than the final budget grant.

The Committee was satisfied with the departmental explanation and the **item was settled.**

- iii) 04-Economic Affairs
 041-General Economic, Commercial & Labour Affairs
 0414-State Trading
 041401-Food (Wheat)
LO4389-District Establishment

Final Grant	Rs.343,719,000/-
Actual Expenditure	Rs.338,068,058/-
Saving	(-) Rs. 5,650,942/-
Percentage	1.64%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 1.64% which was within the permissible limit.

The Committee was satisfied and the **item was settled.**

Audit Paras (Civil) for the year 2006-07

5. **Para No.4.1 Pages 123 & 124 of Audit Report for the year 2006-07; Non-Obtaining of Acknowledgements of Wheat – Rs.79.616/- Million.**

6. **Para No.4.4 Pages 126, 127& 128 of Audit Report for the year 2006-07; Irregular De-Classification of Bardana, Stock Articles and Machinery – Rs.25.560 Million.**
 - 4.4.3 District Food Controller, Bahawalnagar – Rs.3,012,000/-
 - 4.4.7 (i) District Food Controller, R.Y. Khan – Rs.66,000/-
 - 4.4.7 (ii) District Food Controller, R.Y. Khan – Rs.1,500,000/-
 - 4.4.10 Deputy Director Food, Rawalpindi – Rs.800,000/-

7. **Para No.4.4**
 - 4.4.11 District Food Controller, Jhelum – Rs.400,000/-

8. **Para No.4.5 Pages 128 & 129 of Audit Report for the year 2006-07; Non-Recovery of Penalty Charges – Rs.1.149 Million.**
 - 4.5.2 District Food Controller, Multan – Rs.337,996/-

12.11.2010 The Department explained that necessary actions had been taken in respect of above paras and the relevant record had also been got verified by Audit.

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

9. Para No.4.2 Pages 124 & 125 of Audit Report for the year 2006-07; Misappropriation of Wheat, Bardana and Stock Articles – Rs.44.095 Million.

4.2.1 District Food Controller, Sahiwal – Rs.29,299,890/-

6.9.2011 The Departments explained that the para was consisted on many components and it needed to look into detail for which Administrative Secretary requested to pend the para for detail examination of contents of para.

The Committee kept the para pending.

3.12.2012 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the para be reduced to the extent of recovery subject to verification and outstanding amount be recovered.

The **para was kept pending**.

10. Para No.4.2

4.2.2 District Food Controller, Sargodha – Rs.9,761,800/-

6.9.2011 The Department explained that Rs.8,100,000/- had been imposed on responsables by the Inquiry Committee and efforts were being made for recovery.

The Committee directed/recommended that in future when any inquiry would be conducted then every relevant officer should be involved in the inquiry and Committee further directed that the recovery be made within 60 days.

The para was kept pending.

3.12.2012 The Department explained that the recovery was in process and partial recovery had been made and re-conciliation had yet to be made with audit.

The Committee reduced the para to the extent of recovery and directed/recommended that re-conciliation be made and recovery of Rs.7.744 Million be also made.

The para was kept pending.

11. Para No.4.2

i) 4.2.3 (AIR No.1) District Food Controller, Multan – Rs.1,755,512/-

12.11.2010 The Department explained that at the time of final clearance of stores, shortage of 159.592 M.tons of wheat was noticed at Lutafpur Center and a criminal case was got registered with the Anti-corruption Establishment against Mr. Nasir Ali Shah, FGI who was arrested but later released on bail. Simultaneously, departmental proceedings were also initiated against him but the accused deceased during the course of these proceedings. The Inquiry Officer concluded that the deceased FGI was responsible for the loss sustained by the government which should be recovered from his pension/gratuity. A sum of Rs.800,000/- had been recovered whereas DFC Okara had been directed to deduct the balance amount from his family pension.

The Committee was not satisfied with the explanation of the department and observed that deceased official could not have been solely responsible for such a huge loss as supervisory mechanism ought to have performed efficiently. The Committee therefore, directed/recommended that a fresh inquiry be conducted into the matter keeping in view the observation of the Committee. However, the pension of deceased FGI may be released on compassionate grounds.

The para was kept pending.

3.12.2012 The Department explained that Mr Nasir Ali Shah FGI (deceased) was responsible for shortage of 159.592 M. Tons of wheat of Rs.1,755,512/- a sum of Rs.800,000/- had been recovered and Rs.955,512/- was still recoverable from his family pension.

The Committee directed/recommended that the remaining amount of Rs.955,512/- should be written off from the Finance Department and should not be recovered from his family pension.

The para was settled subject to verification.

ii) 4.2.3 (AIR No.2) District Food Controller, Multan – Rs.1,723,491/-

12.11.2010 The Department explained that cost of enroute shortage had been recovered and deposited into government treasury whereas in case of damaged quantity, the same had been replaced with sound wheat by the concerned staff.

The Committee was not satisfied with the explanation of the department and directed/recommended that a fresh inquiry be conducted into the matter covering all aspects of the case. The para was kept pending.

3.12.2012 The Department explained that an inquiry had been conducted and submitted.

The Committee directed/recommended the department to give a vetted copy of the inquiry report to audit and **subject to verification of that the para was settled.**

iii) **4.2.3 (AIR No.3) District Food Controller, Multan – Rs.180,800/-**

12.11.2010 The Department explained that an inquiry had been ordered by the competent authority to thrash out the matter which would be finalized within 30 days.

The para was kept pending with the directions that a copy of inquiry report be submitted to the PAC within the stipulated time.

3.12.2012 The Department explained that the accused had been expired and no recovery had so far been made.

The Committee directed/recommended that the amount involved in this para should be written off from the Finance Department for which the case for write off be forwarded to Finance Department.

The para was settled subject to verification.

4.2.3 (AIR No.4) District Food Controller, Multan – Rs.165,500/-

3.12.2012 The Department explained that Mr Nasir Ali Shah FGI (deceased) was responsible for shortage of 159.592 M. Tons of wheat of Rs.1,755,512/- a sum of Rs.800,000/- had been recovered and Rs.955,512/- was still recoverable from his family pension.

The Committee directed/recommended that the remaining amount of Rs.955,512/- should be written off from the Finance Department and should not be recovered from his family pension.

The para was settled subject to verification.

12. Para No.4.2

4.2.4 District Food Controller, R.Y. Khan – Rs.809,100/-

6.9.2011 The Department explained that in compliance with the directions given in SDAC meeting, held on 15.8.2007, a team was constituted for checking of consolidated report of physical verification prepared by the staff. After checking, the said team reported that there was no shortage of bardana.

The Administrative Secretary was not satisfied with the report and requested to allow to probe the matter again.

The Committee directed/recommended that the matter should be probed afresh and report be submitted within 30 days.

The para was kept pending.

3.12.2012 The Department explained that all the necessary actions had been taken and recovery had been made and all relevant record got verified by Audit.

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

13. Para No.4.2

4.2.5 District Food Controller, Bahawalnagar – Rs.399,060/-

6.9.2011 The Department explained that all the necessary actions had been taken and verifications had yet to be made.

The Committee settled the para subject to verification of record by Audit.

3.12.2012 The Department explained that all the necessary actions had been taken and recovery had been made and all relevant record got verified by Audit.

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

14. Para No.4.3 Pages 125 & 126 of Audit Report for the year 2006-07; Non Production of Record of Transportation of Wheat – Rs.36.446 Million.

6.9.2011 The Department explained that the relevant record was available for verifications by Audit.

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

3.12.2012 The Department explained that all the necessary actions had been taken and recovery had been made and all relevant record got verified by Audit.

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

15. Para No.4.4 Pages 126, 127& 128 of Audit Report for the year 2006-07; Irregular De-Classification of Bardana, Stock Articles and Machinery – Rs.25.560 Million.

4.4.1(i) AIR No.3 District Food Controller, Bahawalpur – Rs.3,025,000/-

4.4.1(ii) AIR No.4 District Food Controller, Bahawalpur – Rs.1,494,000/-

6.9.2011 The Department explained that the recovery was under process and efforts were being made to resolve the issues involved and the case of Mr. Abdul Qayyum, F.G.I (deceased) had been forwarded to the Finance Department to write off the amount imposed on him.

The paras were kept pending.

3.12.2012 The Department explained that the relevant record was available for verifications by audit.

The **paras were settled subject to verification** of record by audit.

4.4.1(iii) AIR No.13 District Food Controller, Bahawalpur – Rs.1,500,000/-

6.9.2011 The Department explained that the recovery was under process and efforts were being made to resolve the issues involved and the case of Mr. Abdul Qayyum, F.G.I (deceased) had been forwarded to the Finance Department to write off the amount imposed on him.

The para was kept pending.

3.12.2012 The Department explained that these machines were installed for preparation of export quality wheat. These machines were not used after 2001-02.

The Committee directed/recommended that the machines should be proper taken care and be preserved and greased for use in future and proper SOP's be prepared regarding the matter and report be submitted to audit.

The **para was settled subject to verification.**

16. **Para No.4.4 Pages 126, 127& 128 of Audit Report for the year 2006-07; Irregular De-Classification of Bardana, Stock Articles and Machinery – Rs.25.560 Million.**

4.4.2(i) AIR No.4 District Food Controller, Sahiwal– Rs.2,200,000/-

17. **Para No.4.4**

4.4.5(AIR No.2 & 7) District Food Controller, Pakpattan – Rs.1,607,400/- + Rs.90,000/- = Rs.1,697,400/-

18. **Para No.4.5 Pages 128 & 129 of Audit Report for the year 2006-07; Non-Recovery of Penalty Charges – Rs.1.149 Million.**

4.5.1 District Food Controller, Gujrat – Rs.810,603/-

19. **Para No.4.8 Page 131 of Audit Report for the year 2006-07; Irregular Payment of Advance Increments – Rs.94,491/-**

6.9.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

20. **Para No.4.4 Pages 126, 127 & 128 of Audit Report for the year 2006-07; Irregular De-Classification of Bardana, Stock Articles and Machinery – Rs.25.560 Million.**

i) **4.4.2 (AIR No.6) District Food Controller, Sahiwal – Rs.3,044,320/-**

ii) **4.4.2 (AIR No.7) District Food Controller, Sahiwal – Rs.244,609/-**

3.12.2012 The Department explained that the relevant record was available for verification.

Therefore, the Committee **settled the paras subject to verification** of record by Audit.

21. Para No.4.4

4.4.4 District Food Controller, Multan – Rs.1,770,050/-

6.9.2011 The Department explained that the amount involved in the para had been recovered and verifications had yet to be made by Audit.

The Committee settled the para subject to verification of record by Audit.

3.12.2012 The Department explained that all the necessary actions had been taken and recovery had been made and all relevant record got verified by Audit.

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

22. Para No.4.4

4.4.6(AIR No.3&7) District Food Controller, Khanewal – Rs.1,600,000/- + Rs.100,204/- =Rs.1,700,204/-

6.9.2011 The Department explained that all D-class Tarpaulins and stock articles had been disposed off and amount of Rs.97,328/- deposited into Government Treasury. The record had been verified by Audit.

The Committee directed/recommended that all the pending inquiries related to Multan Division should be submitted to Public Accounts Committee within 30 days otherwise strict action would be taken against responsables.

The **para was settled.**

23. Para No.4.4

4.4.8 District Food Controller, Sialkot – Rs.1,312,000/-

4.4.9 District Food Controller, Gujranwala – Rs.1,064,000/-

4.4.12 District Food Controller, Sargodha – Rs.342,000/-

4.4.13 (i) District Food Controller, Gujrat – Rs.312,000/-

4.4.13 (ii) District Food Controller, Gujrat – Rs.76,208/-

12.11.2010 The Department explained that stock/tarpaulins involved in the above paras had been declared as unserviceable and auctioned with approval of the competent authority.

The Committee **settled the above paras** with the directions/recommendations that department should strictly follow the relevant rules regarding declassification and devise standard operating procedure to avoid such lapses in future.

24. Para No.4.6 Pages 129 & 130 of Audit Report for the year 2006-07; Un-Authorized Payment of Cost of Bardana – Rs.502,410/-.

4.6.1 District Food Controller, Sahiwal – Rs.440,010/-

6.9.2011 The Department explained that the payment was made to wheat sellers against the wheat procurement policy for 2004-05 scheme. The Department further explained that the regularization from Finance Department had yet to be made.

The Committee kept the para pending for regularization by the Finance Department

3.12.2012 The Department explained that the two cases of regularization had been submitted to Finance Department in March 2012 and still under process.

The Committee showed its displeasure and directed/recommended the department to hold inquiry and fix responsibility within 30 days regarding late submission of cases to Finance Department and the Finance Department also submit report regarding delay in regularization of the matters within 30 days.

The para was kept pending.

25. Para No.4.6

4.6.2 District Food Controller, Pakpattan – Rs.62,400/-

6.9.2011 The Department explained that the payment was made to wheat sellers against the wheat procurement policy for 2004-05 scheme. The Department further explained that the regularization from Finance Department had yet to be made.

The Committee kept the para pending for regularization by the Finance Department

3.12.2012 The Department explained that the two cases of regularization had been submitted to Finance Department in March 2012 and still under process.

The Committee showed its displeasure and directed/recommended the department to hold inquiry and fix responsibility within 30 days regarding late submission of cases to Finance Department and the Finance Department also submit report regarding delay in regularization of the matters within 30 days.

The para was kept pending.

26. Para No.4.7 Page 130 of Audit Report for the year 2006-07; Loss Due to Non-Handing Over of Stock Articles – Rs.250,000/-.

6.9.2011 The Department explained that all the relevant record of 50 tarpaulins was available and would be shown to audit for verifications.

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

3.12.2012 The Department explained that all the necessary actions had been taken and recovery had been made and all relevant record got verified by Audit.

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

FORESTRY, WILDLIFE AND FISHERIES

The Committee examined the Accounts of the Forestry, Wildlife and Fisheries Department in its meetings held on 10.11.2010, 01.08.2012 , 02.08.2012 & 04.03.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

01.08.2012 The Committee was informed that Grant No.PC-21005 and PC-22036 mentioned in the working papers had not yet been refer to the Public Accounts Committee-I.

The representative of the Finance Department had further clarified that accounts in respect of these grants were yet to be laid in the House.

Keeping in the above, the Committee did not discuss the said grants.

1. Grant No.PC21005 (005) – Pages 10 to 13 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agriculture, Food Irrigation, Forestry & Fishing
0424-Forestry
042402-Administrative
LO4011-Direction

Final Grant	Rs.830,376,000/-
Actual Expenditure	Rs.828,123,321/-
Saving	(-) Rs. 2,252,679/-
Percentage	0.27%

4.3.2013 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 0.27% which was within the permissible limit.

The Committee **settled the grant.**

2. Grant No.PC21010/PC24010 (010) – General Administration Page 380 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042101-Administration/Land Commission
LO4084-Forestry Wildlife Fisheries & Tourism Department

Final Grant	Rs.18,544,000/-
Actual Expenditure	Rs.18,088,964/-
Saving	(-) Rs. 455,036/-
Percentage	2.45%

01.08.2012 The Department explained that accounts were reconciled and saving was also within the permissible limit.

The grant was settled.

3. Grant No.PC21019 (019) – Fisheries: (All Voted) Pages 381 & 382 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0425-Fishing
042501-Administration
LO4203-Fisheries

Final Grant	Rs.174,617,000/-
Actual Expenditure	Rs.174,183,366/-
Saving	(-) Rs. 433,634/-
Percentage	0.25%

01.08.2012 The accounts were reconciled with A.G. Punjab and the saving being permissible limit, the **grant was settled.**

4. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Page 398 to 400 of Appropriation Accounts for the year 2006-07.

i) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0424-Forestry
042401-Preservation of Wild Life Control of Hunting
LO4242-Preservation of Wild Life Control of Hunting

Final Grant	Rs.166,909,000/-
Actual Expenditure	Rs.178,935,796/-
Excess	(+) Rs. 12,026,796/-
Percentage	7.21%

01.08.2012 The Department explained that all concerned District Accounts Officers had made excess payment on account of pay and allowances directly to the concerned DDOs, so that the department was not responsible for this excess.

As the excess was relating to Pay and Allowances, the Committee taking lenient view **settled the item.**

- ii) 08-Recreational, Culture and Religion
 - 081-Recreational & Sporting Services
 - 0811-Recreational & Sporting Services
 - 081103-Zoo & Other Entertainment Services
 - LO4240-Zoo & Other Entertainment Places

Final Grant	Rs.11,926,000/-
Actual Expenditure	Rs.11,497,165/-
Saving	(-) Rs. 428,835/-
Percentage	3.60%

01.08.2012 The accounts were reconciled with A.G Punjab and the saving being permissible limit, the **item was settled.**

- iii) 08-Recreational, Culture and Religion
 - 081-Recreational & Sporting Services
 - 0811-Recreational & Sporting Services
 - 081103-Zoo & Other Entertainment Services
 - BR4055-Zoological Garden Bahawalpur Museum

Final Grant	Rs.404,000/-
Actual Expenditure	Rs.376,194/-
Saving	(-) Rs. 27,806/-
Percentage	6.88%

01.08.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 6.88% because some posts were remained vacant due to ban imposed by the finance department.

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

- 5. **Grant No.PC22036 (036) – Pages 401 to 404 of Appropriation Accounts for the year 2006-07.**

-
- i) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry and Fishing
0424-Forestry
042401-Preservation of Wildlife & Hunting Control
LE4217-Preservation of Wildlife & Hunting Control of Hunting

Final Grant	Rs.103,032,000/-
Actual Expenditure	Rs. 76,221,525/-
Saving	(-) Rs. 26,810,475/-
Percentage	26.02%

01.08.2012 The Committee kept the grant pending till tomorrow i.e. 2.8.2012 for reconciliation.

02.08.2012 The Department submitted a detailed justification for late processing of tenders in respect of the following schemes:-

1. Wildlife Protection Force, Bahawalpur;
2. Construction of Dual Carriage Way Scheme;
3. Wildlife Park Loi Bher Scheme; and
4. Wildlife Park Bansragali Murree Scheme.

The Committee observed that tenders were floated late because of the negligence of the officers. The Committee directed the department to strengthen its internal control system and fix responsibility so that government funds could not be lapsed in future. The Committee granted 30 days time to hold inquiry under report to PAC.

The grant was kept pending.

4.3.2013 The Department explained that inquiry was held and as per inquiry report, Mian Muhammad Naseem Akhtar, the then Deputy Director Wildlife, Rawalpindi was not responsible for lapse of said development funds.

The Committee **settled the item.**

- ii) 04-Economic Affairs
042-Agri, Food Irrigation, Forestry and Fishing
0424-Forestry
042402-Administration Forestry
LE4220 & 4219-Administration

Final Grant	Rs.273,502,000/-
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Actual Expenditure	Rs.255,428,155/-
Saving	(-) Rs. 18,073,845/-
Percentage	6.61%

4.3.2013 The Department explained that accounts were reconciled with A.G. Punjab.

The Committee **settled the item.**

- iii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry and Fishing
0425-Fishing
042501-Administration
LE4221-Administration

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.35,819,000/-	Rs.35,819,000/-
Actual Expenditure	Rs.31,392,796/-	Rs.32,376,117/-
Saving	(-) Rs. 4,426,204/-	Rs. 3,442,883/-
Percentage	12.36%	9.6%

01.08.2012 The Committee kept the grant pending till tomorrow i.e. 2.8.2012 for reconciliation.

02.08.2012 The Department explained that reconciliation could not be done because of the strike going on in the A.G. Office.

The Committee directed/recommended the A.G. Punjab to entertain the departments whenever they bring their record for reconciliation or to do the spot verification where possible.

The **grant was settled subject to reconciliation.**

Audit Paras (Civil) for the year 2006-07

6. Para No.5.1 Pages 136, 137 & 138 of Audit Report for the year 2006-07; Recovery of Outstanding dues from Officials – Rs.38.914 Million.

5.1.1 Divisional Forest Officer, Muzaffargarh – Rs.14,851,921/-

01.08.2012 The Department explained that the para was relating to recovery through Form 11. These were theft cases and after a legal procedure the recovery was imposed on Forest Guards. According to the department the recovery process was slow because the recovery was being affected @ 1/3 of the salaries of accused employees. The department also stated that it was doing its best to recover the balance amount from accused officials.

The Committee was not satisfied with the explanation and observed that only Forest Guards should not be held responsible in theft cases. The Committee directed / recommended the department to submit a brief by tomorrow regarding:-

- a. On what grounds the recoveries were imposed;
- b. Who were the responsible officials other than the Forest Guards;
- c. Detail of the salaries and 1/3 rate of deduction;
- d. Remaining period of service who were paying 1/3 of their salaries; and
- e. All death cases where recovery was involved but the persons had died and loss written off.

The above para was kept pending.

7. Para No.5.1 Pages 136, 137 & 138 of Audit Report for the year 2006-07; Recovery of Outstanding dues from Officials – Rs.38,914 Million.

5.1.2 Divisional Forest Officer, Sahiwal – Rs.6,432,911/-
5.1.3 (ii) Divisional Forest Officer, Faisalabad – Rs.1,578,260/-
5.1.4 Divisional Forest Officer, Jhang – Rs.2,671,022/-
5.1.5 Divisional Forest Officer, Bahawalnagar – Rs.2,357,167/-
5.1.7 Divisional Forest Officer, Bahawalpur – Rs.1,625,355/-
5.1.8 Divisional Forest Officer, Dera Ghazi Khan – Rs.1,491,883/-
5.1.9 Divisional Forest Officer, Chichawatni – Rs.850,036/-
5.1.10 Divisional Forest Officer, Bhakkar – Rs.790,371/-
5.1.13 (i) Divisional Forest Officer, Okara – Rs.309,274/-
5.1.13 (ii) Divisional Forest Officer, Okara – Rs.60,518/-
5.1.14 Divisional Forest Officer, Bhakkar – Rs.313,784/-
5.1.15 Divisional Forest Officer, Mianwali – Rs.53,300/-
5.1.16 (ii) Divisional Forest Officer, Kasur – Rs.138,100/-
5.1.16 (iii) Divisional Forest Officer, Kasur – Rs.97,000/-
5.1.17 Divisional Forest Officer, LSNP, Bahawalpur – Rs.191,486/-

10.11.2010 The Department explained that above paras related to the forest offence cases which were under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the paras pending with the directions that the paras be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, each DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that the paras were relating to recoveries through Form 11. These were theft cases and after a legal procedure the recoveries were imposed on Forest Guards. According to the department the recovery process was slow

because the recoveries were being affected @ 1/3 of the salaries of accused employees. The department also stated that it was doing its best to recover the balance amount from accused officials.

The Committee was not satisfied with the explanation and observed that only Forest Guards should not be held responsible in theft cases. The Committee directed / recommended the department to submit a brief by tomorrow regarding:-

- a. On what grounds the recoveries were imposed;
- b. Who were the responsible officials other than the Forest Guards;
- c. Detail of the salaries and 1/3 rate of deduction;
- d. Remaining period of service who were paying 1/3 of their salaries; and
- e. All death cases where recovery was involved but the persons had died and loss written off.

The above **paras were kept pending.**

**8. Para No.5.1
5.1.3(i) Divisional Forest Officer, Faisalabad – Rs.1,985,501/-**

10.11.2010 The Department explained that above para related to the forest offence case which were under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the directions that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, each DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that in case of Mr Muhammad Yasin, FG, recovery was imposed but he was dismissed from service in another case. The case had been referred to DOR Faisalabad for recovery under the Arrears of Land Revenue Act. The department further explained that remaining recoveries were affected from the gratuity of the employees but in some cases the officials had been died after retirement and the department had obtained write off sanction from the competent authority.

The Committee was not satisfied with the contention of department and observed that action was not taken timely to affect the recoveries. The Committee directed that recovery should be affected within 60 days through DCO Faisalabad and the delay in recovery be probed under intimation to PAC. As far as the write off cases were concerned, the report be presented tomorrow. The Committee further observed that the recovery was a departmental issue but the department was not making any efforts for recovery after court decision rather department preferred write off for the losses by wrongly interpreting the decision of the court. The committee directed the department to

get legal opinion from Law Department in respect of all write off cases so that the committee could proceed further.

The para was kept pending.

9. **Para No.5.1**
5.1.6 Divisional Forest Officer, Multan – Rs.1,908,204/-
5.1.11(i) AP NO.6 Divisional Forest Officer, Gujranwala – Rs.426,181/-
5.1.11(ii) AP NO.7 Divisional Forest Officer, Gujranwala – Rs.97,746/-
5.1.12 Divisional Forest Officer, Sargodha – Rs.387,627/-
5.1.19 Divisional Forest Officer, Attock – Rs.61,866/-

01.08.2012 The Department explained that the paras were relating to recovery through Form 11. These were theft cases and after a legal procedure the recovery was imposed on Forest Guards. According to the department the recovery process was slow because the recovery was being affected @ 1/3 of the salaries of accused employees. The department also stated that it was doing its best to recover the balance amount from accused officials.

The Committee was not satisfied with the explanation and observed that only Forest Guards should not be held responsible in theft cases. The Committee directed / recommended the department to submit a brief by tomorrow regarding:-

- a. On what grounds the recoveries were imposed;
- b. Who were the responsible officials other than the Forest Guards;
- c. Detail of the salaries and 1/3 rate of deduction;
- d. Remaining period of service who were paying 1/3 of their salaries; and
- e. All death cases where recovery was involved but the persons had died and loss written off.

The above paras were kept pending.

10. **Para No.5.1 Pages 136, 137 & 138 of Audit Report for the year 2006-07; Recovery of Outstanding dues from Officials – Rs.38.914 Million.**

5.1.16 (i) Divisional Forest Officer, Kasur – Rs.49,921/-

11. **Para No.5.3 Pages 139 & 140 of Audit Report for the year 2006-07; Non Pursuance of Forest Offence Cases – Rs.19.814 Million.**

5.3.14 Divisional Forest Officer, Murree – Rs.129,350/-

10.11.2010 The Department explained that above paras related to the forest offence cases which were under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the paras pending with the directions that the paras be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, each DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

12. Para No.5.1 Pages 136, 137 & 138 of Audit Report for the year 2006-07; Recovery of Outstanding dues from Officials – Rs.38,914 Million.

5.1.18 Divisional Forest Officer, R.M. Bhakkar – Rs.184,619/-

10.11.2010 The Department explained that eight officials were involved in the para and total outstanding amount had been recovered or written off by the competent authority. In case of Mr. Sultan Ahmad Shah, FG , Mr. Muhammad Ali Forester and Mr. Mulazim Hussain, FG , the punishment was imposed on the incumbents by the DFO but they filed an appeal with the Conservator of Forests who decided that punishment imposed by the DFO was harsh and they should only be issued a warning to be careful in future.

The Committee was not satisfied with the explanation of the department and observed that recovery mechanism of the Forest Department was quite unsatisfactory. The Committee, therefore, directed/recommended that Administrative Secretary may hold an inquiry into the matter as to why contradictory decisions were taken by the concerned officers. Moreover, a comprehensive policy be devised to avoid such lapses in future.

The para was reduced to the extent of recovery effected by department and para was kept pending.

01.08.2012 The Department explained that the para was relating to recovery through Form 11. These were theft cases and after a legal procedure the recovery was imposed on Forest Guards. According to the department the recovery process was slow because the recovery was being affected @ 1/3 of the salaries of accused employees. The department also stated that it was doing its best to recover the balance amount from accused officials.

The Committee was not satisfied with the explanation and observed that only Forest Guards should not be held responsible in theft cases. The Committee directed / recommended the department to submit a brief by tomorrow regarding:-

- a. On what grounds the recoveries were imposed;
- b. Who were the responsible officials other than the Forest Guards;
- c. Detail of the salaries and 1/3 rate of deduction;
- d. Remaining period of service who were paying 1/3 of their salaries; and
- e. All death cases where recovery was involved but the persons had died and loss written off.

The above para was kept pending.

13. Para No.5.2 Page 138 of Audit Report for the year 2006-07; Recovery on Sale of Forest Land – Rs.24.880 Million.

14. Para No.5.3 Pages 139 & 140 of Audit Report for the year 2006-07; Non Pursuance of Forest Offence Cases – Rs.19.814 Million.

5.3.13 Divisional Forest Officer (R.M), Bhakkar – Rs.130,352/-

5.3.17 Divisional Forest Officer, Chakwal – Rs.63,950/-

15. Para No.5.5 Pages 142, 143 & 144 of Audit Report for the year 2006-07; Loss Due to Non-Finalization of Forest Offence Cases – Rs.16.919 Million.

5.5.17 Divisional Forest Officer, Gujrat – Rs.97,260/-

16. Para No.5.6 Pages 144 & 145 of Audit Report for the year 2006-07; Non Production of Record – Rs.12.998 Million.

5.6.3 (i) (AP. No.17) Divisional Forest Officer, Khushab at Joharabad – Nil.

**17. Para No.5.6
5.6.6 Divisional Forest Officer (South), Rawalpindi – Rs.127,362/-**

18. Para No.5.7 Pages 146 & 147 of Audit Report for the year 2006-07; Outstanding Government Dues Against Contractors – Rs.3.719 Millions.

5.7.5 Divisional Forest Officer, Sargodha – Rs.125,066/-

19. **Para No.5.8 Pages 147 & 148 of Audit Report for the year 2006-07; Non-Accountal/Disposal of Timber/Fire Wood and Plants – Rs.3.507 Million.**
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- 5.8.6 Divisional Forest Officer, Murree – Rs.134,008/-**
20. **Para No.5.9 Pages 149 & 150 of Audit Report for the year 2006-07; Non Disposal of Wood Lying in Custody of Private Persons – Rs.2.431 Million.**
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- 5.9.1 Divisional Forest Officer, Bahawalpur – Rs.943,392/-**
- 5.9.8 Divisional Forest Officer, D.G. Khan – Rs.56,000/-**
21. **Para No.5.10 Pages 150 & 151 of Audit Report for the year 2006-07; Non-Clearance/Disposal of Head of Account P-Deposits – Rs.2.285 Million.**
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- 5.10.4 Divisional Forest Officer, Gujrat – Rs.117,477/-**
22. **Para No.5.11 Page 152 of Audit Report for the year 2006-07; Loss to Government Due to Short Recovery – Rs.1.94 Million.**
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- (AP. No. 3 Divisional Forest Officer, Khushab at Jauharabad – 2005-06)**
- (AP. No. 11 Divisional Forest Officer, Mianwali – 2005-06)**
23. **Para No.5.12 Pages 152 & 153 of Audit Report for the year 2006-07; Loss to Government due to Death of Black Bucks – Rs.1.430 Million.**
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24. **Para No.5.13 Pages 153 & 154 of Audit Report for the year 2006-07; Non-Accountal/Deposit of Government Revenue – Rs.1.385 Million.**
-
- 5.13.2 Divisional Forest Officer, Bahawalpur – Rs.194,712/-**
25. **Para No.5.14 Pages 154 & 155 of Audit Report for the year 2006-07; Recovery on Account of Forest Compound Cases- Rs.992,861/-.**
-
- 5.14.2 Divisional Forest Officer North, Rawalpindi – Rs.142,750/-**
26. **Para No.5.16 Pages 156, 157 & 158 of Audit Report for the year 2006-07; Loss Due to Non-Hiring of Buldozer/Tractor from Agriculture Engineering Department – Rs.614,892/-.**

**5.16.2 Divisional Forest Officer, Muzaffargarh (2005-06)–
Rs.255,600/-**

27. **Para No.5.20 Pages 160, 161 & 162 of Audit Report for the year 2006-07; Non-Acknowledgement of Plants/Stumps Supplied Free of Cost – Rs.233,028/-.**
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**5.20.1 Divisional Forest Officer South Zone, Rawalpindi –
Rs.105,448/-**

28. **Para No.5.22 Page 163 of Audit Report for the year 2006-07; Non-Recovery of GPF Advances – Rs.214,200/-.**
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29. **Para No.5.26 Pages 167 & 168 of Audit Report for the year 2006-07; Loss to Government Due to Encroachment on Forest Land.**
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5.26.5 Divisional Forest Officer South, Rawalpindi – 40 Acres.

10.11.2010 The Department explained that necessary actions had been taken in respect of all the above paras and all necessary record had been got verified by Audit.

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

30. **Para No.5.3 Pages 139 & 140 of Audit Report for the year 2006-07; Non Pursuance of Forest Offence Cases – Rs.19.814 Million.**
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5.3.1 (i) Divisional Forest Officer, Muzaffargarh – Rs.2,078,777/-

01.08.2012 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

31. **Para No.5.3**
5.3.1 (ii) Divisional Forest Officer, Muzaffargarh – Rs.290,950/-

01.08.2012 The para was discussed in following three parts:

- i. It was regarding write off of Rs.111,300/-. Therefore this part was kept pending till tomorrow to be discussed with the other write off cases.
- ii. There was a balance recovery of Rs.44,850/-. The department explained that the official had retired from service and recovery was not possible.

The committee did not agree with the departmental contention and directed to affect the recovery from the retired official. This part was kept pending for recovery.

- iii. As far as 6 FIRs were concerned the committee directed to pursue the cases in relevant courts vigorously and **kept the para pending**.

**32. Para No.5.3
5.3.2 (i) Divisional Forest Officer, Multan – Rs.917,300/-**

10.11.2010 The Department explained that above para related to the forest offence case which was under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court case vigorously. Moreover, each DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that after the audit comments it had further recovered Rs.39,000/- from the salaries.

The Committee directed/recommended to reduce the para after audit verification. Further the Committee observed that it had previously directed that all the DFOs should submit monthly progress report of recovery of outstanding dues but it was not being done. The Committee showed displeasure and directed the department to make sure that these monthly reports must be sent to the department under intimation to PAC.

The **para was kept pending** for balance recovery.

**33. Para No.5.3
5.3.2 (ii) Divisional Forest Officer, Multan – Rs.1,254,800/-**

10.11.2010 The Department explained that above para related to the forest offence case which was under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court case vigorously. Moreover, each DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that some recovery had been affected.

The Committee directed/recommended to reduce the para after audit verification. Regarding court cases, the committee directed to pursue them vigorously and for write off cases, the Committee directed the department to consult Law Department whether write off sanctions were justified or not.

The **para was kept pending** till balance recovery.

**34. Para No.5.3
5.3.3 (i) Divisional Forest Officer, Khushab – Rs.436,550/-**

10.11.2010 The Department explained that above para related to the forest offence case which was under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that in some cases full recovery had been effected and in some cases it was being effected on monthly basis through Form 11.

The para was reduced to the extent of recovered amount and **kept pended** for balance recovery.

**35. Para No.5.3
5.3.3 (ii) Divisional Forest Officer, Khushab – Rs.1,436,929/-**

10.11.2010 The Department explained that above para related to the forest offence case which was under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that out of 110 cases 51 cases valuing Rs.49,200/- had been decided by the court in which the culprits had been declared proclaimed offenders whereas the remaining 59 cases were still pending in courts.

The Committee reduced the para to the extent of recoveries effected, subject to verification of audit.

The **para was kept pending** for balance recovery.

36.

Para No.5.3

5.3.4 Divisional Forest Officer, Bahawalnagar – Rs.1,544,500/-

10.11.2010 The Department explained that above para related to the forest offence case which was under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that 7 cases had been decided by the courts and write off sanction was in process. Other 17 cases were still pending in different courts whereas in 6 cases recovery was imposed and some recovery had been effected.

The Committee directed to pursue the court cases vigorously, the Committee further directed the department to consult Law Department whether write off sanctions were justified or not.

The para was reduced to the extent of recovered amount and **kept pending** till balance recovery.

37. **Para No.5.3 Pages 139 & 140 of Audit Report for the year 2006-07; Non Pursuance of Forest Offence Cases – Rs.19.814 Million.**

5.3.5 (i) Divisional Forest Officer, Sargodha – Rs.920,500/-

5.3.5 (ii) Divisional Forest Officer, Sargodha – Rs.617,810/-

5.3.6 Divisional Forest Officer, Jhang – Rs.1,078,235/-

5.3.8 Divisional Forest Officer, Gujranwala – Rs.710,550/-

5.3.9 (i) Divisional Forest Officer, Mianwali – Rs.214,650/-

5.3.9 (ii) Divisional Forest Officer, Mianwali – Rs.159,800/-

38. **Para No.5.4 Page 141 of Audit Report for the year 2006-07; Loss Due to Theft of Jungle Wood and Setting Aside Recovery – Rs.12.294 Million.**

01.08.2012 The Committee directed to pursue the court cases vigorously and for write off cases, the committee directed the department to consult Law Department whether write off sanctions were justified or not.

The paras were reduced to the extent of recovery and **kept pending** till balance recovery.

39. Para No.5.3 Pages 139 & 140 of Audit Report for the year 2006-07; Non Pursuance of Forest Offence Cases – Rs.19.814 Million.

5.3.7 (i) Divisional Forest Officer, Sahiwal – Rs.1,659,880/-

5.3.7 (ii) Divisional Forest Officer, Sahiwal – Rs.5,374,570/-

5.3.10 Divisional Forest Officer, Attock – Rs.214,800/-

5.3.11 Divisional Forest Officer, Gujrat – Rs.209,000/-

5.3.12 Divisional Forest Officer, Faisalabad – Rs.181,550/-

5.3.16 Divisional Forest Officer, Bhakkar – Rs.90,650/-

10.11.2010 The Department explained that above paras related to the forest offence cases which were under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the paras pending with the directions that the paras be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, each DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Committee directed to pursue the court cases vigorously and for write off cases, the committee directed the department to consult Law Department whether write off sanctions were justified or not.

The **paras were reduced to the extent of recovery and kept pending** till balance recovery.

**40. Para No.5.3
5.3.15 Divisional Forest Officer, Chichawatni – Rs.99,000/-**

10.11.2010 The Department explained that above para related to the forest offence case which was under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the directions that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, DFO should submit monthly progress report of recovery of outstanding dues.

01.08.2012 The Department explained that after the audit comments, further recovery had been effected.

The Committee reduced the para to the extent of recovery subject to verification by audit and **kept the para pending** for balance recovery. The Committee further directed the department to pursue court cases vigorously.

41. Para No.5.5 Pages 142, 143 & 144 of Audit Report for the year 2006-07; Loss Due to Non-Finalization of Forest Offence Cases – Rs.16.919 Million.

5.5.1 Divisional Forest Officer, Faisalabad – Rs.3,900,850/-

10.11.2010 The Department explained that above para related to the forest offence case which was under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court case vigorously. Moreover, DFO should submit monthly progress report of recovery of outstanding dues.

02.08.2012 The Department explained that the para was related to the Forest prosecution case which was under process in the court of law or the Forest Department and recovery was being effected regularly and in many case the difference of amount had been written off by the competent authority.

Audit had reported that the para was kept pending with the direction of PAC that the court case be pursued vigorously and DFO should submit monthly progress report of recovery of outstanding dues.

The Committee directed/recommended as under:-

- i) that the detail of court cases be prepared and submitted to PAC;
- ii) that difference of amount regarding tawan and court cases be submitted within 60 days;
- iii) that the option of written off the amount should be applied when all the methods of recovery are used; and
- iv) that the outstanding recovery be made and monthly report of recovery be submitted to PAC.

The **para was kept pending**.

**42. Para No.5.5
5.5.2 Divisional Forest Officer, Jhang – Rs.3,713,450/-**

02.08.2012 The Department explained that the para was related to the Forest prosecution case which was under process in the court of law or the Forest Department

and recovery was being effected regularly and in many case the difference of amount had been written off by the competent authority.

Audit had reported that the para was kept pending with the direction of PAC that the court case be pursued vigorously and DFO should submit monthly progress report of recovery of outstanding dues.

The Committee directed/recommended as under:-

- i) that the detail of court cases be prepared and submitted to PAC;
- ii) that difference of amount regarding tawan and court cases be submitted within 60 days;
- iii) that the option of written off the amount should be applied when all the methods of recovery are used; and
- iv) that the outstanding recovery be made and monthly report of recovery be submitted to PAC.

The para was kept pending.

43. Para No.5.5 Pages 142, 143 & 144 of Audit Report for the year 2006-07; Loss Due to Non-Finalization of Forest Offence Cases – Rs.16.919 Million.

5.5.3 Divisional Forest Officer, Sahiwal – Rs.2,332,085/-

5.5.9 Divisional Forest Officer, Multan – Rs.504,323/-

5.5.10 Divisional Forest Officer, Mianwali – Rs.394,700/-

5.5.12 Divisional Forest Officer, Bhakkar – Rs.352,169/-

5.5.14 Divisional Forest Officer, Attock – Rs.327,430/-

5.5.15 Divisional Forest Officer, Khushab at Joharabad – Rs.296,100/-

5.5.16 Divisional Forest Officer, Okara – Rs.209,500/-

10.11.2010 The Department explained that above paras related to the forest offence cases which were under process in the court of law or the forest department and recovery was being effected regularly.

The Committee kept the paras pending with the directions that the paras be reduced to the extent of recovery made by department and the department should effect complete recovery at the earliest and pursue the court cases vigorously. Moreover, each DFO should submit monthly progress report of recovery of outstanding dues.

02.08.2012 The Department explained that above paras were related to the forest offence cases which were under process in the court of law or the forest department and recoveries were being effected on monthly basis.

The Committee **kept the paras pending** with the directions that the paras be reduced to the extent of recovery subject to verifications by Audit and the department should effect complete recovery process at the earliest and pursue the left over court cases vigorously, each DFO should submit monthly progress report to Audit for verifications.

44. **Para No.5.5**
5.5.4 Divisional Forest Officer, Muzaffargarh – Rs.1,423,910/-
5.5.5 Divisional Forest Officer, Lahore/Sheikhupura – Rs.842,700/-
5.5.6 Divisional Forest Officer, Sargodha – Rs.755,060/-
5.5.7 Divisional Forest Officer (N), Rawalpindi – Rs.535,200/-
5.5.8 Divisional Forest Officer, Gujranwala – Rs.507,030/-
5.5.11 Divisional Forest Officer, Bahawalpur – Rs.389,845/-
5.5.13 Divisional Forest Officer, Sialkot – Rs.337,550/-

02.08.2012 The Department explained that above paras were related to the forest offence cases which were under process in the court of law or the forest department and recoveries were being effected on monthly basis.

The Committee **kept the paras pending** with the directions that the paras be reduced to the extent of recovery subject to verifications by Audit and the department should effect complete recovery process at the earliest and pursue the left over court cases vigorously, each DFO should submit monthly progress report to Audit for verifications.

45. **Para No.5.6 Pages 144 & 145 of Audit Report for the year 2006-07; Non Production of Record – Rs.12.998 Million.**

5.6.1 Divisional Forest Officer, Faisalabad – Rs.9,712,325/-

10.11.2010 The Department explained that all the relevant record was available at the time of audit and all the requisite vouchers were still available in the Form.14.

The Committee kept the para pending with the directions/recommendations that an inquiry be conducted into the matter to fix responsibility for non-production of record and report thereon be submitted in the next meeting of PAC.

02.08.2012 Audit had pointed out that the department had not yet produced record for verification and the subject inquiry made by the department was incomplete and not satisfactory.

The Department explained that inquiry had been completed and vetted by the authority which was available for verification.

The Committee directed/recommended that all the record be verified within one week and a fresh inquiry be held and report be submitted to PAC.

The para was kept pending.

**46. Para No.5.6
5.6.2 Divisional Forest Officer, Mianwali – Rs.2,488,060/-**

02.08.2012 The Department explained that record of Rs.192,950/- had been verified. The other relevant record was available for verification.

The Committee directed/recommended that the record verifications be made within four weeks.

The para was kept pending.

**47. Para No.5.6
5.6.3 (ii) (AP. No. 18) Divisional Forest Officer, Khushab at Joharabad – Rs.207,000/-**

10.11.2010 The Department explained that all the relevant record was available in Form No. 10 of the Qaidabad Range.

The para was kept pending with the directions that requisite record be got verified and report be submitted on 11.11.2010

**48. Para No.5.6
5.6.4 (ii) Conservation of Forest Division Working Plan Circle, Sargodha – Rs.116,250/-**

10.11.2010 The Department explained that an inquiry was conducted into the matter and as per findings thereon, recovery of Rs.209,250/- had been imposed on the concerned official along with punishment for reversion to the lower post.

The Committee was not satisfied with the explanation of the department and observed that expenditure could not have been incurred without the involvement of the supervisory officers who did not perform their responsibilities efficiently. The Committee therefore, directed/recommended that Director (Monitoring) Finance Department may write a letter to the Services & General Administration Department to get the matter inquired into by the Member (Inquiries) S & GAD and report be submitted within 60 days.

The para was kept pending.

02.08.2012 The Department explained that inquiry had been conducted by the Divisional Forest Officer according to which responsibility was fixed on two officials i.e. Office Superintendent and Senior Clerk. According to the department the Office Superintendent had retired a year ago, whereas Senior Clerk had been punished as he could not be promoted for five years.

Audit had reported that the inquiry was conducted by the Divisional Forest Officer which was not tenable because inquiry had to be conducted by the Member (Inquiries) S&GAD as per previous direction of PAC. Audit further pointed out that the amount involved in the para was Rs.209,250/- instead of Rs.116,250/- printed in audit report as a part of clubbed para.

The Committee showed its displeasure for not having complied with the PAC directions. However, the Committee directed/recommended the Finance Department to write a letter to the Secretary Services, S&GAD, that PAC directions should not be overruled in future and such practices should be abandoned. The **para was settled**.

**49. Para No.5.6
5.6.5 Conservator of Forest (C) Rawalpindi – Rs.134,275/-**

02.08.2012 The Department explained that all original record had been verified by Audit.

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

**50. Para No.5.6
5.6.7 Divisional Forest Officer, Jhang – Rs.118,430/-**

02.08.2012 The Department explained that a denovo inquiry had been conducted according to which no misappropriation of timber/firewood took place.

Audit objected that both the inquiries were conducted by the same level of officers which should not be accepted and the relevant record had yet to be verified.

The Committee **settled the para subject to verification** of record by Audit. The Committee further directed/recommended that in future denovo inquiries should not be conducted by same level of officers.

**51. Para No.5.6
5.6.8 Divisional Forest Officer LSNP, Bahawalpur – Rs.94,613/-**

02.08.2012 The Department explained that the case of regularization had been sent to the Finance Department and reply was still awaited.

After having discussion, the Committee **settled the para subject to regularization** by the Finance Department.

52. Para No.5.7 Pages 146 & 147 of Audit Report for the year 2006-07; Outstanding Government Dues against Contractors – Rs.3.719 Millions.

5.7.1 Divisional Forest Officer, Muzaffargarh – Rs.2,599,563/-

02.08.2012 Audit had pointed out that the department had not yet complied with the last PAC directive regarding framing of SOPs.

The Committee granted four weeks time to the department to prepare SOPs under intimation to PAC and directed to start recovery proceedings besides pursuing them in relevant court of laws. Where recoveries were imposed and partly affected through Form 11, the Committee directed/recommended to reduce the para accordingly after verification by Audit.

The **para was kept pending** for balance recovery and preparation of SOPs.

**53. Para No.5.7
5.7.3 Divisional Forest Officer, Bahawalpur – Rs.298,445/-**

02.08.2012 The Audit stated that department had not yet produced a vetted copy of the inquiry report.

The Committee directed/recommended the department to submit a vetted copy of the inquiry report to Audit and **settled the para subject to verification** of that Inquiry Report/other relevant record.

54. Para No.5.7 Pages 146 & 147 of Audit Report for the year 2006-07; Outstanding Government Dues Against Contractors – Rs.3.719 Millions.

5.7.4 Divisional Forest Officer, Multan – Rs.236,760/-

55. Para No.5.8 Pages 147 & 148 of Audit Report for the year 2006-07; Non-Accountal/Disposal of Timber/Fire Wood and Plants – Rs.3.507 Million.

5.8.1 (i) (AP. No.7) Divisional Forest Officer, Multan – Rs.962,338/-

5.8.8 (iii) (AP. No.8) Divisional Forest Officer North, Rawalpindi – Rs.95,020/-

56. Para No.5.9 Pages 149 & 150 of Audit Report for the year 2006-07; Non Disposal of Wood Lying in Custody of Private Persons – Rs.2.431 Million.
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5.9.6 Divisional Forest Officer, Chichawatni – Rs.139,500/-

5.9.9 Divisional Forest Officer, Sargodha – Rs.0/-

57. Para No.5.10 Pages 150 & 151 of Audit Report for the year 2006-07; Non-Clearance/Disposal of Head of Account P-Deposits – Rs.2.285 Million.
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5.10.1 Conservator of Forest (Admn), Lal Sohnara Park, Bahawalpur – Rs.1,519,426/-

5.10.2 Divisional Forest Officer, Lal Sohnara Park, Bahawalpur – Rs.352,086/-

5.10.3 Divisional Forest Officer, Sahiwal – Rs.233,040/-

58. Para No.5.14 Pages 154 & 155 of Audit Report for the year 2006-07; Recovery on Account of Forest Compound Cases – Rs.992,861/-.
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5.14.1 Divisional Forest Officer, Bhakkar – Rs.749,511/-

5.14.3 Divisional Forest Officer, Faisalabad – Rs.100,600/-

59. Para No.5.21 Pages 162 & 163 of Audit Report for the year 2006-07; Excess Drawal of Jungle Clearance and Debris Collection Charges – Rs.236,275/-.
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5.21.1 Divisional Forest Officer, Kasur – Rs.167,635/-

5.21.2 Divisional Forest Officer, Gujrat – Rs.68,640/-

60. Para No.5.23 Page 164 of Audit Report for the year 2006-07; Expenditure beyond Competency – Rs.137,648/-.
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61. Para No.5.24 Page 165 of Audit Report for the year 2006-07; Recovery of Excess Drawal of Hand-Watering Charges – Rs.123,000/-.
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5.24.1 Divisional Forest Officer, Faisalabad – Rs.45,000/-

62. Para No.5.25 Page 166 of Audit Report for the year 2006-07; Non-recovery of Penal Rent for Un-authorized Occupation of Government Accommodation – Rs.119,835/-.

63. Para No.5.26 Pages 167 & 168 of Audit Report for the year 2006-07; Loss to Government Due to Encroachment on Forest Land.

5.26.3 Divisional Forest Officer, D. G. Khan – 39 Acres

4.3.2013 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

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

64. Para No.5.8 Pages 147 & 148 of Audit Report for the year 2006-07; Non-Accountal/Disposal of Timber/Fire Wood and Plants – Rs.3.507 Million.

5.8.2 Divisional Forest Officer South, Rawalpindi – Rs.837,328/-

4.3.2013 The Department explained that remaining amount of Rs.23,744/- had been deposited into Government Treasury and record was available for verification by the Audit.

The Committee **settled the para subject to verification.**

65. Para No.5.9 Pages 149 & 150 of Audit Report for the year 2006-07; Non Disposal of Wood Lying in Custody of Private Persons – Rs.2.431 Million.

5.9.2 Divisional Forest Officer, Sahiwal – Rs.444,350/-

4.3.2013 The Department explained that the an amount of Rs.75,300/- had been recovered and verified by Audit and efforts were being made for balance recovery of Rs.335,200/-.

The Committee reduced the para to the extant of recovery effected subject to verification by audit and **kept the para pending.**

**66. Para No.5.9
5.9.3 Divisional Forest Officer, Jhang – Rs.342,273/-**

4.3.2013 The Department explained that an amount of Rs.85,185/- had been received and efforts were being made for balance recovery of Rs.488,490/-.

The Committee reduced the para to the extent of recovery subject to verification by audit and **para was kept pending.**

**67. Para No.5.9
5.9.4 Divisional Forest Officer, Multan – Rs.217,800/-**

4.3.2013 The Department explained that an amount of Rs.34,250/- had been recovered and efforts were being made for balance recovery of Rs.123,000/-.

The Committee reduced the para to the extent of recovery subject to verification by audit and **para was kept pending.**

**68. Para No.5.9
5.9.5 Divisional Forest Officer, Gujrat – Rs.178,624/-**

10.11.2010 The Department explained that range-wise position of each component of the para. In case of Kharian Range, the timber had been auctioned for Rs.35,287/- because earlier the auction of the same lot for Rs.79,377/- had been cancelled. In response to the query raised by the Committee, the department explained that the person offering the highest bid did not lift the timber due to which the auction was carried out again. However, no earnest money was received prior to the auction process.

The Committee was of the view that auction process should have been conducted after pre-qualification of the bidders as per rules of the Government. The Committee, therefore, desired that complete facts and relevant rules be presented before the Committee on 11.10.2010.

The **para was kept pending.**

**69. Para No.5.9
5.9.7 Divisional Forest Officer, Muzaffargarh – Rs.109,516/-**

4.3.2013 The Department explained that the enquiry had been completed and some amount had yet to be recovered.

The Committee reduced the para to the extent of recovery subject to verification by audit and **para was kept pending.**

- 70. Para No.5.10 Pages 150 & 151 of Audit Report for the year 2006-07; Non-Clearance/Disposal of Head of Account P-Deposits – Rs.2.285 Million.**
-

5.10.5 Conservator of Forests (DWP), Sargodha – Rs.63,339/-

4.3.2013 The Department explained that out of Rs.63,339/- balances GPF, Rs.41,568/- had been disbursed and cleared and leaving balance amounting of Rs.21,771/- was still lying with the department due to the reasons that Mr. Zafar Iqbal, FG had been dismissed from service and gone abroad. No body had yet claimed from the department.

 The Committee **settled the para subject to verification** of certificate of going abroad of the accused by audit.

- 71. Para No.5.13 Pages 153 & 154 of Audit Report for the year 2006-07; Non-Accountal/Deposit of Government Revenue – Rs.1.385 Million.**
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5.13.1 (AP. No.9) Divisional Forest Officer, Muzaffargarh (Rs.805,337/-) – Rs.1,190,623/-

5.13.1 (AP. No.21) Divisional Forest Officer, Muzaffargarh (Rs.385,250/-) – Rs.1,190,623/-

4.3.2013 The Department explained that the cases had been referred to Anti Corruption Establishment against the responsables.

 The Committee **settled the paras subject to verification** of letter to Anti Corruption Establishment by Audit.

- 72. Para No.5.15 Pages 155 & 156 of Audit Report for the year 2006-07; Non-Obtaining and Deposit of the Service Charges – Rs.700,000/-.**
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4.3.2013 Audit pointed out that no case had so far been referred to the Inter Provincial Coordination Committee. The department replied that MOU between NHA and Forest department was signed during 12-04-2005 and it cannot be applied for the projects implemented before its signing as the said plantation was carried out during 2002-03.

 The Committee accepted the contention of department and **settled the para** on the recommendation of the Audit.

73. Para No.5.16 Pages 156, 157 & 158 of Audit Report for the year 2006-07; Loss Due to Non-Hiring of Buldozer/Tractor from Agriculture Engineering Department – Rs.614,892/-.

5.16.1 Divisional Forest Officer, Gujrat (2005-06) – Rs.359,292/-

4.3.2013 The Department explained that the case had been referred to the Finance Department.

 The Committee **settled the para subject to regularization** from Finance Department.

74. Para No.5.17 Pages 158 & 159 of Audit Report for the year 2006-07; Excess Drawal of Carriage Charges – Rs.377,337/-.

4.3.2013 The Department explained that overpayment of Rs.384,171/- calculated by the audit was not based on facts. The actual excess amount was Rs.169,290/-. An amount of Rs.154,698/- had already been recovered and verified by the audit. While an amount of Rs.27,596/- had now been recovered and adjusted.

 The Committee **settled the para subject to reconciliation.**

75. Para No.5.18 Page 159 of Audit Report for the year 2006-07; Misclassified Expenditure – Rs.340,300/-.

4.3.2013 The Department explained that the money had been withdrawn from wrong head. An inquiry was conducted by the department which revealed that the budget was not exceeded.

 The Committee **kept the para pending** until reconciliation with department and regularization by Finance Department.

76. Para No.5.19 Pages 159 & 160 of Audit Report for the year 2006-07; Un-authorized Expenditure on POL/Repair – Rs.322,395/.

4.3.2013 Audit pointed out that the department had admitted the irregularity and referred the case of regularization to Finance Department.

 The Committee **kept the para pending** with the direction that matter be regularized by Finance Department at the earliest.

77. **Para No.5.20 Pages 160, 161 & 162 of Audit Report for the year 2006-07; Non-Acknowledgement of Plants/Stumps Supplied Free of Cost – Rs.233,028/-.**
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5.20.2 Divisional Forest Officer, Chichawatni – Rs.127,580/-

4.3.2013 The Department explained that the planting stock was supplied free of cost to Educational institutions and BHUs as per government policy. The acknowledgement receipt were received which were available for verification.

The Committee **settled the para subject to verification** of record by audit.

78. **Para No.5.24 Page 165 of Audit Report for the year 2006-07; Recovery of Excess Drawal of Hand-Watering Charges Rs.123,000/-.**
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5.24.2 Divisional Forest Officer, Kasur at Changa Manga, Lahore – Rs.78,000/-

4.3.2013 Audit pointed out that the matter was reconciled and required to effect the balance recovery of Rs.42,000/- from the defaulters at the earliest.

The Department explained that the amount had been recovered through monthly installment.

The Committee **settled the para subject to verification** of record by Audit.

79. **Para No.5.26 Pages 167 & 168 of Audit Report for the year 2006-07; Loss to Government Due to Encroachment on Forest Land.**
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5.26.1 Chief Conservator of Forest, Sargodha Circle – 1 K-6 M

4.3.2013 The Department explained that case was subjudice in the court of law.

The Committee **kept the para pending** with direction to pursue the matter in the court vigorously.

80. **Para No.5.26**
5.26.2 Divisional Forest Officer, Chakwal – 45-50 Acres

4.3.2013 Audit pointed out that the case was under trial in the Court of Law. The department was required to actively pursue the case.

The Committee **kept the para pending** being subjudice.

81.

Para No.5.26

5.26.4 Divisional Forest Officer LSNP, Bahawalpur – 495 Acres

4.3.2013

The Department explained that in compliance of minutes of last meeting, a summary to the Chief Minister Punjab had been moved. Efforts were being made to get the Government land vacated from unlawful occupants.

The Committee **kept the para pending.**

HEALTH

The Committee examined the Accounts of the Health Department in its meetings held on 11.04.2011, 12.04.2011, 13.04.2011, 03.06.2011, 03.09.2012, 04.09.2012 and 05.09.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Pages 178 & 179 of Appropriation Accounts for the year 2006-07.

- i) 07-Health
076-Health Administration
0761-Administration
076101-Administration
LO4074-Health Department

Final Grant	Rs.62,822,000/-
Actual Expenditure	Rs.70,161,839/-
Excess	(+) Rs. 7,339,839/-
Percentage	11.68%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 11.68%. Excess expenditure was due to shortage of budget and arrival of some Officers whose salary was almost at last stages.

As there was no aspect of any embezzlement involved, the Committee was satisfied and **the item was settled.**

- ii) 07-Health
076-Health Administration
0761-Administration
076101-Administration
LO4105-Drug Courts

Final Grant	Rs.14,474,000/-
Actual Expenditure	Rs.10,480,403/-
Saving	(-) Rs. 3,993,597/-
Percentage	27.59%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 27.59%, because some amount was retained for the payment of

utility bills in anticipation but the bills were received after 30th June. Secondly some purchases were under process but could not be procured well in time.

The Committee was satisfied with the explanation of the department and the **item was settled.**

2. Grant No.PC21016 (016) – Health Services: (All Voted) Pages 180 to 215 of Appropriation Accounts for the year 2006-07.

- i) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
BR4002-BV Hospital/QAMC Bahawalpur

Final Grant	Rs.787,893,000/-
Actual Expenditure	Rs.787,763,280/-
Saving	(-) Rs. 129,720/-
Percentage	0.02%

- ii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
FD4001-DHQ Hospital/Allied Hospital Punjab Medical College Hospital
Faisalabad

Final Grant	Rs.790,483,000/-
Actual Expenditure	Rs.790,480,660/-
Saving	(-) Rs. 2,340/-
Percentage	0.00%

- iii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4166-Model Chest Clinic Lahore

Final Grant	Rs.3,526,000/-
Actual Expenditure	Rs.3,470,428/-
Saving	(-) Rs. 55,572/-
Percentage	1.58%

- iv) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4169-Other Hospitals & Dispensaries Mufassil Hospitals & Dispensaries

Final Grant	Rs.46,374,000/-
Actual Expenditure	Rs.45,324,155/-
Saving	(-) Rs. 1,049,845/-
Percentage	2.26%

- v) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4171-Lahore General Hospital PGMI Lahore

Final Grant	Rs.541,331,000/-
Actual Expenditure	Rs.540,961,490/-
Saving	(-) Rs. 369,510/-
Percentage	0.07%

- vi) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4173-Punjab Institute of Cardiology

Final Grant	Rs.306,118,000/-
Actual Expenditure	Rs.305,634,751/-
Saving	(-) Rs. 483,249/-
Percentage	0.16%

- vii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4175-Ganga Ram Hospital/FJMC Lahore

Final Grant	Rs.516,057,000/-
Actual Expenditure	Rs.516,056,780/-
Saving	(-) Rs. 220/-
Percentage	0.00%

viii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4176-Services Hospital/SIMS Lahore

Final Grant	Rs.886,704,000/-
Actual Expenditure	Rs.886,703,701/-
Saving	(-) Rs. 299/-
Percentage	0.00%

ix) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO5883-Lady Aitcheson Hospital Lahore

Final Grant	Rs.50,894,000/-
Actual Expenditure	Rs.48,459,874/-
Saving	(-) Rs. 2,434,126/-
Percentage	4.78%

x) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
RI4004-Tuberculosis Sanatorium Samli

Final Grant	Rs.41,787,000/-
Actual Expenditure	Rs.39,900,188/-
Saving	(-) Rs. 1,886,812/-
Percentage	4.52%

xi) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
RI4005-DHQ/RGH/Holy Family Hospital/RMC Rawalpindi

Final Grant	Rs.836,254,000/-
Actual Expenditure	Rs.836,252,660/-
Saving	(-) Rs. 1,340/-
Percentage	0.00%

- xii) 07-Health
 074-Public Health Services
 0741-Public Health Services
074104-Chemical Examiner & Laboratories
LO4183-Bacteriological Laboratory

Final Grant	Rs.5,295,000/-
Actual Expenditure	Rs.5,200,235/-
Saving	(-) Rs. 94,765/-
Percentage	1.79%

- xiii) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO4156-College of Community Medicine Lahore

Final Grant	Rs.59,560,000/-
Actual Expenditure	Rs.58,869,220/-
Saving	(-) Rs. 690,780/-
Percentage	1.16%

- xiv) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO4394-School of Allied Health Sciences Children

Final Grant	Rs.4,880,000/-
Actual Expenditure	Rs.4,876,500/-
Saving	(-) Rs. 3,500/-
Percentage	0.07%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and over all savings were within the permissible limit.

The above items were settled.

- xv) 07-Health
 073-Hospital Services
 0731-General Hospital Services
073101-General Hospital Services
LE4096-Punjab Institute of Preventive Ophthalmology Lahore

Final Grant	Rs.8,260,000/-
Actual Expenditure	Rs.8,260,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

- xvi) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4179-Punjab Rural Support Program

Final Grant	Rs.38,487,000/-
Actual Expenditure	Rs.38,487,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

- xvii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
MN4009-Multan Institute of Cardiology Multan

Final Grant	Rs.205,226,000/-
Actual Expenditure	Rs.205,226,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

- xviii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
RN4001-Sheikh Zayed Hospital R.Y. Khan

Final Grant	Rs.243,290,000/-
Actual Expenditure	Rs.243,290,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess/saving were nil, due to funds were 100% utilized.

The above items were settled.

- xix) 07-Health
073-Hospital Services

0731-General Hospital Services
073101-General Hospital Services
LO4167-Dental Hospital Lahore

Final Grant	Rs.36,950,000/-
Actual Expenditure	Rs.34,181,247/-
Saving	(-) Rs. 2,768,753/-
Percentage	7.49%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 7.49%, due to some vacant posts of officers/officials, some of stipendary seats of House Officers/PG Trainees and non finalization of medical reimbursement claims.

The Committee was satisfied and the **item was settled**.

xx) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4168-Pediatric Hospital/Institute Lahore Nursing School-Cum-Hostel

Final Grant	Rs.466,693,000/-
Actual Expenditure	Rs.417,003,862/-
Saving	(-) Rs. 49,689,138/-
Percentage	10.65%

3.9.2012 The Department explained that some posts were advertised but the recruitment procedure could not be completed in time. Secondly the bills of contingency were submitted to the AG Punjab but could not be passed before 30th June.

The Committee was satisfied with the explanation of the department and the **item was settled**.

xxi) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO4172-Jinnah Hospital AIMC Lahore

Final Grant	Rs.614,334,000/-
Actual Expenditure	Rs.614,334,320/-
Excess	(+) Rs. 320/-

Percentage 0.00%

3.9.2012 There was a nominal excess of only Rs.320/-. Therefore, being the nominal excess the **item was settled**.

xxii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO5879-Mayo Hospital Lahore

Final Grant	Rs.831,597,000/-
Actual Expenditure	Rs.836,897,075/-
Excess	(+) Rs. 5,300,075/-
Percentage	0.64%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 0.64%, due to the institution was separated from the King Edward Medical College because the KEMU was upgraded to the level of University. Resultantly, the excess expenditure incurred under the head of salary due to less allocation of funds which was mandatory and could not be ignored.

The Committee was satisfied with the explanation of the department and the **item was settled**.

xxiii) 07-Health
073-Hospital Services
0731-General Hospital Services
073101-General Hospital Services
LO5882-Lady Willington Hospital Lahore

Final Grant	Rs.177,381,000/-
Actual Expenditure	Rs.164,514,773/-
Saving	(-) Rs. 12,866,227/-
Percentage	7.25%

3.9.2012 The Department explained that during the year the institution was separated from the King Edward Medical College because the KEMU was upgraded to the level of University. Due to this some posts could not be filled and remained vacant. Hence there was a saving.

The Committee was satisfied with the explanation and the **item was settled**.

xxiv) 07-Health

073-Hospital Services
 0731-General Hospital Services
073101-General Hospital Services
MN4005-Nishtar Hospital/NMC Multan

Final Grant	Rs.779,519,000/-
Actual Expenditure	Rs.779,519,280/-
Excess	(+) Rs. 280/-
Percentage	0.00%

3.9.2012 There was a nominal excess of only Rs.280/-. Therefore, being the nominal excess the **item was settled**.

xxv) 07-Health
 073-Hospital Services
 0731-General Hospital Services
073101-General Hospital Services
MN4010-Children Complex Multan PH-II

Final Grant	Rs.77,112,000/-
Actual Expenditure	Rs.77,546,984/-
Excess	(+) Rs. 434,984/-
Percentage	0.56%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 0.56% due to vacant posts were filled after the submission of 2nd statement of excesses and surrenders. The department could not anticipate the expenditure. The payment of salaries and allowances to the daily wagers/contract employees was inadmissible and could not be ignored. Further the institution had started paying the retirement benefits to its employees the same year which also resulted in excess payment in that particular year.

As the excess was relating to the salaries and allowances, the Committee was satisfied with the explanation and the **item was settled**.

xxvi) 07-Health
 073-Hospital Services
 0732-Special Hospital Services
073201-Special Hospital Services (Mental Hospital)
LO4181-Mental Hospital

Final Grant	Rs.160,493,000/-
Actual Expenditure	Rs.146,650,001/-
Saving	(-) Rs. 13,842,999/-
Percentage	8.63%

3.9.2012 The Committee kept the item pending till 5-9-2012 for reconciliation by A.G. Punjab.

5.9.2012 The A.G. Punjab apprised that reconciliation had been done and as a result there was a saving of 8.63% of the final grant.

The Department explained that saving was due to non finalization of rate contract. The purchases were made late that was the main reason for saving under the grant.

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

xxvii) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO4154-Medical Schools

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.15,034,000/-		Rs.15,034,000/-
Actual Expenditure	Rs.22,668,542/-		Rs.14,712,068/-
Excess/Saving	(+) Rs. 7,634,542/-	(-)	Rs. 321,932/-
Percentage	50.78%		2.14%

3.9.2012 The Committee kept the item pending till 5-9-2012 for reconciliation by A.G. Punjab.

5.9.2012 The A.G. Punjab apprised that reconciliation had been done and as a result there was a saving of 2.14% of the final grant.

As the saving was within the permissible limit, the **item was settled**.

xxviii) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO5242-Public Health Nursing School in Punjab

Final Grant	Rs.106,483,000/-
Actual Expenditure	Rs.76,520,029/-
Saving	(-) Rs.29,962,971/-
Percentage	28.14%

3.9.2012 The Committee kept the item pending till 5-9-2012 for reconciliation by A.G. Punjab.

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.106,483,000/-	Rs.106,483,000/-
Actual Expenditure	Rs.76,520,029/-	Rs. 84,476,503/-
Saving	(-) Rs.29,962,971/-	(-) Rs. 22,006,497/-
Percentage	28.14%	20.67%

5.9.2012 The Department explained that accounts had been reconciled with AG Punjab and saving was 20.67%, due to vacancy of post, lower trend of expenditure was experienced under the head Electricity and Sui Gas due to better control and in some cases actual bills were lower than the expected, due to scholarships/stipends because of non drawl of amount for absence period of students or their failure or termination.

The Committee directed/recommended the expenditures like vacant posts, non receipt of medical reimbursement claims and non-payment of stipends should be visualized by the department and indicated in the 2nd statement of excesses and surrenders to avoid any lapse of funds.

The item was settled.

xxix) 07-Health
074-Public Health Services
0741-Public Health Services
074104-Chemical Examiner & Laboratories
LO4182-Chemical Examiner

Final Grant	Rs.25,772,000/-
Actual Expenditure	Rs.21,637,087/-
Saving	(-) Rs. 4,134,913/-
Percentage	16.04%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 16.04%, due to some posts remained vacant during the period. Further the department had retained some money in anticipation for the payment of medical re-imbursement, leave salary and honoraria but that amount could not be utilized due to non-receipt of claims. Less receipt of Electricity bills anticipating high bills was also one of the causes of saving.

The Committee accepted the explanation of the department and **settled the item except Part A-13 under R&M in which the department was asked to involve C&W** Department and obtain their comments for perusal of the PAC.

xxx) 07-Health

074-Public Health Services
0741-Public Health Services
074104-Chemical Examiner & Laboratories
LO4184-Food Laboratory

Final Grant	Rs.9,283,000/-
Actual Expenditure	Rs.8,568,651/-
Saving	(-) Rs. 714,349/-
Percentage	7.70%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 7.70%, due to some posts remained vacant, due to non receipt of Medical reimbursement bills/leave salary, due to non receipt of utility bills from the concerned agencies and some cases for repair and maintenance of MISC items could not be finalized.

The Committee directed/recommended that detail of figures must be mentioned head wise by A.G. Punjab and SOP's should be prepared.

The item was settled.

xxxi) 07-Health
074-Public Health Services
0741-Public Health Services
074104-Chemical Examiner & Laboratories
LO4185-Drug Laboratory

Final Grant	Rs.14,236,000/-
Actual Expenditure	Rs.12,839,306/-
Saving	(-) Rs. 1,396,694/-
Percentage	9.81%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 9.81%, due to some posts remained vacant during the period. Upon asking the department could not produce any justification why the posts remained vacant. The Secretary Health apologized and requested the Committee to grant some time so that the matter could be inquired under report to PAC.

The item was settled.

xxxii) 07-Health
076-Hospital Administration
0761-Administration
076101-Administration
LO4160-Directorate of Nursing Services Punjab

Final Grant	Rs.7,412,000/-
Actual Expenditure	Rs.6,796,775/-
Saving	(-) Rs. 615,225/-
Percentage	8.30%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 8.30%, due to some posts remained vacant and some cases for procurement could not be finalized in time.

The Committee was satisfied with the explanation and the **item was settled.**

xxxiii) 07-Health

076-Hospital Administration

0761-Administration

076101-Administration

LO4161-Superintendence

Final Grant	Rs. 90,729,000/-
Actual Expenditure	Rs.104,257,267/-
Excess	(+) Rs. 13,528,267/-
Percentage	14.91%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 14.91%, due to the inclusion of expenditure of doctors who remained on deputation for doing post graduation courses. The department could not anticipate the expenditure while submitting 2nd statement of excesses and surrenders.

The Committed accepted the explanation of the department and directed/recommended the department to be careful in future in case of pay and allowances while submitting 2nd Statement of Excesses and Surrenders. And permanent nature of instructions/SOP's be issued.

The item was settled.

xxxiv) 07-Health

076-Hospital Administration

0761-Administration

076101-Administration

LO4162-Grant in-Aid

Final Grant	Rs.347,646,000/-
Actual Expenditure	Rs.288,430,217/-
Saving	(-) Rs. 59,215,783/-

Percentage 17.03%

3.9.2012 The Department explained that the partial amount was released.

The Committee accepted the explanation and **settled the item.**

xxxv) 07-Health
076-Hospital Administration
0761-Administration
076101-Administration
LO4163-Provincial Blood Transfusion

Final Grant	Rs.99,557,000/-
Actual Expenditure	Rs.74,659,771/-
Saving	(-) Rs.24,897,229/-
Percentage	25.01%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 25.01%, because of some posts remained vacant during the period. Secondly under operating expenses there was saving due to the reason that purchase orders for blood bags, anti sera were issued on 20th June 2007 which resulted in non-utilization of funds. Similarly repair of some equipments could not be finalized which led to saving.

The Committee was satisfied with the explanation and the **item was settled.**

xxxvi) 07-Health
076-Hospital Administration
0761-Administration
076101-Administration
LO4164-Central Medical Equipment Repair Workshop Lahore

Final Grant	Rs.3,477,000/-
Actual Expenditure	Rs.3,026,740/-
Saving	(-) Rs. 450,260/-
Percentage	12.95%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 12.95%. Excess expenditure under the head "Pay of Officers" was due to revision of pay scales. Some posts remained vacant, utility bills were not received in time and some repair bills could not be finalized and resulted in savings.

The Committee was satisfied with the explanation and the **item was settled.**

xxxvii) 07-Health

076-Hospital Administration

0761-Administration

076101-Administration

LO4165-Audit Cell

Final Grant	Rs.4,659,000/-
Actual Expenditure	Rs.3,569,633/-
Saving	(-) Rs.1,089,367/-
Percentage	23.38%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 23.38%, due to some posts remained vacant, cases for procurement of stationery could not be finalized, utility bills were not received in time and some repair bills could not be finalized before 30th June.

The Committee was satisfied with the explanation and the **item was settled.**

xxxviii) 07-Health

076-Hospital Administration

0761-Administration

076101-Administration

MN4004-Central Medical Equipment Repair Workshop Multan

Final Grant	Rs.3,143,000/-
Actual Expenditure	Rs.2,845,395/-
Saving	(-) Rs. 297,605/-
Percentage	9.47%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 9.47%, due to one post of Senior Technical remained vacant, non receipt of claim of reimbursement of medical charges/leave salary, non receipt of utility bills and non-finalization of some repair cases.

The Committee was satisfied with the explanation and the **item was settled.**

xxxix) 07-Health

076-Hospital Administration

0761-Administration

076101-Administration

SG4001-Central Medical Equipment Repair Workshop Sargodha

Final Grant	Rs.2,820,000/-
Actual Expenditure	Rs.2,935,436/-
Excess	(+) Rs. 115,436/-
Percentage	4.09%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 4.09%, due to the revision of pay scales and adhoc allowance was increased which resulted in over expenditure.

As the excess was relating to Pay and Allowances, the Committee was satisfied and the **item was settled**.

xxxx) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LE4113-King Edward Medical University Lahore

Final Grant	Rs.165,638,000/-
Actual Expenditure	Rs.165,638,311/-
Excess	(+) Rs. 311/-
Percentage	0.00%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was Rs.311/-. The allocated amount had been utilized.

There was a nominal excess of only Rs.311/-. Therefore, being the nominal excess **the item was settled**.

xxxxi) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO4155-College of Nursing Punjab

Final Grant	Rs.16,426,000/-
Actual Expenditure	Rs.15,042,290/-
Saving	(-) Rs. 1,383,710/-
Percentage	8.42%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 8.42%, due to some posts remained vacant, utility bills were not

received in time, non-finalization of purchase procedure of stationery items and some repairs bills could not be finalized.

The Committee was satisfied with the explanation and the **item was settled.**

xxxxii) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO4157-De-Montmorency College of Dentistry Lahore

Final Grant	Rs.22,242,000/-
Actual Expenditure	Rs.20,618,475/-
Saving	(-) Rs. 1,623,525/-
Percentage	7.30%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 7.30%, due to some posts remained vacant and purchase procedure could not be finalized well in time for the procurement of chemicals etc.

The Committee directed/recommended the Finance Department to issue instructions to all the Administrative Departments with a copy to PAC that general statements would not be accepted in the PAC, every reply must be in detail otherwise action would be taken against the responsables.

The **item was settled.**

xxxxiii) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO4158-Provincial Health Development Center

Final Grant	Rs.9,513,000/-
Actual Expenditure	Rs.9,513,269/-
Excess	(+) Rs. 269/-
Percentage	0.00%

3.9.2012 There was a nominal excess of only Rs.269/-. Therefore, being the nominal excess the **item was settled.**

xxxxiv) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO5877-Chief Minister Task Force on Medical Education

Final Grant	Rs.5,571,000/-
Actual Expenditure	Rs.2,539,242/-
Saving	(-) Rs.3,031,758/-
Percentage	54.42%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 54.42%, due to that during the year Chief Minister Task Force on Medical Education was established and due to newly established office some recruitments could not be finalized. Secondly, cases for purchase of some stationery and other items could not be finalized in time.

The Committee was satisfied with the explanation and the **item was settled.**

xxxxv) 09-Education Affairs & Services
 093-Tertiary Education Affairs & Services
 0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LO5878-School Nursing at Mayo Hospital Lahore

Final Grant	Rs.27,750,000/-
Actual Expenditure	Rs.24,790,635/-
Saving	(-) Rs. 2,959,365/-
Percentage	10.66%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 10.66%, due to some posts remained vacant during the period, some utility bills and POL bills were not received in time, some nursing students were terminated due to which stipend could not be paid and purchase process for some items could not be finalized.

The Committee was satisfied with the explanation of the department. However, the Committee **settled the item** with the observation that in future detailed working paper be submitted in respect of each and every grant.

3. Grant No.PC13034 (034) – State Trading in Medical Stores and Coal (All Voted) Page 216 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs

041-General Economic, Commercial & Labour Affairs
 0414-State Trading
041403-Medical Stores
LO4390-Medical Stores Depot

Final Grant	Rs.11,290,000/-
Actual Expenditure	Rs.11,662,474/-
Excess	(+) Rs. 372,474/-
Percentage	3.30%

3.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 3.30%, due to some vacant posts were filled by transfer, after the submission of 2nd statement of excess and surrenders. Hence it led to over expenditure because savings were surrendered through 2nd statement of excesses and surrenders.

As the excess was relating to salaries and allowances, the Committee was satisfied and the **grant was settled**.

4. Grant No.PC22036 (036) – Development (All Voted) Pages 217 to 222 of Appropriation Accounts for the year 2006-07.

- i) 07-Health
 073-Hospitals Services
0731-General Hospital Services
073101-General Hospital Services
LE4211, LE4206 & LE4215- General Hospital Services

Final Grant	Rs.1,735,501,000/-
Actual Expenditure	Rs.2,572,667,694/-
Excess	(+) Rs. 837,166,694/-
Percentage	48.24%

- ii) 07-Health
 074-Public Health Services
0741-Public Health Services
074101-Others
LE4216-Others

Final Grant	Rs.8,310,000/-
Actual Expenditure	Rs.0/-
Saving	(-) Rs.8,310,000/-
Percentage	100.00%

- iii) 07-Health
 074-Public Health Services
0741-Public Health Services

074107-Population Welfare Measures
LE4210- Population Welfare Measures

Final Grant	Rs.1,702,243,000/-
Actual Expenditure	Rs.1,384,464,762/-
Saving	(-) Rs. 317,778,238/-
Percentage	18.67%

- iv) 07-Health
076-Health Administration
0761-Administration
076101- Administration

Final Grant	Rs.0/-
Actual Expenditure	Rs.749,463/-
Excess	(+) Rs.749,463/-
Percentage	100.00%

- v) 09-Education Affairs & Services
093-Tertiary Education Affairs & Services
0931-Tertiary Education Affairs & Services
093102-Professional/Technical/Universities/Colleges
LE4213

Final Grant	Rs.9,136,000/-
Actual Expenditure	Rs.0/-
Saving	(-) Rs.9,136,000/-
Percentage	100.00%

3.9.2012 The Accountant General Punjab pointed out that department had not yet got its accounts reconciled.

The Department explained that the reported figures shown misclassification of expenditures which need detailed examination of accounts and reconciliation of accounts. Therefore, one month's time was granted to the department to get its accounts reconciled.

The above items were kept pending accordingly.

Audit Paras (Civil) for the year 2006-07

5. **Para No.6.1 Pages 173 & 174 of Audit Report for the year 2006-07; Unauthorized Execution of Rate/Running Contract – Rs.678.429 Million.**
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**6.1.2 Principal Sheikh Zayed Medial College and Allied Institutions,
R.Y. Khan – Rs.173,790,580/-**

11.04.2011 The Department explained that under the letter of Finance Department dated 12.10.2010 in which it was stated that the Audit Para had been examined in the Finance Department and it was observed that provision quoted by audit was not applicable in this case as the matter pertained to the Autonomous Institutions Establishment Under Section 3 of the Punjab Medical and Health Institutions Act 2003.

The contention of the department was accepted by the Committee and the **para was settled.**

6. Para No.6.1

6.1.3 Punjab Institute of Cardiology, Lahore – Rs.89,880,670/-

5.9.2012 The Department explained that the BOM was fully competent to approve the rate contract. Secondly similar nature of paras had already been settled by PAC-II.

The Committee was satisfied and the **para was settled** with the observation that rules should be revised in respect of rate contract as per instructions of the Government.

7. Para No.6.1

**6.1.4 Project Director, Children Hospital Complex, Multan –
Rs.86,327,261/-**

8. Para No.6.1

**6.1.5 Principal Nishtar Medical College and Allied Institutions,
Multan – Rs.67,997,901/-**

12.04.2011 The Department explained that the above paras had been examined in the Finance Department and it was observed that provision quoted by Audit was not applicable in these cases as the matter pertained to the Autonomous Institutions Establishment under section 3 of the Punjab Medical and Health Institution Act 2003.

The contention of the department was accepted by the Committee and the **paras were settled.**

9. Para No.6.1

**6.1.6 Principal PGMI/Lahore General Hospital, Lahore –
Rs.60,397,318/-**

13.04.2011 The Department explained that the para had been examined in the Finance Department and it was observed that provision quoted by audit was not applicable in this

case as the matter pertained to the Autonomous Institutions Establishment Under Section 3 of the Punjab Medical and Health Institutions Act 2003.

The contention of the department was accepted by the Committee and the para was settled.

10. **Para No.6.1**
6.1.8 Director Drug Testing Lab, Lahore – Rs.821,710/-

13.04.2011 The contention of the department was accepted by the Audit and record was verified by Audit.

On the recommendation of Audit, the para was settled.

11. **Para No.6.2 Pages 174, 175, 176 & 177 of Audit Report for the year 2006-07; Non-Production of Record – Rs.287.390 Million.**

6.2.1 Principal, Fatima Jinnah Medical College and Allied Institutions, Lahore – Rs.156,111,435/-

12. **Para No.6.2**

6.2.5 Punjab Institute of Mental Health, Lahore – Rs.2,481,390/-

13. **Para No.6.13 Pages 201 & 202 of Audit Report for the year 2006-07; Shortage and Non/Less Accountal of Store Articles – Rs.2.224 Million.**

6.13.1 Principal Fatima Jinnah Medical College and Allied Institutions, Lahore – Rs.839,182/-

13.04.2011 The Department explained that all the necessary action had been taken and all the relevant record was available for verifications.

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

14. **Para No.6.2 Pages 174, 175, 176 & 177 of Audit Report for the year 2006-07; Non-Production of Record – Rs.287.390 Million.**

6.2.2 Principal, Allama Iqbal Medical College and Allied Institutions, Lahore – Rs.14,629,990/-

13.04.2011 The Department explained that the para comprises of 4 advance paras and all the relevant record was available.

The para was settled subject to verification by Audit.

15. Para No.6.2 Pages 174, 175, 176 & 177 of Audit Report for the year 2006-07; Non-Production of Record – Rs.287.390 Million.
- 6.2.3 Principal, King Edward Medical College and Allied Hospitals, Lahore – Rs.56,987,003/-
16. Para No.6.4 Pages 179, 180, 181, 182, 183 & 184 of Audit Report for the year 2006-07; Mismanagement of Receipts – Rs.392.666 Million.
- C) Non Deposit of Hospital Receipt Into Personal Ledger Account – Rs.11.435 Million
- 6.4(C-5) Principal, King Edward Medical College and Allied Institutions, Lahore – Rs.326,030/-
17. Para No.6.6 Pages 185, 186, 187 & 188 of Audit Report for the year 2006-07; Recovery of Outstanding Dues from Contractors – Rs.15.309 Million.
- 6.6(A-6) Principal, King Edward Medical College and Allied Hospital, Lahore – Rs.294,610/-
18. Para No.6.6
6.6(B-1) Principal King Edward Medical College and Allied Institutions, Lahore – Rs.4,700,000/-
19. Para No.6.7 Pages 188, 189, 190 & 191 of Audit Report for the year 2006-07; Purchases at Higher Rates – Rs.12.295 Million.
- 6.7.3 Principal, King Edward Medical College and Allied Institutions, Lahore – Rs.2,667,751/-
20. Para No.6.12 Pages 197, 198, 199 & 200 of Audit Report for the year 2006-07; Unauthorized Payment of Allowances – Rs.2.251 Million.
- 6.12 (i-2) Principal King Edward Medical College and Allied Institutions, Lahore – Rs.271,120/-
21. Para No.6.13 Pages 201 & 202 of Audit Report for the year 2006-07; Shortage and Non/Less Accountal of Store Articles – Rs.2.224 Million.

**6.13.2 Principal King Edward Medical College and Allied Institutions,
Lahore – Rs.690,044/-**

13.04.2011 There was no support of the department to the institutions and there was lack of satisfactory explanation by the department.

The Committee showed its displeasure on the non-coordination of the department with the institutions in SDAC and directed that pre-PAC meetings should be held before appearing in Public Accounts Committee.

These paras were kept pending.

**22. Para No.6.2 Pages 174, 175, 176 & 177 of Audit Report for the year
2006-07; Non-Production of Record – Rs.287.390 Million.**

6.2.4 Punjab Institute of Cardiology, Lahore – Rs.52,395,743/-

5.9.2012 The Department explained that the pharmacy was based on commercial basis in the hospital premises under its own management/financial resources and accounts were already being audited by the chartered accountant firm.

The Committee directed/recommended the department to produce record to audit for verification and procedures should be regularized.

The para was kept pending.

**23. Para No.6.2 Pages 174, 175, 176 & 177 of Audit Report for the year
2006-07; Non-Production of Record – Rs.287.390 Million.**

**6.2.6 Principal Demontmorency College of Dentistry, Lahore –
Rs.2,055,598/-**

**24. Para No.6.4 Pages 179, 180, 181, 182, 183 & 184 of Audit Report for
the year 2006-07; Mismanagement of Receipts – Rs.392.666 Million.**

**B. Unauthorized Deposit of Receipts into Commercial Banks –
Rs.135.898 Million.**

**6.4(B-1) Principal Fatima Jinnah Medical College and Allied
Institutions Lahore – Rs.74,949,796/-**

**25. Para No.6.6 Pages 185, 186, 187 & 188 of Audit Report for the year
2006-07; Recovery of Outstanding Dues from Contractors – Rs.15.309
Million.**

6.6(A-4) Principal, Punjab Medical College and Allied Institutions, Faisalabad – Rs.601,747/-

26. **Para No.6.6**

6.6 (B-4) Principal Sheikh Zayed Medical College and Allied Institutions R.Y. Khan – Rs.496,900/-

27. **Para No.6.7 Pages 188, 189, 190 & 191 of Audit Report for the year 2006-07; Purchases at Higher Rates – Rs.12.295 Million.**

6.7.9 Principal, Sheikh Zayed Medical College and Allied Institutions, Lahore – Rs.185,000/-

28. **Para No.6.9 Pages 192, 193 & 194 of Audit Report for the year 2006-07; Non-Deduction of Liquidated Damages – Rs.4.717 Million.**

6.9.2 Principal Rawalpindi Medical College and Allied Institutions, Lahore (HFH) – Rs.426,282/-

29. **Para No.6.12 Pages 197, 198, 199 & 200 of Audit Report for the year 2006-07; Unauthorized Payment of Allowances – Rs.2.251 Million.**

6.12(ii-1) Principal King Edward Medical College & Allied Institutions, Lahore – Rs.631,800/-

30. **Para No.6.13 Pages 201 & 202 of Audit Report for the year 2006-07; Shortage and Non/Less Accountal of Store Articles – Rs.2.224 Million.**

6.13.8 Government T.B. Sanitorium Samli, Murree – Rs.51,543/-

31. **Para No.6.19 Pages 209 & 210 of Audit Report for the year 2006-07; Non Return of Library Books – Rs.273,587/-.**

32. **Para No.6.20 Pages 210 & 211 of Audit Report for the year 2006-07; Recovery on Account of Pay and Allowances During Leave – Rs.163,860/-**

6.20.1 Chief Chemical Examiner, Lahore – Rs.91,398/-

11.04.2011 The Department explained that all the necessary actions had been taken and the recoveries had been made and got verified by Audit.

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

33. Para No.6.2 Pages 174, 175, 176 & 177 of Audit Report for the year 2006-07; Non-Production of Record – Rs.287.390 Million.

6.2.7 Children Hospital Complex, Multan – Rs.1,502,500/-

12.04.2011 The Department explained that all the record was available for verification by Audit.

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

5.9.2012 The Department explained that some record verification was still required by the Audit. The Committee reiterated its earlier decision in which the **para was settled subject to verification** of record by Audit.

**34. Para No.6.2
6.2.8 Children Hospital, Lahore – Rs.1,015,190/-**

13.04.2011 The Department explained that all the necessary action had been taken and all the relevant record was available for verifications.

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

4.9.2012 Audit pointed out that the department had not yet produced record for verification.

The Department explained that the relevant record was related to Pharmacy and would be produced to audit for verification without any further delay.

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

**35. Para No.6.2
6.2.9 Principal Rawalpindi Medical College and Allied Institutions, Rawalpindi (Rawalpinidi General Hospital) – Rs.210,897/-**

12.04.2011 The Department explained that as directed by SDAC dated 17 October 2009. All the relevant record was available for verification.

The para was settled subject to verification by Audit.

5.9.2012 The Department explained that all necessary action had been taken in respect of above para and outstanding amount had been recovered and relevant record had been verified by Audit.

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

**36. Para No.6.3 Pages 177 & 178 of Audit Report for the year 2006-07;
Expenditure Over and Above Budget Allocation – Rs.46.287 Million.**

6.3.2 Rawalpindi General Hospital, Rawalpindi – Rs.17,960,000/-

12.04.2011 The Department explained that the payments were not made in excess and were met out from regular budget as the same excess expenditure was book adjustment because payments were made through the same account.

The Committee settled the para subject to regularization from the board of management and verified by Audit.

5.9.2012 The Department explained that the 100% expenditure was incurred in the emergency to purchase the medicines for the patients. No irregularity was found herein. The expenditure had been regularized by the Principal. The Board of Management regularized the expenditure in question in 55th meeting held on 25.02.2012. And verifications by audit had also been made.

The Committee **settled the para.**

**37. Para No.6.3
6.3.3 Project Director, Children Hospital Complex, Multan –
Rs.5,523,884/-**

12.04.2011 The Department explained that the para was related to the appropriation of accounts and it should be pend till the settlement of appropriation of accounts.

The para was kept pending till the settlement of appropriation of accounts.

5.9.2012 The Department explained that appropriation accounts related to this para had already been settled.

Therefore, on the recommendation of Audit, the **para was settled.**

**38. Para No.6.3 Pages 177 & 178 of Audit Report for the year 2006-07;
Expenditure Over and Above Budget Allocation – Rs.46.287 Million.**

**6.3.4 Principal Kind Edward Medical College and Allied Institutions,
Lahore (LAH) – Rs.1,707,355/-.**

39. Para No.6.4 Pages 179, 180, 181, 182, 183 & 184 of Audit Report for the year 2006-07; Mismanagement of Receipts – Rs.392.666 Million.

B) Unauthorized Deposit of Receipts Into Commercial Banks – Rs.135.898 Million

6.4 (B-4) Principal, King Edward Medical College and Allied Hospitals, Lahore – Rs.3,727,674/-

12.04.2011 The Department explained that the cases for regularization had been submitted which were still awaited.

 The Finance Department apprised the Committee that the expenditures were incurred under the jurisdiction of the autonomous body.

 The paras were settled.

40. Para No.6.3 Pages 177 & 178 of Audit Report for the year 2006-07; Expenditure Over and Above Budget Allocation – Rs.46.287 Million.

6.3.5 Punjab Institute of Mental Health, Lahore – Rs.1,604,417/-

13.04.2011 The Department explained that the para was related to the appropriation of accounts and it should be pending till the settlement of appropriation of accounts.

 The para was kept pending till the settlement of appropriation of accounts.

41. Para No.6.4 Pages 179, 180, 181, 182, 183 & 184 of Audit Report for the year 2006-07; Mismanagement of Receipts – Rs.392.666 Million.

A) Expenditure from Hospital Receipts – Rs.245.333 Million

6.4 (A-1) Principal Punjab Medical College and Allied Institutions, Faisalabad – Rs.114,686,246/-

12.04.2011 Audit pointed out that under the rules all receipts should firstly be deposited into PLA Account and after that 8% of the annual budget (non development) could be drawn from PLA and could be deposited into Commercial Bank with the approval of Finance Department, which had not been done.

 The Finance Department apprised the Committee that 8% of the non-development budget could be deposited in the commercial banks and receipts could not be deposited in the Commercial Banks.

The Committee directed/recommended that an inquiry be held by the department regarding the said issue and report be submitted to Public Account Committee.

The para was kept pending.

4.9.2012 The Department explained that in compliance of the last PAC directive inquiry was conducted and it was recommended that case should be submitted to Finance Department for regularization.

In the light of the recommendation of inquiry report, the **para was settled subject to regularization** by the Finance Department and verification by Audit.

42. **Para No.6.4**
A) **Expenditure from Hospital Receipts – Rs.245.333 Million**

6.4(A-2) Principal Fatima Jinnah Medical College and Allied Institutions, Lahore – Rs.81,790,521/-

43. **Para No.6.4**
B) **Unauthorized Deposit of Receipts Into Commercial Banks – Rs.135.898 Million**

6.4(B-2) Principal Allama Iqbal Medical College and Allied Institutions, Lahore – Rs.45,570,936/-

13.04.2011 Audit pointed out that under the rules all receipts should firstly be deposited into PLA account and after that 8% of the annual budget (non-development) could be drawn from PLA and could be deposited into commercial bank with the approval of the Finance Department, which had not been done.

The Finance Department apprised the Committee that 8% of the non-development budget could be deposited in the commercial banks and receipts could not be deposited in the Commercial Bank.

The Committee referred the above paras to department to give the appropriate instructions and streamline the procedure regarding the issue.

The paras were kept pending.

44. **Para No.6.4**
A) **Expenditure from Hospital Receipts – Rs.245.333 Million**

6.4 (A-3) Punjab Institute of Cardiology, Lahore – Rs.27,880,037/-

45. **Para No.6.4**
B) **Unauthorized Deposit of Receipts Into Commercial Banks – Rs.135.898 Million**

6.4(B-3) Punjab Institute of Cardiology, Lahore – Rs.6,375,929/-

5.9.2012 The Department explained that regularization was obtained from the BOM dated 25-09-2007 in the light of the SDAC meeting dated 24-04-2007.

The Finance Department clarified that as per minutes of the SDAC meeting competent authority means Finance Department and not the BOM.

The Committee directed/recommended that matter be referred to the Health Department to take up the matter with the Finance Department for regularization.

The **paras were settled subject to regularization** from the Finance Department.

46. **Para No.6.4**
A) **Expenditure from Hospital Receipts – Rs.245.333 Million**

6.4(A-4) PGMI/Lahore General Hospital, Lahore – Rs.16,712,529/-

13.04.2011 The Department explained the funds were not available in the PLA Account due to the non releases of Grant in aid by the Government. The Sui Gas authorities disconnected the gas supply on mid-night. The Sui Gas authorities refused to accept the payment through T.O. Lahore. Therefore, the payment was made through the receipt account keeping in view the emergency created by the stoppage of the gas supply.

The Committee was of the view that good intension must be honoured and **para was settled.**

47. **Para No.6.4**
A) **Expenditure from Hospital Receipts – Rs.245.333 Million**

6.4 (A-5) Principal Sheikh Zayed Medical College and Allied Institutions, R.Y. Khan – Rs.4,263,555/-

12.04.2011 Audit pointed out that under the rules all receipts should firstly be deposited into PLA Account and after that 8% of the annual budget (non development) could be drawn from PLA and could be deposited into Commercial Bank with the approval of Finance Department, which had not been done.

The Finance Department apprised the Committee that 8% of the non-development budget could be deposited in the commercial banks and receipts could not be deposited in the Commercial Banks.

The Committee directed/recommended that an inquiry be held by the department regarding the said issue and report be submitted to Public Account Committee.

The para was kept pending.

4.9.2012 The Department explained that inquiry had been completed on 3 September 2012 which was under consideration. The department however admitted that it had committed irregularity in a wrong perception that hospital receipts were not being deposited into the PLA first and kept in commercial banks from where the expenditures were being disbursed.

The Committee was satisfied with the contention of the department and the **para was settled subject to regularization** from the Finance Department.

48. Para No.6.4
B. Unauthorized Deposit of Receipts into Commercial Banks –
Rs.135.898 Million.

6.4(B-5) Principal Sheikh Zayed Medical College and Allied
Institutions R.Y. Khan – Rs.3,557,924/-

11.04.2011 The Department explained that the pharmacy was opened and started by giving a loan of Rs.1,450,000/- which was returned. The investment from the public sector/PLA was not involved in the retail pharmacy. If it was merged in public sector and amount was deposited into PLA and drawn for payments to the firm then all Government Rules regarding purchases would apply and retail pharmacy could not be run. And the SOPs were being made by the department.

The Finance Department apprised the committee that 8% of the non development budget could be deposited in the commercial banks and receipts could not be deposited in the commercial banks.

The Committee directed/recommended that an inquiry be held by the department regarding loans and report be submitted to Public Accounts Committee.

The para was kept pending.

4.9.2012 The Department explained that the matter had been inquired duly approved by the competent authority and the prices offered at the retail pharmacy was 10-15% lower than the open market prices of same drugs and articles. As no Government

money was involved and proper record had been maintained and audit was conducted by M/S Shahzad Malik, Managing Accountant, Auditors and Tax Consultant, Rawalpindi who quoted that a profit had been gained by the Pharmacy.

The Committee directed/recommended the department that the other practices should be followed and regulate the policies of the department within three months.

The Committee settled the para.

**49. Para No.6.4
B) Unauthorized Deposit of Receipts Into Commercial Banks –
 Rs.135.898 Million**

6.4 (B-6) Principal, Services Institute Medical Sciences and Allied
Institutions, Lahore – Rs.1,716,000/-

12.04.2011 Audit pointed out that under the rules all receipts should firstly be deposited into PLA Account and after that 8% of the annual budget (non development) could be drawn from PLA and could be deposited into Commercial Bank with the approval of Finance Department, which had not been done.

The Finance Department apprised the Committee that 8% of the non-development budget could be deposited in the commercial banks and receipts could not be deposited in the Commercial Banks.

The Committee directed/recommended that an inquiry be held by the department regarding the said issue and report be submitted to Public Account Committee.

The para was kept pending.

50. Para No.6.4 Pages 179, 180, 181, 182, 183 & 184 of Audit Report for
the year 2006-07; Mismanagement of Receipts – Rs.392.666 Million.

C) Non Deposit of Hospital Receipt into Personal Ledger Account –
Rs.11.435 Million

6.4(C-1) Punjab Instituet of Cardiology, Lahore – Rs.6,238,780/-

51. Para No.6.21 Pages 211, 212 & 213 of Audit Report for the year 2006-
07; Non-Compliance of Rules of Punjab Medical and Health
Institutions Act, 2003.

6.21.6 Punjab Institute of Cardiology, Lahore – NIL

5.9.2012 The Department explained that all necessary action had been taken in respect of above paras and outstanding amounts had been recovered and relevant record had been verified by Audit.

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

52. Para No.6.4 Pages 179, 180, 181, 182, 183 & 184 of Audit Report for the year 2006-07; Mismanagement of Receipts – Rs.392.666 Million.

C) **Non Deposit of Hospital Receipt into Personal Ledger Account – Rs.11.435 Million**

6.4(C-2) Principal Nishtar Medical College and Allied Institutions, Multan – Rs.3,214,866/-

12.04.2011 The Department explained that the matter had been inquired through Dr. Zafar Iqbal Alvi, M.S Nishtar Hospital, Multan and the Audit pointed out that the said inquiry was not tenable as the matter inquired should be vetted by the Administrative Department.

The para was kept pending with the direction that the inquiry should be vetted.

4.9.2012 On the request of Administrative Secretary, the para was kept pending for further examination by him.

5.9.2012 Audit pointed out that vetted copy of the each inquiry report was still not provided for verification.

The Department explained that now vetted copy of the each inquiry report was available and ready for verification.

The **para was settled subject to verification** of vetted copy of the each inquiry report by Audit.

53. Para No.6.4
C) **Non Deposit of Hospital Receipt Into Personal Ledger Account – Rs.11.435 Million**

6.4(C-3) Children Hospital, Lahore – Rs.955,585/-

13.04.2011 The Department explained that the share distribution formula was approved by the IMC and continued by Board of Management and now the share

distribution formula had been revised according to Government formula vide notification dated 03.06.2010.

Audit pointed out that all receipts should be deposited in PLS Account first and then disbursement should be made and hospital share could be deposited in a Commercial Bank.

The Committee directed/recommended that department should take appropriate action on the matter and report be submitted to Public Accounts Committee.

The para was kept pending.

4.9.2012 The Department explained that the person who was involved in misappropriation including the amount of this para was declared proclaimed offender by the Police and Anti corruption authorities. The amount of Rs.56,620/- as Government Share @ 45% was recovered from the persons responsible other than the almoner and deposited into the Govt. Treasury in the light of audit comments. Further claim of Rs.898,965/- as 55% hospital share had been surrendered by the staff. The Government share had been deposited into the government account and no loss occurred to the Government.

The Committee directed/recommended that the case against the then Almoner should be pursued with the authorities concerned. The other contention of the department was accepted and the **para was settled**.

54.

Para No.6.4

C) **Non Deposit of Hospital Receipt Into Personal Ledger Account – Rs.11.435 Million**

6.4(C-4) Principal, Quaid-e-Azam Medical College and Allied Institutions, Bahawalpur – Rs.699,528/-

12.04.2011 The Committee kept the aforesaid para pending till tomorrow dated on 13.04.2011 as the Principal of the Institution was not present.

13.04.2011 The Department explained that the share distribution formula was approved by the IMC and continued by Board of Management and now the share distribution formula had been revised according to Government formula vide notification dated 03.06.2010.

Audit pointed out that all receipts should be deposited in PLS Account first and then disbursement should be made and hospital share could be deposited in a Commercial Bank.

The Committee directed/recommended that department should take appropriate action on the matter and report be submitted to Public Accounts Committee.

The para was kept pending.

4.9.2012 The Department explained that in the light of audit objection the overpaid amount had been recovered from the doctors and deposited into the PLA. Further the department admitted the irregularity that in the past hospital receipts should have been deposited into the PLA first but the same was kept in commercial bank. And the matter was required to be regularized from the Finance Department.

The **para was settled subject to regularization** and its verifications.

55. Para No.6.5 Pages 184 & 185 of Audit Report for the year 2006-07; Purchase of Medicines Without Quality Test Report – Rs.19.200 Million.

5.9.2012 The Department explained that the matter had been regularized by the BOM in its meeting dated 25-09-2007 in the light of the decision of SDAC dated 24.04.2007.

The Committee was satisfied with the contention of the department and the **para was settled**.

56. Para No.6.6 Pages 185, 186, 187 & 188 of Audit Report for the year 2006-07; Recovery of Outstanding Dues from Contractors – Rs.15.309 Million.

6.6(A-1) PGMI/Lahore General Hospital, Lahore – Rs.1,498,741/-

13.04.2011 The Department explained that the recovery amounting to Rs.625,000/- had been made and efforts were being made to recover the outstanding amount.

The Committee **kept the para pending with the direction** to reduce the para to the extent of recovery subject to verification.

57. Para No.6.6

6.6 (A-2) Principal, Services Institute of Medical Sciences, Lahore – Rs.1,427,042/-

Advance Para No.9

12.04.2011 The Department explained that the matter had been taken up with District Collector for effecting the recovery under arrear of land revenue.

The Committee directed/recommended that the matter should be taken up with DCO and the **para was kept pending**.

Advance Para No.25

12.04.2011 The Department explained that the recovery of amount Rs.808,334/- had been made from the contractor. The amount of Rs.206,042/- was miscalculated by Audit officer.

The Committee **kept the para pending for reconciliation** with Audit.

58. Para No.6.6

6.6(A-3) Principal, Quaid-e-Azam Medical College and Allied Institutions, Bahawalpur – Rs.751,000/-

12.04.2011 The Committee kept the aforesaid para pending till tomorrow dated on 13.04.2011 as the Principal of the Institution was not present.

13.04.2011 The Department explained that the efforts were being made to effect the recovery from the contractor through DCO, Bahawalpur as arrears of Land Revenue.

The Committee directed/recommended that recovery should be made within 60 days and a letter be written to District Officer (Rev) concerned also to effect the recovery.

The para was kept pending.

4.9.2012 The Department explained that efforts were being made through DCO Bahawalpur and that recovery would be effected soon from the contractor concerned.

On the assurance of the department that recovery would be effected soon from the contractor, the **para was kept pending** for recovery at the earliest.

59. Para No.6.6

6.6(A-5) Principal, Fatima Jinnah Medical College and Allied Institutions, Lahore – Rs.391,000/-

13.04.2011 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amount.

The Committee **kept the para pending** with the direction that outstanding recovery be made within 90 days.

60. Para No.6.6 Pages 185, 186, 187 & 188 of Audit Report for the year 2006-07; Recovery of Outstanding Dues from Contractors – Rs.15.309 Million.

6.6 (A-7) Principal, Nishtar Medical College and Allied Institutions Multan – Rs.267,945/-

12.04.2011 The Department explained that CDR/Security money had been forfeited. The case had been sent to DCO, Multan vide letter No.Ap-27/2005-06/14463/NMI dated 08.03.2010 and declared as arrear of Land Revenue. District Revenue Officer, Multan had been directed vide letter No.52212/NH dated 08.09.2010 for the recovery of the amount as arrear of Land Revenue.

The Committee directed/recommended that an inquiry be held to fix the responsibility and recovery be made within six weeks.

The para was kept pending.

4.9.2012 The Department explained that security of the contractor was forfeited and for the remaining balance revenue authorities were being pursued. Inquiry was conducted to enquire into the matter according to which only the cashier was held responsible.

The Committee was not satisfied with the inquiry report because only the cashier was held responsible. However, taking a lenient view the Committee granted 2 weeks further time to inquire into the matter and fix responsibility and recovery under report to PAC.

The para was kept pending accordingly.

61. Para No.6.6

6.6 (A-8) Principal, Rawalpindi Medical College and Allied Institutions, Rawalpindi – Rs.266,500/-

12.04.2011 The Department explained that an amount of Rs.87,000/- had been recovered from the contractor and he was being approached for further recovery.

The Committee directed/recommended that the department should refer the case to DO(Rev) for recovery as arrear of land revenue and inquiry be held.

The para was kept pending.

4.9.2012 The Department explained that the para was sub-judice and under trial with the court of law and the next date of hearing was 12 September 2012.

The **para was kept pending** being sub-judice.

62. Para No.6.6
6.6(B-2) Punjab Institute of Cardiology, Lahore – Rs.3,060,108/-

5.9.2012 The Department explained that the matter had already been regularized by the BOM in its meeting dated 25-9-2007 in the light of the SDAC meeting dated 24.4.2007. The department further explained that under the set package rate of surgery the expenses always remain less than the given package. Therefore, no loss has been sustained by the hospital. The Hospital obtained three million profit.

The Committee was satisfied with the explanation of the department and the **para was settled**.

63. Para No.6.6
6.6(B-3) Principal, Services Institute of Medical Sciences and Allied Institutions, Lahore – Rs.1,327,627/-

12.04.2011 The Committee kept the aforesaid para pending till tomorrow dated on 13.04.2011 as the Principal of the Institution was not present.

13.04.2011 The Department explained that the partial amount had been recovered from students and remaining amount was not recoverable as the admission had been cancelled from class session 2004-05 and the tuition fee for the next year was not recoverable. And the matter was sub-judice in the case of Miss Maida Tauqeer Sheikh and that amount should be write off.

The Committee **settled the para subject to regularization** from the Finance Department.

64. Para No.6.6
6.6(B-5) PGMI/Lahore General Hospital, Lahore – Rs.129,000/-

13.04.2011 The Department explained that the amount due on this account would be recovered from the concerned students.

The **para was kept pending** till recovery.

65. Para No.6.6

6.6(B-6) Principal, Fatima Jinnah Medical College and Allied Institutions, Lahore – Rs.96,520/-

13.04.2011 The Department explained that the matter was under consideration with the hospital authorities and the progress would be intimated to Audit.

The Committee directed/recommended that the Secretary, Health Department should give the instructions regarding the issue to the Hospital authorities for further necessary action.

The para was kept pending.

66. Para No.6.7 Pages 188, 189, 190 & 191 of Audit Report for the year 2006-07; Purchases at Higher Rates – Rs.12.295 Million.

6.7.1 Principal, Nishtar Medical College and Allied Institutions, Multan – Rs.4,264,659/-

A) Advance Para No.6/2005-06

12.04.2011 The Department explained that the M/S B.O.C was the only manufacturing firm for the supply of liquid oxygen gas to whole the Punjab, when the firm was asked to produce the certificate of no variation of rates, the firm was failed to provide the same.

The Committee kept the para pending till recovery.

B) Advance Para No.7/2005-06

12.04.2011 The para was kept pending till the production of record.

C) Advance Para No.30/2005-06

12.04.2011 The para was kept pending till reconciliation of record with Audit.

67. Para No.6.7

6.7.2 Punjab Institute of Cardiology, Lahore – Rs.2,689,442/-

i) A.P.No.15 Rs.1,383,932/- (Purchase of Medical Gases)

5.9.2012 The Department explained that a recovery of Rs.1,337,204/- had been effected from the bills of the firm on account of supply of medical gas on higher rates. The efforts were being made for outstanding recovery.

On the assurance of the department that remaining recovery would be effected soon, the **para was kept pending** for balance recovery.

- ii) **A.P.No.16 for Rs.1,164,070/- (Purchase of Medicines) & A.P. No.36 for Rs.141,440/- (Purchase of X-Ray films and Chemicals)**

5.9.2012 The Department explained that Rs.46,000/- had been adjusted and verifications had yet to be made.

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

- 68. Para No.6.7 Pages 188, 189, 190 & 191 of Audit Report for the year 2006-07; Purchases at Higher Rates – Rs.12.295 Million.**

6.7.4 Punjab Medical College and Allied Institutions, Faisalabad – Rs.902,860/-

12.04.2011 The Department explained that the total recovery had been made and got verified by Audit.

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

- 69. Para No.6.7
6.7.5 Principal, Quaid-e-Azam Medical College and Allied Institutions, Bahawalpur – Rs.606,050/-**

12.04.2011 The Committee kept the aforesaid para pending till tomorrow dated on 13.04.2011 as the Principal of the Institution was not present.

Advance para-11

13.04.2011 The Department explained that the total recovery had been made and verifications had yet to be made.

The Committee **settled the para subject to verification** by Audit.

4.9.2012 The Department explained that total recovery had been made and verifications had yet to be made.

The para was settled subject to verification by Audit.

Advance para-18

13.04.2011 The Department explained that the concerned firm/supplier had been directed to deposit the overpaid amount of Rs.43,400/- as excess rates charged than other Hospital in the Province.

After detailed discussion, the Committee **settled the para** keeping in view the distance of Bahawalpur.

70. **Para No.6.7**
6.7.6 PGMI/Lahore General Hospital, Lahore – Rs.545,899/-

Advance para-10 Rs.272,424/-

13.04.2011 The Department explained that the contractor had been black listed and letter had been written to the concerned contractor to deposit the amount of recovery.

The Committee kept the para pending.

Advance para-17 Rs.273,475/-

13.04.2011 The Department explained that total amount had been recovered and verified by Audit.

The Committee directed/recommended that department should take serious notice on fake medicines available in the RHCs and BHUs.

The para was settled.

71. **Para No.6.7**
6.7.7 Principal, Fatima Jinnah Medical College and Allied Institutions, Lahore – Rs.242,865/-

13.04.2011 The Department explained that the total recovery had been made and verified by Audit.

On the recommendation of Audit, the para was settled.

72. **Para No.6.7**
6.7.8 Principal, Allama Iqbal Medical College and Allied Institutions, Lahore – Rs.190,670/-

Advance para-1

13.04.2011 The Department explained that the amount of Rs.79,800/- had been recovered and deposited into Habib Bank Ltd and verified by Audit.

The Committee **settled the para.**

Advance para-6

13.04.2011 The Department explained that the total difference throughout the year was Rs.110,870/- during the supply of the medical gases. The product was a life saving, therefore institution had no option except to buy being inevitable.

The Committee **settled the para.**

73. Para No.6.8 Pages 191 & 192 of Audit Report for the year 2006-07; Non-Recovery of Stipend from Student Nurses – Rs.5.532 Million.

6.8.2 PGMI/Lahore General Hospital, Lahore – Rs.659,982/-

13.04.2011 The Department explained that the partial recovery had been made and only Rs.200,000/- was outstanding from two students that would be recovered.

The Committee directed/recommended that the amount of para be reduced to the extent of recovery and recovery from cancer patients should be waived off.

The **para was kept pending.**

**74. Para No.6.8
6.8.3 Principal Kind Edward Medical College and Allied Institutions, Lahore – Rs.595,766/-**

12.04.2011 The Department explained that recovery was still outstanding and no money had so far been recovered from the defaulters and the matter had been referred to DCO, Lahore.

The Committee directed/recommended that the matter be pursued with D.C.O.

The para was kept pending.

5.9.2012 The Principal School of Nursing, Mayo Hospital Lahore stated that in one case the matter was referred to the DCO concerned for recovery who had reported that the person was untraceable. In the rest of the cases, the student nurses were dismissed by

the management therefore, recovery of stipend could not be effected from them under the rules.

The Committee observed that sufficient efforts were made for the recovery but could not be effected. Therefore, the Committee directed/recommended the department to move a case for write off to the competent authority and till the write off decision the **para was kept pending.**

**75. Para No.6.8
6.8.5 Principal Fatima Jinnah Medical College and Allied Institutions,
Lahore – Rs.137,455/-**

13.04.2011 The Department explained that partial recovery had been made and there was no policy existed in Pakistan Nursing Council to recover the bond money from the student nurses who were terminated on administrative grounds or left the training at their own.

The Committee directed/recommended that the department should sort out the matter and procedure should be streamlined and report be submitted within 3 months.

The **para was kept pending.**

**76. Para No.6.8
6.8.6 Principal Punjab Medical College and Allied Institutions,
Faisalabad – Rs.66,305/-**

12.04.2011 The Department explained that total recovery had been made and verifications had yet to be made.

The para was settled subject to verification by Audit.

4.9.2012 Audit pointed out that the department had not yet produced record in respect of recovery of Rs.4,750/-.

The Committee directed/recommended that money should be transferred into the government account and the **para was settled subject to verification** by Audit.

77. Para No.6.9 Pages 192, 193 & 194 of Audit Report for the year 2006-07; Non-Deduction of Liquidated Damages – Rs.4.717 Million.

6.9.3 PGMI/Lahore General Hospital, Lahore – Rs.420,000/-

13.04.2011 The Department explained that the sum amount of Rs.100,000/- had been recovered from security deposit of the firm. Recovery of outstanding amount would be made from the bill.

The Committee settled the para subject to recovery from the bill.

**78. Para No.6.9
6.9.4 Principal, Quaid-e-Azam Medical College and Allied
Institutions, Bahawalpur – Rs.131,596/-**

12.04.2011 The Committee kept the aforesaid para pending till tomorrow dated on 13.04.2011 as the Principal of the Institution was not present.

13.04.2011 The Department explained that as per direction of SDAC meeting held on 17.2.2007, the case had been referred to the Finance Department to seek the clarification.

The Committee **settled the para** on the advice of the Finance Department.

**79. Para No.6.9
6.9.6 Children Hospital Complex Multan – Rs.50,199/- + 86,530/-**

12.04.2011 Audit explained that the actual recovery was Rs.308,425/- out of which Rs.28,200/- had been deposited in Government account.

The Department explained that efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the para be reduced to the extent of recovery and the balance recovery be made.

The para was kept pending.

4.9.2012 The Department explained that some more amount of Rs.20,000/- had been recovered and verified by Audit after the last PAC directive and efforts were being made to effect the balance recovery.

The para was reduced to the extent of recovery subject to verification by audit and **kept pending for balance recovery**.

80. Para No.6.10 Pages 194, 195 & 196 of Audit Report for the year 2006-07; Local Purchase of Medicines, Lab Kits and Surgical Items at Higher Rates – Rs.4.610 Million.

6.10.1 PGMI/Lahore General Hospital, Lahore – Rs.2,164,409/-

Advance Para-8 Rs.1,888,038/-

13.04.2011 The Department explained that the purchase was made with the instruction of the government of the Punjab after observing the codal formalities and the said letter was available with the department. And the B.D. Syringes was purchased for the Hospital being a well known brand.

The para was settled to the extent of syringes.

Advance para-25 Rs.161,000/-

Advance para-30 Rs.115,371/-

13.04.2011 The Department explained that the purchases were made on emergency basis for cardiac patients.

The paras were settled.

81. **Para No.6.10**
6.10.2 Principal Sheikh Zayed Medical College and Allied Institutions,
R.Y. Khan – Rs.1,095,382/-

This para was comprised of three advance paras:-

Advance Para No. 6

12.04.2011 The Department explained that the items were purchased after getting competitive rates from the firms. The medical gases for the hospital were purchased through a firm who offered lowest rates against the tender for 2005-06.

The contention of the department was accepted as there was no loss and no recovery was involved.

The para was settled.

Advance Para No. 16

12.04.2011 The Department explained that the tenders for the purchase of cotton rolls were called through National Press and rate of M/S Everest International, Rahim Yar Khan being lowest was finalized. But on the recommendation of Purchase Committee, the cotton wool was purchased from manufacturing firm i.e. M/S Cotton Craft, Lahore directly.

The Committee directed/recommended that department should take action on irregularity and an inquiry regarding the said issue be held and report be submitted within six weeks.

The para was settled.

Advance Para No. 25

12.04.2011 The Department explained that the manufacturing firm existed in Lahore and their transportation and other charges for supplying items to Rahim Yar Khan were very high, therefore, the rates of a big technical Hospital could not be compared with Sheikh Zayed Hospital, Rahim Yar Khan which was situated at a distance of 600 k.m. from Lahore.

After detailed discussion, the Committee settled the para subject to verification by Audit.

4.9.2012 The Department explained that the relevant record was available and ready for verification.

The Committee **settled the para subject to verification** by audit soon after the meeting.

82. Para No.6.10
6.10.3 Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi (DHQ) – Rs.490,450/-

12.04.2011 The Department explained that the recovery had been made and verified by Audit and the parties had been declared black listed.

The Committee directed/recommended that an inquiry to fix the responsibility be held and report be submitted within three months.

The para was settled.

4.9.2012 The Department explained that the inquiry had been conducted and report was satisfactory.

The Audit had no objection over the inquiry report. Therefore, on the basis of that the para was settled.

83. Para No.6.10
6.10.4 Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi (RGH) – Rs.421,460/-

12.04.2011 The Department explained that the balance recovery amounting to Rs.8,100/- had been made.

The Committee settled the para subject to verification by Audit.

4.9.2012 The Department explained that full recovery including outstanding recovery of Rs.81,00/- had been made and deposited into the Govt. Treasury. And verifications had yet to be made.

The para was settled subject to verification by audit till 5 September 2012.

5.9.2012 The Department explained that all necessary action had been taken in respect of above para and outstanding amount had been recovered and relevant record had been verified by Audit.

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

**84. Para No.6.10
6.10.5 Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi (HFH) – Rs.380,200/-**

12.04.2011 The Department explained that the total recovery of Rs.380,200/- had been made from the concerned firms and deposited into PLA through treasury challan duly verified by the District Accounts Officer, Rawalpindi.

The para was settled subject to verification by Audit.

4.9.2012 The Department explained that all the relevant record had been verified by the Audit.

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

**85. Para No.6.10
6.10.6 Children Hospital Complex, Multan – Rs.57,850/-**

12.04.2011 The Department explained that the concerned firm had been directed to deposit the charged amount at higher rates. The efforts were being made to recover the balance amount.

The Committee kept the para pending with the direction that the para be reduced to the extent of recovery.

5.9.2012 The Department explained that another amount of Rs.25,850/- had been recovered leaving a balance recovery of Rs.32,000/-.

The para was reduced to the extent of recovery and **kept pending for balance recovery**.

**86. Para No.6.11 Pages 196 & 197 of Audit Report for the year 2006-07;
Unauthorized Award of Advance Increments – Rs.2.860 Million.**

**6.11.1 Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi (RMC) – Rs.1,625,879/-**

12.04.2011 The Department explained the advance increments were granted to regular employees. It would be verified from audit.

The Committee settled the para subject to confirmation that all employees were regular.

4.9.2012 Audit pointed out that personal files and appointment letters of the employees were not produced from where it could be verified that the advance increments were granted to the regular employees.

The Department explained that a certificate had been produced confirming that the employees who were granted advance increments were the regular employees but the audit was not accepting it.

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

**87. Para No.6.11
6.11.2 Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi (HFH) – Rs.509,779/-**

**88. Para No.6.11
6.11.3 Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi (RGH) – Rs.454,132/-**

12.04.2011 The Department explained that the Chairman directed that such contract employees be granted advance increments within their contract scales to make sure that their new pay corresponds with their previous pay. The Board of Management was fully competent to grant such advance increments.

The **paras** were settled.

**89. Para No.6.11
6.11.4 Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi (DHQ) – Rs.270,387/-**

12.04.2011 The Department explained that the Board of Management was fully competent to grant such advance increments based on their experience and qualifications.

Audit pointed out that some officers were granted double benefits which needs to be reconciled.

The Committee kept the para pending till reconciliation.

4.9.2012 The Audit objection was that the advance increments were granted to the employees who were selected on contract basis.

The Department certified that the employees who were granted advance increments were regular employees.

As the certificate was given by the head of the institution, the committee was satisfied and the **para was settled**.

90. Para No.6.12 Pages 197, 198, 199 & 200 of Audit Report for the year 2006-07; Unauthorized Payment of Allowances – Rs.2.251 Million.

6.12 (i-1) Principal Rawalpindi Medical College and Allied Institutions Rawalpindi (HFH) – Rs.800,640/-

12.04.2011 The Department explained that in the light of recommendations of the Inquiry Report, recovery process had been started accordingly.

The para was kept pending till recovery.

4.9.2012 The Department explained that the figures were required to be re-conciled with Audit.

The para was kept pending for reconciliation till 5 September 2012.

5.9.2012 The Department explained that all necessary action had been taken in respect of above para and outstanding amount had been recovered and relevant record had been verified by Audit.

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

**91. Para No.6.12
6.12 (i-3) Children Hospital Complex Multan – Rs.258,685/-**

12.04.2011 The Department explained that the partial amount had been recovered from the salaries of the nurses and the outstanding amount would be recovered.

The Committee kept the para pending with direction that the para be reduced to the extent of the recovered amount.

5.9.2012 The Department explained that efforts were being made for outstanding recovery.

The para was reduced to extent of recovered amount and **kept pending**.

**92. Para No.6.12
6.12 (iii) Principal Rawalpindi Medical College and Allied Institutions
Rawalpindi – Rs.221,277/-**

12.04.2011 The Department explained that the total recovery had been made involved in three advance paras i.e. 2, 9 & 17. The record was available for verification.

The para was settled subject to verification by Audit.

4.9.2012 Audit pointed out that the record verifications were still required. Therefore, the para was kept pending for record verification till 5 Sept 2012.

i) **A.P.No.2 (Rawalpindi Medical College)**

5.9.2012 The Department explained that total amount had been recovered and deposited into Government Treasury and all the relevant record was available for verification.

The **part of para was settled subject to verification** by Audit.

ii) **A.P.No.9 (Rawalpindi General Hospital)**

5.9.2012 The Department explained that partial recovery had been made and efforts were being made to effect the outstanding recovery.

The part of para was reduced to the extent of recovery and **kept pending** for balance recovery and verification by Audit.

iii) **A.P.No.17 (Holy Family Hospital)**

5.9.2012 The Department explained that total amount of Rs.41,883/- had been recovered from the concerned and verified.

The **part of para was settled**.

93. Para No.6.13 Pages 201 & 202 of Audit Report for the year 2006-07; Shortage and Non/Less Accountal of Store Articles – Rs.2.224 Million.

6.13.3 Principal Rawalpindi Medical College and Allied Institutions, Rawalpindi (HFH) – Rs.201,663/-

12.04.2011 The Department explained that an inquiry was conducted by the department and sent to the Secretary for vetting. Total recovery had been made.

The para was settled subject to verification by Audit.

4.9.2012 Audit pointed out that the recovery had been effected and the para was earlier settled subject to record verification. The verification had yet to be made.

The Committee showed its displeasure on non-compliance of PAC directives and directed that the verifications be made today.

The para was kept pending for tomorrow i.e. 5.9.2012.

5.9.2012 The Department explained that all necessary action had been taken in respect of above para and outstanding amount had been recovered and relevant record had been verified by Audit.

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

**94. Para No.6.13
6.13.4 Principal Rawalpindi Medical College and Allied Institutions, Rawalpindi (RGH) – Rs.141,629/-**

12.04.2011 The Department explained that the para was under investigation by the fact finding inquiry and recovery would be made.

The para was kept pending till recovery.

4.9.2012 Audit pointed out that the department had not yet produced vetted copy of the inquiry report by the Administrative Department.

The Committee directed the department to produce a vetted copy of the inquiry report to audit for verification. The para was kept pending till 5 September 2012.

5.9.2012 Audit pointed out that vetted copy of the each inquiry report was still not provided for verification.

The Department explained that now vetted copy of the each inquiry report was available and ready for verification.

The **para was settled subject to verification** of vetted copy of the each inquiry report by Audit.

**95. Para No.6.13
6.13.5 Provincial Health Development Centre, Lahore – Rs.100,000/-**

5.9.2012 The Department explained that all record was available for verification.

 The Committee **settled the para subject to verification** of record by Audit.

**96. Para No.6.13
6.13.6 Principal Nishtar Medical College and Allied Institutions, Multan – Rs.94,770/-**

12.04.2011 The Department explained that the matter had been inquired and report had been sent for vetting.

 The Committee **kept the para pending** till the vetting of the inquiry report.

**97. Para No.6.13
6.13.7 Principal Allama Iqbal Medical College and Allied Institutions, Lahore – Rs.54,667/-**

13.04.2011 The Committee accepted the contention of the department and directed that the Health Department should look into the volume of impressed money keeping in view the size of the institution.

 The **para was settled**.

**98. Para No.6.13
6.13.9 Principal Rawalpindi Medical College and Allied Institutions, Rawalpindi (DHQ) – Rs.51,438/-**

12.04.2011 The Department explained that the total recovery of Rs.51,438/- had been made and verified by Audit.

 The Committee **settled the para**.

99. Para No.6.14 Pages 203 & 204 of Audit Report for the year 2006-07; Unauthorized Expenditure by Ignoring Lowest Offers – Rs.1.874 Million.

6.14.1 Principal, Allama Iqbal Medical College and Allied Institutions, Lahore – Rs.671,926/-

13.04.2011 The Department explained that the lowest rates were offered by M/S Unimax but it was disqualified as the firm neither purchased tender form nor deposited earnest money.

Audit pointed out that during verification of record it was found that the said firm had deposited the earnest money of Rs.45,720/- vide bank draft No.0002880 dated 8.1.2005.

The Committee directed/recommended that an inquiry to probe in the matter be held and fix the responsibility and report be submitted in next meeting.

The para was kept pending.

**100. Para No.6.14
6.14.3 Punjab Institute of Mental Health, Lahore – Rs.414,000/-**

13.04.2011 The Department explained that the M/S Danas Pharmaceutical was not considered because it was not graded by the Technical Security Committee. Therefore, the supply orders were issued to the graded firm M/S Al-Rehman Pharma. All the relevant record was available for verifications.

The Committee **settled the para.**

**101. Para No.6.14
6.14.4 Multan Institute of Cardiology, Multan – Rs.77,787/-**

12.04.2011 The Department explained that the second lowest bidder named Zafa was selected because the lowest bidder did not have good quality medicines as the Cardiologist had not good experience of the medicine of the lowest firm as adverse reactions had been observed.

The Committee was of the view that the technical evaluation report should be got from the Technical Committee.

The Committee kept the para pending.

4.9.2012 The Department explained that the Technical scrutiny Committee report had been verified by Audit.

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

102. Para No.6.14

6.14.5 Children Hospital Complex, Multan – Rs.75,500/-

12.04.2011 The Department explained that the purchase of syringes was made according to the Purchase Manual and the purchase was recommended by the Technical Committee after adopting the codal formalities. All the relevant record was available for verifications.

The para was kept pending till verifications.

5.9.2012 The Department explained that all necessary action had been taken in respect of above para and outstanding amount had been recovered and relevant record had been verified by Audit.

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

103. Para No.6.15 Pages 205 & 206 of Audit Report for the year 2006-07; Theft of Store Articles – Rs.952,929/-.

6.15.1 Sheikh Zayed Hospital R.Y. Khan – Rs.552,929/-

11.04.2011 The Department explained that total recovery had been made and responsables had been suspended from service and inquiry was being conducted against the officials.

The Committee kept the para pending with the direction to report whether any criminal proceedings against the responsables were initiated or not within 90 days.

4.9.2012 The Department explained that in compliance of the previous directive of the PAC, the inquiry had been conducted and recovery had been effected from the defaulters along with imposing the penalties like censure and stoppage of increments. And verifications had yet to be made.

The Committee directed/recommended the Audit that heading of para should be correct and wording of para should be reasonable.

The **para was settled subject to verifications**.

**104. Para No.6.15
6.15.2 Director General Health Services Punjab, Lahore –
Rs.400,000/-**

13.04.2011 The Department explained that the Inquiry Committee recommended for recovery of loss of Government at market price and the case had already been referred to the Government.

The Committee **kept the para pending** till the recovery.

**105. Para No.6.16 Pages 206 & 207 of Audit Report for the year 2006-07;
Non Return of Equipments – Rs.710,481/-.**

A. (1) Bed Side Cardiac Monitor.

12.04.2011 The Department explained that as per inquiry report the monitor was sent for repair without formal codal formalities by Dr. Prof. Iftikhar Ali Raja (Late) and the firm M/S Zelin Ltd. Was declared responsible for mishandling of Cardiac Monitor.

The Committee directed/recommended that the SOPs be made regarding the handling of equipments.

The Committee kept the part pending.

4.9.2012 The MS of the said hospital was present to speak on behalf of the Principal Nishtar College and Allied Institutions, Multan as he had proceeded abroad.

The MS was not well prepared. Therefore, the Committee did not consider the above part of para relating to the institution.

The **para was kept pending.**

2 & 3 Anesthesia Ventilators

12.04.2011 The Department explained that the equipment was purchased on 26.11.2002 and became out of order during the warranty period and sent to the firm on 23.11.2004 for rectification.

The Committee directed/recommended that an inquiry be held that whether the repair was got done under the warranty period or not.

The para was kept pending.

4.9.2012 The MS of the said hospital was present to speak on behalf of the Principal Nishtar College and Allied Institutions, Multan as he had proceeded abroad.

The MS was not well prepared. Therefore, the Committee did not consider the above part of para relating to the institution.

The **para was kept pending.**

B. Fatal Monitor of W. No.16-Gynae

12.04.2011 The Department explained that the equipment was remained in use about 10 years and became unserviceable and declared condemned by the Condemnation Committee on 23.06.2004.

The Committee kept the para pending till re-conciliation the entries.

4.9.2012 The MS of the said hospital was present to speak on behalf of the Principal Nishtar College and Allied Institutions, Multan as he had proceeded abroad.

The MS was not well prepared. Therefore, the Committee did not consider the above part of para relating to the institution.

The para was kept pending.

106. Para No.6.17 Pages 207 & 208 of Audit Report for the year 2006-07; Unauthorized Use of Government Vehicles – Rs.397,762/-.

13.04.2011 The Department explained that the vehicles were provided for official use. The vehicles were provided to Minister and Parliamentary Secretary and their staff to visit the health activities in public interest. All the relevant record was available.

The Committee **settled the para** with direction/recommendation that rules be framed by the department regarding such cases.

107. Para No.6.18 Pages 208 & 209 of Audit Report for the year 2006-07; Non Deduction of House Rent Allowance and Recovery of 5% House Rent Charges – Rs.220,636/-.

6.18.1 Principal, Nishtar Medical College and Allied Institutions, Multan – Rs.137,519/-

This para comprises of two advance paras:-

Advance Para-33/2005-06

12.04.2011 The Department explained that Rs.88,950/- were recoverable from Dr. Shamim Hussain who was transferred and efforts were being made to recover the amount.

The part was kept pending till recovery.

4.9.2012 The Department explained that amount of Rs.88,950/- recoverable from Dr Shamim Hassan now posted as Professor of ENT at SZMC, R. Y. Khan was still pending and efforts were being made to recover the amount.

The **part** was kept pending till recovery.

Advance Para-46/2005-06

12.04.2011 The Department explained that the recovery of Rs.48,569/- had been made and verified by Audit.

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

**108. Para No.6.18
6.18.2 Provincial Health Development Centre, Lahore – Rs.83,117/-**

5.9.2012 Audit pointed out that Dr. Umar Farooq Khan, Ex-Director, PHDC was granted Govt. accommodation but at the same time he was getting house rent allowance which was not permissible to him. Besides 5% maintenance charges were not deducted from his salary.

The Department explained that the said residence was shared by Dr. Naila Tawakal, Demonstrator, Health Department who is wife of Dr. Umar Farooq Khan. According to the department she was not drawing any house rent allowance and that 5% maintenance allowance was being deducted from her pay.

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

**109. Para No.6.20 Pages 210 & 211 of Audit Report for the year 2006-07;
Recovery on Account of Pay and Allowances During Leave –
Rs.163,860/-**

**6.20.2 Director Provincial Health Development Centre, Lahore –
Rs.72,462/-**

5.9.2012 The Department explained that sufficient efforts had been made to effect recovery. The DCO concerned had been requested to issue non recovery certificate for Rs.10,587/-.

The Committee **kept the para pending** with the direction to recover the outstanding amount through DCO concerned.

**110. Para No.6.21 Pages 211, 212 & 213 of Audit Report for the year 2006-
07; Non-Compliance of Rules of Punjab Medical and Health
Institutions Act, 2003.**

6.21.1 Principal PMC and Allied Institutions, Faisalabad – NIL

12.04.2011 The Committee **deleted the para** as no issue was involved in the para and directed that necessary SOPs should be made within three months.

111. **Para No.6.21**
6.21.2 Principal FJMC and Allied Institutions, Lahore – NIL

112. **Para No.6.21**
6.21.4 Principal AIMC and Allied Institutions, Lahore – NIL

13.04.2011 The Committee **deleted the above paras** as no issue was involved in the paras.

113. **Para No.6.21**
6.21.3 Principal QMC and Allied Institutions, Bahawalpur – NIL

12.04.2011 The Committee kept the aforesaid para pending till tomorrow dated on 13.04.2011 as the Principal of the Institution was not present.

13.04.2011 The Committee **deleted the above para** as no issue was involved in the para.

114. **Para No.6.21**
6.21.7 Principal SIMS and Allied Institutions, Lahore – NIL

12.04.2011 The Committee **deleted the para** as there was no issue involved in the para.

115. **Para No.6.21**
6.21.8 Principal NMC and Allied Institutions, Multan – NIL

12.04.2011 The Department explained that the observations mentioned in clause Nos.IV, V, VI & VII of the para have already been implemented in letter and spirit.

The Committee accepted the contention of the department and **para was deleted as no point to raise the said para.**

Audit Paras (Commercial) for the year 2006-07

116. **Para No.23.1 Page 50 of Audit Report for the year 2006-07; Working Results.**

11.04.2011 The Department explained that the disbursement of loan depended upon the completion of legal documents and the loan was not disbursed, unless all the codal formalities were completed. Loan disbursement under young doctor package had increased to Rs.3.798 Million in the year 2005-06 which clearly showed upward trend in the loan disbursement.

The Committee was not satisfied with the reply of the department regarding the questions of number of applicants referred for loan and how many loans were given. The Committee was of the view that the department was not fully prepared and directed that a detail briefing be given regarding functions of Punjab Health Foundation to the Public Accounts Committee in its next meeting on 04.05.2011. The Committee further directed/recommended that D.G. Audit (Commercial) should attend the meeting personally.

The para was kept pending till 04.05.2011.

5.9.2012 The Department explained that all necessary actions had been taken in respect of above para and got verified by Audit.

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

117. Para No.24.1 Page 51 of Audit Report for the year 2006-07; Working Results.

118. Para No.24.2 Page 52 of Audit Report for the year 2006-07; Working Results.

11.04.2011 The Department explained that the Government of the Punjab was taking necessary steps seriously to wind up the Government Medical Store Depots.

The Committee directed/recommended that a detail briefing and recommendations regarding the existing of Medical Store Depot be presented to PAC in its next meeting on 04.05.2011.

The paras were kept pending till 04.05.2011.

5.9.2012 Audit pointed out that MSD had sustained loss because of its non-commercial role. The function of procurement of medicines had now been shifted to the hospitals, and there was no more role of MSD in purchase of medicines. The Audit recommended that MSD should now be closed down as it was not performing its functions for which it was originally created.

The Department was agreed with the audit and explained that steps would be taken in the light of audit comments under health sector reform program.

The Committee was satisfied with the explanation and the **paras were settled.**

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| 119. | Para No.25.1 Page 53 of Audit Report for the year 2006-07; Working Results |
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| 120. | Para No.25.2 Page 5 of Audit Report for the year 2006-07; Working Results. |
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| 121. | Para No.25.3 Page 54 of Audit Report for the year 2006-07; Working Results. |
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11.04.2011 The Department explained that the council did the renewal of the registration certificates after every five years. The council had well taken the observation regarding the improvement of renewal fee. The sale was increased in the year 2006-07 due to start of examination, which was discontinued by the orders of the Lahore High Court, Lahore. Therefore, the income of the examination had been increased due to the receipt of admission/examination fee.

The Committee directed/recommended that a briefing regarding performance of Pharmacy Council and efficiency and working of Pharmacy Council be made in the next meeting of the PAC by the Director General, Punjab Pharmacy Council himself and suggestion regarding improvement of Pharmacy Council be submitted to the Public Account Committee.

The paras were kept pending till 04.05.2011 with the direction that the Department, Punjab Pharmacy Council and Audit should be prepared in the next meeting.

5.9.2012 The Department explained that all necessary actions had been taken in respect of above paras and got verified by Audit.

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

HEALTH DEPARTMENT

3.6.2011 The Department was directed by the Public Accounts Committee-I in its meeting held on 11.4.2011 that a complete briefing regarding the following be made:-

- i) performance, working and efficiency of Punjab Pharmacy Council;
- ii) functions of Punjab Health Foundation;
- iii) existence of Medical Store Depot.; and
- iv) performance of Punjab Medical Faculty.

PUNJAB MEDICAL FACULTY.

3.6.2011
as under:-

The Department briefed the following areas of the Punjab Medical Faculty

- i) establishment of PMF;
- ii) status of PMF;
- iii) governing body of PMF;
- iv) Committees of PMF;
- v) job description of the Governing Body of PMF;
- vi) discipline approved by the PMF;
- vii) affiliated paramedics institutes with PMF till Sep, 2008;
- viii) sanctioned seats of public and private sector;
- ix) number of private institutes; and
- x) Sources of income and financial status of PMF.

The Committee directed/recommended as following:-

- i) that a report regarding sanctioned seats of Paramedics Institutes be submitted within 15 days;
- ii) that the Finance Department should take necessary actions regarding audit of the said department; and
- iii) that a consolidated detailed step wise policy with budget and responsibility be prepared and report be submitted to Public Accounts Committee within 3 months.

PUNJAB HEALTH FOUNDATION

3.6.2011
as follows:-

The Department briefed the Committee about Punjab Health Foundation

- i) introduction;
- ii) functions;
- iii) organization;
- iv) financial position;
- v) performance;
- vi) issues; and
- vii) initiatives.

The Committee directed/recommended as follows:-

- i) that special audit of Punjab Health Foundation be made within 3 months;

- ii) that a detailed policy regarding reformation of Punjab Health Foundation with budget and responsibility including concept paper duly approved by the competent authority be made and report be submitted to Public Accounts Committee.

GOVERNMENT MEDICAL STORE DEPOT.

3.6.2011 The Department briefed the Committee about history and role of Government Medical Store Depot as under:-

- i) history, of MSD;
- ii) role of MSD;
- iii) functions of MSD; and
- iv) performance of MSD.

The Committee directed/recommended as follows:-

- i) that a medicine inventory system should be made in MSD;
- ii) that a report regarding the existence of MSD be submitted, whether it would exist or not? and report be submitted to PAC within 3 months.

PUNJAB PHARMACY COUNCIL

3.6.2011. The Department presented a briefing on Punjab Pharmacy Council.

The Committee directed/recommended that it would be discussed after receiving the reports from MSD, PMF and PHF and the audit paras would kept pending till then.

HOME

The Committee examined the Accounts of the Home Department in its meetings held on 11.5.2011, 8.8.2012, 9.8.2012, 10.8.2012 & 13.3.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

(Home)

1. Grant No.PC21010/PC24010 (010) – General Administration Pages 228 & 229 of Appropriation Accounts for the year 2006-07.

- i) 03-Public Order And Safety Affairs
036-Administration Public Order
0361-Administration
036101-Secretariat/Administration
LO4064-Home Department

Final Grant	Rs.198,225,000/-
Actual Expenditure	Rs.324,457,236/-
Excess	(+) Rs.126,232,236/-
Percentage	63.68%

8.8.2012 The A.G. Punjab had reported that reconciliation had yet to be made in the above item.

The Committee **kept the item pending** till reconciliation.

	<u>A. G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.198,225,000/-	Rs.198,225,000/-
Actual Expenditure	Rs.324,457,236/-	Rs.196,986,225/-
Excess/Saving	(+) Rs.126,232,236/-	(-) Rs. 1,238,775/-
Percentage	63.68%	0.62%

13.3.2013 The Department explained that A. G. Punjab booked excess expenditure under wrong head which was incurred on account of internal security duty claims of personnel of Pakistan Rangers (Punjab) deployed in the Punjab on the occasions of Moharrams in 2006-2007 as the Home Department had a mandate to ensure law and order in the Province. The said expenditure met by the AGPR was booked against Home Department, being the liability of the Punjab Government.

According to the A. G. only book adjustment was required.

The Committee was satisfied with the contention of the department and subject to book adjustment, the **item was settled**.

- ii) 03-Public Order And Safety Affairs
036-Administration Public Order
0361-Administration
036101-Secretariat/Administration
LO4095-Circus Management & Control Centre

Final Grant	Rs.1,547,000/-
Actual Expenditure	Rs.2,201,092/-
Excess	(+) Rs.654,092/-
Percentage	42.28%

8.8.2012 The A.G. Punjab had reported that reconciliation had yet to be made in the above item.

The Committee **kept the item pending** till reconciliation.

	<u>A. G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.1,547,000/-	Rs.1,547,000/-
Actual Expenditure	Rs.2,201,092/-	Rs.1,704,936/-
Excess	(+) Rs.654,092/-	(+) Rs. 157,936/-
Percentage	42.28%	10.20%

13.3.2013 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 10.20% due to earlier the funds were surrendered through 2nd Statement of Excesses and Surrenders in anticipation but later the department had to make some recruitments.

The reason for excess given by the department was tenable, therefore, the **item was settled**.

2. Grant No.PC21010/PC24010 (010) – General Administration Page 230 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
036-Administration of Public Order
0361-Administration
036101-Secretariat/Administration
LO4096-District Public Safety Commission

Final Grant	Rs.3,281,000/-
Actual Expenditure	Rs.7,256,168/-
Excess	(+) Rs.3,975,168/-
Percentage	121.16%

13.3.2013 The Department explained that at the time of submission of 2nd Statement of Excesses and Surrenders funds were surrendered in anticipation because some of the offices of the DPSCs were dysfunctional but later some staff was borrowed from District Govts/DCO Offices whose salaries and allowances were drawn out of DPSC's Budget causing excess expenditure.

The Committee was satisfied and the **grant was settled**.

3. Grant No.PC21010/PC24010 (010) – General Administration Page 230 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
036-Adminsitration of Public Order
0361-Administration
036101-Secretariat/Adminitration
LO4097-Forensic Science Laboratory Punjab

Final Grant	Rs.9,257,000/-
Actual Expenditure	Rs.8,640,853/-
Saving	(-) Rs. 616,147/-
Percentage	6.66%

13.3.2013 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 6.66% of the final grant due to some posts of officers / officials remained vacant and other allowances were not claimed by the officers / officials during this period.

The Committee **settled the grant**. However, while talking about the provision of Investigating Help Kit, the Committee directed/recommended the Finance Department to increase the budget limits of the Police and Home Departments so that their working may be improved.

(Directorate of Reclamation and Probation, Punjab)

4. Grant No.PC21010/PC24010 (010) – General Administration Page 227 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
034-Prison Administration & Operation
0341-Prison Administration & Operation
034120-Others (Other Places of Detention and Co)
LO4103-Reclamation & Probation Department

Final Grant	Rs.26,396,000/-
Actual Expenditure	Rs.26,761,871/-
Excess	(+) Rs. 365,871/-
Percentage	1.39%

8.8.2012 The Department explained that under the new system of PIFRA salaries and allowances for the month of June are paid to the officers/officials in the same month which was the main cause for excess under the head Pay and Allowances.

The excess was relating to Pay and Allowances. Therefore, the Committee was satisfied and the **grant was settled.**

(Project Management Unit / Directorate of Monitoring)

5. Grant No.PC21010/PC24010 (010) – General Administration Page 233 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
036-Administration Public Order
0361-Administration
036101-Secretariat/Administration
LO5363-Project Management Unit (Home)

Final Grant	Rs.59,330,000/-
Actual Expenditure	Rs.54,576,737/-
Saving	(-) Rs. 4,753,263/-
Percentage	8.01%

8.8.2012 The AG Punjab stated that the working papers submitted by the department were not correct and fresh working papers were required for reconciliation.

The Committee kept the grant pending with the direction to the department to submit fresh working papers to AG Punjab.

13.3.2013 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 8.01% due to some additional posts were sanctioned in May 2007 for which budget was allocated but later due to short of time the recruitments could not be made and the funds lapsed.

The Committee was satisfied with the explanation of the department, the grant was settled.

(Prisons)

6. Grant No.PC21012 (012) – Jails and Convict Settlements: (All Voted) Pages 234 to 239 of Appropriation Accounts for the year 2006-07.

- i) 03-Public Order And Safety Affairs
034-Prison Administration And Operation
0341-Prison Administration And Operation
034101-Jails and Convict Settlements
LO4118-Direction

Final Grant	Rs.17,098,000/-
Actual Expenditure	Rs.16,603,100/-
Saving	(-) Rs. 494,900/-
Percentage	2.89%

8.8.2012 The saving was being within permissible limit and reconciliation of accounts with A.G. Punjab, the item was settled.

- ii) 03-Public Order And Safety Affairs
034-Prison Administration And Operation
0341-Prison Administration And Operation
034101-Jails and Convict Settlements
LO4119-Central Jails

Final Grant	Rs.869,869,000/-
Actual Expenditure	Rs.825,036,620/-
Saving	(-) Rs. 44,832,380/-
Percentage	5.15%

- iii) 03-Public Order And Safety Affairs
034-Prison Administration And Operation
0341-Prison Administration And Operation
034101-Jails and Convict Settlements

LO4120-District Jails

Final Grant	Rs.909,601,000/-
Actual Expenditure	Rs.811,026,808/-
Saving	(-) Rs. 98,574,192/-
Percentage	10.84%

8.8.2012 The Department explained that major savings were under the head of Physical Assets. The funds were received for the purchase of Cellular Jammers and X-ray Scanning Machines for Jails in Punjab but the necessary N.O.C. from the Federal Government could not be obtained well in time. Furthermore only 10 X-Ray Scanning Machines could be procured out of 22, owing to which the funds had to be surrendered.

The Committee observed that the funds were received timely but could not be either utilized or surrendered which was mainly due to the lack of internal control system and planning. If the department had better vision/planning these funds could be utilized in time.

The Committee **settled the above items** with the direction/recommendation that internal control system in the department should be strengthened to better utilize the funds and in future the necessary N.O.C's should be obtained earlier than the funds released in such cases.

- iv) 03-Public Order And Safety Affairs
034-Prison Administration And Operation
0341-Prison Administration And Operation
034101-Jails and Convict Settlements
LO4121-Lock Ups

Final Grant	Rs.26,779,000/-
Actual Expenditure	Rs.25,587,686/-
Saving	(-) Rs. 1,191,314/-
Percentage	4.45%

- v) 03-Public Order And Safety Affairs
034-Prison Administration And Operation
0341-Prison Administration And Operation
034101-Jails and Convict Settlements
LO4122-Jails (Manufactures) Central Jails

Final Grant	Rs.36,847,000/-
Actual Expenditure	Rs.36,211,489/-
Saving	(-) Rs. 635,511/-
Percentage	1.72%

- vi) 03-Public Order And Safety Affairs
 034-Prison Administration And Operation
 0341-Prison Administration And Operation
034101-Jails and Convict Settlements
LO4123-Jails (Manufactures) District Jails

Final Grant	Rs.663,000/-
Actual Expenditure	Rs.649,492/-
Saving	(-) Rs. 13,508/-
Percentage	2.04%

- vii) 03-Public Order And Safety Affairs
 034-Prison Administration And Operation
 0341-Prison Administration And Operation
034101-Jails and Convict Settlements
LO4124-Works

Final Grant	Rs.4,600,000/-
Actual Expenditure	Rs.4,469,930/-
Saving	(-) Rs. 130,070/-
Percentage	2.83%

8.8.2012 The overall savings were within the permissible limit so the **above items were settled.**

7. Grant No.PC21031 (031) – Miscellaneous: (All Voted) Page 253 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
 034-Prison Administration And Operation
 0341-Prison Administration And Operation
034120-Others (Other Places of Detention and)
LO4287-State Prisoners and Detenues

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.50,000/-	Rs.50,000/-
Actual Expenditure	Rs.0/-	Rs.50,000/-
Saving	(-) Rs.50,000/-	Nil
Percentage	100%	Nil

8.8.2012 The Department explained that there was no saving under this function head and expended total funds according to reconciled monthly statement and verified by the A. G. Punjab.

On the recommendation of AG, the **grant was settled.**

8. Grant No.PC22036 (036) – Development: (All Voted) Page 257 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
034-Prison Administration and Operation
0341-Prison Administration and Operation
034101-Jails & Convict Settlement

Final Grant	Rs.0/-
Actual Expenditure	Rs.73,601,203/-
Excess	(+) Rs.73,601,203/-
Percentage	100.00%

13.3.2013 The A. G. Punjab pointed out that the budget was Rs.103,584,000/- expenditure Rs.73,601,203/- saving Rs.29,982,798/- (28.94%), that partial reconciliation had been carried out but still object-wise reconciliation was required.

The Committee directed/recommended that re-conciliation be made.

The Committee **settled the grant.**

(Police)

9. Grant No.PC21013 (031) – Police: (All Voted) Pages 240 to 252 of Appropriation Accounts for the year 2006-07.

i) 03-Public Order And Safety Affairs
032-Police
0321-Police
032102-Provincial Police
LO4125-Direction

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.2,141,566,000/-		Rs.2,141,566,000/-
Actual Expenditure	Rs.1,871,516,030/-		Rs.1,792,597,716/-
Saving	(-) Rs. 270,049,970/-	(-)	Rs. 348,968,284/-
Percentage	12.61%		16.29%

8.8.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 16.29% due to late receiving of funds through supplementary grant for the purchase of 6000 Beretta Pistols for Traffic Wardens.

The Committee was not satisfied with the contention of the department and directed/recommended that a detail report be submitted through Home Secretary on following observations:-

1. what was the concept of purchasing pistols for Traffic Wardens?
2. what was the idea of replacing Traffic Police with that of Traffic Wardens?
3. is it appropriate to issue weapons to Traffic Wardens?
4. why the money was spent on this failed scheme?
5. where are these weapons, were the weapons being used or not by whom?.
6. total amount spent on purchase of these weapons?
7. procedure followed to purchase these weapons?

Discussion regarding Savings in sub Head A09-Physical Assets of Rs.152 million i.e. 10.39%.

The Department explained that advance withdrawal was obtained from the Finance Department dated 19-06-2007 for the purchase of spare parts. The supply order was placed with the Honda Motor Cycle on 23-06-2007 whereas the delivery date was fixed as 20-12-2007. The Bill was cleared by the AG office but was booked in the next financial year. The wireless sets and ACs were not received till the closure of financial year. For the purchase of Fax Machines and Copiers cheques were issued but not cleared by 30th June. The purchase of furniture could not be made due to rate fluctuations whereas the funds were less than the estimated cost. These were the reasons how the funds were lapsed.

The AG stated that there was a saving of Rs.152 millions and Rs.92 Million could not be accounted for. The AG requested the Committee to direct the department to submit details in respect of the remaining savings.

The Committee directed/recommended that a report be submitted that whether the payment was made earlier or later than delivery.

The item was kept pending.

13.3.2013 There was a saving of 49.85% and 10.39% under the heads of Operating Expenses and Physical Assets respectively.

The Department explained that it had submitted a detailed report to the Home Department in compliance of the PAC directive with the request to settle the grant.

The Committee was satisfied with the detailed reply of the department and settled the grant with the observation that in future only required budget should be demanded in order to avoid the lapse of funds. With this observation the **item was settled.**

- ii) 03-Public Order And Safety Affairs
032-Police
0321-Police
032102-Provincial Police
LO4126-Superintendence

Final Grant	Rs.74,424,000/-
Actual Expenditure	Rs.74,235,674/-
Saving	(-) Rs. 188,326/-
Percentage	0.25%

- iii) 03-Public Order And Safety Affairs
032-Police
0321-Police
032102-Provincial Police
LO4127-District Police

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.21,475,099,000/-	Rs.21,475,099,000/-
Actual Expenditure	Rs.21,048,574,141/-	Rs.21,028,053,424/-
Saving	(-) Rs. 426,524,859/-	(-) Rs. 447,045,576/-
Percentage	1.99%	2.08%

8.8.2012 The Department explained that accounts had been reconciled with AG Punjab and over all savings were within the permissible limit.

The above items were settled.

- iv) 03-Public Order And Safety Affairs
032-Police
0321-Police
032102-Provincial Police
LO4128-Crime Investigation Department

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.350,316,000/-	Rs.350,316,000/-
Actual Expenditure	Rs.313,424,018/-	Rs.315,049,010/-
Saving	(-) Rs. 36,891,982/-	(-) Rs. 35,266,990/-
Percentage	10.53%	10.06%

8.8.2012 The Department explained that accounts had been reconciled with AG Punjab and saving was 10.06% due to the funds were received very late and shortage of time that could not be utilized.

As there was no aspect of any embezzlement involved, the Committee was satisfied and the **item was settled**.

- v) 03-Public Order And Safety Affairs
032-Police
0321-Police
032102-Provincial Police
LO4129-Special Branch

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.881,958,000/-		Rs.881,958,000/-
Actual Expenditure	Rs.811,773,987/-		Rs.815,101,980/-
Saving	(-) Rs. 70,184,013/-	(-)	Rs. 66,856,020/-
Percentage	7.96%		7.58%

8.8.2012 The Department explained that accounts had been reconciled with AG Punjab and saving was 7.58% due to the funds were received very late therefore, the time constraints either the funds lapsed or could not be surrendered in time.

The Committee was satisfied with the explanation of the department and the **item was settled**.

- vi) 03-Public Order And Safety Affairs
032-Police
0321-Police
032111-Training
LO4136-Police Training Institute

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.481,392,000/-		Rs.481,392,000/-
Actual Expenditure	Rs.434,753,950/-		Rs.464,602,744/-
Saving	(-) Rs. 46,638,050/-	(-)	Rs. 16,789,256/-
Percentage	9.69%		3.48%

- vii) 03-Public Order And Safety Affairs
032-Police
0321-Police
032113-Other Civil Armed Forces
LO4131-Punjab Constabulary

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.1,712,216,000/-		Rs.1,712,216,000/-
Actual Expenditure	Rs.1,702,120,710/-		Rs.1,706,334,850/-
Saving	(-) Rs. 10,095,299/-	(-)	Rs. 5,881,150/-
Percentage	0.59%		0.34%

- viii) 03-Public Order And Safety Affairs
032-Police
0321-Police
032150-Others
LO4132-Police Employed for Agency Functions

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.129,250,000/-		Rs.129,250,000/-
Actual Expenditure	Rs. 92,267,653/-		Rs.125,931,065/-
Saving	(-) Rs. 36,982,347/-	(-)	Rs. 3,318,935/-
Percentage	28.61%		2.56%

- ix) 03-Public Order And Safety Affairs
032-Police
0321-Police
032150-Others
LO4133- Police Supplied to Public Departments, Private Bodies & Persons

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.110,293,000/-		Rs.110,293,000/-
Actual Expenditure	Rs.104,701,456/-		Rs.109,883,721/-
Saving	(-) Rs. 5,591,544/-	(-)	Rs. 409,279/-
Percentage	5.07%		0.37%

8.8.2012 The Department explained that accounts had been reconciled with AG Punjab and over all savings were within the permissible limit.

The above items were settled.

- x) 03-Public Order And Safety Affairs
032-Police
0321-Police
032150-Others
LO4134- Quail Razakar Organisation

	<u>AG Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.56,790,000/-		Rs.56,790,000/-
Actual Expenditure	Rs.36,276,815/-		Rs.55,213,774/-
Saving	(-) Rs.20,513,185/-	(-)	Rs. 1,576,226/-
Percentage	36.12%		2.77%

8.8.2012 The Department explained that accounts had been reconciled with AG Punjab and over all saving was 2.77% which was within the permissible limit.

The Committee settled the item with the observation that the procedure of recruitment of Qaumi Razakars should be streamlined as there are lots of lapses in the present system and there is hardly any accountability and their salaries and allowances should be paid through Banks.

13.3.2013 The Department explained that in compliance of the last PAC directive in order to streamline the system, all the Districts had been directed to do proper scanning/verification of PQRs through Special Branch, Punjab before their recruitments and the DDOs to make sure that all the financial benefits given to PQRs are made through cross cheques.

The Committee was satisfied with the departmental action. As the saving was within permissible limit, the **item was settled**.

- xi) 03-Public Order And Safety Affairs
 - 032-Police
 - 0321-Police
 - 032150-Others
 - LO4135- Works

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.25,320,000/-	Rs.25,320,000/-
Actual Expenditure	Rs.22,504,213/-	Rs.25,144,680/-
Saving	(-) Rs. 2,815,787/-	(-) Rs. 175,320/-
Percentage	11.12%	0.69%

8.8.2012 The Department explained that accounts had been reconciled with AG Punjab and over all saving was 0.69% which was within the permissible limit.

The **item was settled**.

(Civil Defence)

10. Grant No.PC21032 (032) – Civil Defence: (All Voted) Pages 254 & 255 of Appropriation Accounts for the year 2006-07.

- i) 03-Public Order And Safety Affairs

033-Fire Protection
0331-Fire Protection
033101-Administration
LO4301-Administration

Final Grant	Rs.21,537,000/-
Actual Expenditure	Rs.21,106,313/-
Saving	(-) Rs. 430,687/-
Percentage	2.00%

ii) 03-Public Order And Safety Affairs
033-Fire Protection
0331-Fire Protection
033102-Operation
LO4302-Medical Establishment

Final Grant	Rs.1,755,000/-
Actual Expenditure	Rs.1,749,434/-
Saving	(-) Rs. 5,566/-
Percentage	0.32%

8.8.2012 The Committee settled the above items being within the permissible limits.

(Border Military Police, D. G. Khan)

11. Grant No.PC21013 (013) – Police: (All Voted) Page 245 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
032-Police
0321-Police
032103-Local Police
DG4005-Border Military-Police D.G. Khan

Final Grant	Rs.48,644,000/-
Actual Expenditure	Rs.46,757,924/-
Saving	(-) Rs. 1,886,076/-
Percentage	3.88%

8.8.2012 The Department explained that the overall saving was within the permissible limit and reconciled with A.G.

The grant was settled.

(Border Military Police, Rajanpur)

12. Grant No.PC21013 (013) – Police: (All Voted) Page 246 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
032-Police
0321-Police
032103-Local Police
RP4002-Border Military-Police Rajanpur

Final Grant	Rs.24,280,000/-
Actual Expenditure	Rs.23,928,881/-
Saving	(-) Rs. 351,119/-
Percentage	1.45%

8.8.2012 The A.G. Punjab had reported that the reconciliation of accounts had yet to be made.

The grant was settled subject to reconciliation.

13.3.2013 The Department explained that accounts had been reconciliation with A. G. Punjab and saving was 1.45% of the final grant which was within the permissible limit.

The grant was settled.

(Baloch Levy, D. G. Khan)

13. Grant No.PC21013 (013) – Police: (All Voted) Page 247 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs
032-Police
0321-Police

032103-Local Police
DG4006-Baluch Levy, D.G. Khan

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.29,774,000/-	Rs.30,318,000/-
Actual Expenditure	Rs.30,155,557/-	Rs.30,155,557/-
Excess/Saving	(+) Rs. 381,557/-	(-) Rs. 162,443/-
Percentage	1.28%	0.54%

8.8.2012 The explanation of the department was accepted regarding the difference of amount in final grant and saving being within permissible limit, the **grant was settled**.

Audit Paras (Civil) for the year 2006-07

14. Para No.7.1 Pages 217, 218 & 219 of Audit Report for the year 2006-07; Non Production of Record – Rs.359.080 Million.

7.1.2(i) Secretary, Government of the Punjab, Home Department, Lahore – Rs.155,000,000/-

11.5.2011 The Department explained that the office of Liaison Officer (Clearance) S&GAD had provided vouched accounts of Rs.106,130,509/- and challan forms of Rs.48,869,491/- duly verified by the Treasury Officer, Lahore would be provided later on.

The Audit pointed out that the department did not produce the original record of vouched accounts and verified treasury challans.

During the detailed discussion it came to the notice of the Committee that the money was retained in the Commercial Bank without interest.

The Committee directed/recommended that the Finance Department to hold an inquiry and fix the responsibility that why the money retained out of Government Treasury without any interest and report be submitted to Public Accounts Committee within six weeks. The Committee further directed that the department should get verifications of the required documents.

The para was kept pending.

15. Para No.7.1
7.1.2(ii) Secretary, Government of the Punjab, Home Department, Lahore – Rs.2,498,000/-

11.5.2011 The Department explained that all the necessary documents had been produced and the verifications had yet to be made.

The para was settled subject to verification by Audit.

16. **Para No.7.1**
7.1.3 Punjab Constabulary, Farooqabad – Rs.23,991,389/- + Rs.2,878,967/-

10.8.2012 The Department explained that entire record was available in the office of AIG/Logistic Lahore which was ready for verification. Furthermore only one consignment was received 15 days late which was covered by the Purchase Manual the contents of which are “A grace period of 15 days shall be allowed. No liquidated damages shall be recovered for the grace period.” On the basis of that the department requested to settle the para.

Audit pointed out that the department had not yet produced record in support of its contention. The DDO concerned was actually responsible to produce record but he had failed to produce the relevant record at the time of verification on 24-05-2012.

The Committee directed/recommended the department to produce record to Audit at the earliest for verification and the **para was kept pending**.

17. **Para No.7.1**
7.1.4 District Jail, Lahore – Rs.570,000/-

9.8.2012 The Department explained that original FARD in respect of transfer of 57 Acres land from District Jail Lahore to Sports Complex Authorities had been seen and verified by the Audit.

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

18. **Para No.7.2 Pages 219, 220, 221 & 222 of Audit Report for the year 2006-07; Expenditure Exceeding Budget Allocations – Rs.183.445 Million.**

7.2.1 Capital City Police Officer, Lahore – Rs.46,828,121/-

19. **Para No.7.2**
7.2.2 Superintendent of Police Punjab Highway Patrol, Bahawalpur – Rs.26,381,369/-

20. **Para No.7.2**
7.2.3 Superintendent of Police Highway Patrol, Faisalabad – Rs.15,265,397/-

21. **Para No.7.2**

7.2.4 District Police Officer, Rawalpindi – Rs.9,365,690/-

22. **Para No.7.2**
7.2.5 Superintendent of Police Telecommunication, Punjab, Lahore – Rs.8,366,119/-
23. **Para No.7.2**
7.2.6 District Police Officer, Mianwali – Rs.3,524,816/- + Rs.4,707,988/-
24. **Para No.7.2**
7.2.7 District Police Officer, Jhang – Rs.5,490,242/- + Rs.2,194,062/-
25. **Para No.7.2**
7.2.8 District Police Officer, Kasur – Rs.7,460,097/-
26. **Para No.7.2**
7.2.9 Superintendent of Police Traffic, Lahore – Rs.7,205,057/-
27. **Para No.7.2**
7.2.10 Senior Superintendent of Police, Punjab Highway Patrol, Lahore – Rs.7,156,221/-
28. **Para No.7.2**
7.2.11 District Police Officer, D.G. Khan – Rs.5,869,283/-
29. **Para No.7.2**
7.2.12 District Police Officer, Sargodha – Rs.5,394,291/- + Rs.134,150/-
30. **Para No.7.2**
7.2.13 District Police Officer, Narowal – Rs.4,886,291/-
31. **Para No.7.2**
7.2.14 Superintendent of Police Traffic, Faisalabad – Rs.3,642,499/-
32. **Para No.7.2**
7.2.15 Superintendent of Police Traffic, Sargodha – Rs.2,249,473/- + Rs.264,016/-
33. **Para No.7.2**
7.2.16 District Police Officer, Bhakkar – Rs.1,155,648/- + Rs.1,187,693/- + Rs.NIL
34. **Para No.7.2**
7.2.17 District Police Officer, Lodhran – Rs.1,632,582/-

35. Para No.7.2
7.2.18 District Police Officer, Hafizabad – Rs.171,535/- + Rs.698,498/-
+ Rs.66,503/-
36. Para No.7.2
7.2.19 District Police Officer, Khushab – Rs.35,507/- + Rs.1,231,399/-
+ Rs.108,284/-
37. Para No.7.2
7.2.20 District Police Officer, Khanewal – Rs.1,284,903/-
38. Para No.7.2
7.2.21 S.P. Highway Patrol, Gujranwala – Rs.1,207,438/-
39. Para No.7.2
7.2.22 District Police Officer, Muzaffargarh – Rs.1,181,533/-
40. Para No.7.2
7.2.23 S.P Punjab Highway Patrol D.G. Khan – Rs.1,162,638/-
41. Para No.7.2
7.2.24 District Police Officer, Multan – Rs.1,072,605/-
42. Para No.7.2
7.2.25 District Police Officer, Okara – Rs.914,824/-
43. Para No.7.2
7.2.26 District Police Officer, Vehari – Rs.726,705/-
44. Para No.7.2
7.2.27 Addl. Inspector General of Police Investigation Punjab, Lahore
– Rs.647,302/-
45. Para No.7.2
7.2.28 District Police Officer, Jhelum – Rs.241,303/-
46. Para No.7.2
7.2.29 District Police Officer, Attock – Rs.196,449/-
47. Para No.7.2
7.2.30 Commandant, Punjab Constabulary, Farooqabad –
Rs.164,547/-
48. Para No.7.2

7.2.31 District Police Officer, Rajanpur – Rs.94,605/-

49. **Para No.7.2**
7.2.32 District Police Officer, Pakpattan – Rs.1,621,949/-

50. **Para No.7.2**
7.2.33 Additional I.G (CID), Lahore – Rs.255,561/-

11.5.2011 The Department explained that the above paras were relating to Appropriation of Accounts and were under process of regularization.

The above paras were kept pending till the settlement of the Appropriation of Accounts.

9.8.2012 The Department explained the above paras were relating to Appropriation of Accounts which had been discussed by the PAC in its meeting held on 08-08-2012 and were kept pending till the approval/settlement of Appropriation of Accounts by Public Accounts Committee.

The Committee again **kept these paras pending** till the settlement of the Appropriation of Accounts and verification by Audit.

51. **Para No.7.3 Pages 223, 224 & 225 of Audit Report for the year 2006-07; Non Receipt of Store Articles – Rs.118.844 Million.**

7.3.2 Provincial Police Officer (I.G.P), Lahore – Rs.25,267,809/-

11.5.2011 The Department explained that all the relevant record would be produced to Audit for verifications.

The Committee directed/recommended that the verification of record be made from audit.

The **para was kept pending** till verifications.

52. **Para No.7.3 Pages 223, 224 & 225 of Audit Report for the year 2006-07; Non Receipt of Store Articles – Rs.118.844 Million.**

7.3.4 District Police Officer, Bahawalpur – Rs.330,800/-

53. **Para No.7.5 Pages 226, 227, 228, 229 & 230 of Audit Report for the year 2006-07; Unauthorized Payment of Allowances – Rs.19.458 Million.**

7.5(I).12 District Police Officer, Sargodha – Rs.51,536/-

54. **Para No.7.6 Pages 230. 231, 252 & 253 of Audit Report for the year 2006-07; Non Recovery of Police Guards/Official Charges – Rs.16.846 Million.**
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7.6.5 District Police Officer, Khushab – Rs.975,663/-

55. **Para No.7.17 Pages 244 & 245 of Audit Report for the year 2006-07; Overpayment of Pay & Allowances – Rs.904,129/-.**
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7.17.2 District Police Officer, Khanewal – Rs.189,878/-

56. **Para No.7.17**
7.17.4 District Police Officer, Sargodha – Rs.96,095/-

11.5.2011 The Department explained that necessary actions had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

57. **Para No.7.4 Pages 225 & 226 of Audit Report for the year 2006-07; Un-Authorized Drawal of Investigation Cost – Rs.38.568 Million.**
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7.4.1 Capital City Police Officer, Lahore – Rs.15,614,987/-

58. **Para No.7.4**
7.4.2 District Police Officer, Gujrat – Rs.5,515,600/-

59. **Para No.7.4**
7.4.3 District Police Officer, Rawalpindi – Rs.5,140,383/-

60. **Para No.7.4**
7.4.4 District Police Officer, Gujranwala – Rs.4,000,000/-

61. **Para No.7.4**
7.4.5 District Police Officer, Hafizabad – Rs.3,961,677/-

62. **Para No.7.4**
7.4.6 District Police Officer, Faisalabad – Rs.1,345,380/-

63. **Para No.7.4**
7.4.8 District Police Officer, Attock – Rs.889,200/-

64. **Para No.7.4**

**7.4.11 Superintendent of Police Regional Investigation Branch,
Gujranwala – Rs.101,325/-**

11.5.2011 The Department explained that the paras were related to the investigation costs which were pending for clarification and advice by the Finance Department.

The Committee directed/recommended that the investigation cost should be increased as per requirement of the department and the expenditures incurred by the department be regularized from Finance Department.

The paras were settled subject to regularization.

10.8.2012 These paras were relating to regularization, therefore, the Committee kept the paras pending with the direction to Finance Department to finalize all cases of regularization within two weeks under report to PAC.

The paras were kept pending accordingly.

13.3.2013 All these paras were relating to unauthorized drawl of investigation cost. The Audit objection was that budget for cost of investigation was incurred without delegation of financial powers.

These paras were earlier discussed in PAC in which the FD was directed to finalize the pending cases of regularization within 2 weeks under report to PAC.

The Finance Department stated that these expenditures were incurred before formulation of the Delegation of Financial Rules in 2006. The Finance Department admitted that it had not delegated any powers to the department to incur the expenditures stating it as an omission by the Finance Department. The Finance Department requested that some senior officer from the Police may be deputed to deal with these paras so that they can be finalized at the earliest.

On the request of the Finance Department the Committee directed/recommended the department to depute some senior officers to take up the matter with Finance Department for regularization of all these cases. Therefore, subject to regularization, all these **paras were settled**.

65. **Para No.7.4
7.4.7 District Police Officer, Lodhran – Rs.1,161,025/-**

11.5.2011 The Department explained that the para was related to the investigation costs which were pending for clarification and advice by the Finance Department.

The Committee directed/recommended that the investigation cost should be increased as per requirement of the department and the expenditures incurred by the department be regularized from Finance Department.

The para was settled subject to regularization.

13.3.2013 The para was relating to unauthorized drawl of investigation cost. The Audit objection was that budget for cost of investigation was incurred without delegation of financial powers.

The para was earlier discussed in PAC in which the FD was directed to finalize the pending cases of regularization within 2 weeks under report to PAC.

The Finance Department stated that these expenditures were incurred before formulation of the Delegation of Financial Rules in 2006. The Finance Department admitted that it had not delegated any powers to the department to incur the expenditures stating it as an omission by the Finance Department. The Finance Department requested that some senior officer from the Police may be deputed to deal with the para so that they can be finalized at the earliest.

On the request of the Finance Department the Committee directed/recommended the department to depute some senior officers to take up the matter with Finance Department for regularization of all these cases. Therefore, subject to regularization, all these **para was settled**.

66. Para No.7.4
7.4.9 District Police Officer, D.G. Khan – Rs.687,999/-

67. Para No.7.4
7.4.10 District Police Officer, Muzaffargarh – Rs.150,240/-

11.5.2011 The Department explained that the paras were related to the investigation costs which were pending for clarification and advice by the Finance Department.

The Committee directed/recommended that the investigation cost should be increased as per requirement of the department and the expenditures incurred by the department be regularized from Finance Department.

The paras were settled subject to regularization.

9.8.2012 The Department explained that in compliance of the last PAC directive, the cases of these paras for regularization had been sent to the Finance Department and the reply was awaited.

The Finance Department explained that there were almost 14 cases pending with the FD which were under consideration for regularization and these paras were some of them.

The Committee again kept the paras pending with the direction to Finance Department to report by tomorrow i.e. 10.08.2012 about the status of all 14 cases.

10.8.2012 These paras were kept pending yesterday with the direction to Finance Department to report by tomorrow about the status of all 14 cases that were pending with the Finance Department for regularization.

The Finance Department stated that the cases were pending at different stages with the Finance Department which would be finalized soon.

The Committee was not satisfied with the contention of the Finance Department and directed/recommended the Finance Department that all such cases be finalized within two weeks and report be submitted to Public Accounts Committee.

The above paras were kept pending.

13.3.2013 All these paras were relating to unauthorized drawl of investigation cost. The Audit objection was that budget for cost of investigation was incurred without delegation of financial powers.

These paras were earlier discussed in PAC in which the FD was directed to finalize the pending cases of regularization within 2 weeks under report to PAC.

The Finance Department stated that these expenditures were incurred before formulation of the Delegation of Financial Rules in 2006. The Finance Department admitted that it had not delegated any powers to the department to incur the expenditures stating it as an omission by the Finance Department. The Finance Department requested that some senior officer from the Police may be deputed to deal with these paras so that they can be finalized at the earliest.

On the request of the Finance Department the Committee directed/recommended the department to depute some senior officers to take up the matter with Finance Department for regularization of all these cases. Therefore, subject to regularization, all these **paras were settled**.

68. Para No.7.5 Pages 226, 227, 228, 229 & 230 of Audit Report for the year 2006-07; Unauthorized Payment of Allowances – Rs.19.458 Million.

7.5(I).1 Superintendent of Police, Telecommunication, Punjab, Lahore – Rs.9,128,388/-

9.8.2012 The Department explained that necessary actions had been taken in respect of above para and outstanding amount had been recovered and got verified by Audit.

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

69.

Para No.7.5

7.5(I).2 District Police Officer, Jhelum – Rs.2,798,461/-

11.5.2011 The Department explained that the partial recovery had been made and efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the outstanding recovery be made.

The para was kept pending.

10.8.2012 The Department explained that as per latest position a recovery of Rs.1,394,800/- had been effected so far. According to the Govt. Notification dated 8th June 2009 all the officers were admissible to daily allowances regardless of their duties except who were under suspension on the charges of misconduct and inefficiency and therefore the recovery was not justified against them.

The Committee directed/recommended the department to produce a copy of the notification in support of their contention to audit. The para was reduced accordingly subject to verification by Audit and **kept pending** till the final recovery.

70.

Para No.7.5

7.5 (I).5 District Police Officer, Chakwal – Rs.862,000/-

11.5.2011 The Department explained that the recovery of Rs.727,000/- had been made. The record was available for verifications. The amount of Rs.135,000/- was still to be recovered.

The Committee directed/recommended that the recovery be made within 8 weeks.

The para was kept pending.

10.8.2012 The Department explained that recovery of Rs.666,000/- had been effected and efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the outstanding amount be recovered. The para be reduced to the extent of the recovered amount subject to verification by Audit.

The para was kept pending.

71. **Para No.7.5 Pages 226, 227, 228, 229 & 230 of Audit Report for the year 2006-07; Unauthorized Payment of Allowances – Rs.19.458 Million.**
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7.5(I).6 Senior Superintendent of Police, Highway Patrol, Multan Region, Multan – Rs.801,768/-

72. **Para No.7.5
7.5(I).9 District Police Officer, Lodhran – Rs.291,600/-**

73. **Para No.7.6 Pages 230, 231, 252 & 253 of Audit Report for the year 2006-07; Non Recovery of Police Guards/Official Charges – Rs.16.846 Million.**
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7.6.6 District Police Officer, Mianwali – Rs.674,319/-

11.5.2011 The Department explained that the total recovery had been made and record was available for verifications.

The Committee directed/recommended that all the verifications be made.

The paras were settled subject to verification by Audit.

9.8.2012 The Department explained that necessary actions had been taken in respect of above paras and outstanding amount had been recovered and got verified by Audit.

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

74. **Para No.7.5 Pages 226, 227, 228, 229 & 230 of Audit Report for the year 2006-07; Unauthorized Payment of Allowances – Rs.19.458 Million.**
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7.5(I).7 Superintendent of Police, Highway Patrol, Faisalabad – Rs.657,200/-

11.5.2011 The Department explained that all the record was available for verifications.

The Committee directed/recommended that the verifications be made.

The para was settled subject to verification by Audit.

10.8.2012 Audit pointed out that daily allowance was not admissible to the officers/officials who did not perform their operational duties due to one reason or the other.

The Department explained that the daily allowance paid to the officers/officials was justified which could be verified from the duty rosters which were available for verification.

The **para was settled subject to verification** of duty rosters.

75. **Para No.7.5**
7.5(I).8 Senior Superintendent of Police, Highway Patrol, Sargodha – Rs.466,700/-

11.5.2011 The Department explained that the fixed TA/DA was paid to the staff posted in the police line performing their routine duties. However, the recovery was being made.

The para was kept pending.

10.8.2012 Audit pointed out that the department had quoted a wrong decision of the PAC according to which the para was kept pending for clarification from the Finance Department. The actual decision of the PAC dated 11-05-2011 was as under:-

“The department explained that the fixed TA/DA was paid to the staff posted in the Police Line performing their routine duties. However, the recovery was being made. The para was kept pending.”

The Department regretted and stated that due to a clerical mistake wrong decision of the PAC was printed in the working papers.

On the request of Audit, the **para was kept pending** for re-examination by the Audit.

76. **Para No.7.5**
7.5(I).10 District Police Officer, D.G. Khan – Rs.133,300/-

11.5.2011 The Department explained that the total amount had been recovered and verifications had yet to be made.

The para was settled subject to verification by Audit.

9.8.2012 Audit pointed out that the department had not yet been produced record regarding detail of recovery and original treasury challans duly verified by DAO concerned.

The Committee settled the para subject to verification of record by Audit.

13.3.2013 The Department explained that all necessary actions had been taken and recoveries had been made and record had been verified by Audit.

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

77. **Para No.7.5**
7.5(I).11 District Police Officer, Bhakkar – Rs.84,998/-

11.5.2011 The Department explained that all the record was available for verifications.

The Committee directed/recommended that the verifications be made.

The para was settled subject to verification by Audit.

10.8.2012 Audit pointed out that two ration allowances i.e. Rs.1,000/- and Rs.681/- p.m. were being paid to the officials during training whereas only one allowance was admissible to them. Thus there was an irregular expenditure which should either be recovered or regularized.

The Department explained that there was a court decision dated 21-06-2005 that recovery should not be effected from the officials.

The Committee was of the view that why the audit para was made in presence of High Court decision.

The Committee directed/recommended the department to give a copy of the court decision to audit to re-examine the matter after which final decision would be taken.

The para was kept pending.

13.3.2013 The Department explained that all necessary actions had been taken and recoveries had been made and record had been verified by Audit.

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

78. **Para No.7.5**
7.5(II).2 District Police Officer, Okara – Rs.121,153/-

11.5.2011 The Department explained that the total recovery had been made and record was available for verifications.

The Committee directed/recommended that all the verifications be made.

The para was settled subject to verification by Audit.

9.8.2012 The Department explained that original credit challans duly verified by the DAO concerned along with the Cash book and service book of ASI Mr Muhammad Sadique, No.160/C were now available for verification.

The Committee settled the para subject to verification of record by Audit.

13.3.2013 The Department explained that all necessary actions had been taken and recoveries had been made and record had been verified by Audit.

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

79. Para No.7.6 Pages 230, 231, 252 & 253 of Audit Report for the year 2006-07; Non Recovery of Police Guards/Official Charges – Rs.16.846 Million.

7.6.3 District Police Officer, Vehari – Rs.2,342,592/-

11.5.2011 The Department explained that the total recovery had been made and record was available for verifications.

The Committee directed/recommended that all the verifications be made.

The para was settled subject to verification by Audit.

9.8.2012 The Department explained that original credit challans, duly verified by the DAO concerned along with the Cash book were now available for verification.

The Committee settled the para subject to verification of record by Audit.

13.3.2013 The Department explained that all necessary actions had been taken and recoveries had been made and record had been verified by Audit.

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

**80. Para No.7.6
7.6.7 District Police Officer, Bahawalpur – Rs.624,448/-**

11.5.2011 The Department explained that the recovery amounting to Rs.598,948/- had been made from the various commercial organizations regarding duty of police guards. The amount of Rs.25,500/- was erroneously added.

The para was settled subject to verification by Audit.

9.8.2012 The Department explained that record was available for verification. The department further stated that actual non-recovered amount was Rs.598,948/- instead of Rs.624,448/- which had already been deposited and got verified by Audit.

The Committee **settled the para subject to verification** of departmental contention/record by Audit.

81. Para No.7.7 Page 231 of Audit Report for the year 2006-07; Purchase of Non Standardized Vehicles – Rs.10.569 Million.

11.5.2011 The Department explained that the vehicles were purchased with the approval of Chief Minister, Punjab and necessary N.O.C was also obtained from the Federal Government.

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

82. Para No.7.8 Pages 232 & 233 of Audit Report for the year 2006-07; Non Recovery of Cost of Jail Articles – Rs.8.993 Million.

7.8.1 Superintendent Central Jail, Rawalpindi – Rs.4,553,676/-

9.8.2012 The Department explained that Rs.2,778,400/- had been recovered and balance recovery of Rs.1,721,276/- was a matter of book transfer which had now been adjusted.

The Committee directed/recommended the department to get verify its contention by showing book transfer to Audit and **para was settled subject to verification.**

**83. Para No.7.8
7.8.2 Superintendent Central Jail, Kot Lakhpat, Lahore –
Rs.4,438,892/-**

9.8.2012 The Department explained that Rs.39,000/- had been recovered and balance recovery of Rs.4,399,892/- was a matter of book transfer which had now been adjusted.

The Committee directed/recommended the department to get verify its contention by showing book transfer to Audit and **para was settled subject to verification.**

84. Para No.7.10 Pages 234 & 235 of Audit Report for the year 2006-07; Non-Deposit of Canteen Rent Into Government Account Rs.5.664 Million.

7.10.1 Superintendent New Central Jail, Multan (M. Accounts) – Rs.1,905,000/-

7.10.2 Superintendent Central Jail, Kot Lakhpat, Lahore – Rs.1,328,860/-

7.10.3(i) Superintendent Central Jail, Rawalpindi – Rs.1,300,000/-

7.10.3(ii) Superintendent Central Jail, Rawalpindi – Rs.125,000/-

7.10.4 District Jail, Lahore – Rs.1,005,000/-

9.8.2012 Audit pointed out that rent of the canteens, cycle stands, PCOs and cars parking had been deposited into the Inspector General of Prisons Welfare Fund instead of Govt. Treasury in contravention of the rules. The Welfare Fund was set up through a notification in 1996 but the modalities were framed in March 2012. The audit further contested that all receipts relating to the said period, in between should have been deposited into Govt. Treasury instead of Welfare Account.

The Department explained that since the Welfare Foundation was formed in 1996, the Canteens, Cycle Stands, PCOs and Cars Parking were being administrated by the Police Department so that their receipts were being deposited into the Welfare Fund.

According to the Finance Department a simple notification could not make a foundation functional unless it had its own modalities. The receipts relating to the period from 1996 to 2012 should have been deposited into the Govt. Treasury.

The Committee directed/recommended that this practice should be discontinued till the formation of modalities, trust deed and financial matters in respect of Welfare Foundation. In the meantime, the Govt. rules should be followed as before.

The above **paras were settled subject to regularization** by the Finance Department.

85. Para No.7.12 Pages 237, 238, 239 & 240 of Audit Report for the year 2006-07; Unauthorized Expenditure – Rs.4.841 Million.

7.12(i).1 District Police Officer, Bahawalpur – Rs.1,383,606/-

9.8.2012 The Department explained that funds were received very late so that the tenders could not be floated and uniform articles were purchased on the lowest market rate.

The Committee showed its displeasure over the violation of rules by the department. However, the Committee **settled the para subject to regularization** from the Finance Department.

86.

Para No.7.12

7.12(i).2 District Police Officer, Lodhran – Rs.543,764/-

11.5.2011 The Department explained that the cases for regularization had already been sent to the Finance Department but the advice of the Finance Department had not yet been received.

The Finance Department requested that all the cases of regularization be sent again to Finance Department by the Department.

The Committee directed/recommended that all the cases in which irregularity was committed, the relaxation be obtained from the Chief Minister and rest of the cases be regularized by the Finance Department.

The Committee further directed/recommended that report regarding three years delay in getting the regularization be submitted to Public Accounts Committee within 6 weeks.

The para was kept pending.

9.8.2012 The Department explained that in compliance of the last PAC directive, the case of the para for regularization had been sent to the Finance Department and the reply was awaited.

The Finance Department explained that there were almost 14 cases pending with the FD which were under consideration for regularization and the para were some of them.

The Committee again kept the para pending with the direction to Finance Department to report by tomorrow i.e. 10.08.2012 about the status of all 14 cases.

10.8.2012 Para was kept pending yesterday with the direction to Finance Department to report by tomorrow about the status of all 14 cases that were pending with the Finance Department for regularization.

The Finance Department stated that the case was pending at different stages with the Finance Department which would be finalized soon.

The Committee was not satisfied with the contention of the Finance Department and directed/recommended the Finance Department that all such cases be finalized within two weeks and report be submitted to Public Accounts Committee.

The above para was kept pending.

87. Para No.7.12 Pages 237, 238, 239 & 240 of Audit Report for the year 2006-07; Unauthorized Expenditure – Rs.4.841 Million.

7.12(i).3 District Police Officer, Bahawalnagar – Rs.516,390/-

88. Para No.7.12

7.12(ii).1 District Police Officer, Khushab – Rs.620,273/-

89. Para No.7.16 Pages 243 & 244 of Audit Report for the year 2006-07; Un-Authorized Expenditure Beyond Competency – Rs.1.077 Million.

7.16.2 District Police Officer, Bahawalnagar – Rs.249,550/-

11.5.2011 The Department explained that the cases for regularization had already been sent to the Finance Department but the advice of the Finance Department had not yet been received.

The Finance Department requested that all the cases of regularization be sent again to Finance Department by the Department.

The Committee directed/recommended that all the cases in which irregularity was committed, the relaxation be obtained from the Chief Minister and rest of the cases be regularized by the Finance Department.

The Committee further directed/recommended that report regarding three years delay in getting the regularization be submitted to Public Accounts Committee within 6 weeks.

The paras were kept pending.

10.8.2012 These paras were relating to regularization, therefore, the Committee kept the paras pending with the direction to Finance Department to finalize all cases of regularization within two weeks under report to PAC.

The paras were kept pending accordingly.

90. Para No.7.12 Pages 237, 238, 239 & 240 of Audit Report for the year 2006-07; Unauthorized Expenditure – Rs.4.841 Million.

7.12(ii).3 District Police Officer, Jhang – Rs.401,789/-

11.5.2011 The Department explained that the inquiry was conducted about the accident and it was found that the accident was incidental and there was no fault of both the drivers as they both had died.

The Committee directed/recommended that the matter was required to be probed that whether the vehicle was being used for official duty or not.

The para was kept pending.

9.8.2012 The Department explained that Addl. Superintendent of Police, Jhang met with an accident in the area of PS Sadar Jhang while coming back from Lahore after attending Lahore High Court Lahore. According to the department officer was on official duty and the expenditure on the repair of Govt. vehicle was justified.

The Committee was satisfied with the explanation of the department and **settled the para subject to verification** of attendance of the officer at Lahore High Court Lahore on that day.

**91. Para No.7.12
7.12(ii).4 District Police Officer, Bahawalpur – Rs.259,983/-**

11.5.2011 The Department explained that all the relevant record was available and verifications had yet to be made.

The para was settled subject to verification by Audit.

10.8.2012 Audit pointed out that the department had not complied with the last PAC direction and did not produce fitness certificate after satisfactory repair and entry of old/replaced parts (dead stock register) along with their auction or transferring to SSP/MT Lahore. The NOC was not obtained from the MT Wing Lahore because the expenditure incurred on the vehicle was exceeding Rs.25000/-

The Department explained that entire record was available and ready for verification.

The Committee observed that there was a lack of maintenance of record in the department. The Committee directed/recommended the department to prepare proposals regarding setting up of its own workshops at district level and having their own motor vehicle examiners keeping in view to strengthen the internal control system. The

Committee further directed/recommended the department to send their proposals within a month to PAC so that this matter could be taken up with the Govt. at some appropriate level.

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

92. Para No.7.15 Pages 242 & 243 of Audit Report for the year 2006-07; Loss to Government Due to Theft/Burnt of Vehicles – Rs.1.119 Million.

7.15.1 District Police Officer, Sargodha – Rs.976,000/-

11.5.2011 The Department explained that the FIR was registered against the accused. The case was challaned in the court of Special Judge ATC, Sargodha. The court acquitted all the accused, therefore, the amount was not recoverable.

The Committee directed/recommended that the case for write off the amount be submitted to the Finance Department.

The para was settled subject to write off the amount.

11.8.2012 The Department explained that in the light of last PAC directive, a case for write off the amount had been sent to the Finance Department on 08-06-2011 followed by a reminder dated 04-08-2012. The department further stated that they have sent almost 18 cases for write off the amounts to the Finance Department including this case, the result of which was awaited.

The Finance Department stated that the write off cases were pending at different stages with the Finance Department which would be finalized soon.

The Committee was not satisfied with the pace of the Finance Department and granted 2 weeks time to finalize these cases under report to PAC.

The para was kept pending.

93. Para No.7.16 Pages 243 & 244 of Audit Report for the year 2006-07; Un-Authorized Expenditure Beyond Competency – Rs.1.077 Million.

7.16.1 District Police Officer, Bahawalpur – Rs.594,091/-

11.5.2011 The Department explained that funds were received from the office of D.I.G. of Police for the purchase of Bed and Boxes and the required procedure was also adopted for the purchase.

Audit pointed out that the department was required to get the expenditures regularized.

The Committee directed/recommended that the regularization be made by the Finance Department.

The para was settled subject to regularization.

10.8.2012 The para was relating to regularization, therefore, the Committee kept the paras pending with the direction to Finance Department to finalize all cases of regularization within two weeks under report to PAC.

The para was kept pending accordingly.

94. Para No.7.17 Pages 244 & 245 of Audit Report for the year 2006-07; Overpayment of Pay & Allowances – Rs.904,129/-.

7.17.1 District Police Officer, Multan – Rs.352,463/-

11.5.2011 The Department explained that only Rs.67,000/- was outstanding, rest of the amount had been recovered, efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the outstanding amount be recovered within 90 days. The para be reduced to the extent of the recovered amount subject to verifications.

The para was kept pending.

9.8.2012 The Department explained that out of Rs.197,697/-, a sum of Rs.67,253/- had been recovered leaving a balance of Rs.130,444/-.

Audit stated that the department had not yet been produced record in respect of recovery effected.

The Committee kept the para pending with the direction to effect balance recovery within 6 weeks under report to PAC and reduced to the extent of the recovered amount subject to verification by the Audit.

13.3.2013 The Department explained that all necessary actions had been taken and recoveries had been made and record had been verified by Audit.

On the recommendation of Audit, the para was settled.

**95. Para No.7.19 Page 247 of Audit Report for the year 2006-07;
Unauthorized Drawal of P.O.L/Repair Charges – Rs.575,099/-.**

9.8.2012 The Audit stated that the department had provided the vehicle to the PA to Minister for Jails without permission of S&GAD in contravention of rules.

The Department explained that the said vehicle was provided to the Minister and his staff for performing official duties.

The Committee was satisfied with the explanation of the department. The Committee directed/recommended that rules and regulations should be followed strictly by the department in future and this decision of Public Accounts Committee should not be quoted as a precedent in future and **settled the para subject to regularization** by Competent Authority.

**96. Para No.7.20 Page 248 of Audit Report for the year 2006-07;
Unauthorized Expenditure on Purchase of Medicines – Rs.572,526/-.**

(para No.4 of AIR-Superintendent Central Jail Rawalpindi-2005-06)

9.8.2012 Audit pointed out that the department did not follow the 8% and 15% ratio for bulk or day to day purchases of medicines for jails.

The Department explained that the existing rules were only applicable to Health Department because it had to make bulk purchases whereas in Prisons, only day to day purchases were made.

The Committee directed/recommended that the Department should frame its own rules and regulations in respect of purchase of medicines. **The para was settled.**

9.8.2012 The Committee took notice that working papers submitted were not countersigned by the Principal Accounting Officer. The Committee directed that in future this practice should be abandoned and only signed copies of working papers by the Principal Accounting Officer should be submitted for consideration by the PAC.

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 12.5.2010, 13.5.2010, 14.5.2010, 1.12.2011, 2.12.2011, 12.9.2012 & 9.1.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010 (010) – General Administration Page 263 of Appropriation Accounts for the year 2006-07.

06-Housing & Community Amenities
061-Housing Development
0611-Housing Development
061101-Administration
LO4076-Housing & Physical Planning Department

Final Grant	Rs.24,337,000/-
Actual Expenditure	Rs.22,554,147/-
Saving	(-) Rs.1,782,853/-
Percentage	7.33%

12.9.2012 The Department explained that accounts were reconciled with A.G. Punjab and following were the reasons for saving:-

1. some posts remained vacant during the period;
2. house rent against the posts of Deputy Secretaries could not be withdrawn for want of Govt. accommodation provided to them;
3. some amount was kept reserved for emergency against the RMC head and could not be utilized; and

4. utility bills were not received in time against which some amount was kept reserved.

The Committee was satisfied with the explanation and the **grant was settled.**

2. Grant No.PC21017 (017) – Public Health: (All Voted) Pages 266, 267 & 268 of Appropriation Accounts for the year 2006-07.

- i) 06-Housing & Community Amenities
063-Water Supply
0631-Water Supply
063101-Administration
LO4202-Chief Engineer (South Zone)

Final Grant	Rs.70,667,000/-
Actual Expenditure	Rs.70,664,000/-
Saving	(-) Rs. 3,000/-
Percentage	0.00%

12.9.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was Rs.3,000/- (0.00%) which was within the permissible limit.

The Committee was satisfied and the **item was settled.**

- ii) 06-Housing & Community Amenities
063-Water Supply
0631-Water Supply
063101-Administration
LO4201-Chief Engineer (North Zone)

Final Grant	Rs.86,681,000/-
Actual Expenditure	Rs.82,949,290/-
Saving	(-) Rs. 3,731,710/-
Percentage	4.31%

12.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 4.31%, which was within the permissible limit. The excess relating to the salaries and allowances was due to less allocation in that particular head whereas the payment of salaries and allowances was unavoidable. The department further explained that funds of Employee Retirement Benefits were withdrawn but later on social security benefits were paid to the employees against 0% budget. The same was not adjusted by the department hence showing excess expenditure.

The A. G. Punjab apprised the Committee that expenditure was incurred but not reflected at the time of finalization of budgetary accounts. If the department had got its figures re-appropriated from the Finance Department the excess expenditure could not incur. The AG Punjab suggested that department should get it regularized from the Finance Department.

The Committee kept the item pending till regularization from the Finance Department.

9.1.2013 The Department explained that as per direction of Public Accounts Committee dated 12.9.2012 the case was referred for regularization to Finance Department which is still under process.

The Committee **settled the grant subject to regularization** by Finance Department.

- iii) 06-Housing & Community Amenities
 - 063-Water Supply
 - 0631-Water Supply
 - 063101-Administration
 - LO4340-Director General Parks & Horticulture Authority

Final Grant	Rs.324,738,000/-
Actual Expenditure	Rs.324,737,850/-
Saving	(-) Rs. 150/-
Percentage	0.00%

12.9.2012 The Department explained that the accounts had been reconciled with AG Punjab and saving was 0.00% which was within the permissible limit.

The Committee was satisfied and the **item was settled**.

3. Grant No.PC21024 (024) –Civil Works: (All Voted) Page 61 of Appropriation Accounts for the year 2006-07.

- 04-Economic Affairs
- 045-Construction & Transport
- 0457-Construction (Works)
- 045702-Buildings and Structures
- LO4255-Maintenance of Buildings of Public Health Engineering Deptt.

Final Grant	Rs.1,300,000/-
Actual Expenditure	Rs.1,122,451/-
Saving	(-) Rs. 177,549/-
Percentage	13.66%

12.9.2012 The Department explained that accounts had been reconciled with D. G. Accounts Works and saving was 13.66%. The department further explained that explanation had been called from the XENs responsible for this saving and reminders had also been sent to both of them but they did not respond yet.

The Committee observed that departmental action was not enough because one XEN was retired without clearing his dues. The Committee showed its displeasure and granted 6 weeks time to the department to conduct an inquiry on account of negligence and delay under report to PAC.

The grant was kept pending accordingly.

9.1.2013 The Department explained that as per direction of Public Accounts Committee dated 12.9.2012 a fresh inquiry had been conducted and responsibility had been fixed on two officials.

The Committee **settled the grant** with direction that partial responsibility should not be fixed.

4. Grant No.PC21026 (026) –Housing & Physical Planning: (All Voted) Pages 269, 270 & 271 of Appropriation Accounts for the year 2006-07.

- i) 06-Housing & Community Amenities
061-Housing Development
0611-Housing Development
061102-Low Cost Housing
LO4762-Field Formation

Final Grant	Rs.2,000/-
Actual Expenditure	Rs.65,684,078/-
Excess	(+) Rs.65,682,078/-
Percentage	3284103.90%

- ii) 06-Housing & Community Amenities
061-Housing Development
0611-Housing Development
061102-Low Cost Housing
LO4763-Punjab Housing and Town Planning Agency

Final Grant	Rs.137,655,000/-
Actual Expenditure	Rs. 6,956,790/-
Saving	(-) Rs.130,698,210/-
Percentage	94.95%

- iii) 06-Housing & Community Amenities
 061-Housing Development
 0611-Housing Development
061101-Administration
LO4275-Headquarter Establishment

Final Grant	Rs. 2,000/-
Actual Expenditure	Rs.59,489,731/-
Excess	(+) Rs.59,487,731/-
Percentage	2974386.55%

12.9.2012 The Department explained that accounts had been reconciled with A. G. Punjab. The grand total was Rs.137,650,000/- and expenditure was Rs.132,130,000/-. However, saving of Rs.5,528,401/- which was within the permissible limit i.e. 4.01% of the final grant.

The Committee was satisfied and the above items of the **grant were settled.**

5. Grant No.PC22036 (036) – Development: (All Voted) Page 276 of Appropriation Accounts for the year 2006-07.

- 06-Housing & Community Amenities
 062-Community Development
0621-Urban Development
062103-Urban Planning
LE4280-Urban Planning

Final Grant	Rs.6,539,825,000/-
Actual Expenditure	Rs.6,552,836,000/-
Excess	(+) Rs. 13,011,000/-
Percentage	0.20%

12.9.2012 The Department explained that the excess was due to release of funds in non-lapsable PLA. The funds remained unutilized and carried forward in the next financial year.

The Finance Department stated that there was no more practice of carrying forward the funds.

After having detailed discussion, the Committee observed that surplus funds should be surrendered into the Government Treasury. With this observation the grant was settled subject to reconciliation of the budgetary figures.

9.1.2013 The Department explained that working papers containing budgetary figures reconciled by the concerned District Accounts officers were submitted to the A.G, Punjab for further reconciliation of the budgetary grant. The A.G. vide this Department's letter dated 11-12-2012 was again requested to reconcile the budgetary figures at the earliest but no response was received.

Accountant General Punjab contended that the working papers were not received within time from the Department.

The Committee **settled the grant subject to reconciliation** of budget figures.

6. Grant No.PC22036 (036) – Development: (All Voted) Page 277 of Appropriation Accounts for the year 2006-07.

06-Housing & Community Amenities
 063-Water Supply
0631-Water Supply
063102-Works (Construction) and Operations
LE4281-Works (Construction) and Operations

<u>Figures</u>	<u>D. G. Accounts Works Figures</u>	<u>Departmental</u>
Final Grant	Rs.5,174,969,000/-	Rs.3,671,692,000/-
Actual Expenditure	Rs.4,071,603,333/-	Rs.3,019,190,000/-
Saving	(-) Rs.1,103,365,667/-	(-) Rs. 652,500,000/-
Percentage	21.32%	17%

12.9.2012 The Department explained that accounts had been reconciled with D. G. Accounts Works and saving was 17%, because funds were released very late and could not be utilized.

The Committee observed that explanation given by the department was not satisfactory. However, the Committee taking a lenient view **settled the grant** with the direction that such attitude of the department should be stopped.

7. Grant No.PC12040 (040) – Town Development (All Voted) Page 278 of Appropriation Accounts for the year 2006-07.

06-Housing & Community Amenities
 061-Housing Development
 0611-Housing Development
061102-Low Cost Housing
LE4200-Low Cost Housing

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.157,108,000/-	Rs.157,108,000/-
Actual Expenditure	Rs.157,108,454/-	Rs.157,108,000/-
Excess	(+) Rs. 454/-	Nil
Percentage	0.00%	Nil

12.9.2012 The Department explained that no excess expenditure was incurred against the final grant and the excess was 0.00% of the final grant.

The Committee **settled the grant.**

8. Grant No.PC12043 (043) – Loans to Municipalities Autonomous Bodies: (All Voted) Page 281 of Appropriation Accounts for the year 2006-07.

01-General Public Service
014-Transfers
0142-Transfers (Others)
014202-Transfer to Non-Financial Institutions
LE4258-Transfer to Non-Financial Institutions

	<u>AG Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.4,783,580,000/-	Rs.259,655,000/-
Actual Expenditure	Rs.5,054,355,882/-	Rs.228,962,000/-
Excess/Saving	(+) Rs. 270,775,882/-	(-) Rs. 30,693,000/-
Percentage	5.66%	11.82%

12.9.2012 The Department explained that under A04-Employee Retirement Benefits, funds were withdrawn but later some social security benefits were paid to the employees against 0% budget. The same was not adjusted by the department hence showing excess expenditure.

On the statement of AG that there was no violation of rules, the Committee settled the grant subject to reconciliation of the budgetary figures.

9.1.2013 The Department explained that working papers containing budgetary figures reconciled by the concerned District Accounts officers were submitted to the A.G, Punjab for further reconciliation of the budgetary grant. The A.G. vide this Department's letter dated 11-12-2012 was again requested to reconcile the budgetary figures at the earliest but no response was received.

Accountant General Punjab contended that the working papers were not received within time from the Department.

The Committee settled the grant subject to reconciliation of budget figures.

Audit Paras (Works) for the year 2006-07

9. Para No.2.1 Page 63 of Audit Report for the year 2006-07; Loss on Account of Non-Disposal of Quarters/Shops/ Godowns – Rs.1501 Million.

13.5.2010 The Department explained that para was related to non-disposal of 22 shops, 13 godowns comprising 260 quarters on open auction, situated in prime commercial area of Lahore. Basically property was under control of the management of Lahore Improvement trust (LIT) since, 1954. An agreement was made for 11 months during the year 1954 as per record available no extension was granted. The Department further stated that unauthorized occupants of the property were reluctant to pay any rent Etc.

The Committee directed / recommended that the department may prepare a fact finding report within two months and report be submitted before the Public Accounts Committee.

The para was kept pending.

**10. Para No.2.1
D.P. No.23, 30**

2.12.2011 The Department explained that in compliance of SDAC advertisement published by LDA forewarning the tenants for depositing the arrears on account of rent. They had submitted applications for issuance of challan which were being issued to valid tenants. The recovery was under process

The Committee showed its displeasure on the non-compliance of PAC directives dated 13.5.2010 and 15.2.2011 which report had yet to be received.

The Committee directed/recommended that the assessment should be valued on the rent of the property not on the price of the property.

The para was kept pending till verifications.

9.1.2013 The Department explained that they had left time options, first to recover the arrears on account of rent which was struck up since 1979-80 already approved by D.G, LDA and secondly, to made arrangements for ejection of the tenants/occupants considering them the defaulters/encroachers.

The Committee **kept the para pending** with the direction that such amendments be made in Rules and Law which are benefiting for common people.

11. Para No.2.2 Pages 63 & 64 of Audit Report for the year 2006-07; Non-Recovery of Commercialization Fee – Rs.623.2 Million.

D.P. No.36, 37, 43, 45

13.5.2010 The Department explained that it was combined para comprised of D.P. Nos.36, 37 and 45 regarding non-recovery of commercialization of fee amounting to Rs.620.3 M. In D.P.Nos. 36 and 37 Rs.56.8 M was recoverable and Rs.10.5 M had been recovered. In D.P. No.43 Rs.441.764 M had been recovered and remaining amount had yet to be identified between Department and Audit.

The Committee directed / recommended that the recovered amount be got verified by the Audit within seven days and para was kept pending till balance recovery.

2.12.2011 The Department explained that out of total amount, Rs.15 Million had been recovered and verified. The department further explained that Rs.601 Million were related with LDA and efforts were being made to recover the amount.

The Committee directed/recommended that an action plan for recovery be made and a copy be forwarded to Public Accounts Committee within two weeks.

The Committee kept the para pending and reduced to the extent of recovery.

9.1.2013 The Department explained that an amount of Rs.1.5 million had been recovered and verified by audit and efforts were being made to recover the balance amount.

The Committee reduced the paras to the extent of recovery and **kept them pending.**

**12. Para No.2.2
D.P. No.75**

12.5.2010 The Department explained that a sum of Rs.1,197,098/- had been recovered and verified and the para was reduced to Rs.33 Million instead of 38.491 Million.

The Department further explained that the actual recoverable amount was Rs.33.004 Million and an amount of Rs.1.197 Million and 1.194 Million respectively had been recovered from the owners of the plots and verified by Audit. The recovery of Rs.12.19 Million was pending due to court cases.

The Committee directed/recommended as follows:-

- i) that the outstanding recovery be made within 60 days and all recoveries should be made with interest except the sub-judice cases;
- ii) that all the sub-judice cases should be expedited and the proceeding details be provided; and
- iii) that the Administrative Secretary should conduct a meeting with the Audit department to discuss the matters to be decided in the meeting of the Public Accounts Committee.

The para was kept pending.

1.12.2011 The Department explained that the actual recoverable amount was Rs.33.004 Million instead of Rs.38.491 Million from which Rs.3.598 Million had been recovered and verified by audit. And the court cases were being pursued and the outstanding amount would be recovered within three months.

The para was kept pending till recovery.

12.9.2012 The Department explained that in compliance of the last PAC directive a partial recovery of Rs.634,290/- had been made and verified by audit, leaving a balance recovery of about 27 million. Cases were also registered against the responsables and case was now under trial in Court of Law.

The DOR, Multan was earlier directed to appear before the Committee and apprise about recovery position. The officer was not present, however, taking a lenient view, the Committee granted one more chance to the officer to appear and explain about the recovery position. The Committee also directed the Administrative Secretary to look into the matter and take up such matters seriously.

The para was kept pending being subjudice.

9.1.2013 The Department explained that this case was referred to DCO for recovery under Land Revenue Act. District Officer (Rev), Multan appeared before the Public Accounts Committee and apprised that recovery process had begun.

The Committee **kept the para pending** with direction that Director General concerned should coordinate with Revenue Officer.

13. Para No.2.3 Page 64 & 65 of Audit Report for the year 2006-07; Unjustified Allotment of 180 Plots Resulting in Loss of Rs.288 Million.

13.5.2010 The Department explained that 180 plots in Sabzazar Colony were allotted to various persons. Audit pointed out that these bogus allotments were made in April

2007. The Department could not clear the right position of the allotments and further stated that an inquiry was conducted in this case.

The para was kept pending till tomorrow i.e. 14.5.2010 with the direction that Inquiry Officer be called with all relevant record of allotments/entries.

14.5.2010 The Inquiry Officer explained that the list of the bogus entries was prepared after checking the property register. According to the report the minor and major penalties were imposed on the responsible officers/officials.

The Committee directed / recommended that Administrative Secretary should initiate a fresh inquiry and fix responsibility. The Committee further directed that the fate of bogus allotments should be determined and para was refer to Sub-Committee-I for further probe.

The para was kept pending.

2.12.2011 The Department explained that out of 180 plots 29 plots were allotted, 92 plots were exempted, 17 plots vacated and 42 plots encroached.

The Committee directed/recommended that an inquiry be conducted and report be submitted to Public Accounts Committee. The Committee further directed/recommended that a commitment through the Secretary of the department be submitted to Public Accounts Committee, explaining the time frame of removal of the encroachments within one week.

The para was kept pending.

9.1.2013 The Department explained that as per directive of PAC dated 2.12.2012, anti encroachment operations for sealing/demolishing of illegal structures on the 42 encroached plots of Sabzazar Scheme were in progress and scheduled. The Chief Minister, Punjab had recently constituted a Committee under the Convenership of Rana Mashood Ahmad, Deputy Speaker, Punjab Assembly to examine and submit its recommendations regarding sale of the encroached property to all such illegal occupants.

The para was kept pending till the report of Committee.

14. Para No.2.4 Page 65 of Audit Report for the year 2006-07; Inadmissible Payment of Overtime – Rs.90 Million.

14.5.2010 The Department explained that the overtime was paid to the staff who performed the duties beyond the normal duty hours even on the gazetted holidays. The Committee of senior officers had recommended for payment of overtime to the staff on initial basic pay instead of running basic pay. The Audit did not agree with the contention

of department and stated that allowance was paid without approval of competent authority.

The Committee directed / recommended that D.G., LDA should hold an inquiry, fix responsibility and submit fact finding report regarding actual position.

The para was kept pending till next meeting of department.

1.12.2011 The Department explained that an inquiry was conducted on the direction of Sub-Committee of Public Accounts Committee-I in which inquiry officer proposed for recovery. But a stay was granted from the Labour Court and court case was being pursued.

The para was kept pending being subjudice.

9.1.2013 The Department explained that the matter was still subjudice and next date for hearing had been fixed on 11-01-2013.

The Committee **kept the para pending** being subjudice.

15. Para No.2.5 Pages 65 & 66 of Audit Report for the year 2006-07; Non-Recovery of Rent of Bridge Bays/Car Parking Plaza Petrol Pump Sites/Shops/Quarters – Rs.36.9 Million.

D.P. No.21

13.5.2010 The Department explained that an amount of Rs.2,553,492/- had been recovered pertaining to rent of shops and was available for verification by Audit. The Department could not satisfy the Committee about lease/rent recovery of Petrol Pumps.

The Committee showed its concern that lease period of some of the petrol pumps had been expired.

The Committee directed the Administrative Secretary to submit latest position regarding lease agreements of Petrol Pumps by tomorrow.

The para was kept pending till tomorrow i.e. 14.5.2010.

14.5.2010 The Department explained that as per record the lease period of four petrol pump sites was expired on respective dates i.e. 30.4.1994, 31.12.1995, 29.6.1999 and 25.8.2004. The Department further explained that the matter was subjudice and case was pending in the court of law.

The Committee directed / recommended that department should made efforts to vacate the stay order and after that sealed the sites.

The Committee further directed that Department should contact the Advocate General to avoid inordinate delay in the matter.

The para was kept pending till next meeting of Public Accounts Committee which was scheduled to be held on 1st June 2010.

2.12.2011 The Department explained that the matter was pending in the court.

The Committee directed/recommended that the court case be pursued vigorously and the record be produced to the Committee in the next meeting by the legal council.

The Committee kept the para pending and reduced the para to the extent of recovery.

9.1.2013 The Department explained that 36 cases were still subjudice and were being pursued vigorously.

The Committee **kept the para pending** being subjudice.

**16. Para No.2.5
 D.P. No. 24**

13.5.2010 The Department explained that an amount of Rs.2,553,492/- had been recovered pertaining to rent of shops and was available for verification by Audit. The Department could not satisfy the Committee about lease/rent recovery of Petrol Pumps.

The Committee showed its concern that lease period of some of the petrol pumps had been expired.

The Committee directed the Administrative Secretary to submit latest position regarding lease agreements of Petrol Pumps by tomorrow.

The para was kept pending till tomorrow i.e. 14.5.2010.

14.5.2010 The Department explained that as per record the lease period of four petrol pump sites was expired on respective dates i.e. 30.4.1994, 31.12.1995, 29.6.1999 and 25.8.2004. The Department further explained that the matter was subjudice and case was pending in the court of law.

The Committee directed / recommended that department should made efforts to vacate the stay order and after that sealed the sites.

The Committee further directed that Department should contact the Advocate General to avoid inordinate delay in the matter.

The para was kept pending till next meeting of Public Accounts Committee which was scheduled to be held on 1st June 2010.

2.12.2011 The Department explained that two properties had been vacated and would put in auction in January 2012. The tenants had submitted applications for issuance of challan which were being issued to valid applicants. The partial recovery had been made and efforts were being made to recover the remaining amount.

The Committee directed/recommended that a general summary regarding the tenants who occupied the properties since 50 years and rules regarding lease out the properties without possession be submitted to the Government for obtaining the guidance.

The Committee kept the para pending and reduce the para to the extent of recovered amount.

9.1.2013 The Department explained that Rs.2,600,000/- had been collected through auction.

The Committee **kept the para pending** till full recovery.

17. Para No.2.5
D.P. No. 25

13.5.2010 The Department explained that an amount of Rs.2,553,492/- had been recovered pertaining to rent of shops and was available for verification by Audit. The Department could not satisfy the Committee about lease/rent recovery of Petrol Pumps.

The Committee showed its concern that lease period of some of the petrol pumps had been expired.

The Committee directed the Administrative Secretary to submit latest position regarding lease agreements of Petrol Pumps by tomorrow.

The para was kept pending till tomorrow i.e. 14.5.2010.

14.5.2010 The Department explained that as per record the lease period of four petrol pump sites was expired on respective dates i.e. 30.4.1994, 31.12.1995, 29.6.1999 and 25.8.2004. The Department further explained that the matter was subjudice and case was pending in the court of law.

The Committee directed / recommended that department should made efforts to vacate the stay order and after that sealed the sites.

The Committee further directed that Department should contact the Advocate General to avoid inordinate delay in the matter.

The para was kept pending till next meeting of Public Accounts Committee which was scheduled to be held on 1st June 2010.

2.12.2011 The Department explained that partial recovery had been made and efforts were being made to recover the outstanding amount.

The Committee directed/recommended that outstanding recovery be made.

The para was kept pending.

9.1.2013 The Department explained that partial recovery had been made and record produced for verification to audit. Efforts were being made to collect the balance recovery.

The Committee reduced the para to the extent of recovery and **kept it pending subject to verification of audit.**

**18. Para No.2.5
 D.P. No. 26**

13.5.2010 The Department explained that an amount of Rs.2,553,492/- had been recovered pertaining to rent of shops and was available for verification by Audit. The Department could not satisfy the Committee about lease/rent recovery of Petrol Pumps.

The Committee showed its concern that lease period of some of the petrol pumps had been expired.

The Committee directed the Administrative Secretary to submit latest position regarding lease agreements of Petrol Pumps by tomorrow.

The para was kept pending till tomorrow i.e. 14.5.2010.

14.5.2010 The Department explained that as per record the lease period of four petrol pump sites was expired on respective dates i.e. 30.4.1994, 31.12.1995, 29.6.1999 and 25.8.2004. The Department further explained that the matter was subjudice and case was pending in the court of law.

The Committee directed / recommended that department should made efforts to vacate the stay order and after that sealed the sites.

The Committee further directed that Department should contact the Advocate General to avoid inordinate delay in the matter.

The para was kept pending till next meeting of Public Accounts Committee which was scheduled to be held on 1st June 2010.

2.12.2011 The Department explained that letter had been written to Advocate General Punjab for the vacation of stay order.

The Committee kept the para pending being subjudice.

9.1.2013 The Department stated that the possession of site had been taken over and re-auctioned. However, the recovery of Rs.655,576/- was still outstanding and case had been sent to DCO for recovery under the Land Revenue Act.

The Committee **kept the para pending.**

19. Para No.2.6 Pages 66 & 67 of Audit Report for the year 2006-07; Loss Due to Leasing Out Public Toilets Without Wide Publicity – Rs.36.6 Million.

13.5.2010 The Department explained that an amount of Rs.494,045/-had been recovered upto 30.06.2006 and nothing was pending against lessees. The public toilets were now handed over to City District Government and all relevant record was also available for verification.

The Committee did not satisfy with the reply of department and the para was kept pending till 14.05.2010 for detailed report.

14.5.2010 The para was kept pending till today i.e. 14.5.2010. The Department explained that then D.G, LDA was held responsible for violation.

The Committee directed / recommended that amount be written off by LDA Authority. The para was settled.

2.12.2011 The Department explained that authority did not approve to write off sanction yet, it constituted a committee headed by Director Administration to calculate the actual loss.

The Committee observed that the comparison of rates was irrational and directed/recommended that compliance of the decision of Board of Directors be made within three months.

The para was kept pending.

9.1.2013 The Department explained that the loss calculated by the functionaries of CDGL had been made which was imaginary. Lease rates of 1986 and those of 2006 had no relevance and hence may not be considered for calculating the loss as the toilet use fee was Rs.0.50 in 1986 and Rs.5/- in 2006. In light of above explained position para may be dropped.

The Committee accepted the contention of the department and **settled the para** with the recommendation by Audit.

20. Para No.2.7 Pages 67 & 68 of Audit Report for the year 2006-07; Non-Recovery of Advances – Rs.18.5 Million.

D.P. No.95

D.P. No.99

12.5.2010 The Department explained that the para was related to advances which had been given to the officers / official of PHA for the execution of work and detail of adjustment alongwith original record of adjustment was available which was produced to Audit on 6.05.2010 and Audit verified the substantial amount of adjustment.

The Audit was of the view that adjustment made in absence of complete record could not be accepted as the works above Rs.50,000/- could not be awarded without tendering process. Finance Department also apprised that the advances should always be adjusted in the same financial year.

The Committee observed that the heavy advances were granted to the officers who retained the public money for such a longer period, whereas the work valuing more than Rs.100,000/- were got executed through contractor on the basis of quotations in violation of rules.

The Committee directed / recommended that the vouched accounts be verified by Audit and violation of rules be condoned from Finance Department.

The Committee further directed that an inquiry be held to examine the cases wherein the advances were made for the construction work and fix the responsibility and the concerned officers be penalized.

The para was kept pending.

1.12.2011 The Department explained that in compliance of the directions of Public Accounts Committee an inquiry was conducted and had been conclude by the inquiry officer and the said report duly vetted by the competent authority was available for audit verifications in which it was found that no loss to exchequer, it was only matter of adjustments, so non responsibility could be fixed.

The Committee observed that the irregularity was committed and directed that this practice should not be repeated.

The para was settled.

21. Para No.2.8 Pages 68 & 69 of Audit Report for the year 2006-07; Unauhorized and Doubtful Expenditure – Rs.6.5 Million.

D.P. No.96

D.P. No.97

12.5.2010 The Department explained that the para was related to advances which had been given to the officers / official of PHA for the execution of work and detail of adjustment alongwith original record of adjustment was available which was produced to Audit on 6.05.2010 and Audit verified the substantial amount of adjustment.

The Audit was of the view that adjustment made in absence of complete record could not be accepted as the works above Rs.50,000/- could not be awarded without tendering process. Finance Department also apprised that the advances should always be adjusted in the same financial year.

The Committee observed that the heavy advances were granted to the officers who retained the public money for such a longer period, whereas the work valuing more than Rs.100,000/- were got executed through contractor on the basis of quotations in violation of rules.

The Committee directed / recommended that the vouched accounts be verified by Audit and violation of rules be condoned from Finance Department.

The Committee further directed that an inquiry be held to examine the cases wherein the advances were made for the construction work and fix the responsibility and the concerned officers be penalized.

The para was kept pending.

1.12.2011 The Department explained that on the directions of PAC an inquiry was conducted/concluded and vetted by the competent authority was available for verifications in which no loss to exchequer, so no responsibility could be fixed.

The para was settled subject to verification by Audit.

12.9.2012 The para was settled subject to verification of inquiry report by Audit in the meeting of PAC-I held on 1.12.2011.

Audit stated that inquiry report had been received and found satisfactory after verification.

The Committee was not satisfied with the verification of inquiry by Audit.

The Committee directed/recommended the audit to re-examine the audit report in the light of audit objection and submit audit comments to PAC in next meeting.

The para was settled subject to verification of inquiry report by Audit and its report to Public Accounts Committee-I.

9.1.2013 Audit pointed out that sanction of advances for execution of work was violation of Rule 2.10 (b)(5) of PFR and required condonation by the Finance Department.

The Department explained that as per delegation of powers the Director General, PHA was competent to sanction the advances which had been duly verified/admitted by the inquiry officer in his inquiry report. Since no violation had been committed. The vouched accounts against the subject advances were checked and pre-audited on the receipt of same in time.

The Committee accepted the contention of the department and **para was settled.**

22. Para No.2.9 Page 69 of Audit Report for the year 2006-07; Non-Recovery from the Allottees of Plots – Rs.6.3 Million.

12.5.2010 The Department explained that an amount of Rs.2,724,961/- had been recovered and verified by Audit. The amount of Rs.3,592,138/- had yet to be recovered. Efforts were being made to recover the balance amount.

The Committee directed / recommended that the recovery of outstanding amount be made within 60 days. The para was kept pending.

1.12.2011 The Department explained that Rs.4,157,351/- had already been verified by audit and Rs.181,642/- had also been recovered and Rs.1,750,068/- were not

recoverable, it should be deleted. And the remaining amount of Rs.228,038/- was subjudice. The department further explained that 14 plots had been cancelled and possession was obtained.

The Committee deleted the amount of Rs.1,750,068/- which was not recoverable and reduced the para to the tune of Rs.228,038/- and directed/recommended that the court cases be pursued vigorously.

The para was kept pending.

12.9.2012 The Department explained that all allottees had deposited remaining amount of Rs.228,038/- and got verified by Audit. The allottees who had filed civil suit had agreed that they would withdraw their cases from the court.

The Committee was satisfied as there was no loss occurred. The para was settled subject to withdrawal of cases from the court and verification by Audit.

9.1.2013 The Department explained that the next date of hearing was fixed on 12-01-2013. Full recovery had already been effected/verified by Audit and the allottees had agreed that they would withdraw their cases from the court.

The Committee **settled the para** on the assurance by the department.

23. Para No.2.10 Pages 69 & 70 of Audit Report for the year 2006-07; Loss Due to Non-Recovery of Risk and Cost Amount – Rs.6.2 Million.

D.P. No.44

13.5.2010 The Department explained that an amount of Rs.190,000/-had been recovered and was available for verification by Audit, the balance amount had been declared as arrears of land revenue and efforts were being made to recover the same.

The Committee directed / recommended that the system of recoveries should be streamlined. The para was kept pending till balance recovery.

2.12.2011 The Department explained that all the necessary actions had been taken and recovery had been made and verified by Audit.

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

D.P. No.60 (Director Construction-II FDA (WASA) – Rs.5.5 Million)

1.12.2011 The Department explained that the Managing Director, WASA had ordered on 01-10-2011 to re-inquire the matter of loss sustained by the Agency due to non-recovery of risk of cost from M/s Hatta Construction Company.

The para was kept pending to re-inquire the matter.

12.9.2012 Audit pointed out that left over work by one contractor was got executed from some other contractor at risk and cost basis.

The Department explained that in 1986 contract was awarded to a firm who did not complete its work. The same was got completed by some other contractor on risk and cost basis. The matter had been forwarded to District Collector Lahore for recovery under the arrears of Land Revenue Act.

The Committee directed/recommended the Finance Department to take up the matter with the DCO and District Collector Lahore for recovery as early as possible.

The para was kept pending.

9.1.2013 The Department explained that as per direction of PAC dated 12.09.2012 all relevant record had been sent to DCO for affecting recovery of risk and cost amount from M/S Hatta Construction Co (PVT) LTD Lahore through Finance Department.

The para was kept pending till recovery.

24. Para No.2.11 Pages 70 & 71 of Audit Report for the year 2006-07; Loss Due to Unauthorized Elimination of Arrears – Rs.5 Million.

1.12.2011 The Department explained that the accused had been terminated from service and the partial amount had been recovered except the balance amount of Rs.2,073,628/-. Recovery was in progress in easy installments.

The Committee directed/recommended that internal system of the department should be correct and there should not be any relaxation to the responsible persons in the Cyber Crimes cases.

The para was kept pending till recovery.

12.9.2012 The Department explained that partly recovery had been made and available for verification by Audit. The department further explained that out of 1487 cases, 689 cases had been cleared and 798 were still pending whose record was deleted.

The para was reduced to the extent of recovery subject to verification by audit and kept pending for balance recovery of Rs.1,788,119/-.

9.1.2013 The Department explained that an amount of Rs.150,212/- had been recovered and got verified by Audit and efforts were being made on balance recovery.

Disciplinary action had already been taken against the revenue staff for inefficiency in recovering the outstanding dues.

The Committee reduced the para to the extent of recovery and **kept the para pending.**

25. Para No.2.12 Page 71 of Audit Report for the year 2006-07; Loss Due to Allowing Excess Exemption of Land – Rs.4.4 Million.

13.5.2010 The Department explained that the land under discussion was owned by M/S A.M Studio (Pvt.) Ltd. and was acquired under Gulshan-e-Ravi scheme. The allotment of alternate site within the scheme boundary was not possible for LDA, therefore, 55% of the area was allowed to be exempted in shape of industrial plots under the approval of Punjab Government.

The Committee settled the para subject to verification of record by Audit.

2.12.2011 The Department explained that all the necessary actions had been taken and all the relevant record was available for verifications by audit.

The para was settled subject to verifications by audit.

9.1.2013 The Department stated that all the record had been produced to Audit and verified.

The Committee **settled the para.**

26. Para No.2.13 Page 72 of Audit Report for the year 2006-07; Non-Recovery of Surcharge on Account of Construction Beyond Building Period – Rs.4.1 Million.

DP No.34

13.5.2010 The Department explained that the para was relating to non-recovery of surcharge on account of construction beyond given period. A sufficient amount had been recovered from owners and efforts were being made to recover the balance amount.

The Committee directed/recommended that recovered amount be verified by Audit and para may be reduced to the extent of verified amount.

The para was kept pending.

2.12.2011 The Department explained that partial recoveries had been made and verified by audit and efforts were being made to recover the outstanding amounts.

The Committee directed/recommended that the para be reduced to the extent of recoveries and the outstanding recoveries be made.

The para was kept pending.

9.1.2013 The Department stated that recovery of Rs.415,000/- had been made.

The **part of para was kept pending** till full recovery.

**27. Para No.2.13
DP No. 35**

13.5.2010 The Department explained that the para was relating to non-recovery of surcharge on account of construction beyond given period. A sufficient amount had been recovered from owners and efforts were being made to recover the balance amount.

The Committee directed/recommended that recovered amount be verified by Audit and para may be reduced to the extent of verified amount.

The para was kept pending.

2.12.2011 The Department explained that partial recoveries had been made and verified by audit and efforts were being made to recover the outstanding amounts.

The Committee directed/recommended that the para be reduced to the extent of recoveries and the outstanding recoveries be made.

The para was kept pending.

9.1.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

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

**28. Para No.2.14 Pages 72 & 73 of Audit Report for the year 2006-07;
Unjustified Allotment of 6 Plots Valuing – Rs.3 Million.**

13.5.2010 The Department explained that allotment of 6 plots was made to different exemptees in lieu of their ownership at Sabzazar Housing scheme. The Department accepted that some of the plots were allotted irregularly and were sealed or vacated.

The Committee directed / recommended that detailed report regarding the bogus entries be submitted to the PAC-I tomorrow i.e. 14.5.2010 and para was kept pending till then.

14.5.2010 The para was kept pending till today i.e. 14.5.2010. The record presented revealed that plots Nos.267 to 270 were allotted to different ex-land owners in the year 1995. However, two plots bearing Nos. 273 and 274 had neither been allotted nor exempted.

The Committee directed / recommended that balance recovery be made and the para be reduced after verification by Audit.

The para was kept pending.

2.12.2011 The Department explained that the possession of plots No.274-H/1 was with LDA and plot No.273-H/1 was encroached at site and under litigation in court of law.

The para was kept pending being subjudice.

9.1.2013 The Department explained that case is still subjudice in the court of law.

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

29. Para No.2.15 Pages 73 & 74 of Audit Report for the year 2006-07; Overpayment Due to Allowing Higher Percentage – Rs.1.6 Million.

13.5.2010 The Department explained that an amount of Rs.142,548/- had been recovered which was indicated in first part of para regarding overpayment for construction of road.

In the second part of para the revised estimate was approved by the Competent Authority and there was no change in design. All relevant record was available for verification by Audit.

The Committee settled the para subject to verification of record by Audit.

2.12.2011 The Department explained that all the necessary actions had been taken and recovery had been made and verified by Audit.

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

**30. Para No.2.16 Page 74 of Audit Report for the year 2006-07;
Unauthorized Expenditure due to Execution of Work Beyond the
Permissible Limit – Rs.1.2 Million.**

1.12.2011 The Department explained that the payment had been made to the contractor after getting the things regularized by the competent authority.

 The Committee directed/recommended that the department should move a case for condonation from Finance Department.

 The para was kept pending.

12.9.2012 The Department explained that in compliance of the PAC direction, a case had been submitted to the Finance Department for condonation which was under process.

 The Committee directed/recommended the Administrative Secretary to intervene and got it condoned from the Finance Department at the earliest.

 The para was kept pending.

9.1.2013 The Department explained that the matter was referred to Finance Department for condonation. The Finance Department had replied that Governing Body of Authority was competent to condon. Now matter had been sent to Governing Body for condonation.

 The Committee **settled the para subject to decision** of Governing Body.

**31. Para No.2.17 Pages 74 & 75 of Audit Report for the year 2006-07;
Unauthorized Use of Contingencies – Rs.1.1 Million.**

14.5.2010 The Department explained that diversion of contingencies was done by Competent Authority i.e. Managing Director WASA and expenditure involved had been made within the limits of contingencies in the best interest of public, during the construction of Lahore Ring road.

 The Committee accepted the contention of the department and the **para was settled.**

**32. Para No.2.18 Pages 75 & 76 of Audit Report for the year 2006-07;
Overpayment on Account of Laying of Crush Stone Instead of Sand –
Rs.1.1 Million.**

D.P. No.72

12.5.2010 The Department explained that the brick ballast was used instead of sand after examining the soil condition, as per soil condition reports bearing capacity of soil at different sites was not good, therefore, bedding of sand was not adequate to support the sewer pipe. Soil Test Report was got from Geo Science Associates.

The Audit pointed out that the approved specifications must be observed and followed strictly. The assigned work was done in 2004 and the laboratory test should be verified timely. Furthermore in technical sanction sand was approved, it should not be changed with brick ballast.

The Committee directed / recommended the department that an inquiry be held and recovery be imposed on the responsables and report be submitted to the PAC-I within 30 days.

The para was kept pending.

1.12.2011 The Department explained that on the recommendation of Enquiry Officer the Director General, GDA being competent authority exonerated all the accused officers/officials.

The para was settled.

33. **Para No.2.18**
D.P. No.90 (Director Construction-I WASA FDA, Faisalabad – Rs.118,054/-)

12.9.2012 The Department explained that the project was executed by foreign consultants for designing of the greater Faisalabad Water Supply Sewerage and Drainage Project, Faisalabad. They recommended crush stone as bedding for laying sewer lines. The matter was inquired by a Technical Committee who did not agree with the contention of the Audit and concluded that no irregularity was committed by the executing agency, and that no overpayment was involved.

The Committee was satisfied and the para was settled.

34. **Para No.2.18**
D.P. No.91

1.12.2011 The Department explained that a consultant was appointed during designing of the greater Faisalabad Water Supply Sewerage and Drainage Project, Faisalabad, who recommended crush stone as bedding for laying of sewer lines and the payments were made with the approval of the competent authority.

The Committee directed/recommended that the matter should be inquired and report be submitted to Public Accounts Committee.

The para was kept pending.

12.9.2012 The Department explained that the project was executed by foreign consultants for designing of the greater Faisalabad Water Supply Sewerage and Drainage Project, Faisalabad. They recommended crush stone as bedding for laying sewer lines. The matter was inquired by a Technical Committee who did not agree with the contention of the Audit and concluded that no irregularity was committed by the executing agency, and that no overpayment was involved.

The Committee was satisfied and the **para was settled**.

35. Para No.2.18
D.P. No.98

12.5.2010 The Department explained that an execution of work was made in accordance with the decision of the Competent Authority who accorded technical sanctions to use the brick ballast instead of sand considering the site requirements.

The Committee directed / recommended that the specifications should be followed and an inquiry regarding the matter be held and report be submitted within 30 days.

The para was kept pending.

2.12.2011 The Department explained that the brick ballast were used under the sewerage pipes instead of the sand to provide hard/stable base to avoid settlement during course of time. An inquiry was also conducted to probe into the matter which report had been submitted.

The Committee directed/recommended that proper SOP's should be prepared.

The para was settled subject to verifications by audit.

9.1.2013 Audit pointed out that no compliance of PAC directive dated 2-12-2011 was made by the department.

The Committee **again settled the para subject to verification** of SOP by Audit.

36. Para No.2.19 Page 76 of Audit Report for the year 2006-07; Excess Payment Due to Irregular Grant of Officiating Promotion – Rs.924,265/-.

13.5.2010 The Department explained that the officer concerned was on Ex-Pakistan leave (EOL) w.e.f. 05.09.2006 to 04.9.2010. Recovery would be effected on the resumption of duty by the officer concerned, however, his salary was stopped.

The Committee kept the para pending till recovery.

2.12.2011 The Department explained that the SDAC meeting held on 8.10.2011 and it directed to explain the position before PAC and confirm the genuineness of the documents.

Audit was of the view that the department may investigate the matter regarding misreporting the facts of the case to the Public Accounts Committee.

The Committee directed/recommended that an inquiry be held regarding wrong statement given to the Public Accounts Committee in this para and report be submitted to PAC within one month.

The para was kept pending.

9.1.2013 The Department explained that copy of inquiry report was produced to Audit on 2.1.2013.

The Committee **settled the para.**

37. Para No.2.20 Page 77 of Audit Report for the year 2006-07; Non-Recovery of Penalty Due to Deviation from Original Plan – Rs.805,691/-.

13.5.2010 The Department explained that an amount of Rs.250,000/-had been recovered from owners as penalty for deviation from original plan and efforts were being made to effect the balance recovery.

The Committee kept the para pending till the recovery of the remaining amount.

2.12.2011 The Department explained that partial recovery had been made and efforts were being made to recover the balance amount.

The Committee kept the para pending with the direction to reduce the para to the extent of recovery subject to verifications.

9.1.2013 The Department explained that actual recoverable amount was Rs.610,891/- instead Rs.821,791/-. The amount of Rs.248,733/- had been made and got verified by Audit and efforts were being made to recover the balance amount.

The Committee reduced the para to the extent of recovery and **kept it pending.**

38. Para No.2.21 Pages 77 & 78 of Audit Report for the year 2006-07; Non-Recovery of Water Supply and Sewer Charges from Industrial Users – Rs.414,447/-.

1.12.2011 The Department explained that partial recovery had been made and verified by Audit and efforts were being made to recover the outstanding amount of Rs.242,153/-.

The para was kept pending and reduced to the extent of recovery.

12.9.2012 The Department explained that out of balance recovery of Rs.119,264/- some recovery had been effected on monthly basis as per declaration submitted by the owner on judicial paper.

The para was reduced to the extent of recovered amount and kept pending till balance recovery and reconciliation with Audit.

9.1.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

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

39. Para No.2.22 Page 78 of Audit Report for the year 2006-07; Loss due to Theft of Vehicles – Rs.379,882/-.

12.5.2010 The Department explained as follows:-

- i) that regarding the vehicle No.RPT-5619, the accused had filed a civil suit where the next date of hearing was 15.5.2010;
- ii) that regarding Motorcycle No.RIX-3894, the accused had been punished by the court. In the light of the orders of the court a case was being prepared to write off the loss; and
- iii) that regarding Motor Cycle No.RIX-9652 the accused had been penalized and the amount of penalty had been recovered from his salary.

The para was kept pending.

1.12.2011 The Department explained that partial recovery had been made and verified, the outstanding recovery of Rs.149,882/- was being made.

The para was kept pending till recovery with the direction that the para be reduced to the extent of recovery.

12.9.2012 The Department explained that another recovery of Rs.30,000/- had been effected and available for verification.

The para was kept pending till balance recovery of Rs.89,882/- and reduced to the extent of recovered amount.

9.1.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

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

**40. Para No.2.23 Pages 78 & 79 of Audit Report for the year 2006-07;
Non-Recovery of Development Charges – Rs.367,000/-.**

13.5.2010 The Department explained that the whole amount of development charges had been recovered and was available for verification by Audit.

The Committee settled the para subject to verification of record by Audit.

2.12.2011 The Department explained that all the necessary actions had been taken and all the relevant record was available for verifications by audit.

The para was settled subject to verifications by audit.

9.1.2013 The Department explained that the Demand Notice for the Balance Development Charges amounting to Rs.11,430/- had been issued to the owner and the same would be recovered very soon.

The Committee **kept the para pending** till balance recovery.

**41. Para No.2.24 Pages 79 & 80 of Audit Report for the year 2006-07;
Non-Recovery of Penalty on Irregular Allotment and Building Period
– Rs.321,000/-.**

12.5.2010 The Department explained that according to the decision of the governing body of the Multan Deployment Authority the rate of per marla land was fixed as Rs.60,000/- and Rs.1,200,000/- had been deposited by the allottee in 2006. All the penalty amount had also been recovered.

The Committee **settled the para.**

42. Para No.2.25 Page 80 of Audit Report for the year 2006-07; Loss due to Oversize Water Connection – Rs.320,000/-.

43. Para No.2.31 Page 84 of Audit Report for the year 2006-07; Loss due to Non-Recovery of Development Charges – Rs.142,450/-.

1.12.2011 The Department explained that all the necessary actions had been taken and verified by Audit.

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

44. Para No.2.26 Pages 80 & 81 of Audit Report for the year 2006-07; Doubtful Payment – Rs.295,524/-.

1.12.2011 The Department explained that all the necessary actions had been taken and all the relevant record was available for verifications which had yet to be made.

The **para was settled subject to verification** by Audit.

45. Para No.2.27 Page 81 of Audit Report for the year 2006-07; Non-Recovery of Withholding Tax – Rs.289,033/-.

12.5.2010 The Department explained that an amount of income tax with holding tax of Rs.57, 465/- and Rs.29,301/- had been recovered and verified by Audit. Efforts were being made to recover the balanced amount.

The para was kept pending on the request of the Administrative Secretary of the Department.

1.12.2011 The Department explained that all the amount involved in the para had been recovered and got verified by Audit.

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

46. Para No.2.28 Pages 81 & 82 of Audit Report for the year 2006-07; Overpayment due to Grant of Inadmissible Increments – Rs.211,533/-.

13.5.2010 The Department explained that an amount of Rs.59,477/- had been recovered from the officer concerned, who was granted excess increments on selection grade.

The Committee directed / recommended that the balance amount be got written off from LDA Authority being competent.

The **para was settled.**

2.12.2011 The Department explained that Rs.50,800/- had been recovered and verified.

The Finance Department explained the Committee that according to rules ten pre-mature increments could be given and Board had authority to regularize the Financial matters.

The Committee was of the view that this para was wrongly made.

The **para was settled.**

47. Para No.2.29 Pages 82 & 83 of Audit Report for the year 2006-07; Loss Due to Recovery on Reserve Price Instead of Market Price for Excess Area Than Entitlement – Rs.208,852/-.

13.5.2010 The Department explained that the excess area charges had been recovered according to the decision of D.G (LDA) on the basis of “reserve price” as per revision of the price Committee.

The Committee settled the para subject to validation and verification of record by Audit.

2.12.2011 The Department explained that the reserved price of excess area had been recovered from the allottee.

The Committee settled the para subject to verification.

9.1.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

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

48. Para No.2.30 Pages 83 & 84 of Audit Report for the year 2006-07; Overpayment Due to Incorrect Application of Rate of Crush Stone – Rs.167,533/-.

14.5.2010 The Department explained that competent authority approved technical sanction estimate for said work and payment was made according to rules. No over

payment was made to contractors. The Committee accepted the contention of the department.

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

1.12.2011 The Department explained that all the amount involved in the para had been recovered and the final bill was available for verification.

The **para was settled subject to verification** by Audit.

1.12.2011 The Committee showed its displeasure on non-submission of working papers of appropriation accounts and directed/recommended that department should prepare SOPs for submission of appropriation accounts within four weeks and a copy be forwarded to Public Accounts Committee.

IRRIGATION AND POWER

The Committee examined the Accounts of the Irrigation and Power Department in its meetings held on 3.5.2010, 4.5.2010, 15.12.2010, 3.10.2011, 4.10.2011, 5.10.2011, 4.12.2012, 5.12.2012 & 4.3.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21009 (009) – Irrigation and Land Reclamation (All Voted) Pages 313 to 332 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
014-Transfers
0141-Transfers (Inter-Governmental)
014110-Others
LO4049-Grant-in-Aid to Engineering Academy Lahore.

Final Grant	Rs.9,150,000/-
Actual Expenditure	Rs.9,150,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess/saving were nil due to funds were 100% utilized.

The Committee **settled the item.**

- ii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042201-Administration
LO4026-Chief Engineer (Water Treaty Implementation Cell).

Final Grant	Rs.9,767,000/-
Actual Expenditure	Rs.8,298,955/-
Saving	(-) Rs.1,468,045/-
Percentage	15.03%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 15.03% due to the bills of repair of vehicles, machinery and equipment as well as furniture & fixture were received less than anticipated and also vacancies of officers were remained vacant during the financial year.

The Committee showed displeasure for not providing any proof of receipts of bills and on the assurance of Administrative Secretary Committee kept the item pending till tomorrow.

On 5-12-2012, the Committee showed displeasure on non-production of detail of bills as desired by the Committee and **item was kept pending**.

- iii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042201-Administration
LO4027-Chief Engineer (Planning and Review).

Final Grant	Rs.23,931,000/-
Actual Expenditure	Rs.22,931,567/-
Saving	(-) Rs. 999,433/-
Percentage	4.18%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 4.18% which was within the permissible limit.

The Committee **settled the item**.

- iv) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042203-Canal Irrigation
LO4030-Chasma Right Bank Canal.

Final Grant	Rs.3,861,000/-
Actual Expenditure	Rs.3,361,974/-
Saving	(-) Rs. 499,026/-
Percentage	12.92%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 12.92% due to the utility bills and contingency bills were under process in Chashma Right Bank Canal and District Accounts Officer D.G Khan did not finalize the bills till the end of financial year.

The Committee was satisfied and the **item was settled**.

- v) 04-Economic Affairs
 042-Agri, Food, Irrigation, Forestry & Fishing
 0422-Irrigation
042203-Canal Irrigation
LO4039-Canal Irrigation (SR).

Final Grant	Rs.637,698,000/-
Actual Expenditure	Rs.636,902,685/-
Saving	(-) Rs. 795,315/-
Percentage	0.12%

- vi) 04-Economic Affairs
 042-Agri, Food, Irrigation, Forestry & Fishing
042206-Irrigation Research and Design
LO4041-Research Institute.

Final Grant	Rs.60,942,000/-
Actual Expenditure	Rs.59,227,683/-
Saving	(-) Rs. 1,714,317/-
Percentage	2.81%

- vii) 010-Social Protection
 0107-Administration
 01071-Adminsitration
0107105-Flood Control
LO4045-Drainage.

Final Grant	Rs.932,410,000/-
Actual Expenditure	Rs.892,730,537/-
Saving	(-) Rs. 39,679,463/-
Percentage	4.26%

- viii) 04-Economic Affairs
 042-Agri, Food, Irrigation, Forestry & Fishing
 0422-Irrigation
042203-Canal Irrigation
LO4764-Greater Thal Canal.

Final Grant	Rs.15,187,000/-
Actual Expenditure	Rs.11,791,048/-
Saving	(-) Rs. 3,395,952/-

Percentage 22.36%

- ix) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042203-Canal Irrigation
LO5309-Chashma Right Bank Irrigation Project 67 & 68 Stage III, Canal
Division Taunsa Sharif (Executive).

Final Grant Rs.792,000/-
Actual Expenditure Rs.736,607/-
Saving (-) Rs. 55,393/-
Percentage 6.99%

- x) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042203-Canal Irrigation
LO5313-Chashma Right Bank Irrigation Project 67 & 68 Stage III, Canal
Division Taunsa Sharif (SR).

Final Grant Rs.292,000/-
Actual Expenditure Rs. 60,765/-
Saving (-) Rs.231,235/-
Percentage 79.19%

- xi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042203-Canal Irrigation
LO4029-Canal Irrigation (Executive).

Final Grant Rs.2,792,570,000/-
Actual Expenditure Rs.2,739,547,541/-
Saving (-) Rs. 53,022,459/-
Percentage 1.90%

- xii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042205-Equipment Machinery Workshops
LO4031-Excavator and Store Division.

Final Grant	Rs.53,570,000/-
Actual Expenditure	Rs.53,864,387/-
Excess	(+) Rs. 294,387/-
Percentage	0.55%

xiii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042205-Equipment Machinery Workshops
LO4032-Moghalpura Irrigation Workshop.

Final Grant	Rs.48,617,000/-
Actual Expenditure	Rs.48,044,101/-
Saving	(-) Rs. 572,899/-
Percentage	1.18%

xiv) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042205-Equipment Machinery Workshops
LO4033-Bhalwal Irrigation Workshop.

Final Grant	Rs.25,427,000/-
Actual Expenditure	Rs.24,917,028/-
Saving	(-) Rs. 509,972/-
Percentage	2.01%

xv) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042202-Irrigation Dams
LO4038-Irrigation dams.

Final Grant	Rs.66,670,000/-
Actual Expenditure	Rs.62,341,007/-
Saving	(-) Rs.4,328,993/-
Percentage	6.49%

xvi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042201-Administration
LO4028-Superintending Engineers.

Final Grant	Rs.118,360,000/-
Actual Expenditure	Rs.118,131,557/-
Saving	(-) Rs. 228,443/-
Percentage	0.19%

xvii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042204-Tube Wells
LO4040-Tube Wells.

Final Grant	Rs.632,366,000/-
Actual Expenditure	Rs.737,522,751/-
Excess	(+) Rs.105,156,751/-
Percentage	16.63%

xviii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0423-Land Reclamation
042301-Administration
LO4047-Director Land Reclamation.

Final Grant	Rs.37,261,000/-
Actual Expenditure	Rs.36,548,530/-
Saving	(-) Rs. 712,470/-
Percentage	1.91%

xix) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0423-Land Reclamation
042302-Water Logging and Salinity Control
LO4048-Water Logging and Salinity Control.

Final Grant	Rs.67,800,000/-
Actual Expenditure	Rs.60,494,684/-
Saving	(-) Rs. 7,305,316/-
Percentage	10.77%

4.12.2012 The Accountant General Punjab / D.G. Accounts Works stated that in all the above cases reconciliations had yet to be made.

The Committee **settled the above items subject to reconciliation** within 3 weeks.

- xx) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042206-Irrigation Research and Design
LO4042-Director Design.

Final Grant	Rs.8,014,000/-
Actual Expenditure	Rs.8,818,939/-
Excess	(+) Rs. 804,939/-
Percentage	10.04%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 10.04% due to the funds were demanded as per anticipated expenditure in pay and allowances but actual payment exceeded under the head of pay of officers.

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

- xxi) 010-Social Protection
0107-Administration
01071-Administration
0107105-Flood Control
LO4043-Chief Engineer (Flood Cell).

Final Grant	Rs.7,440,000/-
Actual Expenditure	Rs.7,344,335/-
Saving	(-) Rs. 95,665/-
Percentage	1.29%

- xxii) 010-Social Protection
0107-Administration
01071-Administration
0107105-Flood Control
LO4044-Director Hydrology.

Final Grant	Rs.5,878,000/-
Actual Expenditure	Rs.5,745,819/-
Saving	(-) Rs. 132,181/-
Percentage	2.25%

- xxiii) 04-Social Protection

042-Agri, Food, Irrigation, Forestry & Fishing
 0422-Irrigation
042203-Canal Irrigation
LO5310-Estab. Of Programme Monitoring & Implementation Unit for Canals
Operation & Daily Discharge Data.

Final Grant	Rs.126,356,000/-
Actual Expenditure	Rs.126,024,591/-
Saving	(-) Rs. 331,409/-
Percentage	0.26%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and savings were within permissible limit.

The Committee was satisfied and the above **items were settled.**

xxiv) 04-Economic Affairs
 042-Agri, Food, Irrigation, Forestry & Fishing
 0422-Irrigation
042250-Others
LO5945-Suspense.

Final Grant	Rs.454,503,000/-
Actual Expenditure	Rs.422,344,722/-
Saving	(-) Rs. 32,158,278/-
Percentage	7.08%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab / D.G. Accounts Works and overall saving was 7.08% due to less utilization than anticipated expenditure.

The Committee **settled the item.**

xxv) 04-Economic Affairs
 042-Agri, Food, Irrigation, Forestry & Fishing
 0422-Irrigation
042203-Canal Irrigation
DG4002-Chashma Right Bank Canal D.G. Khan.

Final Grant	Rs.2,009,000/-
Actual Expenditure	Rs.1,853,963/-
Saving	(-) Rs. 155,037/-
Percentage	7.72%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving 7.72% due to some posts of officers remained vacant during this period.

The Committee **settled the item** with the direction/recommendation that vacant posts should be filled up.

xxvi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042201-Administration
LO4025-Chief Engineers.

Final Grant	Rs.109,882,000/-
Actual Expenditure	Rs.107,951,894/-
Saving	(-) Rs. 1,930,106/-
Percentage	1.76%

4.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 1.76%.

The Committee agreed with the version of department and the **item was settled** being within permissible limit.

2. Grant No.PC21009 (009) – Irrigation and Land Reclamation (All Voted)
Page 313 of Appropriation Accounts for the year 2006-07.

i) 01-General Public Service
014-Transfers
0141-Transfers (Inter-Governmental)
014110-Others
RP4001-Grant in Aid to Rajanpur (Hill Torrents).

Final Grant	Rs.304,000/-
Actual Expenditure	Rs.304,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

ii) 01-General Public Service
014-Transfers
0141-Transfers (Inter-Governmental)
014110-Others
DG4003-Grant in Aid to D. G. Khan (Hill Torrents).

Final Grant	Rs.1,402,000/-
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Actual Expenditure	Rs.1,402,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

3. Grant No.PC21010 / PC24010 (010) – General Administration Page 334 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042201-Administration.

Final Grant	Rs.54,297,000/-
Actual Expenditure	Rs.52,271,265/-
Saving	(-) Rs.2,025,735/-
Percentage	3.73%

4. Grant No.PC21024 (024) – Civil Works: (All Voted) Page 60 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
045-Construction & Transport
0457-Construction (Works)
045702-Buildings and Structures
LO4253-PWD Secretariat Irrigation & Power Deptt.

Final Grant	Rs.847,000/-
Actual Expenditure	Rs.846,983/-
Saving	(-) Rs.17/-
Percentage	0.00%

5. Grant No.PC22036 – Development : (All Voted) Page 479 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042201-Administration.

Final Grant	Rs.0/-
Actual Expenditure	Rs.3,000/-
Excess	(+) Rs.3,000/-

Percentage 100%

4.12.2012 The A. G. Punjab complained that working papers were received this morning and they were not able to give their comments at this stage.

The above grants being without comments were not considered and **kept pending.**

6. Grant No.PC22036 – Development: (All Voted) Pages 335 to 336 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042202-Irrigation Dams
LE4288-Canal Irrigation.

	<u>A.G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs. 9,076,000/-		Rs.9,076,000/-
Actual Expenditure	Rs.413,323,115/-		Rs.0/-
Excess/Saving	(+) Rs.404,247,115/-	(-)	Rs.9,076,000/-
Percentage	4454%		100%

4.12.2012 The Department explained that expenditure of Rs.413,323,115/- was not related to irrigation department and wrongly booked by the treasury officer Lahore and re-conciliation was also required.

The Committee directed / recommended the Finance Department to probe the matter and report to PAC on wrong booking.

The item was settled subject to re-conciliation.

- ii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042203-Canal Irrigation
LE4292-Canal Irrigation.

Final Grant	Rs.59,724,000/-
Actual Expenditure	Rs.52,655,368/-
Saving	(-) Rs. 7,068,632/-
Percentage	11.84%

4.12.2012 The Department explained that budget re-conciliation with Finance Department was required and expenditure was also required to be re-conciled.

The Committee **settled the above items subject to reconciliation** within 3 weeks.

7. Grant No.PC12037 – Irrigation Works: (Development) Pages 337 to 340 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042202-Irrigation Dams.

	<u>D. G. Accounts Works Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.693,588,000/-	Rs.499,142,000/-
Actual Expenditure	Rs.497,307,793/-	Rs.488,307,796/-
Saving	(-) Rs.196,280,207/-	(-) Rs. 10,834,204/-
Percentage	28.30%	2.17%

- ii) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042203-Canal Irrigation.

	<u>D. G. Accounts Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.4,367,671,000/-	Rs.7,953,367,000/-
Actual Expenditure	Rs.5,324,770,531/-	Rs.5,181,744,869/-
Excess/Saving	(+) Rs.957,099,531/-	(-) Rs.2,771,622,131/-
Percentage	21.91%	34.85%

- iii) 04-Economic Affairs
043-Fuel And Energy
0435-Electricity-Hydal
043502-Electricity-Hydral.

	<u>D. G. Accounts Works Fig.</u>	<u>Departmental Figures</u>
Final Grant	Rs.2,866,919,000/-	Rs.9,569,000/-
Actual Expenditure	Rs. 1,765,671/-	Rs.1,765,671/-
Saving	(-) Rs.2,865,153,329/-	(-) Rs.7,803,329/-
Percentage	99.94%	81.55%

- iv) 10-Social Protection
107-Adminitration
1071-Adminitration
107105-Flood Control.

	<u>D. G. Accounts Works Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.2,527,836,000/-	Rs.1,993,936,000/-
Actual Expenditure	Rs.1,395,806,147/-	Rs.1,497,074,492/-
Saving	(-) Rs.1,132,029,853/-	(-) Rs.496,861,508/-
Percentage	44.78%	24.92%

4.12.2012 The Department explained that re-conciliation in above items had yet to be made.

The Committee **settled the above items subject to reconciliation** within 3 weeks.

- v) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042204-Canal Irrigation.

	<u>D. G. Accounts Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.28,670,000/-	Rs.28,670,000/-
Actual Expenditure	Rs.21,904,716/-	Rs.21,904,716/-
Saving	(-) Rs. 6,765,284/-	(-) Rs. 6,765,284/-
Percentage	100%	23.60%

4.12.2012 The Department explained that accounts had been reconciled and saving was 23.60% due to late supply of machinery for tube wells in the last week of June causing demand notice not issued and non-utilization of contingencies. Moreover, the rainy flood season also affected the progress of works.

The Committee **settled the item.**

- vi) 04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0422-Irrigation
042250-Others
LE4225-Others
LO0100828/LO5560-Suspense.

Final Grant	Rs.150,000,000/-
Actual Expenditure	Rs.176,218,462/-
Excess	(+) Rs. 26,218,462/-
Percentage	17.48%

4.12.2012 The Department explained that excess was 17.48% due to the reason that debit to suspense in Machinery Division and Workshop Division was always booked twice and in some cases thrice. And verifications had also yet to be made.

The Committee **settled the item subject to verifications.**

Audit Paras (Works) for the year 2006-07

- 8. Para No.3.1 Page 85 of Audit Report for the year 2006-07; Non-Utilization/Disposal of Surplus Stock – Rs.140.6 Million and Wasteful Expenditure – Rs.273.4 Million.**
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5.10.2011 The Department explained that the adjustment work was in progress and the machines would be disposed off.

The **para was settled subject to verification.**

- 9. Para No.3.2 Pages 85 & 86 of Audit Report for the year 2006-07; Extra Expenditure Due to Acceptance of Tenders at Higher Rates – 65.1 Million.**
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4.10.2011 The Department explained that the Contractor had filed a petition in the Court of law and the matter was presently in the Lahore High Court and as such was subjudice.

The Committee kept the para pending till the decision of the Court.

5.12.2012 The Department explained that the matter was subjudice in the Civil Court Sargodha.

The para was kept pending till the decision of the Court.

4.3.2013 The Committee accepted the contention of the department and **settled the para.**

- 10. Para No.3.3 Pages 86 & 87 of Audit Report for the year 2006-07; Undue Benefit to Contractor Due to Allowing Higher Quoted Rates Items – Rs.63.9 Million.**

4.10.2011 The Department explained that the audit observation was not accepted as the audit had not considered withheld amount of different items. In spite of deducting this amount it had been summed up by the audit.

Audit pointed out that the para deals with undue financial benefit to contractor due to allowing higher rates.

The Committee pend the para till 5.10.2011 with the direction to bring up the details of bills on 5.10.2011.

5.10.2011 The Department explained that the para was discussed on 4.10.2011 and was kept pending for exact position to be explained by the department. The department briefed that the amount was not being deducted.

The Committee directed/recommended that the department should be careful in future and SOPs be prepared.

The para was kept pending.

4.3.2013 Audit pointed out that the para was discussed in PAC meeting on 04-10-2011 and para was kept pending with the direction to be careful in future and to prepare SOP on the issue for further guidance. After lapse a period of 6 months, the department did not submit any SOP in compliance of the PAC directives.

The Committee **kept the para pending** and directed/recommended that the department should be careful in future and SOPs be prepared.

11. Para No.3.4 Page 88 of Audit Report for the year 2006-07; Unjustified Expenditure on Pay and Allowances of Idle Staff – Rs.50.5 Million.

3.10.2011 The Department explained that 130 officials had been retired from service and 106 official adjusted against the vacant post 26 official retained for R.Q link and Tube well Colony Mandi Baha-ud-Din. The department further explained that all the idle staff had been adjusted.

The Committee settled the para subject to verification by Audit.

5.12.2012 The Department explained that the staff spared from their duty was being adjusted and a list of staff from scale 5 to 9 had been submitted to competent authority for their adjustment.

The Committee again settled the para subject to verification of record by Audit.

4.3.2013 The Department explained that the list of all staff had been submitted to competent authority for their further adjustment. Case was under process. All necessary record was available for verification by Audit.

The Committee **settled the para subject to verification by Audit.**

12. Para No.3.5.1 Pages 88 & 89 of Audit Report for the year 2006-07; Less-Adjustment Under Suspense Grant No.9 and 37 – Rs.40.444 Million.

D.P. No.15 Chief Engineer Irrigation Zone, Sargodha – Rs.9.187 Million.

4.10.2011 The Department explained that a sum of Rs.9,187,465/- was pointed out by Audit un-adjusted under the head of Account Suspense Grant 9 & 37 as on 30/06/06 on the basis of provisional figures which was incorrect. As the figures under the said head of Account were subsequently changed due to adjustment of vehicle outturn and stone account by different Divisions of this Zone as per June (final) expenditure reconciled statement as on 30-06-07. The record was produced to audit for verification but the audit demanded the original record of adjustment/recovery mentioned by each division. The concerned had been directed to produce the relevant record to audit.

The para was kept pending till 5.10.2011.

5.10.2011 The Department explained that partial amount had been verified and violation of rules was existed.

The Finance department recommended that disciplinary action should be taken against responsables.

The Committee directed/recommended that an inquiry be held and report be submitted to Public Accounts Committee.

The para was kept pending.

4.3.2013 Audit pointed out that the para was discussed in PAC meeting on 05-10-2011. The F.D recommended the disciplinary action against responsible but the Department had not done till now.

The Department explained that there were 11 divisions in this zone and it was not possible to take disciplinary action against all divisions. The record was produced to audit for verification but the audit demanded the original record of adjustment/recovery mentioned by each division. The inquiry had been got conducted through S.E. and report was submitted on 2-11-2012.

The Committee kept the para pending.

13. **Para No.3.5.2 Pages 88 & 89 of Audit Report for the year 2006-07; Less-Adjustment Under Suspense Grant No.9 and 37 – Rs.40.444 Million.**
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D.P. No.22 Hafizabad Canal Division, Faisalabad – Rs.0.187 Million.

14. **Para No.3.5.3**

D.P. No.27 Qadirabad Balloki Link Division, Farooqabad – Rs.0.363 Million.

15. **Para No.3.5.4**

D.P. No.67 Burala Canal Division, Faisalabad – Rs.1.1 Million.

16. **Para No.3.5.6**

D.P. No.90 Drainage Division, Faisalabad – Rs.0.179 Million.

17. **Para No.3.5.7**

D.P. No.100 Lower Gogera Canal Division, Faisalabad – Rs.0.567 Million.

18. **Para No.3.5.8**

D.P. No.107 Chief Engineer, Irrigation Zone, Faisalabad – Rs.0.372 Million.

19. **Para No.3.24 Pages 103 & 104 of Audit Report for the year 2006-07; Irregular Expenditure Due to Maintenance of Vehicle of Direction Office Through Division – Rs.883,825/-.**
-

D.P. No.26 (Q.B.Link Division Farooqabad, Faisalabad- Rs.237,422/-.)

15.12.2010 The Department explained that the paras were discussed in the DAC meetings, these paras were dealt with less adjustments under suspense grant No.9 and 37 and it was decided in DAC meetings that the adjustments and verifications be made within the limited time frame.

Audit pointed out that the decisions of DAC meetings were not complied with and the contention of the department was not acceptable.

The Committee directed/recommended that an inquiry be held that why the adjustments were not made within the stipulated time period and report be submitted to the Public Accounts Committee-I

The paras were kept pending.

4.3.2013 Audit pointed out that the department had produced the incomplete inquiry reports in which adjustment had not been done.

The Department explained that as a result of probe report conducted by the department two SDOs were held responsible for less adjustment.

The Committee directed/recommended that inquiries in these matters be held that why the adjustments were not made within stipulated time period and report be submitted to the PAC and the above **paras were kept pending**.

20. Para No.3.5.5 Pages 88 & 89 of Audit Report for the year 2006-07; Less-Adjustment Under Suspense Grant No.9 and 37 – Rs.40.444 Million.

D.P. No.85 Panjnad Headworks Division, Panjnad – Rs.6.5 Million.

15.12.2010 The Department explained that the para was discussed in the DAC meetings, the para was dealt with less adjustments under suspense grant No.9 and 37 and it was decided in DAC meetings that the adjustments and verifications be made within the limited time frame.

Audit pointed out that the decisions of DAC meetings were not complied with and the contention of the department was not acceptable.

The Committee directed/recommended that an inquiry be held that why the adjustments were not made within the stipulated time period and report be submitted to the Public Accounts Committee-I

The para was kept pending.

4.3.2013 The Department explained that the PAC-I in its meeting held on 15-12-2010, kept the para pending with the direction that an inquiry be held that why the adjustments were not made within the stipulated time period and report be submitted to the PAC. The department stated that an inquiry had been finalized by the S.E Rahimyar khan and submitted to Secretary Irrigation for further necessary action.

The Committee **kept the para pending** with direction that department must give certificate to Audit of dead and retired officers etc.

21. Para No.3.5.9

D.P. No.114 Chief Engineer, Irrigation Development Zone, Lahore – Rs.25.7 Million.

5.10.2011 The Department explained that all the necessary actions had been taken and all the relevant record was available for verifications.

The **para was settled subject to verification by Audit.**

22. Para No.3.5.10

D.P. No.124 Machinery Division, Multan (Lahore) – Rs.1.3 Million.

5.10.2011 The Department explained that labour were engaged in many years with the working of earth moving machinery. These employees of different categories filed a petition in Punjab Labour Court for the regularization of their services. Punjab Labour court accepted the petition and the decision of Labour Court was sustained upto the Supreme Court of Pakistan.

The Committee **kept the para pending** and directed/recommended that advice from Finance Department be got in the issue.

23. Para No.3.5.11

D.P. No.129 Lodhran Canal Division, Multan – Rs.2.1 Million.

15.12.2010 The Department explained that the para was discussed in the DAC meetings, the para was dealt with less adjustments under suspense grant No.9 and 37 and it was decided in DAC meetings that the adjustments and verifications be made within the limited time frame.

Audit pointed out that the decisions of DAC meetings were not complied with and the contention of the department was not acceptable.

The Committee directed/recommended that an inquiry be held that why the adjustments were not made within the stipulated time period and report be submitted to the Public Accounts Committee-I

The **para was kept pending.**

24. Para No.3.6 Page 90 of Audit Report for the year 2006-07; Unnecessary Accumulation of Stock – Rs.36.8 Million.

5.10.2011 The Department explained that audit had reduced the amount of para from Rs.36.8 million to Rs.27.803 million. Further more the sanction of reserve stock limit of the stores for the year 2005-06 was accorded by the competent authority for Rs.37.240 million.

The Committee **kept the para pending** and directed/recommended that the stock lists should be revised.

25. Para No.3.7 Pages 90 & 91 of Audit Report for the year 2006-07; Irregular Expenditure Due to Calling of Tenders Without Approval of Technical Sanctioned Estimate – Rs.26.7 Million.

15.12.2010 The Department explained that the para was pertained to calling of tenders without technical sanction and it was directed by the SDAC in its meeting held on 13.09.2007 that the condonation of the matter be obtained from the Finance Department but the Finance Department advised to defend the para in the PAC with justifications and after that initiate a fresh reference to the Finance Department on the basis of decision of PAC.

The Committee directed/recommended that the matter be referred to the Finance Department for condonation.

The Committee **settled the para subject to regularization/verifications.**

26. Para No.3.8 Pages 91 & 92 of Audit Report for the year 2006-07; Non-Recovery/Adjustment Due to Non-Closing of Misc. P.W Advances – Rs.19.5 Million.

15.12.2010 The Department explained that Rs.26,122/- had been recovered and Rs.9,555,221/- on account of cost of land paid to A.C. Burewala and Rs.1,565,407/- was pending on account of non-closing/loss of manufacture account and cost of stone already utilized which could not be adjusted.

Audit pointed out that the para was discussed in the SDAC meeting held on 20.08.2007 and it was directed to the department that a list of miscellaneous P.W. Advances be prepared and submitted to Audit for verifications. The Audit further explained that Rs.1,565,407/- were adjustable/recoverable and vouched account of Rs.8,439,165/- should be produced to Audit for verifications.

The Committee kept the para pending for reconciliation between department and Audit.

4.3.2013 Audit pointed out that the para was discussed in PAC meeting on 15-12-2010. The Committee kept the para pending for reconciliation between department and Audit regarding balance recovery of Rs.19.560 million, the department had reiterated its old reply that an amount of Rs.9,555,221/- on account of land acquisition paid to the A.C Burewala and Rs.1,565,407/- on account of non-closing of manufacture account was not traceable due to non transferring of original record from development division. No any action had been taken by the department to recover the amount involved from the quarter/officers concerned so far.

The Committee **kept the para pending** again for reconciliation between department and Audit.

27. Para No.3.9 Pages 92 & 93 of Audit Report for the year 2006-07; Extra Expenditure Due to Adopting Rich Specification – Rs.16.7 Million.

D.P. No.43(Kirana Division L.J.C – Rs.5.773 million)

28. Para No.3.9

D.P. No.46(Kirana Division L.J.C – Rs.6.363 million)

4.10.2011 The Department explained that as per direction of SDAC, the matter was referred to Chief Engineer, Research and Chief Engineer had recommended 3 inch thickness of lining over 1 and half inches lean cement sand plaster 1:6 both on bed and on slopes. Moreover, project drawing and technical sanction estimate also indicated the same provision and payment was made accordingly and no excess payment was made.

The Committee accepted the contention of department and the **paras were settled** with the direction that the uniformed specifications should be set.

29. Para No.3.9

D.P. No.54 (Western Bar Division Thingi, Nili Bar Circle, Sahiwal)

30. Para No.3.9

D.P. No.106 (Burala Division, LCC (East), Faisalabad - Rs.0.463 Million.)

D.P. No.123 (Lower Gugera Division, Faisalabad - Rs.1.200 Million.)

15.12.2010 The Department explained that as per direction of SDAC, the matter was referred to Chief Engineer, Research and Chief Engineer had recommended 3 inch thickness of lining over 1-1/2 inches lean cement sand plaster 1:6 both on bed and on slopes. Moreover, project drawing and technical sanction estimate also indicated the same provision and payment was made accordingly and no excess payment was made.

The Committee accepted the contention of department and the **paras were settled.**

31. Para No.3.10 Page 93 of Audit Report for the year 2006-07; Undue Benefit to Contractor Due to Allowing Higher Rates – Rs.15 Million.

4.10.2011 The Department explained that the audit observation was not accepted as the audit had not considered withheld amount of different items. In spite of deducting this amount it had been summed up by the audit.

Audit pointed out that the para deals with undue financial benefit to contractor due to allowing higher rates.

The Committee pend the para till 5.10.2011 with the direction to bring up the details of bills on 5.10.2011.

5.10.2011 The Department explained that the deductions had been made and the amount was withheld with the department.

The Committee was satisfied with the contention of the department and the para was settled subject to verification by Audit.

4.3.2013 The para was discussed in PAC meeting held on 4.10.2011, no further progress was made by department, so Committee re-iterated its previous decision and **kept the para pending.**

32. Para No.3.11 Page 94 of Audit Report for the year 2006-07; Shortage of Stock – Rs.5.8 Million.

15.12.2010 The Department explained that the record may be verified and para may be reduced to the extent of Rs.2.175 million instead of Rs.5.80 million. As regard stock register for Rs.2.175 (M) of station area section, charge sheet against Mr. Zaigham Rasheed, Sub-Engineer had also been submitted to the authority for initiating disciplinary action.

The Committee directed / recommended that an inquiry regarding the issue be held and report be submitted within 60 days.

The para was kept pending.

4.3.2013 The Department explained that inquiry had been conducted and partial recovery had been made.

The Committee reduced the para to the extent of recovery and **para was kept pending.**

33. Para No.3.12 Pages 94 & 95 of Audit Report for the year 2006-07; Overpayment due to Allowing Higher Rates – Rs.5.6 Million.

4.10.2011 The Department explained that according to Audit para deals with overpayment of Rs.5.6 Million due to allowing higher rates. As per comparative statement rates of the lowest bidder were approved as 26.79% below, whereas the audit had calculated 6.84% below only for two items and pointed out an over payment of Rs.2.853(M) which was not correct. And the recovery was under process.

The Committee directed/recommended that the department should pin point the person who sanctioned over payment and recovery must be made within 90 days.

The para was kept pending till recovery with the direction that the para be reduced to the extent of recovery.

4.3.2013 The Department explained that the actual recovery of Rs.0.515 million had been made and reconciled with audit, efforts were being made to recover the balance amount from the contractor.

The Committee reduced the para to the extent of recovered amount and **kept the para pending** till full recovery.

34. Para No.3.13 Pages 95 & 96 of Audit Report for the year 2006-07; Non-Auction of Unserviceable Machinery – Rs.5.5 Million.

5.10.2011 The Department explained that 6 Nos. machines had been auctioned on 10.06.2010 & 12.08.2010 and remaining 12 Nos. machines were under auction process.

The Committee directed/recommended that the reasons be given that why the sale was made after 6 years of condemnation.

The **para was kept pending.**

35. Para No.3.14 Pages 96 & 97 of Audit Report for the year 2006-07; Non-Recovery on Account of Execution of Work in Excess Over Deposits – Rs.2.4 Million.

5.10.2011 The Department explained that five divisions were involved in recovery. The recovery/adjustment of Rs.1,493,376/- had been made and got verified by Audit. Efforts were being made to recover the balance amount of Rs.965,581/- from Drainage Division Mandi Bahaudin.

The Committee directed/recommended that book adjustment should be adjusted in the same financial year and advice in the issue be got from the Finance Department.

The para was kept pending.

36. Para No.3.15 Page 97 of Audit Report for the year 2006-07; Shortage of Stock/Tools and Plants Articles – Rs.2.3 Million.

3.10.2011 The Department explained that the Chief Engineer Irrigation, Sargodha had imposed recovery on two Sub-Engineers and the partial recovery had been made.

The Committee did not satisfy with the contention of the department and directed/recommended that fresh inquiry be held by the inspection team to fix the responsibility and report be submitted to the Public Accounts Committee within 60 days.

The Committee reduced the para to the extent of recovery subject to verification.

The para was kept pending till recovery.

5.12.2012 The Department explained that partial recovery had been made and got verified by Audit and now the matter was subjudice. Efforts were being made to get the court decision early.

The para was kept pending till the decision of the court.

4.3.2013 The Department explained that 4 appeals against the recovery orders were under trial in Punjab Service Tribunal, Lahore and its decision was still awaited. Next date of hearing was 07-03-2013.

The Committee **kept the para pending** till the decision of the Court.

37. Para No.3.16 Pages 97 & 98 of Audit Report for the year 2006-07; Overpayment Due to Incorrect Application of Rate – Rs.1.9 Million.

4.10.2011 The Department explained that the heiro sand report had yet to be verified.

The Committee settled the para subject to verifications/laboratory report.

4.3.2013 The para was discussed in PAC meeting held on 4.10.2011, no further progress was made by department, so Committee re-iterated its previous decision and kept the para pending.

38. Para No.3.17 Pages 98 & 99 of Audit Report for the year 2006-07; Overpayment Due to Non-Utilization of Available Earth – Rs.1.5 Million.

15.12.2010 The Department explained that full recovery of Rs.1.5 million had been made and verified by audit. The department was of the view that the basis of the para was not correct as Audit raised further observations which were not related to the original para.

The Committee directed/recommended that the Secretary, Irrigation may hold an inquiry whether the basis of para was correct or not and report be submitted to PAC within 30 days.

The para was kept pending.

4.3.2013 The Department explained that inquiry had been completed and submitted to Secretary for vetting.

The Committee **kept the para pending** till finalization of inquiry report.

39. Para No.3.18 Page 99 of Audit Report for the year 2006-07; Purchase of Material by Splitting to Avoid Sanction of Higher Authority – Rs.1.5 Million.

15.12.2010 The Department explained that no splitting in purchase had been made and all the relevant record had been verified by Audit.

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

40. Para No.3.19 Pages 99 & 100 of Audit Report for the year 2006-07; Overpayment Due to Higher Rates – Rs.1.3 Million.

D.P. No.60 (Lahore Division CBDC –Rs.380,997/-)

41. Para No.3.28 Pages 106 & 107 of Audit Report for the year 2006-07; Overpayment Due to Non-Deduction of Shrinkage – Rs.741,810/-.

42. Para No.3.31 Pages 108 & 109 of Audit Report for the year 2006-07; Non-Recovery Due to Non-Leasing Out of Government Land – Rs.541,443/-.

43. **Para No.3.33 Page 110 of Audit Report for the year 2006-07; Overpayment Due to Excess Measurement – Rs.436,115/-.**

44. **Para No.3.41 Pages 116 & 117 of Audit Report for the year 2006-07; Overpayment Due to Execution of Cement Concrete without Excavation of Profiles – Rs.135,784/-.**

45. **Para No.3.43 Page 118 of Audit Report for the year 2006-07; Overpayment Due to Excessive Measurement Rs.104,591/-.**

3.10.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

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

46. **Para No.3.19 Pages 99 & 100 of Audit Report for the year 2006-07; Overpayment Due to Higher Rates – Rs.1.3 Million.**

D.P. No.132 (Flood Bund Division, Narowal –Rs.913,994/-)

3.10.2011 The Department explained that the dealership certificate issued in favour of M/S A.S Steel Rolling Mills had been produced.

Audit pointed out that it was against the Finance Department's instructions issued on 27.12.2005.

The Committee directed/recommended that the advice/clarification from Finance Department on the matter be taken.

The para was kept pending.

5.12.2012 The Department explained that all necessary actions had been taken and got verified by Audit.

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

47. **Para No.3.20 Pages 100 & 101 of Audit Report for the year 2006-07; Non-Crediting of Lapsed Deposits to Revenue – Rs.1.1 Million.**

15.12.2010 The Department explained that a sum of Rs.66,011/- had been credited to Government Revenue and for the remaining amount of Rs.1,082,649/- the department made a transfer entry which had yet to be verified.

The Committee pend the para for a while to verify the record of the department.

The Audit verified the record and the **para was settled.**

48. Para No.3.21 Page 101 of Audit Report for the year 2006-07; Overpayment Due ton Non-Utilization of Available Earth – Rs.1.1 Million.

3.10.2011 The Department explained that all the relevant record was available for verification by Aduit.

The Committee settled the para subject to verification by Audit.

5.12.2012 The Department explained that all necessary actions had been taken and got verified by Audit.

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

49. Para No.3.22 Page 102 of Audit Report for the year 2006-07; Overpayment Due to Double Payment of Carriage of Stone – Rs.1.1 Million.

4.10.2011 The Department explained that Chief Engineer Irrigation Sargodha Zone, Sargodha was requested for verification of this issue. Chief Engineer Irrigation Sargodha Zone, Sargodha had furnished certificate that the plant from which filter material having size (1/2”- 1”) was at distance of 11.25 K.M from Sikhanwali Quarry. The same certificate was also applicable on this issue.

The Committee **settled the para subject to verification by Audit.**

50. Para No.3.23 Pages 102 & 103 of Audit Report for the year 2006-07; Overpayment Due to Non-Utilization of Available Earth – Rs.898,360/-.

15.12.2010 The Department explained that the para was kept pending by the SDAC for detailed verifications of record regarding referred RDs, technical sanction estimates showing X-section contents, MBs regarding filling and cutting. All the relevant record was available for verifications by Audit.

The para was settled subject to verification by Audit.

4.3.2013 Audit pointed out that this para was settled subject to verification in the last PAC meeting.

The Department explained that the contention explained by the department was not accepted because the earth available from cutting of diversion was required to be used in prison filling.

The Committee **settled the para subject to decision/satisfaction** of Administrative Secretary and verification by Audit.

51. Para No.3.24 Pages 103 & 104 of Audit Report for the year 2006-07; Irregular Expenditure Due to Maintenance of Vehicle of Direction Office Through Division – Rs.883,825/-.

D.P. No.117 (Khushab Canal Division, Mianwali - Rs.111,468/-)

4.10.2011 The Department explained that no irregular expenditure was involved. The said Government Vehicle was under the charge of Divisional Office and its operation charges were accordingly to be paid by this office. However the said vehicle was used by Superintending Engineer, Thal Canal Circle, Mianwali for Government touring. Moreover, expenditure incurred on this vehicle was within budget allocated in this regards.

The Committee was satisfied with the contention of the department and the **para was settled.**

52. Para No.3.24

(L.J.C Development Division, Sargodha - Rs.534,935/-)

4.10.2011 The Department explained that the funds under head Transportation and P.O.L charges had been allocated for circle, office which were quite meager to maintain the vehicle up to Rs.5.50 Lac. The expenditure incurred on the vehicle LHN-1372 under the use of project Direction Sargodha was quite justified.

The Committee directed/recommended that the expenditures be regularized by the Finance Department.

The para was kept pending till regularization by Finance Department.

4.3.2013 Audit pointed out that the department had not produced the complete record i.e. final bill, statement etc and did not regularize by the finance department.

The Committee **settled the para subject to regularization** by finance department.

53. Para No.3.25 Pages 104 & 105 of Audit Report for the year 2006-07; Overpayment for Inadmissible Items – Rs.780,448/-.

D.P. No.119 (Gujranwala Division UCC –Rs.174,296/-)

3.10.2011 The Department explained that out of total recovery of Rs.174,296/- an amount Rs.66,110/- had been recovered and efforts were being made to recover the outstanding amount.

The Committee directed/recommended that the para be reduced to the extent of recovery and the outstanding amount be recovered within 60 days.

The para was kept pending.

4.3.2013 The Department explained that the recovery had been made and got verified by Audit. Audit did not agree with department.

The Committee **settled the para subject to Reconciliation.**

**54. Para No.3.25
D.P. No.122 (Sheikhupura Division UCC –Rs.606,152/-)**

3.10.2011 The Department explained that the item work was under observation carried out in accordance with the departmental practice i.e. approved TS estimate schedule framed by the F.D. and the application of notification after signing of the agreement, execution and payment of work was also legal issue.

The Committee directed/recommended that the relevant rules should bring up before the Committee by tomorrow i.e. 4.10.2011.

The Committee kept the para pending till 04.10.2011.

4.10.2011 The para was kept pending on 3.10.2011 and the department explained the exiting rules.

The Committee did not satisfy and directed that the recovery be made within 60 days and proper SOPs be prepared.

The para was kept pending.

4.3.2013 The Department explained that all necessary action had been taken and recovery had been made and verified by Audit.

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

55. Para No.3.26 Page 105 of Audit Report for the year 2006-07; Non-Recovery on Account of Short Material – Rs.751,730/-.

4.10.2011 Audit pointed out that the shortage of stone required to be verified because the concerned SDO was reported the shortage of stone and the XEN imposed major penalty on two officers and after that the Chief Engineer exonerated both the officer from the charges.

The Committee was not satisfied with the contention of the department and directed that an inquiry be held and fix the responsibility and report be submitted within 60 days.

The para was kept pending.

5.12.2012 Audit pointed out that recovery of Rs.91,800/- out of Rs.173,921/- was not verified.

The Committee reduced the para to the extent of recovery subject to verification of record as desired by the Audit and para was kept pending.

4.3.2013 The Department explained that verification regarding recovery of Rs.115,968/- against Rs.173,921/- had been made by the Audit. The Department requested to reduce the amount to Rs.57,953/-.

The Committee reduced the para to the extant of recovery subject to verification and **para was kept pending.**

56. Para No.3.27 Pages 105 & 106 of Audit Report for the year 2006-07; Undue Benefit due to Non-Submission of Schedule Programme – Rs.750,746/-.

3.10.2011 The Department explained that in the first part of the para all the necessary actions had been taken and record was available and in the second part of para the scheme was not reflected in the ADP in 2005-06 and succeeding years and the funds were not released uptill now.

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

57. Para No.3.29 Pages 107 & 108 of Audit Report for the year 2006-07; Overpayment Due to Unnecessary Deleting the quoted Contract Item – Rs.653,637/-.

4.10.2011 The Department explained that the Contractor M/S Mehr Muhammad Zakir offered the rates @ 7.11 below the estimated cost in the bidding process. According to the revised estimate and the work done by the contractors per comparative statement the overall rates come out to be 7.75% below the estimated cost. As such difference of Rs.182,050/- was caused due to revision of estimate etc. The recovery of Rs.182,050/- had now been made from the final bill to keep the contractor Mehr Muhammad Zakir as the lowest contractor at the time of final bill and it had been adjusted and accounted for in the monthly account. An amount of Rs.653,654/- was to be recovered from the contractor. Record had been verified by the Audit.

The Committee was not satisfied with the contention of the department and directed that an inquiry be held regarding the reasons of revise technical sanctions in this case and why the department pulled low price items and report be submitted within 60 days.

The para was kept pending.

4.3.2013 Audit pointed out that the para was discussed in PAC meeting on 04.10.2012. The Committee was not satisfied with the contention of the department and directed that an inquiry be held regarding the reasons of RTS in this case and report be submitted within 60 days and para was kept pending. No compliance on the PAC directive dated 4.10.12 had been made. The final bill and financial statement had not been produced to Audit.

The Department explained that inquiry had been finalized by the Superintending Engineer, Thal Canal Circle Mianwali. The inquiry report had been submitted to the Administrative Secretary and action was taken in the light of the findings.

The Committee **settled the para subject to verification** of final bill by Audit.

58. Para No.3.30 Page 108 of Audit Report for the year 2006-07; Non-Adjusted Balances Under Suspense Head Grants – Rs.600,492/-.

15.12.2010 The Department explained that the para was discussed in the DAC meetings, the para was dealt with less adjustments under suspense grant No.9 and 37 and it was decided in DAC meetings that the adjustments and verifications be made within the limited time frame.

Audit pointed out that the decisions of DAC meetings were not complied with and the contention of the department was not acceptable.

The Committee directed/recommended that an inquiry be held that why the adjustments were not made within the stipulated time period and report be submitted to the Public Accounts Committee-I

The para was kept pending.

4.3.2013 Audit had pointed out that the para was discussed in PAC meeting held on 15-12-2010. The Committee kept the para pending and directed that an inquiry be held that why the adjustments were not made within the stipulated time period. But no action had been made by the department.

The Department explained that inquiry had been conducted and submitted to competent authority and to audit as well.

The Committee **kept the para pending** till decision/finalization of inquiry.

59. Para No.3.32 Pages 109 & 110 of Audit Report for the year 2006-07; Unjustified Payment on Account of Repairing of an Inlet on Non-Existent RD – Rs.461,063/-.

15.12.2010 The Department explained that as per direction of DAC, an inquiry was conducted to probe in the matter. The inquiry officer was declared that no one was at fault. It was further clarified in the report that the inlet on which the repair carried out was actually located at RD.184355/-L instead of RD 183000/L. The RD mentioned in the documents as RD 183000/L was wrong due to clerical mistake.

The para was kept pending till verification of record by Audit.

5.12.2012 The Department explained that all necessary actions had been taken and got verified by Audit.

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

60. Para No.3.34 Page 111 of Audit Report for the year 2006-07; Non-Forfeiture of Earnest Money of Rejected Tenders – Rs.430,000/-.

4.10.2011 The Department explained that when the tenders box opened by the chairman (S.E.LJC Sargodha), the tender of M/S J&B was found blank and without CDR as well as BOQ. The returning of CDR was necessary to comply with the Sr. No.3 of the tender notice. As according to this condition CDR must be accompanied with tender document, when the tender box opened by the Chairman.

The Committee observed the following that:-

- a) how the CDR encashed from bank without signature;
- b) the constitution of Committee was illegal;
- c) there was no technical sanction and administrative approval; and
- d) malafide intention was reflected.

The Committee directed/recommended that the department should hold an inquiry to probe the issues within six weeks.

The para was kept pending.

5.12.2012 The Department explained that the matter had been re-inquired and it was found that CDR was not attached with the tender form therefore no officer/official could be held responsible for returning CDR for encashment with their signatures.

Audit contended that the matter was not probed with the coordination of Bank.

The Committee was not convinced with the department's reply

The Committee granted 21 days to the department to look into the matter thoroughly under report to PAC.

The para was kept pending.

4.3.2013 The Department explained that at the time of issuance of tender documents to contractors only No. and date of CDR had been written on the tender forms but name of bank had not been written thereon. Therefore it was not possible at this stage to associate the bank in the probe. It was also pertinent to state that it was first and last participation of the said contractor. It was further added that the matter had already been got inquired twice through Superintending Engineer, Thal Canal Circle, Mianwali who concluded as under:-

- a. No officer / official was at fault; and
- b. No financial loss to Government or embezzlement took place in this case.

The Committee accepted the contention of the department and **settled the para.**

61. Para No.3.35 Page 112 of Audit Report for the year 2006-07; Overpayment due to Allowing Inadmissible Weight of Steel – Rs.319,379/-.

4.10.2011 The Department explained that the audit had calculated over payment on account of over laps of steel bars used in the board piles. The over laps provided in the steel cages were according to the design. The length of the steel bars was 90 to 100 ft. could not be lowered in a single length. So the over laps were provided in the design.

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

62. Para No.3.36 Pages 112 & 113 of Audit Report for the year 2006-07; Loss Due to Theft of Excavator Machine – Rs.318,000/-.

5.10.2011 The Department explained that the recovery of Rs.200,000/- had been made and remaining amount would be recovered within 60 days.

The Committee directed/recommended that an inquiry be held to fix the responsibility that why the Chowkidar was deputed for the last ten years whereas the machine could be removed.

The **para was kept pending.**

63. Para No.3.37 Pages 113 & 114 of Audit Report for the year 2006-07; Overpayment due to Allowing Higher Rates – Rs.247,344/-.

4.10.2011 The Department explained that the calculation of the Audit were incorrect and the overall percentage paid to the contractor was (-) 9.60% below and not 6.71% below as calculated by the Audit. Therefore no access payment was made. Detail calculations were also available for verification.

Audit explained that the verifications had been made.

The Committee directed/recommended that the culture of over payment should be discouraged and SOPs should be prepared.

The **para was settled** on the recommendation of Audit.

64. Para No.3.38 Page 114 of Audit Report for the year 2006-07; Undue Payment Due to Extra Lead – Rs.243,581/-.

4.10.2011 The Department explained that the required certificate from Chief Engineer, Sargodha was provided and verified by audit. There was no undue payment due to extra lead in this para.

The Committee **settled the para subject to verification by Audit.**

65. Para No.3.39 Page 115 of Audit Report for the year 2006-07; Non-Imposition of Penalty and Non-Recovery of Renewal Fee – Rs.211,500/-.

4.10.2011 The Department explained that a some of Rs.157,500/- had since been recovered from the contractors. The recovery of outstanding amount was being made.

The Committee directed/recommended that the outstanding amount be recovered within 2 months and the para was reduced to the extent of recovery subject to verification.

The para was kept pending.

4.3.2013 The Department explained that the balance recovery of Rs.22,500/- had already been got verified by Audit and in the light of audit comments the required supporting record i.e. 1- cash book, 2- Challan, 3- Monthly Account form PW A-42, 4- Monthly Account form PW A-9 had been provided to Audit on 22-11-2012.

The Committee **settled the para subject to Reconciliation.**

66. Para No.3.40 Pages 115 & 116 of Audit Report for the year 2006-07; Unjustified Payment Due to Non-Execution of Cement Plaster – Rs.178,253/-.

4.10.2011 The Department explained that the amount of cement plaster was approved by the competent authority and verified by the audit. The issue was discussed in DAC meeting. Item of cement plaster was recorded after concrete. The version of the department was not accepted and the department was directed for making the full recovery Rs.1,787,253/- from the contractor. The same recovery was made by the department and it was accounted for in the monthly account.

The Committee observed that the willful embezzlement was reflected in this case and why the concerned Sub-Engineer was censured.

The Committee directed/recommended the department to hold an inquiry and report be submitted to PAC within six weeks.

The para was kept pending.

4.3.2013 Audit pointed out that the recovery of Rs.178,253/- had been made by the department but inquiry was pended.

The Department explained that inquiry had been finalized by the Superintending Engineer, Thal Canal Circle, Mianwali and report had been submitted to the Administrative Secretary.

The Committee settled the para.

- 67. Para No.3.42 Page 117 of Audit Report for the year 2006-07; Non-Recovery Due to Illegal Occupation of Accommodation – Rs.124,896/-.**
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15.12.2010 Audit pointed out that the para was discussed in the SDAC meeting on 20.8.2007 in which Committee directed the Department to produce the agreement and sanctions of competent authority for leasing of quarters for verification by Audit but the department did not complied with the directions of SDAC.

The Department explained that all the relevant record was available for verifications.

The para was settled subject to verifications by Audit.

- 4.3.2013** The Department explained that the total recovery had been effected but not mentioned in working paper.

The Committee settled the para.

Audit Paras (Revenue Receipts) for the year 2006-07

- 68. Para No.3.1 Pages 55 & 56 of Audit Report for the year 2006-07; Wrong Booking of Government Revenue as Liability Rs.101.570 Million.**
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(Sr.No.1) Divisional Canal Officer, Kot Addu – Rs.89,377,672/-.

- 69. (Sr.No.2) Divisional Canal Officer, Kirana Division, Sargodha – Rs.1,820,264/-.**

- 70. (Sr.No. 3) Divisional Canal Officer, Rasul Division, Sargodha – Rs.10,217,644/-.**

- 71. (Sr.No.4) Divisional Canal Officer, Shah Pur Division, Sargodha – Rs.154,128/-.**

3.5.2010 The Department explained that the P.W.D. Remittance head was replaced with new Remittance Head, “G10407 PWD Remittance”, hence no wrong booking of Government revenue was occurred. Therefore, the revenue correctly deposited into treasury under head G10407 instead of CO-3432 pointed out by Audit.

The above paras were kept pending till 04.05.2010 for advice of the Finance Department.

4.5.2010 The Department explained that the P.W.D. Remittance head was replaced with new Remittance Head, "G10407 PWD Remittance", hence no wrong booking of Government revenue was occurred. Therefore, the revenue correctly deposited into treasury under head G10407 instead of CO-3432 pointed out by Audit.

On the recommendation of the Finance Department the above **paras were settled.**

72. Para No.3.2 Pages 56 & 63 of Audit Report for the year 2006-07; Non-Realization of Abiana on Supply of Canal Water for Non-Irrigation Purposes – Rs.81.966 Million.

(Sr.No.1) Divisional Canal Officer, Jhang – Rs.335,884/-.

3.5.2010 The Department explained that the bills for Rs.335,884/- had been submitted to the Tehsil Municipal Administration, Gojra for payment since 2007.

The Committee directed/recommended that the recovery be made.

The Committee further directed/recommended that drain and flow of sewerage and sludge water in all the Canals of Punjab should be closed/disconnected immediately.

The **para was kept pending.**

73. Para No.3.2

3.2.2 Divisional Canal Officer, Trimu – Rs.1,536,309/-.

3.5.2010 The Department explained that recovery was still un-recovered from the beneficiaries. Efforts were being made to recover the amount from the defaulters.

The Committee directed / recommended that the water connections of the Executive Officer, Cantonment Board, Shorkot Cantt. and Garrison Engineer Air Base Rafiqui, Shortkot Cantt. be disconnected and recovery be made.

The para was kept pending.

5.12.2012 The Department explained that recovery was still un-recovered from beneficiaries but efforts were being made to recover the amount.

The Committee directed /recommended the department that supply of water be stopped immediately and if there was any claim of exemption the relevant Authority should go through proper channel. Some legal course should be adopted against all defaulters and report in this regard be submitted to Public Accounts Committee.

The para was kept pending.

74. Para No.3.2

(Sr.No.3) <i>Divisional Canal Officer, Small Dams Division, Islamabad –</i>	i)	Rs.69,580,514/-
	ii)	Rs. 1,053,393/-
	ii)	Rs. 949,000/-

4.5.2010 The Department explained that the rate for raw water was being charged @ Rs.0.19 per gallon till 1984 and the same were enhanced upto Rs.4.00 per gallon, by the then Governor of the Punjab. In compliance of the orders of the then Governor, the bills were prepared @ Rs.4.00 per gallon and sent to different formations without any agreement and the different formations never deposited the bills on enhanced rates.

The Department further explained that the rates had been changed and agreed by the other departments and a summary had been sent to the Chief Minister for the condonation of the outstanding amount.

The Committee directed/recommended that an inquiry be held to ascertain that why agreement was not made between department and different formations and report be submitted within 60 days.

The para was settled.

75. Para No.3.2

**3.2.4 Divisional Canal Officer, Faisalabad Division, Faisalabad –
Rs.1,651,019/-.**

3.5.2010 The Department explained that an amount of Rs.175,209/- had since been recovered and Rs.1,475,810/- had yet to be recovered.

The Committee directed/recommended that the para be reduced to the extent of Rs.1,475,810/- subject to verification and the balance recovery be made within 60 days.

The para was kept pending.

5.12.2012 The Department explained that an amount of Rs.201,766/- had been recovered leaving a balance recovery of Rs.1,405,077/-.

The Committee reduced the para to the extent of recovered amount and directed the Finance Department to take up the matter with the DCO concerned for early recovery under Land Revenue Act.

The **para was kept pending.**

76. Para No.3.2

(Sr.No.5) Divisional Canal Officer, Hafizabad Division, Faisalabad – Rs.962,835/-.

3.5.2010 The Department explained that an amount of Rs.897,571/- had been recovered and Rs.65,264/- had yet to be recovered.

The Committee directed /recommended that the para be reduced to the extent of Rs.65,264/- subject to verification and balance recovery be made within 60 days.

The **para was kept pending.**

77. Para No.3.2

3.2.6 Divisional Canal Officer, D.G Khan – Rs.463,640/-.

3.5.2010 The Department explained that total recovery had been made and record was available for verification.

The Committee settled the para subject to verification of record by Audit.

5.12.2012 The Department explained that all the necessary actions had been taken and recovery had been made and got verified by Audit.

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

78. Para No.3.2

3.2.7 Divisional Canal Officer, Ahmad Pur East – Rs.4,649,656/-.

3.5.2010 The Department explained that an amount of Rs.4,648,656/- had been recovered and deposited into Government treasury. The difference of Rs.1,000/- was based on clerical mistake by Audit.

The Committee settled the para subject to verification of record by Audit.

5.12.2012 The Department explained that all the necessary actions had been taken and recovery had been made and got verified by Audit.

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

79. Para No.3.2

3.2.8 Divisional Canal Officer, Kirana Division, Sargodha – Rs.188,694/-.

3.5.2010 The Department explained that the amount had been recovered and deposited into the Government Treasury. The record was available for verification.

The para was settled subject to verification by Audit.

5.12.2012 Audit pointed out that para had already been settled subject to verification and verification had been made.

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

80. Para No.3.2

3.2.9 Divisional Canal Officer, Rasul Division, Sargodha – Rs.595,198/-.

3.5.2010 The Department explained that an amount of Rs.296,957/- had been recovered and efforts were being made to recover outstanding amount.

The Committee directed / recommended that the para be reduced to the extent of Rs.298,241/- subject to verification and the remaining recovery be made within 60 days.

The para was kept pending.

5.12.2012 The Department explained that an amount of Rs.335,277/- had been recovered and got verified by Audit and efforts were being made to recover the balance amount of Rs.259,921/-.

The Committee reduced the para to the extent of recovery and **kept it pending** till full recovery.

81. Para No.3.3 Pages 57, 64 & 65 of Audit Report for the year 2006-07; Non-Recovery of Government Revenue Due to Non-Finalization of Cases of Special Charges (Tawan) – Rs.53.446 Million.

3.3.1 Divisional Canal Officer, LBDC, Lahore Division – Rs.4,117,300/-.

3.3.2 Divisional Canal Officer, Sulemanki Head Works – Rs.233,908/-.

3.3.3 Divisional Canal Officer, Eastern Bar, Pakpattan – Rs.1,518,640/-.

3.3.4 Divisional Canal Officer, Jhang – Rs.3,741,560/-.

3.3.5 Divisional Canal Officer, Trimu – Rs.8,674,120/-.

3.3.6 Divisional Canal Officer, Muzaffargarh – Rs.6,792,540/-.

3.3.7 Divisional Canal Officer, Kot Addu – Rs.323,800/-.

3.3.8 Divisional Canal Officer, U.C.C Gujranwala – Rs.330,650/-.

3.3.9 Divisional Canal Officer, L.C.C Khanki, Wazirabad – Rs.32,248/-.

3.3.10 Divisional Canal Officer, Lodhran Canal Division, Multan – Rs.579,508/-.

3.3.11 Divisional Canal Officer, Multan – Rs.387,507/-.

3.3.12 Divisional Canal Officer, Shujabad Canal Division, Multan – Rs.379,011/-.

3.3.14 Divisional Canal Officer, Islam Head Works, Piplan – Rs.74,170/-.

3.3.15 Divisional Canal Officer, Faisalabad Division, Faisalabad – Rs.1,509,860/-.

3.3.16 Divisional Canal Officer, Hafizabad Division, Faisalabad – Rs.497,320/-.

3.3.17 Divisional Canal Officer, Burala Division, Faisalabad – Rs.60,480/-.

3.3.18 Divisional Canal Officer, Lower Gogera Division, Faisalabad – Rs.636,780/-.

3.3.19 Divisional Canal Officer, D. G. Khan – Rs.4,088,282/-.

3.3.22 Divisional Canal Officer, Bhakkar – Rs.472,963/-.

3.3.23 Divisional Canal Officer, Kala Bagh, Mianwali – Rs.2,741,560/-.

3.3.24 Divisional Canal Officer, Kirana Division, Sargodha – Rs.5,315,940/-.

3.3.25 Divisional Canal Officer, Rasul Division, Sargodha – Rs.624,798/-.

3.3.26 Divisional Canal Officer, Shah Pur Division, Sargodha – Rs.87,740/-.

3.5.2010 All of above paras were related to “Non-Recovery of Government Revenue Due to Non-Finalization of Cases of Special Charges (Tawan)”. A Sub-Committee was constituted comprising the following members:-

- | | | |
|------|---|----------|
| i) | Major (Retd) Abdul Rehman Rana, MPA (PP-53) | Convener |
| ii) | Mr Ahmed Khan Baloch, MPA (PP-211) | Member |
| iii) | Mian Yawar Zaman, MPA (PP-191) | Member |

The Committee directed/recommended the following:-

- i) that Secretary, Irrigation will provide the term of reference to the Sub-Committee within one week;
- ii) that all the Tawan cases should be streamlined; and
- iii) that the Sub-Committee will submit its report within three months.

The above all paras related to Tawan were kept pending for the consideration of Sub-Committee-I.

5.12.2012 A Sub-Committee was constituted to examine the issues of Abiana and Tawan whose report was available with the Committee. After having detailed discussions the Members of the Committee suggested following points:-

- a) Amendment in PEEDA Rules.
- b) Involvement of B.O.R in recovery cases.
- c) Determination of time for imposition of tawan and appropriate person.
- d) Determination of Authority to recover tawan.
- e) Convene a combined meeting of Board of Revenue and Irrigation Department to resolve the matter.

Till these issues are resolved, the **paras were kept pending.**

- 82. Para No.3.3 Pages 57, 64 & 65 of Audit Report for the year 2006-07; Non-Recovery of Government Revenue Due to Non-Finalization of Cases of Special Charges (Tawan) – Rs.53.446 Million.**
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3.3.13 Divisional Canal Officer, Sadiqia Canal Divison, Bahawalnagar – Rs.413,382/-.

3.3.20 Divisional Canal Officer, Bahawalpur – Rs.8,069,600/-.

3.3.21 Divisional Canal Officer, Ahmad Pur East – Rs.1,742,172/-.

4.5.2010 These paras were related to “Non Recovery of Government Revenue Due to Non-Finalization of Cases of Special Charges (Tawan)”.

These paras related to the subject matter had already been referred to Sub-Committee-I of PAC-I on 03.05.2010.

The paras were kept pending.

5.12.2012 A Sub-Committee was constituted to examine the issues of Abiana and Tawan whose report was available with the Committee. After having detailed discussions the Members of the Committee suggested following points:-

- a) Amendment in PEEDA Rules.
- b) Involvement of B.O.R in recovery cases.
- c) Determination of time for imposition of tawan and appropriate person.
- d) Determination of Authority to recover tawan.
- e) Convene a combined meeting of Board of Revenue and Irrigation Department to resolve the matter.

Till these issues are resolved, the **paras were kept pending.**

- 83. Para No.3.4 Pages 57 & 58 of Audit Report for the year 2006-07; Non-Realization of Government Revenue Due to Non-Auction of Government Properties Yielding Produce – Rs.0.270 Million.**
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3.4.1 Divisional Canal Officer, Faisalabad Division, Faisalabad – Rs.138,724/-.

3.5.2010 The Department explained that Rs.56,292/- had been recovered and efforts were being made to recover the balance amount. The Committee was informed that all

the difficulties were due to stoppage of lease and the lease of state land was banned and the lessees were illegal occupants.

The Committee directed/recommended that the remaining amount should be waived off and the lease system should be amended and be revised.

The para was settled subject to verification by Audit.

5.12.2012 The Department explained that another recovery of Rs.24,212/- had been made and verified by Audit.

The Committee recommended/directed that remaining amount be waived off by competent authority and **settled the para.**

84. Para No.3.4

(Sr.No.2) Divisional Canal Officer, Rasul Division, Sargodha – Rs.89,900/-.

(Sr.No. 3) Divisional Canal Officer, Shahpur Division, Sargodha – Rs.41,600/-.

3.5.2010 The Department explained that the Government of Punjab had imposed complete ban upon lease of canal land and directed that land already given on lease should not be further extended.

The Committee **settled the paras.**

85. Para No.3.5 Pages 58 & 59 of Audit Report for the year 2006-07; Short-Realization of Electricity Duty Due to Application of Incorrect Rate – Rs.93.661 Million.

PDP No.10704 (Electric Inspector, Lahore – Rs.21,509,959/-)

4.5.2010 The Department explained that the said matter was kept pending in the Lahore High Court, Lahore. The Committee asked about the next date of hearing but the Department could not explain satisfactorily.

The Committee directed / recommended that a letter of displeasure should be served to the concerned officer who was appeared before the Public Accounts Committee un-prepared.

The para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the cases vigorously.

86. **Para No.3.5**
PDP No.11049 (Electric Inspector, Gujranwala – Rs.12,591,624/-)

4.5.2010 The Department explained that the case of above said para was pended in the Lahore High Court Lahore since 2005-2006 and was being pursued through Assistant Advocate General Punjab Lahore.

The Committee directed / recommended that the matter be taken up with Advocate General, Punjab and a representative of the law department should attend the next meeting of PAC-I as and when convened and kept the para pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the cases vigorously.

87. **Para No.3.5**
PDP No.11201(Electric Inspector, Faisalabad – Rs.,59,559,664/-)

4.5.2010 The Department explained that the first part of the para was related to the M/S Ideal Energy Ltd. Sheikhpura Road, Faisalabad, the case had been referred to District Officer (Rev) for recovery.

The second part was related to M/S Sitara Energy Ltd. Skeikhupura Road, Faisalabad and the same was pended in Lahore High Court, Lahore wherein stay order had been granted by the Court.

The Committee directed/recommended that department should pursue the case through Advocate General, Punjab.

The para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the cases vigorously.

88. Para No.3.6 Pages 59 & 60 of Audit Report for the year 2006-07; Non-Short-Realization of Electricity Duty – Rs.82.843 Million.

3.6.1(i) PDP No.10701 Electric Inspector, Lahore – Rs.8,754,693/-

4.5.2010 The Department explained that an amount of Rs.5,444,057/-had been recovered and verified by Audit. The matter of the outstanding recovery had already been taken up with the concerned District Officer (Rev).

The Committee directed / recommended that the concerned District Officers (Rev) be summoned with latest progress of recovery in the next meeting.

The para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the cases vigorously.

**89. Para No.3.6
3.6.1(ii) PDP No.10702 Electric Inspector, Lahore – Rs.3,833,895/-**

4.5.2010 The Department explained that the demand of Electricity duty leviable was raised well in time to each power House / licensee However, some mills who were habitually reluctant to pay the duty within specified sixty days, and penalty for late payment had also been imposed to all the defaulters. The matter had also been taken up with the District Officer (Rev) for recovery of the same as arrear of Land Revenue. The matter had been forwarded to the Inter Provincial Coordination Committee (IPCC) and the mater was still under consideration before IPCC.

The Committee directed/recommended that the matter be expedited and the para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the cases vigorously.

90. Para No.3.6 Pages 59 & 60 of Audit Report for the year 2006-07; Non/Short-Realization of Electricity Duty – Rs.82.843 Million.

3.6.2 PDP No.11029 Electric Inspector, Multan – Rs.35,402,614/-

3.6.3(i) PDP No.11050 Electric Inspector, Gujranwala – Rs.1,609,361/-

3.6.3(ii) PDP No.11052 Electric Inspector, Gujranwala – Rs.94,694/-

- 91. Para No.3.8 Pages 61 & 62 of Audit Report for the year 2006-07; Non-Realization of Penalty on Late Deposit of Electricity Duty Rs.1.467 Million.**
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PDP No.11051 (Electric Inspector, Gujranwala – Rs.207,960/-)

4.5.2010 The Department explained that above said paras related to the amounts of electricity duty payable by the respective Mills etc. Numerous efforts were being made to recover the balanced amounts through DO (R) concerned under the provision of Punjab Recovery Ordinance, 1962. However, partial recoveries had since been effected by some of the Mills.

The Committee directed/recommended that all the concerned District Officers (Rev) be called to attend the next meeting and in D.P. No.11050 the amount of the para be reduced to the extent of Rs.1,185,784/-.

These paras were kept pending.

4.12.2012 The Department explained that the paras were subjudice and were being pursued.

The Committee **kept the above paras pending** and directed the department to pursue the cases vigorously.

- 92. Para No.3.6 Pages 59 & 60 of Audit Report for the year 2006-07; Non/Short-Realization of Electricity Duty – Rs.82.843 Million.**
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3.6.4 PDP No.11200 Electric Inspector, Faisalabad – Rs.33,147,954/-

4.5.2010 The Department explained that this para was consisted of 17 different Mills / agencies / companies which were reluctant to pay electricity duty except Crescent Textile Mills (Ltd) Faisalabad who paid a sum of Rs.2,712,111/- against the amount of Rs.5,786,088/-

However, department was trying its best to recover the Government dues through DO(R), EDO (R) and DCO,s concerned vigorously.

The Committee directed / recommended that the recovery of Rs.2,712,111/- which had been verified, the amount of para in the said item be reduced to the extent of Rs.3,073,977/-.

The para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the cases vigorously.

93. Para No.3.7 Page 61 of Audit Report for the year 2006-07; Non-Recovery of Electricity Duty After Expiry of Stay Orders Rs.21.089 Million.

PDP No.11048 (Electric Inspector, Gujranwala – Rs.18,453,972/-)

4.5.2010 The Department explained that the case of above said para was pending in the Lahore High Court Lahore since 2005-2006 and was being pursued through Assistant Advocate General Punjab Lahore.

The Committee directed / recommended that the matter be taken up with Advocate General, Punjab and a representative of the law department should attend the next meeting of PAC-I as and when convened and kept the para pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the case vigorously.

94. Para No.3.7
PDP No.10703(Electric Inspector, Lahore – Rs.2,635,141/-)

4.5.2010 The Department explained that the matter was subjudice with the Lahore High Court Lahore and department was pursuing the cases vigorously through Advocate General Punjab.

The para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the case vigorously.

95. Para No.3.8 Pages 61 & 62 of Audit Report for the year 2006-07; Non-Realization of Penalty on Late Deposit of electricity Duty Rs.1.467 Million.

PDP No.10705 (Electric Inspector, Lahore – Rs.313,615/-)

4.5.2010 The Department explained that an amount of Rs.53,765/- had been recovered. For the recovery of the outstanding amount the case had been referred to the District Officer (Rev) concerned in January 2007.

The Committee directed the Finance Department that the concerned District Officer (Rev) should be summoned in the next meeting for explanation and the para be reduced to the extent of Rs.259,850/- subject to verifications.

The para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the case vigorously.

96. Para No.3.8
PDP No.11028 (Electric Inspector, Multan – Rs.1,927,180/-)

4.5.2010 The Department explained that an amount of Rs.933,684/- had been recovered and verified by Audit. Efforts were being made to recover the balanced amount by the defaulters through DOR Muzaffar Garh.

The Committee directed / recommended that the para be reduced to the tune of Rs.933,684/- and DOR concerned and all concerned Recovery Officers be called to attend the next meeting and the outstanding recovery be made.

The para was kept pending.

4.12.2012 The Department explained that the para was subjudice and was being pursued.

The Committee **kept the above para pending** and directed the department to pursue the case vigorously.

Audit Paras (Commercial) for the year 2006-07

97. Para No.35.1 Page 66 of Audit Report for the year 2006-07; Working Results.

3.10.2011 The Department explained that as far as the loss of MIW Division was concerned that was due to application of commercial accounting system on MIW which should not be implemented. MIW was not a commercial unit and it was a maintenance workshop, existence of this workshop was essential and there should not be commercial accounting system to apply on a disaster management unit. The figure of net loss was due to salaries paid to the labour.

The Committee directed/recommended that the department should prepare a case with recommendations to resolve the issue and send to the Auditor General Office and report be submitted to Public Accounts Committee within four weeks.

The para was kept pending.

4.12.2012 The Department explained that in compliance to PAC direction dated 6.10.2011 letter had been written to Auditor General of Pakistan and relevant record had been provided to Audit for verification.

The Committee showed its displeasure on delay and directed / recommended the Finance Department to write a letter and call explanation from the department and **kept the para pending**.

98. Para No.35.2 Page 66 of Audit Report for the year 2006-07; Working Results.

3.10.2011 The Department explained that all the outstanding amount due from the client divisions/organizations for the completed works was transferred from workshop suspense to PW miscellaneous advance. When funds would available it would be done.

The Committee settled the para subject to verifications.

4.12.2012 The Department explained that in compliance to PAC direction dated 6.10.2011 letter had been written to Auditor General of Pakistan and relevant record had been provided to Audit for verification.

The Committee showed its displeasure on delay and directed / recommended the Finance Department to write a letter and call explanation from the department and **kept the para pending**.

INFORMATION CULTURE AND YOUTH AFFAIRS

The Committee examined the Accounts of the Information Culture and Youth Affairs Department in its meetings held on 5.7.2011 and 10.10.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration : (All Voted) Page 470 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture and Religion
086-Administration of Info. Recreational & Culture
0861-Administration of Info. Recreational & Culture
086101-Administration
LO4069-Informatin Culture & Youth Affairs Department

Final Grant	Rs.16,741,000/-
Actual Expenditure	Rs.17,012,586/-
Excess	(+) Rs. 271,586/-
Percentage	1.62%

10.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 1.62%, due to some seats of officers were vacant and afterward posts were filled and salaries were paid to the officers. Therefore excess expenditure was occurred in the head of pay of officers and regular allowance.

The Committee was of the view that excess in expenditure could not be ignored and there should not be any relaxation.

The grant was settled.

2. Grant No.21014 Museums: (All Voted) Page 472 of Appropriation Accounts for the year 2006-07.

09-Education Affairs and Services
095-Subsidiary Services to Education
0951-Subsidiary Services to Education
095101-Archives Libraries and Museums
LO4137-Museums

Final Grant	Rs.78,257,000/-
Actual Expenditure	Rs.78,256,225/-
Saving	(-) Rs. 775/-
Percentage	0.00%

10.10.2012 The Accountant General explained that the expenditures had been re-concilled and budget had yet to be re-concilled.

The grant was settled subject to budget re-conciliation.

3. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Pages 589 & 590 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture and Religion
083-Broadcasting and Publishing
0831-Broadcasting and Publishing
083104-Public Relations
LO4237-Public Relations

Final Grant	Rs.551,924,000/-
Actual Expenditure	Rs.548,834,765/-
Saving	(-) Rs. 3,089,235/-
Percentage	0.56%

10.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and over all saving was 0.55% which was within the permissible limit.

The Committee settled the grant.

4. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Page 589 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture and Religion
083-Broadcasting and Publishing
0831-Broadcasting and Publishing
083103-Publicity

LO4236-Compulsory Screening of Films

Final Grant	Rs.295,000/-
Actual Expenditure	Rs.290,441/-
Saving	(-) Rs. 4,559/-
Percentage	1.55%

10.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 1.55% which was within the permissible limit.

The Committee **settled the grant.**

5. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Page 588 of Appropriation Accounts for the year 2006-07.

08-Recreational, Culture and Religion
082-Cultural Services
0821-Cultural Services
082105-Promotion of Cultural Activities
LO4241- Promotion of Cultural Activities

Final Grant	Rs.148,582,000/-
Actual Expenditure	Rs.142,982,884/-
Saving	(-) Rs. 5,599,116/-
Percentage	3.77%

10.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 3.77% which was within the permissible limit.

The Committee **settled the grant.**

Audit Paras (Civil) for the year 2006-07

6. Para No.8.1 Page 258 of Audit Report for the year 2006-07; Irregular Mode of Investment – Rs.51.902 Million

5.7.2011 The Department explained that the rates were obtained from the different banks for the investment. The investment was made at higher rates of profit. The rates of profit offered by the various banks were negotiated with the particular bank for the enhancement of the rate of profit. And the Board of Governors approved the mode of investment.

The **para was settled.**

**7. Para No.8.2 Page 259 of Audit Report for the year 2006-07;
Expenditure Incurred Without Approval of Budget Estimates –
Rs.3.925 Million**

5.7.2011 The Department explained that the expenditures were incurred by the Resident Director, Multan Arts Council with prior approval of the Chairman, Executive Committee, Multan Arts Council as required under the rules.

The Committee directed / recommended that the rules and regulations should be revised and copy of rules be submitted to PAC and procedures should be followed.

The Committee further directed/recommended that ex-post facto sanction be got in the said case.

The para was kept pending.

10.10.2012 The Department explained that in compliance of PAC-I rules had been prepared and sent to Law Department for vetting.

The Committee directed/recommended that ex-post facto sanction be got in the said case.

The para was kept pending.

**8. Para No.8.3 Pages 259 & 260 of Audit Report for the year 2006-07;
Irregular Expenditure – Rs.2.000 Million.**

5.7.2011 The Department explained that all the relevant record such as summary approved by the Chief Minister and agreement with the firm etc. was available for verifications.

The Committee settled the para.

**9. Para No.8.4 Pages 260 & 261 of Audit Report for the year 2006-07;
Non Remittance of Income to PUCAR – Rs.1.989 Million.**

**10. Para No.8.13 Page 270 of Audit Report for the year 2006-07; Non-
remittance of Receipts – Rs.142,000/-**

5.7.2011 The Department explained that the meeting of Regional Arts Council was held under the Chairmanship of Minister for IC & YA and it was directed in the meeting that all the income generated by the Regional Arts Council be retained by the relevant Arts Council in their accounts. The record was available for verification.

The Committee directed/recommended that regularization be made from Finance Department and verification be made by Audit.

The paras were settled subject to verification and regularization by Finance Department.

10.10.2012 The Department explained that cases had been forwarded to the Finance Department for regularization. And verifications had also yet to be made.

The **paras were settled subject to verification** and regularization by Finance Department with the direction that the Finance department should expedite the matters of regularization.

11. Para No.8.5 Pages 261, 262 & 263 of Audit Report for the year 2006-07; Less Collection of Rental Charges – Rs.1.134 Million.

8.5.A (para No.4(A) & (B) of AIR-Lahore Arts Council, Lahore -2005-2006 - Rs.562,096/- + Rs.248,900/-)

5.7.2011 The Department explained that all the actions made in accordance with the rules and approval of the competent authority and all the relevant record was available for verifications.

The **para was settled.**

12. Para No.8.5
8.5.B (para No.4 & 8 of AIR-Multan Arts Council -2005-2006 - Rs.323,000/-)

5.7.2011 The Department explained that as gesture of good will of Government departments concessions were given, rent was waived off and that was done with the approval of competent authority.

The **para was settled.**

13. Para No.8.6 Pages 263 & 264 of Audit Report for the year 2006-07; Overpayment of Pay and Allowances – Rs.932,263/-.

5.7.2011 The Department explained that the cases of overpayment of pay and allowances were related to retired personnels and the efforts were being made to recover the outstanding amount. And it would be done in the next meeting of Board of Governors.

The Committee kept the para pending.

10.10.2012 The Department explained that in compliance of the PAC directions the case was submitted in the BOG meeting held on 22-10-2011. On the recommendation of BOG, the department forwarded the case to Finance Department for regularization.

The Committee was of the view that the internal audit cell should be made in the department and directed/recommended the Finance Department to submit a list of cases of regularization pending in the Finance Department.

The **para was kept pending** till regularization.

14. Para No.8.7 Page 264 of Audit Report for the year 2006-07; Non-Obtaining of Vouched Account of – Rs.400,000/-.

5.7.2011 The Department explained that all the relevant record of rental charges was available for verifications.

The Committee settled the para subject to verification of record.

10.10.2012 The Department explained that all the relevant record was available and verified by audit.

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

15. Para No.8.8 Pages 265 & 266 of Audit Report for the year 2006-07; Unjustified Expenditure on POL and Repair of Vehicles – Rs.372,120/-.

5.7.2011 The Department explained that the case had been sent to the Finance department for regularization on 15.3.2011.

The Committee directed / recommended that transfer of any vehicles within the department be made according to rules and an inquiry be held to probe the irregularity and report be submitted within 4 weeks. The Committee further directed that the rules regarding the case be submitted by the Finance Department.

The para was kept pending.

10.10.2012 The Department explained that case had been sent to the Finance Department for regularization and three reminders had also been sent to the Finance Department and reply was still awaited. In compliance of PAC directions the Administrative Department was requested to appoint inquiry officer to probe the unjustified expenditure vide letter dated:12-09-2011.

The Committee was not satisfied with the inquiry report and showed its displeasure on late submission of the said inquiry report and non-finalization of regularization of the expenditures by the Finance Department.

The Committee directed/recommended that the Administrative Secretary should take action against the responsables in the inquiry and in delay of inquiry report and the Finance Department should reply in writing to PAC about so delay in regularization.

The para was kept pending.

16. Para No.8.9 Pages 266 & 267 of Audit Report for the year 2006-07; Irregular Award of Rate Contract – Rs.369,954/-.

5.7.2011 The Department explained that all the relevant record was available for verification by Audit.

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

10.10.2012 The Department explained that all the relevant record had been provided to audit.

Audit pointed out that after verifications some observation had been made by audit. Audit further stated that the quotations rates were exclusive of GST, so the recovery of Rs.369,954/- should be made which had been paid to contractor on account of GST over and above the rate quoted in the tender.

The contention of the audit was accepted by the Committee and the Committee desired that an inquiry be held and recovery be made, if necessary and report be submitted to PAC within four weeks.

The Committee after detailed discussion settled the remaining observations of audit in favour of the department except the above one observation.

The para was kept pending.

17. Para No.8.10 Pages 267 & 268 of Audit Report for the year 2006-07; Irregular Appointments Without Medical Fitness Certificate – Rs.309,009/-.

5.7.2011 The Department explained that all the contractual employees had furnished their medical fitness certificates. The Board of Governors, Lahore Arts Council granted ex-post facto sanction for Rs.309,009/- as payment of salary for the period under reference to regularize he matter.

The Committee settled the para subject to regularization.

10.10.2012 The Department explained that Board of Governors had granted ex-post facto approval of the expenditure which was competent authority. All the record had been shown to audit.

The Committee was satisfied with the contention of the department and settled the para.

18. Para No.8.11 Pages 268 & 269 of Audit Report for the year 2006-07; Non-Imposition of Liquidated Damages Charges – Rs.277,600/-.

5.7.2011 The Department explained that the liquidated damages was applicable when the payment was made after delivery of goods and when the payment was made in advance, it was not in control of department to charge the penalty of liquidated damages.

The Committee directed / recommended that an inquiry be held to fix the responsibility and report be submitted to the Committee within 4 weeks.

The para was kept pending.

10.10.2012 The Department explained that as per instruction of PAC the liquidated damages had been claimed in December, 2011 from Indus Motors Co.@ 2% but the reply was still awaited.

The Committee was not satisfied with the inquiry report and directed/recommended that a fresh inquiry be held and the inquiry should be fare and SOP's should be prepared in the department.

The para was kept pending.

19. Para No.8.12 Pages 269 & 270 of Audit Report for the year 2006-07; Irregular Payment of Fixed Charges of Electricity – Rs.234,000/-.

5.7.2011 The Department explained that the matter had been taken up with WAPDA at Okara. No over payment had been made by the Okara Arts Council to Wapda. The bills had been received on the basis of units consumed.

The Committee settled the para.

20. Para No.8.14 Page 271 of Audit Report for the year 2006-07; Non-Adjustment of Advances – Rs.139,000/-

5.7.2011 The Department explained that the Vouched Accounts of Advances Rs.139,000/- was available for verification.

The Committee settled the para subject to verification by Audit.

10.10.2012 The Department explained that the vouched accounts of advance of Rs.139,000/-was required to be verified by audit which had been shown to the audit in the meeting.

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

21. Para No.8.15 Page 272 of Audit Report for the year 2006-07; Loss of Expected Income – Rs.110,500/-

5.7.2011 The Department explained that the some government departments were given concession for holding their program as good will gesture as directed by DCO/Chairman Executive Committee, Multan Arts Council.

The Committee **settled the para.**

22. Para No.8.16 Pages 273 & 274 of Audit Report for the year 2006-07; Irregular Grant of Promotions.

23. Para No.8.18 Page 275 of Audit Report for the year 2006-07; Non-Formulation of Rules and Regulations of the Council.

5.7.2011 The Department explained that the rules had been framed under the approval of Chief Minister. These rules had been notified vide No.SOE(INF) 20-04/2009 dated 23 December 2009.

The Committee **settled the paras.**

24. Para No.8.17 Pages 274 & 275 of Audit Report for the year 2006-07; Irregular Appointment as Program Officer.

5.7.2011 The Department explained that the appointment was made by the Chief Minister in relaxation of rules/policy therefore, there was no irregularity.

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

25. Para No.8.19 Pages 275 & 276 of Audit Report for the year 2006-07; Non-Printing of Books Relating to Art and Culture.

5.7.2011 The Department explained that the printing of the books relating to art and culture had been started. The one book namely “Nigarshat” had been published recently in June 2011.

The Committee **settled the para.**

INFORMATION TECHNOLOGY

The Committee examined the Accounts of the Information Technology Department in its meetings held on 4.7.2011 and 15.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 287 of Appropriation Accounts for the year 2006-07.

01-General Public Service
015-General Services
0154-Other General Service
015406-Information Technology
LO4070-Information Technology Department

Final Grant	Rs.17,061,000/-
Actual Expenditure	Rs.16,839,356/-
Saving	(-) Rs. 221,644/-
Percentage	1.30%

15.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 1.30% which was within the permissible limit.

The Committee was satisfied and the **grant was settled.**

Audit Paras (Civil) for the year 2006-07

2. Para No.9.1 Pages 281 & 282 of Audit Report for the year 2006-07; Non-Production of Record – Rs.30.254 Million.

4.7.2011 The Department explained that the para was consisted on five advance paras regarding non-production of record relating to purchase of equipment, stores, stock entries of stationery items, printing papers, log books of vehicles and consumption of POL. All the relevant record was available for verifications

The Committee observed that there was no SOPs in the department and the department should prepare their SOPs.

The para was kept pending till verification of record by Audit.

15.11.2012 The Department explained that this para consists of five advance paras regarding non production of record relating to purchase of equipment, store items stock entries of stationery items, printing papers, log books of vehicles and consumption of POL. The whole record was available for verification by the audit.

The **para was kept pending** till verification of record by Audit.

3. Para No.9.2 Pages 282 & 283 of Audit Report for the year 2006-07; Misclassification of Expenditure – Rs.3.752 Million.

4.7.2011 The Department explained that the cases had been referred to the Finance department for regularization of the expenditures as per direction of SDAC meeting held on 23.05.2007.

The Committee directed/recommended that the regularizations be made and till then the para was kept pending.

15.11.2012 The Department explained that the case had been referred to Finance department for regularization of the expenditure as per direction of SDAC meeting held on 23.05.2007 and a reminder had also been sent to Finance Department for its disposal.

The Committee directed/recommended that the regularizations be made at the earliest and till then the **para was kept pending**.

INDUSTRIES

The Committee examined the Accounts of the Industries Department in its meetings held on 10.2.2011, 3.6.2011 and 13.9.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Pages 288 to 289 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
044-Mining And Manufacturing
0441-Manufacturing
044105-Administration
LO4087-Industries Department

	<u>A. G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs. 25,158,000/-	Rs.399,189,545/-
Actual Expenditure	Rs.102,723,433/-	Rs.399,189,545/-
Excess/Saving	(+) Rs. 77,565,433/-	(-) Rs. 562,975/-
Percentage	308.31%	24.607%

13.9.2012 The A. G. Punjab pointed out that the re-conciliation of accounts had yet to be made.

The Committee directed/recommended that the industrial units should not be in the residential areas and arrangements be made to displace such units from the residential areas and new policy/rules be made regarding the said issue by the approval of the competent authority.

The Committee **settled the grant subject to reconciliation** of accounts.

- ii) 04-Economic Affairs
044-Mining And Manufacturing
0441-Manufacturing
044105-Administration
LO4106-Punjab Prices and Supply Board

Final Grant Rs.4,942,000/-

Actual Expenditure	Rs.4,589,317/-
Saving	(-) Rs. 352,683/-
Percentage	7.14%

13.9.2012 The Department explained that the expenditures had been re-conciled but the budget re-conciliation had yet to be made.

The Committee **settled the item** with a direction that the re-conciliation of budget be made.

2. Grant No.PC21022 (022) – Industries (All Voted) Pages 291 to 297 of Appropriation Accounts for the year 2006-07.

- i) 04-Economic Affairs
041-Gen, Economic, Commercial & Labor Affairs
0413-General Labor Affairs
041305-Industrial Safety (Inspection of Boilers, Explosives, etc.)
LO4220-Inspectorate of Boilers

Final Grant	Rs.4,938,000/-
Actual Expenditure	Rs.4,953,388/-
Excess	(+) Rs. 15,388/-
Percentage	0.31%

13.9.2012 The Department explained that accounts had been reconciled with A.G Punjab and overall excess was 0.31% due to transfer/posting of officer in the Head Quarters office from circle office and promotion/ posting of the then Inspector of Boiler during the financial year 2006-07.

The Committee **settled the item** on the recommendation of Accountant General, Punjab.

- ii) 04-Economic Affairs
044-Mining And Manufacturing
0441-Manufacturing
044105-Administration
LO4218-Headquarters Establishment

Final Grant	Rs.582,169,000/-
Actual Expenditure	Rs. 30,155,899/-
Saving	(-) Rs.552,013,101/-
Percentage	94.82%

13.9.2012 The A.G. Punjab pointed out that the re-conciliation of budget figures had yet to be made.

The Committee settled the item subject to reconciliation.

- iii) 04-Economic Affairs
044-Mining And Manufacturing
0442-Mining
044120-Other
LO4224-Gratn in Aid to Punjab Small Industries Corporation

Final Grant	Rs.215,000,000/-
Actual Expenditure	Rs.215,000,000/-
Excess/Saving	Rs.0/-
Percentage	0.00%

13.9.2012 The Department explained that the total amount had been utilized and re-conciled with Accountant General Punjab.

The Committee settled the item.

- iv) 04-Economic Affairs
044-Mining And Manufacturing
0441-Manufacturing
044201-Others
LO5301-Punjab Industries Estates Development Management Company

	<u>A.G Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.380,000,000/-	Rs.380,000,000/-
Actual Expenditure	Rs.0/-	Rs.380,000,000/-
Saving	(-) Rs.380,000,000/-	Rs.0/-
Percentage	100.00%	0.00%

13.9.2012 The Department explained that the total amount had been utilized and there was no saving in the grant and re-conciliation had yet to be made.

The Committee settled the item subject to reconciliation of accounts.

3. Grant No.PC21029 (029) – Stationary and Printing: (All Voted) Pages 298 to 301 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
015-General Services
0154-Other General Services
015403-Centralized Printing & Publishing
BR4005-Govt. Press Bahawalpur

	<u>A.G.Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.9,947,000/-	Rs.9,959,000/-
Actual Expenditure	Rs.6,165,969/-	Rs.9,996,901/-
Saving	(-) Rs.3,781,031/-	(-) Rs. 37,901/-
Percentage	38.01%	0.38%

13.9.2012 The Department explained that the reconciliation was required with A.G. and with the Finance Department.

The Committee **settled the item subject to reconciliation** of accounts.

- ii) 01-General Public Service
015-General Services
0154-Other General Services
015403-Centralized Printing & Publishing
LO4279-Conroller Printing & Stationery

Final Grant	Rs.2,963,000/-
Actual Expenditure	Rs.3,042,999/-
Excess	(+) Rs. 79,999/-
Percentage	2.70%

13.9.2012 The Department explained that the accounts had been re-conciled with A.G. Punjab and overall excess was 2.70%, due to increase of pay and allowances.

The Committee **settled the item.**

- iii) 01-General Public Service
015-General Services
0154-Other General Services
015403-Centralized Printing & Publishing
LO4280-Purchase of Stationery Stores

Final Grant	Rs.27,000,000/-
Actual Expenditure	Rs.26,659,864/-
Saving	(-) Rs. 340,136/-
Percentage	1.26%

- iv) 01-General Public Service
015-General Services
0154-Other General Services
015403-Centralized Printing & Publishing

LO4282-Government Press Lahore

Final Grant	Rs.34,593,000/-
Actual Expenditure	Rs.34,112,408/-
Saving	(-) Rs. 480,592/-
Percentage	1.39%

13.9.2012 The Department explained that accounts had been reconciled with A.G. Punjab and savings were within the permissible limit.

The above items were settled.

Audit Paras (Commercial) for the year 2006-07

4. **Para No.26.1 Pages 55 & 56 of Audit Report for the year 2006-07; Working Results.**

5. **Para No.27.1 Pages 57 & 58 of Audit Report for the year 2006-07; Working Results.**

10.2.2011 The Department explained that the amount of Rs.30.00 million to Rs.35.00 million was allocated annually to government printing press, Lahore and Bahawalpur for purchase of paper and binding material out of which the amount Rs.6.00 million was allocated to Bahawalpur Printing Press. Due to increase in the prices of raw material, old machinery and retrenchment of staff in 1998-2000, the receipts were affected but the target fixed by the Finance Department was achieved.

The Committee directed/recommended that recommendations for the betterment regarding the said issue be prepared by the Industries and Finance Department jointly and submitted to Public Accounts Committee within one month.

The Committee further directed that SDAC meetings should be convened by the department and the old machineries should be brought in working conditions or replaced and the printing press should be brought to profit.

The paras were settled.

6. **Para No.28.1 Pages 59 & 60 of Audit Report for the year 2006-07; Working Results.**

10.2.2011 The Department explained that the working result was better as compared to the previous years. The gross profit had increased by 16 % due to 25 % increase in sales which reflected effective control on the cost of sales. The massive efforts were

being made to maximize the gross profit. The general and administrative expenses had also been curtailed from 292 % to 269 % to gross profit.

The Committee **settled the para** with the directions that more improvements should be made by increasing certain schemes.

7. Para No.28.2 Page 60 of Audit Report for the year 2006-07; Liquidity Ratio.

10.2.2011 The Department explained that the departmental contention had been seen and admitted by Audit.

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

8. Para No.28.3 Page 60 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The Department explained that the matter of transferring the assets and liabilities of the projects to TEVTA was still pending with the management and the employees had gone to the court.

The para was kept pending being subjudice.

13.9.2012 The Department explained that the matter for transferring the assets and liabilities of the projects transferred to TEVTA was still pending with its management and as and when the liabilities will be transferred to TEVTA the matter of loan granted to TEVTA's project would also be settled.

The Committee was not satisfied with the explanation of the department and **kept the para pending.**

9. Para No.29 Page 61 of Audit Report for the year 2006-07; Non-Recovery of Commercialization Fee from the Allottees Using Industrial Plots for Commercial Purposes – Rs.11.920 Million.

10.2.2011 The Department explained that the PSIC board of members in its meeting held on 24.11.2005 decided that the commercialization fee @ 20 % of the value of land be charged from those allottees who had changed the status of land from industrial to commercial. So under the decision the amount of Rs.1.4/- had been recovered from the three allottees.

The Committee directed/recommended that the nature of use of land could not be changed and recovery be made and the entire change in the use of land like marriage halls should be stopped and recovery be made and report be submitted to PAC within two months.

The Committee further directed/recommended that the relevant rules be framed after taking administrative decision.

The para was kept pending.

13.9.2012 The Department explained that an amount of Rs.1.440 Million had been recovered leaving recoverable balance of Rs.10.480 Millions regarding commercialization charges from the allottees. And 12 plots were converted into their original status i.e. industrial plots and partial commercialization can be made.

According to Audit the PAC in its earlier meeting held on 24.11.2005 directed/ recommended that the nature of use of land could not be changed and recovery be made and the entire change in the use of land like marriage halls should be stopped and recovery be made and report be submitted to PAC within two months. The Committee further added that the relevant rules be framed after taking administrative decision.

The Committee showed its displeasure on non-submission of report of recovery to the PAC. The Committee was of the view that non-compliance of PAC direction was an offence and directed/recommended that Administrative Secretary should take the issue seriously and the matter be inquired and responsibility be fixed and report be submitted to PAC within two weeks.

The **para was kept pending.**

10. Para No.30 Pages 61 & 62 of Audit Report for the year 2006-07; Non-Recovery of Entire Loanees who did not Complete the Projects Within Stipulated Period – Rs.6.258 Million.

3.6.2011 The Department explained that the amount of Rs.13,089,116/- had been recovered from four parties and an amount of Rs.2,772,620/- would be recovered from one party through auction very soon. Therefore, the Banking Court Sargodha had been decreed against the party M/s Swith Care Pvt. Limited in favour of PSIC. And now execution of decree was under process for which next date of hearing was fixed for 31.6.2011.

The para was kept pending.

13.9.2012 The Department explained that the matter of recovery from M/S Switch Care was pending in Banking Court for the execution of decree and next date of hearing was fixed for 18.9.2012.

The Committee **kept the para pending.**

11. Para No.31 Pages 62 & 63 of Audit Report for the year 2006-07; Non-Recovery of Maintenance Charges from Allottees – Rs.3.610 Million.

3.6.2011 The Department explained that the amount of Rs.316,990/- had been recovered and verified by Audit. The remaining amount of Rs.3,090,017/- would be recovered within next 3 months.

 The Committee directed / recommended that the outstanding recovery be made within 90 days. The para be reduced to the extent of the recovered amount.

 The para was kept pending.

13.9.2012 The Department explained that partial recovery had been made except the outstanding amount of Rs.840,077/- and verifications had yet to be made.

 The Committee directed/recommended that the outstanding recovery be made and reduced the para to the extent of the recovered amount and **para was kept pending.**

12. Para No.32 Page 63 of Audit Report for the year 2006-07; Non-Recovery of Loans from Borrowers – Rs.3.056 Million.

13. Para No.33 Pages 64 & 65 of Audit Report for the year 2006-07; Embezzlement of Cash Collection by the DDO Kasur – Rs.0.450 Million.

3.6.2011 The Department explained that the cases were kept pending in the courts.

 The Department requested that the paras be pended till recovery.

 The Committee directed/recommended that the cases be pursued vigorously. The paras were kept pending being subjudice.

13.9.2012 The Department explained that the above cases were pending in the court of law and the cases were being pursued.

 The Committee **kept the paras pending** being subjudice.

14. Para No.34 Page 65 of Audit Report for the year 2006-07; Non-Deposit of Sales Tax – Rs.1.40 Million.

3.6.2011 The Department explained that the Sales Tax amounting to Rs.140,250/- had been deposited into the government treasury and got verified by Audit.

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

LIVESTOCK AND DAIRY DEVELOPMENT

The Committee examined the Accounts of the Livestock and Dairy Development Department in its meetings held on 2.2.2011, 7.9.2011 and 6.2.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 379 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042101-Administration/Land Commission
LO4083-Livestock & Dairy Development Deptt.

Final Grant	Rs.12,686,000/-
Actual Expenditure	Rs.12,449,266/-
Saving	(-) Rs. 236,734/-
Percentage	1.87%

6.2.2013 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 1.87% which was within the permissible limit.

The Committee was satisfied and the **grant was settled**.

2. Grant No.PC21020 (020) – Veterinary: (All Voted) Pages 383 to 397 of Appropriation Accounts for the year 2006-07.

i) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4204-Direction Extension

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.109,809,000/-		Rs.109,809,000/-
Actual Expenditure	Rs.109,693,633/-		Rs.109,667,375/-
Saving	(-) Rs. 115,367/-	(-)	Rs. 141,625/-
Percentage	0.11%		0.13%

- ii) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4205-Director Research

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.5,403,000/-		Rs.5,403,000/-
Actual Expenditure	Rs.5,271,688/-		Rs.5,063,422/-
Saving	(-) Rs. 131,312/-	(-)	Rs. 339,578/-
Percentage	2.43%		6.28%

- iii) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4206-Director Planning & Education Cell.

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.5,246,000/-		Rs.5,246,000/-
Actual Expenditure	Rs.5,226,573/-		Rs.5,071,624/-
Saving	(-) Rs. 19,427/-	(-)	Rs. 175,970/-
Percentage	0.37%		3.35%

- iv) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4207-Superintendent.

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.52,513,000/-		Rs.52,513,000/-
Actual Expenditure	Rs.51,925,051/-		Rs.50,240,060/-
Saving	(-) Rs. 587,949/-	(-)	Rs. 2,272,940/-
Percentage	1.12%		4.52%

- v) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4208-Veterinary Education & Research.

Final Grant	Rs.42,705,000/-
Actual Expenditure	Rs.41,652,404/-
Saving	(-) Rs. 1,052,404/-
Percentage	2.46%

- vi) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4209-Provincial Schemes (Research).

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.41,616,000/-		Rs.41,616,000/-
Actual Expenditure	Rs.38,217,983/-		Rs.40,161,104/-
Saving	(-) Rs. 3,398,017/-	(-)	Rs. 1,454,896/-
Percentage	8.17%		3.50%

- vii) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4210-Mufassil Veterinary Hospital & Dispensaries.

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.50,000/-		Rs.50,000/-
Actual Expenditure	Rs.50,000/-		Rs.49,993/-
Saving	(-) Rs.0/-	(-)	Rs.7/-
Percentage	0.00%		0.01%

- viii) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4211-Field Control and Diseases Extention.

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.7,776,000/-		Rs.7,776,000/-
Actual Expenditure	Rs.8,038,673/-		Rs.6,847,090/-
Excess/Saving	(+) Rs. 262,673/-	(-)	Rs. 928,910/-
Percentage	3.38%		11.95%

- ix) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4212-Field Control and Diseases-Research.

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.7,070,000/-		Rs.7,070,000/-
Actual Expenditure	Rs.7,297,464/-		Rs.6,878,054/-
Excess/Saving	(+) Rs. 227,464/-	(-)	Rs. 191,946/-
Percentage	3.22%		2.71%

- x) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4213-Breeding Operations Government Farms.

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.97,760,000/-		Rs.97,760,000/-
Actual Expenditure	Rs.99,250,558/-		Rs.96,587,190/-
Excess/Saving	(+) Rs. 1,490,558/-	(-)	Rs. 1,233,824/-
Percentage	1.52%		1.26%

- xi) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4214-Breeding Operation Government Farms (Extension).

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.150,011,000/-		Rs.150,011,000/-
Actual Expenditure	Rs.150,484,604/-		Rs.147,026,224/-
Excess/Saving	(+) Rs. 473,604/-	(-)	Rs. 2,984,776/-

Percentage	0.32%	1.99%
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- xii) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4215-Provincial Schemes (Farms).

	<u>A. G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.3,192,000/-	Rs.3,192,000/-
Actual Expenditure	Rs.3,335,835/-	Rs.3,265,360/-
Excess	(+) Rs. 143,835/-	(+) Rs. 73,360/-
Percentage	4.51%	2.30%

- xiii) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
MN4091-Directorate of Punjab Small Ruminants Multan.

	<u>A. G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.80,554,000/-	Rs.80,554,000/-
Actual Expenditure	Rs.78,918,905/-	Rs.79,281,782/-
Saving	(-) Rs. 1,635,095/-	(-) Rs. 1,272,218/-
Percentage	2.03%	1.58%

- xiv) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
RI4134-Directorate of Poultry Research Institute.

	<u>A. G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.76,094,000/-	Rs.76,094,000/-
Actual Expenditure	Rs.64,473,492/-	Rs.75,449,304/-
Saving	(-) Rs.11,620,508/-	(-) Rs. 644,696/-
Percentage	15.27%	0.85%

- xv) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry

LO4392-Breeding Operation Govt. Farms (DLF).

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.154,440,000/-		Rs.154,440,000/-
Actual Expenditure	Rs.147,370,129/-		Rs.146,804,648/-
Saving	(-) Rs. 7,069,871/-	(-)	Rs. 7,635,352/-
Percentage	4.58%		4.94%

xvi) 04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Affairs
0421-Agriculture
042106-Animal Husbandry
LO4393-Provincial Scheme (Extension).

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.75,424,000/-		Rs.75,424,000/-
Actual Expenditure	Rs.76,781,200/-		Rs.73,871,112/-
Excess/Saving	(+) Rs. 1,357,200/-	(-)	Rs. 1,552,888/-
Percentage	1.80%		2.06%

6.2.2013 The Accountant General Punjab stated that in all the above cases reconciliation had yet to be made.

The Committee settled the above items subject to reconciliation.

3. Grant No.PC22036 (036) – Development: (All Voted) Page 401 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agriculture, Food, Irrigation, Forestry & Fishing
0421-Agriculture
042106-Animal Husbandry
LE4208-Animal Husbandry.

	<u>A. G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.819,714,000/-		Rs.819,741,000/-
Actual Expenditure	Rs.496,028,248/-		Rs.549,733,524/-
Saving	(-) Rs.323,685,752/-	(-)	Rs.270,007,476/-
Percentage	39.49%		32.94%

6.2.2013 The A.G. Punjab stated that the budget was Rs.81.9 million, Actual Expenditure was 49.6 million and the saving was Rs.300 million, which was only 39% of the final grant.

The Department explained that the saving was because of the vacant posts and the vacant posts were to be filled out by the Punjab Public Service Commission.

The Committee directed/recommended that such appointments should be made well in time by Punjab Public Service Commission.

The Committee **settled the grant.**

Audit Paras (Civil) for the year 2006-07

4. Para No.11.1 Pages 302 & 303 of Audit Report for the year 2006-07; Non-Realization of Government Dues – Rs.27.954 Million.

11.1.1 Superintendent Livestock Experiment Station, Jahangirabad District Khanewal – Rs.15,518,092/-

2.2.2011 The Department explained that partial recovery had been made and verified by Audit and efforts were being made to recover the outstanding amount. Department further explained that the leases had been cancelled but the ejectments could not be made.

The Committee directed/recommended that the time table for recovery from 115 lesses be given to PAC within one week and all recovery be made within 30 days and report be submitted to Public Accounts Committee alongwith the list of all leases given by the Department and how much money had yet to be recovered from that lesses.

The Committee further directed/recommended that if after one month recovery would not be made then all responsables should be called in the next meeting of Public Accounts Committee and the case should be referred to Revenue Department for recovery as arrear of land revenue under Land Revenue Act.

The para was kept pending.

7.9.2011 The Department explained that in compliance of the direction of last PAC meting dated 2.2.2011, the case had been sent to Revenue Department for recovery under the arrears of Land Revenue Act. The revenue authority had been requested to get the land under their occupation and recover the land rent from these illegal occupants. The revenue authorities declared land rent as arrears of land revenue and the case was referred to Tehsildar Khanewal for recovery and vacation of land on 25.02.2011. Efforts were being made to recover the outstanding amount.

The Committee directed/recommended that DCO, Khanewal be requested to expedite the matter of outstanding recovery under intimation to PAC.

The para was kept pending.

6.2.2013 The Department explained that the balance amount of Rs.6,742,159/- was recoverable against the Pattadars. Out of this balance recoverable amount a sum of Rs.107,325/- had been recovered and deposited into government treasury through different challans up to 30-06-2012. The Pattadars of the farm stopped to pay land rent to government due to which the Pattas of 115 Pattadars had been cancelled under section 19 of Patta Nama. The District Revenue Authority declared land rent as arrear of Land Revenue under Revenue Act and case was referred to Tehsildar Khanewal for recovery and vacation of land vide letter No.3497-98 dated 25-02-2011.

The Committee reduced the Para to the extent of recovery and directed / recommended that the Finance Department write a letter to DCO to expedite the recovery and monthly report must be submitted to PAC.

The para was kept pending.

5. **Para No.11.1**
11.1.2(a) Superintendent Livestock Experiment Station, Fazil Pur
District Rajanpur – Rs.3,072,044/-

2.2.2011 The Department explained that all the recovery had been made and yet to be verified.

The Committee settled the para subject to verification by Audit.

7.9.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

6. **Para No.11.1**
11.1.2 (b) Superintendent Livestock Experiment Station, fazil Pur
District Rajanpur – Rs.270,692/-

2.2.2011 The Department explained that partial recovery had been made and verified by Audit and efforts were being made to recover the outstanding amount. Department further explained that the leases had been cancelled but the ejectments could not be made.

The Committee directed/recommended that the time table for recovery from 115 lesses be given to PAC within one week and all recovery be made within 30 days and report be submitted to Public Accounts Committee alongwith the list of all

leases given by the Department and how much money had yet to be recovered from that lesses.

The Committee further directed/recommended that if after one month recovery would not be made then all responsables should be called in the next meeting of Public Accounts Committee and the case should be referred to Revenue Department for recovery as arrear of land revenue under Land Revenue Act.

The para was kept pending.

7.9.2011 The Department explained that under the direction given in meeting of PAC dated 2.2.2011 the case was referred to Revenue Department for recovery under the arrears of Land Revenue Act. The department further explained that requests had been made to DCO and DPO concerned for recovery as arrear of Land Revenue. Action against officer responsible in the department had been initiated.

The para was kept pending till recovery.

6.2.2013 The Department explained that an amount of Rs.270,692/- was outstanding against Mr. Imdad Ullah, a private since long. All possible efforts were made to recover the amount. The FIR had also been registered against him at Police Station, Fazilpur. The SHO Police Station Fazilpur District Rajanpur had intimated that the accused was still absconder and efforts were in progress to arrest him for recovery of the government dues.

The Committee reduced the para to the extent of recovery effected and **para was kept pending.**

7. Para No.11.1

- i) **11.1.3 Superintendent Livestock Experiment Station, Chak Khatora District Bahawalpur – Rs.2,902,753/-**
- ii) **11.1.5 Superintendent Livestock Experiment Station, Khizarabd, District Sargodha – Rs.1,616,245/-**

2.2.2011 The Department explained that the total recovery involved in these paras had been made and verified by Audit.

The Committee gave the appreciative compliments to the management of Livestock and Dairy Development Department of Bahawalpur and Sargodha Division.

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

8. Para No.11.1

11.1.4 Superintendent L.E.S Rakh Ghulaman District Bhakhar – Rs.2,612,878/-

2.2.2011 The Audit pointed out that the para was discussed in the meeting of SDAC held on 11.6.2007 and Committee reduced the amount of para upto Rs.2,612,878/-.

The Department explained that the actual amount of Rs.1,972,136/- instead of Rs.2,612,878/- had been recovered and deposited into Government treasury. No further amount had yet to be recovered.

The Committee kept the para pending with the direction that the reconciliation of amount be made with Audit department.

7.9.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

**9. Para No.11.1
11.1.6 Superintendent Livestock Experiment Station, Okara – Rs.1,111,540/-**

2.2.2011 The Department explained that partial recoveries had been made and verified by Audit and efforts were being made to recover the outstanding amount. Department further explained that the leases had been cancelled but the ejectments could not be made.

The Committee directed/recommended that the time table for recovery from 115 lesses be given to PAC within one week and all recovery be made within 30 days and report be submitted to Public Accounts Committee alongwith the list of all leases given by the Department and how much money had yet to be recovered from that lesses.

The Committee further directed/recommended that if after one month recovery would not be made then all responsables should be called in the next meeting of Public Accounts Committee and the case should be referred to Revenue Department for recovery as arrear of land revenue under Land Revenue Act.

The para was kept pending.

7.9.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

10. **Para No.11.1**
11.1.7 (a) Deputy Director, Livestock Farm Rakh Khairwala District
Layyah – Rs.360,944/-

2.2.2011 The Department explained that partial recovery had been made and verified by Audit and efforts were being made to recover the outstanding amount. Department further explained that the leases had been cancelled but the ejectments could not be made.

The Committee directed/recommended that the time table for recovery from 115 lesses be given to PAC within one week and all recovery be made within 30 days and report be submitted to Public Accounts Committee alongwith the list of all leases given by the Department and how much money had yet to be recovered from that lesses.

The Committee further directed/recommended that if after one month recovery would not be made then all responsables should be called in the next meeting of Public Accounts Committee and the case should be referred to Revenue Department for recovery as arrear of land revenue under Land Revenue Act.

The para was kept pending.

7.9.2011 The Department explained that the total recovery had been made and deposited into the Government Treasury but verifications had yet to be made.

The para was settled subject to verification by audit.

6.2.2013 Audit had pointed out that the department had stated that the total amount of motor cycles advance had been recovered; in support of its contention the department had produced bank statements etc.

The Department explained that all relevant record had been produced to audit.

The Committee **settled the para.**

11. **Para No.11.1**
11.1.7 (b) Deputy Director, Livestock Farm Rakh Khairwala District
Layyah – Rs.149,760/-

2.2.2011 The Department explained that partial recovery had been made and verified by Audit and efforts were being made to recover the outstanding amount. Department further explained that the leases had been cancelled but the ejectments could not be made.

The Committee directed/recommended that the time table for recovery from 115 lesses be given to PAC within one week and all recovery be made within 30 days and report be submitted to Public Accounts Committee alongwith the list of all leases given by the Department and how much money had yet to be recovered from that lesses.

The Committee further directed/recommended that if after one month recovery would not be made then all responsables should be called in the next meeting of Public Accounts Committee and the case should be referred to Revenue Department for recovery as arrear of land revenue under Land Revenue Act.

The para was kept pending.

7.9.2011 The Department explained that the shifting of the sheep from one farm to another was made with the approval of the competent authority and all the relevant record was available for verification.

The para was settled.

**12. Para No.11.1
11.1.8 Director, Veterinary Research Institute, Lahore – Rs.338,947/-**

2.2.2011 The Department explained that partial recovery had been made and verified by Audit and efforts were being made to recover the outstanding amount. Department further explained that the leases had been cancelled but the ejectments could not be made.

The Committee directed/recommended that the time table for recovery from 115 lesses be given to PAC within one week and all recovery be made within 30 days and report be submitted to Public Accounts Committee alongwith the list of all leases given by the Department and how much money had yet to be recovered from that lesses.

The Committee further directed/recommended that if after one month recovery would not be made then all responsables should be called in the next meeting of Public Accounts Committee and the case should be referred to Revenue Department for recovery as arrear of land revenue under Land Revenue Act.

The para was kept pending.

7.9.2011 The Department explained that Baluchistan Government purchased the vaccine amounting to Rs.111,747/-. The efforts were being made to recover the outstanding amount from Director General, Livestock Quetta.

The para was kept pending.

6.2.2013 The Department explained that total recovery had been made and all record available for verification by Audit.

The Committee settled the para.

13. Para No.11.2 Pages 303 & 304 of Audit Report for the year 2006-07; Irregular Advance Payment on Purchase of Machinery and Equipments – Rs.18.523 Million.

2.2.2011 The Department explained that the amount of Rs.18,523,000/- had been deposited into Government Treasury after approval of the Finance Department. The Finance Department had regularized the irregular drawl amount and the earnest money had been forfeited.

The Committee directed/recommended that more conditions should be put in the contracts for more security of the department in future and the department should be careful in future.

The para was settled.

14. Para No.11.3 Pages 304 & 305 of Audit Report for the year 2006-07; Non Production of Record – Rs.4.856 Million.

11.3.1 Deputy Director (R&D), Khariwala Layyah – Rs.4,447,600/-

15. Para No.11.9 Pages 310 & 311 of Audit Report for the year 2006-07; Loss to Government due to Mortality of Animals – Rs.219,810/-.

i) **11.9.1 Deputy Director Semen Production Unit Qadirabad District Sahiwal – Rs.111,280/-**

ii) **11.9.2 Government Livestock Farm Kalur Kot District Bhakkar - Rs.58,200/-**

iii) **11.9.3 Superintendent Livestock Experiment Station, Khushab – Rs.50,330/-**

2.2.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and got verified by Audit.

On the recommendation of Audit, the paras were settled.

16. Para No.11.3 Pages 304 & 305 of Audit Report for the year 2006-07; Non Production of Record – Rs.4.856 Million.

11.3.2 University of Veterinary of Animal Sciences, Lahore – Rs.408,081/-

2.2.2011 The Department explained that an inquiry was conducted by the Director, Livestock Farms, Punjab, Lahore on the direction of SDAC dated 20.6.2007 and the inquiry officer found that it was just a case of deviation of prescribed rules, no malafide had been observed in the subject case.

The Committee directed/recommended that the department should made SOPs for the Financials internal control within 30 days and copy be submitted to PAC.

The para was settled.

17. Para No.11.4 Pages 306 & 307 of Audit Report for the year 2006-07; Uneconomical Purchase of Machinery & Equipment etc. – Rs.3.088 Million.

11.4.1 Deputy Director Semen Production Unit Qadirabad District, Sahiwal – Rs.1,018,255/-

2.2.2011 The Department explained that the expenditures had been regularized by the Finance Department dated 27.4.2009. The relevant record and the Finance Department's sanction was available for verification.

On the recommendation of Audit, the para was settled.

18. **Para No.11.4
11.4.2 Veterinary Research Institute Lahore – Rs.732,980/-**

2.2.2011 The Department explained that necessary actions had been taken and recovery had been made, the record was available for verification.

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

7.9.2011 The Department explained that the para was settled subject to verification by audit in the Public Accounts Committee meeting held on 2.2.2011. All the relevant record was available and yet to be verified.

The Committee directed/recommended that the verifications must be made within one week.

The para was settled subject to verifications by audit.

6.2.2013 The Department explained that all items were purchased below than the amount of Rs.100,000/- and relevant record had been verified by Audit.

The Committee **settled the para.**

**19. Para No.11.4
11.4.3 (A.I.R No.2&7) University of Veterinary and Animal Sciences
Lahore – Rs.555,822/- + Rs.182,200/- = Rs.738,022/-**

2.2.2011 The Department explained that all the necessary actions regarding the para had been taken, no irregularity was committed and no recovery was involved in the para. Only procedural mistakes were made because of non-availability of SOP's in the department.

The para was settled subject to production of record and verifications by Audit.

7.9.2011 The Department explained that all the necessary actions had been taken and recoveries had been made and verified by Audit.

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

**20. Para No.11.4
11.4.4 Superintendent Government Livestock Farm Kalur Kot,
Bhakkar – Rs.376,042/-**

2.2.2011 The Department explained that all the necessary action regarding the para had been taken, no irregularity was committed and no recovery was involved in the para. Only procedural mistakes were made because of non-availability of SOP's in the department.

The para was settled subject to production of record and verifications by Audit.

7.9.2011 The Department explained that the para was settled subject to verification by audit in the Public Accounts Committee meeting held on 2.2.2011. All the relevant record was available and yet to be verified.

The Committee directed/recommended that the verifications must be made within one week.

The para was settled subject to verifications by audit.

6.2.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

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

21. Para No.11.4
11.4.5 Director Barani LPRI Kherimurat District Attock –
Rs.222,640/-

2.2.2011 The Department explained that all the necessary action regarding the para had been taken, no irregularity was committed and no recovery was involved in the para. Only procedural mistakes were made because of non-availability of SOP's in the department.

The para was settled subject to production of record and verifications by Audit.

7.9.2011 The Department explained that the para was settled subject to production of record and verifications by audit in the meeting of Public Accounts Committee held on 02.02.2011. All the record was available for verifications. The department further explained that the purchase was made within the jurisdiction of Director, Livestock.

The **para was settled**.

22. Para No.11.5 Page 307 of Audit Report for the year 2006-07; Shortage
of Store and Stock Articles – Rs.1.296 Million.

2.2.2011 The Department explained that the para was discussed in the meeting of SDAC held on 11.4.2009 and the para was recommended for settlement. Audit was agreed with the contention of the Department.

The Committee was not satisfied with the contention of the both departments and directed/recommended that an inquiry to robe into the matter be held and report be submitted to PAC within 30 days.

The para was kept pending.

7.9.2011 The Department explained that an inquiry was conducted under the direction of PAC and necessary actions had been taken in the light of the inquiry findings and the findings/recommendations of the inquiry officer had been approved by the Secretary, Livestock.

The Committee directed/recommended that the inquiry report be submitted to PAC within 15 days alongwith the reasons of non-submission of the said inquiry as directed by the Public Accounts Committee in its meeting held on 2.2.2011.

The Committee settled the para subject to verification of record by Audit.

6.2.2013 Audit had pointed out that the inquiry had been completed by the department and no one was held responsible in the inquiry.

The Committee **settled the para.**

23. Para No.11.6 Page 308 of Audit Report for the year 2006-07; Unauthorized Expenditure from Departmental Receipts – Rs.1.004 Million.

2.2.2011 The Department explained the animals were purchased from various livestock farms on bills basis. The total amount of the bills was Rs.1.004 million whereas the amount realized from the auction of fattened animals was Rs.2.955 million. The amount claimed through bills was remitted to the concerned livestock farms whereas balance amount of Rs.1.951 Million had been deposited in Government treasury. No embezzlement had been made.

The Committee directed/recommended that the allocation of funds should be made for specific purpose.

The para was settled subject to regularization from Finance Department

7.9.2011 The Department explained that the case for regularization had been sent to Finance Department and the regularization was under process.

The para was settled subject to regularization by the Finance Department.

6.2.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

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

24. Para No.11.7 Page 309 of Audit Report for the year 2006-07; Purchase of Wheat Bhoosa at Higher Rates – Rs.568,654/-.

2.2.2011 The Department explained that all the necessary action regarding the para had been taken, no irregularity was committed and no recovery was involved in the para. Only procedural mistakes were made because of non-availability of SOP's in the department.

The para was settled subject to production of record and verifications by Audit.

7.9.2011 The Department explained that the case regarding Standard Operating Procedure (SOP) for procurement had been referred to Finance Department for vetting/approval.

The para was settled.

25. Para No.11.8 Pages 309 & 310 of Audit Report for the year 2006-07; Un-Authorized Use of Government Vehicles – Rs.394,551/-.

2.2.2011 The Department explained that necessary actions had been taken and recovery had been made, the record was available for verification.

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

7.9.2011 The Department explained that all the relevant record was available and yet to be verified by Audit.

The Committee settled the para subject to verification of record by Audit.

6.2.2013 The Department explained that all the necessary action had been taken and recovery had been made and got verified by Audit.

On the recommendation of Audit, the para was settled.

26. Para No.11.10 Pages 311 & 312 of Audit Report for the year 2006-07; Irregular/Un-Authorized Payment of Medical Allowance – Rs.192,418/-.

2.2.2011 The Department explained that no irregularity was committed, however, expenditure was required to be regularized.

The para was settled subject to regularization by the Finance Department.

7.9.2011 The Department explained that the matter of regularization had been sent to Finance Department which was under process.

The para was settled subject to regularization.

6.2.2013 The Department explained that the process of regularization had not yet completed

The Committee settled the para subject to regularization.

27. Para No.11.11 Pages 312 & 313 of Audit Report for the year 2006-07; Overpayment – Rs.104,429/-.

2.2.2011 The Department explained that an amount of Rs.58,499/- on account of G.P fund of the concerned officer had been ceased and efforts were being made to recover the outstanding amount.

The Committee kept the para pending with direction to recover the outstanding amount.

7.9.2011 The Department explained that all the necessary action had been taken and recovery had been made and verified by Audit.

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

LABOUR AND HUMAN RESOURCE

The Committee examined the Accounts of the Labour and Human Resource Department in its meetings held on 10.2.2011, 5.9.2011 & 11.10.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

11.10.2012 First of all the Committee directed the department to note down following two observations:-

1. the working papers were received just 2 days before the meeting whereas these should have reached 15 days prior to the meeting; and
2. the format of the working papers was not according to the approved format set by the PAC.

The Secretary apologized and assured that in future the observations of the Committee would be complied with.

2. Grant No.PC21010/PC24010 (010) – General Administration Page 546 of Appropriation Accounts for the year 2006-07.

04-Economics Affairs
041-General Economic, Commercial & Labour Affairs
0413-General Labour Affairs
041310-Administration
LO4075-Labour & Human Resource Department

Final Grant	Rs.11,423,000/-
Actual Expenditure	Rs.10,140,226/-
Saving	(-) Rs. 1,282,774/-
Percentage	11.23%

11.10.2012 The Department explained that saving was because of the posts remained vacant during the period and saving was on account of the salaries and allowances.

The A.G. Punjab stated that overall expenditure was reconciled except one item which was IT Equipment repair under the head of Repair & Maintenance.

The **grant was settled** subject to reconciliation. The Committee directed/recommended the department to sit together with the A. G. Punjab after the meeting and get done the reconciliation today.

3. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Page 347 of Appropriation Accounts for the year 2006-07.

03-Public Order And Safety Affairs

031-Law Courts

0311-Law Courts

031101-Courts / Justice

LO4226-Law Courts

Final Grant	Rs.22,535,000/-
Actual Expenditure	Rs.22,621,730/-
Excess	(+) Rs. 86,730/-
Percentage	0.38%

11.10.2012 The Department explained that earlier the funds under the head Pay & Allowances were surrendered in the 2nd Statement of Excess and Surrender but the department had to incur expenditure under the same head which resulted in excess expenditure.

The Committee **settled the grant** with the observation that at the time of submission of 2nd Statement of Excess and Surrender the department should be more vigilant and careful.

4. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Page 350 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs

041-General Economic, Commercial & Labor Affairs

0412-Commercial Affairs

041212-Trade Marks, Patent & Copyrights

LO4225-Weights and Measures Trade Marks and Patent Rights

Final Grant	Rs.2,043,000/-
Actual Expenditure	Rs.2,032,526/-
Saving	(-) Rs. 10,474/-
Percentage	0.51%

11.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and over all saving was 0.51% which was within the permissible limit.

The Committee was satisfied and the **grant was settled**.

5. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Page 351 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
041-General Economic, Commercial & Labour Affairs
0413-General Labour Affairs
041308-Wage Regulation
LO4229-Minimum Wages Board

Final Grant	Rs.4,225,000/-
Actual Expenditure	Rs.4,180,893/-
Saving	(-) Rs. 44,107/-
Percentage	1.04%

11.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and over all saving was 1.04% which was within the permissible limit.

The Committee was satisfied and the **grant was settled**.

6. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Pages 352 of Appropriation Accounts for the year 2006-07.

04-Economics Affairs
041-General Economic, Commercial & Labour Affairs
0413-General Labour Affairs
041310-Administration
LO4228-Directorate of Labour Welfare

Final Grant	Rs.27,609,000/-
Actual Expenditure	Rs.26,410,106/-
Saving	(-) Rs. 1,198,894/-
Percentage	4.34%

11.10.2012 The Department explained that the saving was 4.34% of the final grant which was within the permissible limit.

The A. G. Punjab stated that item-wise reconciliation was still required.

The Committee **settled the grant** subject to reconciliation.

7. Grant No.PC22036 (036) – Development: (All Voted) Pages 357 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
041-General Economic, Commercial & Labour Affairs
0413-General Labour Affairs
041310-Administration
LE4222-Adminiatration

Final Grant	Rs.17,412,000/-
Actual Expenditure	Rs.22,507,724/-
Excess	(+) Rs. 5,095,724/-
Percentage	29.27%

11.10.2012 According to the A. G. Punjab reconciliation was still required of budget figures.

The **grant was pended** till reconciliation by tomorrow. The Committee directed/recommended the department to sit together with the A. G. Punjab after the meeting and get it done by tomorrow.

Audit Paras (Commercial) for the year 2006-07

8. Para No.36.1 Page 67 of Audit Report for the year 2006-07; Working Results.

9. Para No.36.2 Pages 67 & 68 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The paras were kept pending.

5.9.2011 The Department explained that the paras were recommended for settlement by SDAC in its meeting held on 16.6.2011 as there were no loss involved in the above paras.

The Committee did not accept the contention of the department and directed/ recommended that the audit department should find out the reasons of decline.

The paras were kept pending.

11.10.2012 The Department explained that the reasons of decrease in income during the year 2003-04 as compared to the previous year was due to the introduction of self assessment scheme Industrial Policy, 2003. The department further explained that they were working with the different departments to make a mechanism for this problem.

The Committee directed/recommended that as per statement of the department a mechanism should be formulated to handle such matters. With this direction, the **paras were settled**.

10. Para No.36.3 Page 68 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/ recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that separate cost of land and building had been shown in the books of accounts. The matter was examined by Chartered Accountant and they reported that the separate cost of land and building had been shown in the audit accounts for the financial year ended on June 30th 2006. Depreciation was not being charged on land. The SDAC in its meeting dated 16.6.2011 recommended the para for settlement.

The Committee directed/recommended that :-

- i) the appreciation in land should be made yearly through proper procedure;
- ii) the District Collector and two private evaluators should evaluate the price of land before any transaction to be made after that open auction should be made for selling the land; and
- iii) a detailed research on the issue should be made and report be submitted within one month to the Public Accounts Committee and the following members of PAC-I will examine the report:-

- i) Major (Retd) Abdul Rehman Rana, MPA (PP-53)

- ii) Mehr Ishtiaq Ahmad, MPA (PP-150)
- iii) Dr Malik Mukhtar Ahmed Bharath, MPA (PP-28)

The **para was settled**.

11. Para No.36.4 Page 68 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the physical stock taking was carried out by the internal audit of PESSI every year. On the recommendation of DAC dated 19.3.2011 matter was referred to chartered accountant firm named Khalid Majeed Rehman and the said firm confirmed and verified the internal audit report vide their letter dated 20th August 2011.

The Committee did not accept the contention of the department and directed/recommended that:-

- i) the 100% physical verification should be made in future;
- ii) the chartered accountant firm should be asked about the negligence and irresponsibility;
- iii) the audit should submit the performance evaluation report of said Chartered Accountant Firm; and
- iv) the audit should submit a detailed report on the letter dated 20.8.2011 issued by the said Chartered Accountant Firm.

The para was kept pending.

11.10.2012 The Department explained that 100% physical stock taking of PESSI Assets was carried out by the internal auditors and verified by the external auditors. The department stated that a certificate had been given by a chartered firm stating that internal controls over stocks were found satisfactory.

The Committee was satisfied and accepted the explanation of the department and the **para was settled** with the direction/recommendation that third rank Audit firms should not be engaged for the purpose.

12. Para No.36.5 Page 68 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the asset registers had been prepared at each local office. All the relevant record had been verified by the Audit and the SDAC recommended the para for settlement in its meeting held on 16.06.2011.

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

13. Para No.36.6 Page 68 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the outstanding liabilities of Rs.38.134 Million were verified by the Chartered Accountant which were paid in subsequent year. The outstanding liability of Rs.1.350 Million regarding repair of building was also verified by the Chartered Accountant which was also paid in subsequent year.

The Committee was not satisfied with the explanation of the department and directed/recommended that an inquiry should be conducted to fix the responsibility that why the money was retained for future expenses and which money was supposed to be surrendered and report be submitted to Public Accounts Committee within 3 months.

The para was kept pending.

11.10.2012 The Department explained that in compliance of the PAC directive, an inquiry was conducted and as per findings no negligence was found against any one. The Administrative Secretary stated that he was satisfied with the Inquiry Report. The

department further explained that according to the rules of double entry system of accounting, followed by PESSI, the expenses occurred during the current year could be paid in the next financial year because of the non-lapsable funds by creating outstanding liability.

The Committee was satisfied with the departmental explanation and the **para was settled.**

14. Para No.36.7 Page 68 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the detail of record was being collected at directorate level. It would be submitted very soon.

The Committee directed/recommended that the party wise details of receivables be provided to audit.

The para was kept pending.

11.10.2012 The Department explained that some recoveries had been effected and efforts were being made to effect the balance recovery under the arrears of Land Revenue Act.

The Department was unable to provide age-wise details regarding receivables of Lahore (South) Office and Shahdara Office.

The Committee reduce the para to the extent of recovery effected with the direction/recommendation that age-wise details should be submitted tomorrow and **para was kept pending.**

15. Para No.37 Page 69 of Audit Report for the year 2006-07; Purchase of Vehicles Without Permission of Chief Minister –Rs.6.429 Million.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the Chief Minister, Punjab had granted ex-post facto approval to the purchase of vehicles as required under the provisions of the Finance Department.

The Committee directed/recommended that an inquiry be conducted to fix the responsibility that why the purchase was made without prior approval of the competent authority and report be submitted within 3 months.

The para was settled.

16. Para No.38 Page 70 of Audit Report for the year 2006-07; Non-registration of Sale Deed of Land Costing Rs.1.089 Million.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the case was sub-judice and the next date of hearing was fixed on 10.9.2011 in the court of Additional and Session Judge, Sheikhpura.

The para was kept pending being sub-judice.

11.10.2012 The Department explained that the case was still sub-judice and the next date of hearing was 22.10.2012 in the court of Additional and Session Judge, Sheikhpura.

The para was kept pending being sub-judice.

17. Para No.39 Page 71 of Audit Report for the year 2006-07; Non-charging of GST Amounting to Rs.0.666 Million On The Auction of Vehicles.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/ recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the departmental contention had been verified by the Audit and the SDAC recommended the para for settlement in its meeting held on 19.03.2011.

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

18. Para No.40 Page 72 of Audit Report for the year 2006-07; Non-recovery of Risk and Cost Amount From Contractor – Rs.0.545 Million.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/ recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that since the delay in execution of work was purely due to the fault of firm. As per decision of authority the work had since been got executed on the risk and cost of the firm. The case was subjudice for recovery, next date of hearing was 10-09-2011.

The para was kept pending being subjudice.

11.10.2012 The Department explained that the case had been decided in favour of the PESSI and next date for execution of decree was 18.10.2012.

The **para was kept pending** till the process of execution of decree.

19. Para No.41 Page 73 of Audit Report for the year 2006-07; Non-recovery of Advances from Ex-employees – R.0.277 Million.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that there were five defaulters involved in this para as under:-

- i) The advance against construction of Rs.53,564/-was written off by the governing body. The departmental contention had been verified by the Audit and the SDAC recommended the part for settlement in its meeting held on 16.06.2011.

On the recommendation of Audit/SDAC, the **part of the para was settled.**

- ii) The outstanding amount of Rs.34,160/- had been recovered from Mrs Amtal Waqeel Sethi, Ex-Lady Dispenser on account of house building advance. The recovery had been verified by the Audit and the SDAC recommended the part for settlement in its meeting held on 16.06.2011.

On the recommendation of Audit/SDAC, the **part of the para was settled.**

- iii) The Car advance outstanding amount of Rs.50,577/-was written off by the governing body. The departmental contention had been verified by the Audit and the SDAC recommended the part for settlement in its meeting held on 16.06.2011.

On the recommendation of Audit/SDAC, the **part of the para was settled.**

- iv) The outstanding amount of Rs.38,378/- was recoverable from Mr Ashir Adil, Ex-AAO, who was terminated from service. Efforts were being made to recover the amount.

The above part was kept pending till recovery.

- v) The amount of Rs.94,012/- was recoverable from Mr M. Arif Ali Shah, Ex-SSO. Efforts were being made to recover the amount.

The above part was kept pending till recovery.

11.10.2012 The Department explained that the outstanding amount involved in **part iv** of Rs.38,378/- from Mr Ashir Adil, Ex-AAO and the amount involved in **part v** of Rs.94,012/- from Mr Arif Ali Shah, Ex-SSO had been recovered and got verified by Audit.

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

20. Para No.42 Pages 73 & 74 of Audit Report for the year 2006-07; Unjustified Refund of Recovery – Rs.0.245 Million.

10.2.2011 The Department was not well prepared and all the verifications were yet to be made and updated working papers were not submitted by the department.

The Committee showed its displeasure to the department and directed/ recommended that the SDAC meetings should be held and department and audit should reconcile the issues first and then come to Public Accounts Committee.

The para was kept pending.

5.9.2011 The Department explained that the case was sub-judice and the next date of hearing was fixed on 15.9.2011 in the court of Mr. Mumtaz Ahmad, Civil Judge, Gujranwala.

The para was kept pending being subjudice.

11.10.2012 The Department explained that the case was still sub-judice and the next date of hearing was 8.11.2012 in the court of Mr. Mumtaz Ahmad, Civil Judge, Gujranwala.

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

LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT

The Committee examined the Accounts of the Local Government & Community Development Department in its meetings held on 5.5.2010, 12.10.2012 & 4.2.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration: (All Voted) **Page 409 of Appropriation Accounts for the year 2006-07.**

01-General Public Service
011-Executive & Legislative Organs Financial
0111-Executive & Legislative Organs
011108-Local Authority Administration and Regul.
LO4065-Local Govt. and Rural Development Deptt.

Final Grant	Rs.48,836,000/-
Actual Expenditure	Rs.40,226,586/-
Saving	(-) Rs. 8,609,414/-
Percentage	17.63%

12.10.2012 The Department explained that budget was provided through supplementary grant and the appointments of officers were not made due to shortage of time and the department was not in a position to surrender the budget provided through supplementary grant in May 2007.

The Committee directed/recommended that there should be a strong financial discipline in the department and excess should not be made in future.

The grant was settled subject to reconciliation.

4.2.2013 The A. G. Punjab stated that reconciliation had been made and accounts found satisfactory.

Therefore, on the recommendation of AG, the **grant was settled.**

2. Grant No.PC21031 (031) – Miscellaneous (All Voted) Pages 418 to 422 of Appropriation Accounts for the year 2006-07.

- (i) 06- Housing and Community Amenities
062- Community Development
0622- Rural Development
062202-Rural Works Programme.
MN4092-Southern Punjab Basic Urban Services Project

Final Grant	Rs.7,269,000/-
Actual Expenditure	Rs.3,951,848/-
Saving	(-) Rs.3,317,152/-
Percentage	45.63%

12.10.2012 The Department explained that the saving was occurred due to reason that forty posts were additionally sanctioned for the Project Coordination Office and several posts could not be filled in because service rules were not existed. And the relevant record was not available because the project had been closed.

The Committee was not satisfied and directed/recommended that an inquiry be held that why the money was not surrendered and fix the responsibility for all other lapses and report to PAC within one month.

The grant was settled.

4.2.2013 The Department explained that in compliance of the last PAC directive an inquiry had been done whose report would be submitted to A.G. for verification. The DG LG further stated that according to the inquiry report no person had been found guilty. The saving was because after the 2nd Statement of Excesses and Surrenders the department was anticipating recruitments for which it had retained funds.

The Committee was convinced with the explanation of the department and **settled the item subject to submission of inquiry report to AG.**

- (ii) 06- Housing and Community Amenities
062- Community Development
0622- Rural Development
062202-Rural Works Programme.
LO4288-Provincial Directorate

Final Grant	Rs.33,260,000/-
Actual Expenditure	Rs.33,473,201/-
Excess	(+) Rs. 213,201/-
Percentage	0.64%

12.10.2012 The Department explained that the excess of Rs.213,201/- came to 0.64%. During the financial year the payments were made for encashment in lieu of LPR to retired officer and pay and allowances for the period of awaiting posting, due to unavoidable circumstances. No additional funds were provided for the said purpose.

The Committee **settled the item.**

- (iii) 06- Housing and Community Amenities
062- Community Development
0622- Rural Development
062202-Rural Works Programme.
LO4289-District Staff

Final Grant	Rs.96,938,000/-
Actual Expenditure	Rs.93,408,804/-
Saving	(-) Rs. 3,529,196/-
Percentage	3.64%

12.10.2012 The Department explained that 3.64% savings were within permissible limits and re-conciliation had yet to be made.

The item was settled subject to re-conciliation.

The Committee directed/recommended the Finance Department that an explanation be called from the Local Government and Community Development Department that the said department was not prepared to give the answer before the Public Accounts Committee.

4.2.2013 The Department explained that accounts had been reconciled with A.G. Punjab and saving was 3.64% which was within the permissible limit.

The Committee **settled the item.**

- (iv) 06-Housing and Community Amenities
062-Community Development
0622-Rural Development
062202-Rural Works Programme.
LO4290-Punjab Local Councils Election Authority

Final Grant	Rs.14,350,000/-
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Actual Expenditure	Rs.14,193,991/-
Saving	(-) Rs. 156,009/-
Percentage	1.09%

12.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and over all savings were with in the permissible limit.

The Committee was satisfied and above **item was settled.**

- (v) 06- Housing and Community Amenities
062-Community Development
0622-Rural Development
062202-Rural Works Programme.
LO4291-Directorate of Katchi Abadies

Final Grant	Rs.12,760,000/-
Actual Expenditure	Rs.12,934,194/-
Excess	(+) Rs. 174,194/-
Percentage	1.37%

12.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 1.37% due to salary paid against the post filled after surrender the 2nd statement.

The Committee **settled the item.**

- (vi) 09- Education Affairs and Services
097- Education Affairs and Services Not Elsewhere
0971- Education Affairs and Services Not Elsewhere
097120-Others.
GT4001-Training Institute Lalamusa

Final Grant	Rs.7,558,000/-
Actual Expenditure	Rs.7,742,057/-
Excess	(+) Rs. 184,057/-
Percentage	2.44%

12.10.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 2.44% due to the payments were made for encashment in lieu of LPR to retired officers and pay & allowances, newly appointed officials on contract basis. No additional funds were allocated / provided for the said purpose but an amount of Rs.981,000/- was surrendered erroneously.

The Committee settled the grant and directed/recommended that an inquiry be held and findings be submitted to Public Accounts Committee within one month that why the post of Accounts Officer was kept vacant since seven years and responsibility be fixed.

4.2.2013 The Department explained that an inquiry was ordered which was still in process.

The Committee directed/recommended the department to submit the inquiry report to AG and subject to the satisfaction of AG the **grant was settled**.

3. Grant No.PC22036 (036) – Development : (All Voted) Page 427 of Appropriation Accounts for the year 2006-07.

06-Housing and Community Amenities
 062-Community Development
 0622-Rural Development
062202-Rural Works Programme.
LE4209-Rural Works Programme

Final Grant	Rs.11,636,392,000/-
Actual Expenditure	Rs.3,806,999,330/-
Saving	(-) Rs.7,829,392,670/-
Percentage	67.28%

12.10.2012 The Department explained that re-conciliations in this grant was required to be made.

The grant was kept pending till re-conciliation. The Committee directed/recommended that the Finance Department and Accountant General Punjab should decide the matter of missing grants in working papers and all the grants should be discussed in the Public Accounts Committee.

	<u>A.G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.11,636,392,000/-	Rs.10,183,894,950/-
Actual Expenditure	Rs.3,806,999,330/-	Rs.6,174,502,129/-
Saving	(-) Rs.7,829,392,670/-	(-) Rs.4,009,392,839/-
Percentage	67.28%	39.36%

4.2.2013 The Department explained that there was a difference between the AG and Departmental figures. And reconciliation had yet to be made.

Therefore, subject to reconciliation, the **grant was settled**.

Audit Paras (Works) for the Year 2000-01

4. Para No.4.1 Page 119 of Audit Report for the year 2006-07; Late Deposit of Government Money – Rs.267.3 Million.

5.5.2010 The Department explained that Local body Election 1998 was conducted in three phases and completed in 1999. Security amount by the candidates was deposited in the N.B.P and the Bank of Punjab and after the elections the security amount was transferred in the collection account of Election Authority in same banks. The office of the Chairman Election Authority remained vacant from 2.7.2001 to 10.07.2003, hence, Election Authority was helpless to determine the fate of money lying in the Banks in the absence of the Chairman.

However, under the advice of Punjab Government, Election Authority Punjab transferred the total amount of Security in the prescribed account of the Punjab Government on 03.06.2006.

The Committee directed/recommended that a fact finding inquiry be held by the Member Inquiries, Services & General Administration Department about inordinate delay made for deposit of Government money into the Government Treasury and that under which circumstances the said money was retained in the current account and whether any transaction was made in the account or not and to ascertain the irregularity. It has been further noted by the Committee that all the functions and responsibilities of Provincial Election Authority were transferred to Pakistan Election Commission after promulgation of Punjab Local Government Ordinance 2001. Under what circumstances/law this Provincial Election Authority kept on existing and working without any function/responsibility. The inquiry report be submitted within one month to the Public Accounts Committee-I.

The para was kept pending.

12.10.2012 The Department explained that as per policy of the bank circulated to all Deputy Commissioners in Punjab, all branches of NBP in Punjab and election authority Punjab, current accounts were opened in NBP and BOP only for the collection of security from candidates throughout the province. Neither any cheque book was ever issued to election authority nor any transaction made. Hence no question of slightest irregularity or embezzlement of money arises. Election Authority was therefore bound to keep the security deposits in current accounts instead of PLS accounts and loss of profit to be earned on such deposits was imaginary.

Audit stated that the para was discussed in the Sub-Committee of Public Accounts Committee-I on 15.02.2011. The Sub Committee examined the inquiry report and was not satisfied with the findings of inquiry as it was not a complete report. The Sub Committee was of the view that the absence of Chairman of any institution should not be the excuse in delay in procedural correspondence and working. In this case, the Chairman

had not to do anything with the money transfer, it could be done by any authorized officer. Audit comments on the finding of the inquiry report were also submitted before the Public Accounts Committee.

The Committee was not satisfied with the contention of the department and directed/recommended that the Finance Department should order and hold a fresh inquiry regarding the following observations and report to Public Accounts Committee within eight weeks:-

- i. Authority of National Bank of Pakistan letter pertaining to opening of current account regarding revenue collected by Punjab Election Authority (PEA) on account of un-refunded security of candidates regarding opening current account only in National Bank of Pakistan had no binding on the Government departments;
- ii. As per statement of the department no cheque book was issued to Punjab Election Authority, then, how the amounts were withdrawn from the current account of the PEA maintained in NBP and Bank of the Punjab;
- iii. Purpose and details of amounts withdrawn from the account be ascertained;
- iv. Authenticity of loss Rs.267.03 million worked out by Audit on account of interest recoverable;
- v. Detailed status of money collected by Punjab Election Authority since its creation upto 1998;
- vi. Function of Punjab Election Authority was ceased to exist with the promulgation of Local Government Ordinance, 2001. Why Punjab Election Authority was not dissolved and its staff not laid off or adjusted in other departments;
- vii. Pay & allowances and other expenditure incurred on operation of the Punjab Election Authority after promulgation of Local Government Ordinance, 2001 may be provided;
- viii. Mandate of the Punjab Election Authority was changed from conducting Local Body Elections to supervise the conduct of recall motion against Nazims and Naib Nazims etc. vide LG&RD Department notification dated 11th July 2003. Whether the Punjab Election Authority's sanctioned strength of staff was retrenched keeping in view its new mandate; and

- ix. When the post of Chairman Punjab Election Authority remained vacant, what was the procedure/rules regarding disposal of financial affairs especially depositing Government Revenue into Government Treasury.

The para was kept pending.

4.2.2013 Audit pointed out that Secretary, LG&RD kept non-refundable security deposits of Rs.267.3 million in the National Bank of Pakistan & Bank of Punjab for 8 years from 1998 to 2006. Had this money deposited timely into the Consolidated Fund, the Govt. would have invested it on some other projects or otherwise if the money had been kept in interest bearing account, the Govt. could get about Rs.305.31 million @ 10% per annum for 8 years during which the amount remained deposited into the current account.

The Department explained that an inquiry was ordered which was still in process. The report would be submitted to Audit after finalization. However the department explained that there was no malifide intention and that no cheque book was even issued hence there was no loss.

The Committee directed/recommended that in future such funds should be kept in saving/fixed account.

The department was directed/recommended to submit inquiry report to Audit and subject to satisfaction of audit, the **para was settled**.

5. Para No.4.2 Pages 119 & 120 of Audit Report for the year 2006-07; Non-Submission of Vouched Accounts – Rs.3.7 Million.

5.5.2010 The Department explained that the record of vouched account for Rs.3.7 Million was available with the department for verification by Audit.

The para was settled subject to verification on the same day.

12.10.2012 The Department explained that the complete vouched account had been verified by the Audit.

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

6. Para No.4.3 Pages 120 & 121 of Audit Report for the year 2006-07; Unauthorised Expenditure on Purchase of Vehicles – Rs.3.2 Million.

5.5.2010 The Department explained that all the Vehicles were purchased after having approval by the Finance Department dated 6.9.2003 and 13.5.2005 respectively, two other Baleno Cars were also purchased out of 2 % contingency with the approval of competent authority.

The Committee observed that the amount was paid from the contingency money for the purchase of vehicles and the Committee was of the view that the money for said purchase could not be utilized from contingency money.

The Audit recommended for settlement of the para and the Committee showed concern over the recommendation for settlement by the Audit and directed that the inquiry team may also probe that under what circumstance Audit authority recommended such a serious lapse to be settled.

The Committee directed/recommended that Public Accounts Committee Secretariat may move a case for approval of competent authority to get the matter probed by the Chief Minister's Inspection Team within 30 days.

The para was kept pending.

12.10.2012 The Department explained that the matter got probed through C.M inspection team. The CMIT had concluded (para 6 of summary approved by the Chief Minister) that allegation leveled had not been established because vehicles had been purchased after obtaining sanction from F.D and Chief Minister.

The Committee was not satisfied with the explanation of the department and directed/recommended that an inquiry be held by the Finance Department on the following observation and report to Public Accounts Committee within eight weeks:-

- i. Whether relaxation of rule(s) was demanded in the summary to Chief Minister for purchase of vehicles out of development contingencies or this relaxation has been kept silent intentionally;
- ii. Whether development contingencies amount could be deducted/retained and utilized at the level of Director General, LG&CD, S.Es, XENs and ADLGs Offices keeping in view provisions vide para 2.26 of B&R code, Rule 3.12 of DFR and Delegation of Financial Powers Rules, 1990 and if so, under what rules;
- iii. A departmental committee was constituted by the PAC vide directive dated 18.08.2006 to look into the paras of development contingencies etc. under para No.65 of Audit Report 1999-2000. Finding of the Departmental Committee were circulated on 19th September 2007 to all the concerned. What action has been taken by the LG&CD Departmental on the recommendations of the Committee;
- iv. Contingency funds for operation and maintenance of vehicles/office etc. are also separately provided under regular budget. Whether those funds

are being utilized also for the said purpose? Whether it is justified, if so under which rules; and

- v. What measures have been adopted to avoid duplication of the execution of same work by different agencies? Are these measures followed in letter and spirit by all concerned.

The para was kept pending.

4.2.2013 The Department explained that FD was directed to hold inquiry, the report of which was still awaited. However the department stated that a summary had already been moved to CM through FD for obtaining permission for development contingency.

The Committee observed that charging of development contingencies was illegal practice and should be discontinued. In case it was inadmissible the limit of development contingencies should be kept as low as possible.

The Committee directed/recommended that after inquiry was finalized the report should be submitted to audit for verification.

The **para was settled subject to submission of inquiry report** to Audit.

7. Para No.4.4 Page 121 of Audit Report for the year 2006-07; Overpayment Due to Non-Deduction of Road Crust – Rs.566,775/-.

5.5.2010 The Department explained that an amount of Rs.49,979/- had been recovered and efforts were being made to recover the outstanding amount.

The Committee directed / recommended that the remaining recovery be made within two months.

The para was kept pending.

12.10.2012 The Department explained that further amount of Rs.213,505/- had been recovered and efforts were being made to recover the outstanding amount of Rs.303,291/-

The Committee directed/recommended that the outstanding amount be recovered before the next meeting of Public Accounts Committee otherwise FIR would be registered in Anti-Corruption.

The Committee reduced the para to the extent of the recovered amount subject to verification by audit and para was kept pending.

4.2.2013 The Department explained that amount of Rs.379,410/- had been verified and further recovery was in process.

The **para was kept pending.**

8. Para No.4.5 Pages 121 & 122 of Audit Report for the year 2006-07; Overpayment Due to Incorrect Measurement of Thickness of Bricks – Rs.504,276/-.

5.5.2010 The Department explained that an amount of Rs.108,206/- had been recovered and got verified by Audit and the efforts were being made to recover the balance amount.

The Audit explained that the correct amount of this clubbed para was Rs.458,276/- instead of Rs.504,276/- the audit took up the para item wise as under:-

- i) D.P.10 was related to Local Government & Community Development Department Gujranwala for Rs.90,038/-. The Audit explained that Rs.46,692/- had been recovered and verified.

The Committee settled the para subject to recovery of balance amount and verification by Audit.

- ii) D.P.11 was related to Local Government & Community Development Department, Jhang for Rs.68,010/-. The Audit did not agreed with the contention of the Department regarding the recovery.

The Committee directed/recommended that the recovery be made within 30 days and after the expiry of 30 days bank charges will be levied.

The para was kept pending.

- iii) D.P.17 was related to Local Government & Community Development Department, Narowal for Rs.107,514/-.

Since total amount involved in this para had been recovered and verified.

The **para was settled** on the recommendation of the Audit.

- iv) D.P.19 was related to Local Government & Community Development Department, Okara for Rs.82,968/-.

The Audit was not agreed with the contention of the Department.

The Committee directed/recommended that the recovery be made within 30 days, otherwise bank charges will be levied after 30 days.

The para was kept pending.

- v) D.P.23 was related to Local Government & Community Development Department, Sheikhpura for Rs.155,746/-.

The Audit was not agreed with the contention of the Department.

The Committee directed/recommended that the recovery be made within 30 days.

The para was kept pending.

12.10.2012 The Department explained the para item wise as under:-

- i) D.P.10 was related to Local Government & Community Development Department Gujranwala for Rs.90,038/- had been recovered and verified by Audit.

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

- ii) D.P.11 was related to Local Government & Community Development Department, Jhang for Rs.68,010/- had been recovered and verified by Audit.

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

- iii) D.P.19 was related to Local Government & Community Development Department, Okara for Rs.82,968/- had been recovered and verified by Audit.

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

- iv) D.P.23 was related to Local Government & Community Development Department, Sheikhpura for Rs.155,746/- had been recovered and verified by Audit.

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

**9. Para No.4.6 Page 122 of Audit Report for the year 2006-07; Less-
Deduction of Income Tax – Rs.112,651/-.**

5.5.2010 The Department explained that an amount of Rs.47,186/- had been recovered and verified by Audit. The efforts were being made to recover the balance amount.

 The Committee directed / recommended that the amount of para be reduced to the extent of Rs.65,465/- subject to verification by Audit and that the balance recovery be made within 30 days.

 The para was kept pending.

12.10.2012 The Department explained that remaining amount of Rs.65,465/- had been recovered and verified by Audit.

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

LAW AND PARLIAMENTARY AFFAIRS

The Committee examined the Accounts of the Law and Parliamentary Affairs Department in its meetings held on 11.10.2012 & 3.12.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

11.10.2012 The Deputy Secretary (Admn.), Law Department represented the department. She informed that Secretary was out of country.

The Committee was informed that working papers were received this morning. Whereas the department contented that the working papers were submitted on last Friday, almost a week ago. Later the department produced a letter which was addressed to the Deputy Director PAC.

The A.G. Punjab also complained that working papers were received this morning and they were not able to give their comments at this stage.

The Committee showed its displeasure with the observation that in absence of the Secretary any Additional Secretary should attend the meeting. The Committee further commented that Principal Accounting Officer should inform about his non availability in advance. The Committee also observed that there was no proper officer deputed in the Department to deal with the important business of PAC. The Committee took it seriously and directed/recommended the Secretary to the Committee to convey displeasure to the Secretary Law and Parliamentary Affairs regarding:-

1. late submission of working papers/without A. G. comments;
2. improper format of the working papers; and
3. very casual attitude towards PAC business of department.

The grant No.PC21011 (011) being without comments was not considered.

1. **Grant No.PC21010/PC24010 (010) – General Administration Page 365 of Appropriation Accounts for the year 2006-07.**

01-General Public Service
011-Executive Legislative Organs, Financial
0111-Executive & Legislative Organs
011101-Parliamentary / Legislative Affairs
LO4062-Law and Parliamentary Affairs Department

Final Grant	Rs.32,787,000/-
Actual Expenditure	Rs.31,601,745/-
Saving	(-) Rs. 1,185,255/-
Percentage	3.62%

11.10.2012 The Department explained that over all saving was 3.62% which was within the permissible limit.

The Committee was satisfied and the **grant was settled.**

2. Grant No.PC21011/PC24011 (011) – Administration of Justice Pages 371 to 373 of Appropriation Accounts for the year 2006-07.

i) 03-Public Order and Safety Affairs
031-Law Courts
0311-Law Courts
031102-Attorneys/Legal Services
LO5467-Solicitors Department

	<u>A.G.Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.11,126,000/-	Rs.11,126,000/-
Actual Expenditure	Rs.10,972,114/-	Rs.10,913,691/-
Saving	(-) Rs. 153,886/-	(-) Rs. 212,309/-
Percentage	1.38%	1.91%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 1.91% of the final grant which was within the permissible limit.

The Committee was satisfied and **the item was settled.**

ii) 03-Public Order and Safety Affairs
031-Law Courts
0311-Law Courts
031102-Attorneys/Legal Services
LO5468-Mufassil Establishment

Final Grant	Rs.163,008,000/-
Actual Expenditure	Rs.145,276,791/-
Saving	(-) Rs. 17,731,209/-
Percentage	10.88%

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 10.87% of the final grant because some posts could not be filled after the submission of 2nd Statement of Excesses and Surrenders. The department was anticipating appointments of certain officers that could not take place which became a cause of saving.

The Committee accepted the explanation of the department and the **item was settled.**

- iii) 03-Public Order and Safety Affairs
 - 031-Law Courts
 - 0311-Law Courts
 - 031120-Others
 - LO4110-Administrative General & Official Trustee

	<u>A.G. Figures</u>	<u>Departmental figures</u>
Final Grant	Rs.697,000/-	Rs.697,000/-
Actual Expenditure	Rs.697,854/-	Rs.696,628/-
Excess/Saving	(+) Rs. 854/-	(-) Rs. 372/-
Percentage	0.12%	

3.12.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was Rs.372/- which was within the permissible limit.

The Committee was satisfied and the **item was settled.**

MINES AND MINERALS

The Committee examined the Accounts of the Mines and Minerals Department in its meetings held on 4.7.2011, 5.10.2011 & 13.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 290 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
044-Mining & Manufacturing
0441-Manufacturing
044105-Administration
LO4382-Mines and Minerals Department

Final Grant	Rs.9,204,000/-
Actual Expenditure	Rs.9,154,150/-
Saving	(-) Rs. 49,850/-
Percentage	0.54%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving 0.54% which was within the permissible limit.

The Committee was satisfied and the **grant was settled**.

2. Grant No.PC21022 (022) – Industries (All Voted) Pages 294 to 297 of Appropriation Accounts for the year 2006-07.

i) 04-Economic Affairs
044-Mining & Manufacturing
0442-Mining
044201-Mining of Mineral Resources Other Than M
LO4331-Mines Labour Welfare Commissionerate

Final Grant	Rs.49,370,000/-
Actual Expenditure	Rs.48,390,067/-
Saving	(-) Rs. 979,933/-

Percentage 1.98%

- ii) 04-Economic Affairs
044-Mining & Manufacturing
0442-Mining
044201-Mining of Mineral Resources Other Than
LO4221-Headquarters Establishment

Final Grant	Rs.28,233,000/-
Actual Expenditure	Rs.27,960,588/-
Saving	(-) Rs. 272,412/-
Percentage	0.96%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and savings were within the permissible limit.

The Committee was satisfied and the above **items were settled**.

- iii) 04-Economic Affairs
044-Mining & Manufacturing
0442-Mining
044201-Mining of Mineral Resources Other Than
LO4222-Regional Establishment

	<u>A.G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.32,650,000/-	Rs.32,650,000/-
Actual Expenditure	Rs.36,262,330/-	Rs.31,837,257/-
Excess/Saving	(+) Rs. 3,612,330/-	(-) Rs. 839,747/-
Percentage	11.06%	2.57%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 2.57% which was within the permissible limit.

Therefore, the Committee was satisfied and the **item was settled**.

- iv) 04-Economic Affairs
044-Mining & Manufacturing
0442-Mining
044201-Mining of Mineral Resources Other Than
LO4223-Inspectorate of Mines

Final Grant	Rs.58,926,000/-
Actual Expenditure	Rs.56,433,811/-
Saving	(-) Rs. 2,492,189/-
Percentage	4.23%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 4.23% due to non filling of vacant posts and non-clearance of medical reimbursement bills of staff.

The Committee was satisfied and the **item was settled.**

3. Grant No.PC22036 (036) – Development: (All Voted) Page 307 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
042-Agri, Food, Irrigation, Forestry & Fishing
0442-Mining
044201-Mining of Mineral Resources O/T Mineral
LE4292-Others

	<u>A.G.Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.73,241,000/-	Rs.73,241,000/-
Actual Expenditure	Rs.12,462,650/-	Rs.60,046,479/-
Saving	(-) Rs.60,778,350/-	(-) Rs.13,194,521/-
Percentage	82.98%	18%

13.11.2012 The Department explained that account had been reconciled with A. G. Punjab and overall saving was 18% due to purchase was to be made of imported vehicles and permission had to be obtained from the Federal Govt. and the same was not obtained within the time resulting in saving.

The A. G. Punjab was convinced with the department because sometimes the funds are released very late and becomes a cause of saving.

On the recommendation of A. G. Punjab the **grant was settled.**

Audit Paras (Commercial) for the year 2006-07

**4. Para No.43.1 Pages 75 & 76 of Audit Report for the year 2006-07;
Working Results.**

4.7.2011 The Department was not well prepared and could not satisfy the Committee on the issue arising from the para.

The Committee showed its displeasure on late submission of working papers and on bad attitude by the department and directed/recommended that the department should come with full preparation in the next meeting.

The above para was kept pending.

5.10.2011 The Department explained that the major increase in cost of production and general expenses was due to increase in BPS @ 15% w.e.f. 1st July 2005 and extra timber was used due to earthquake.

The Committee directed/recommended that it needs reconciliation and audit may re-visit the appropriation of accounts on advice of the Finance Department.

The Committee desired that a presentation/detail briefing by the department be prepared for Public Accounts Committee.

The para was settled subject to verifications.

13.11.2012 Audit pointed out that the departmental contention that the cost of production increased due to the increase in BPS @ 15% w.e.f. 01.07.2005 and extra timber was used due to earthquake. Audit was satisfied and recommended the para for settlement.

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

**5. Para No.43.2 Page 76 of Audit Report for the year 2006-07;
Profitability Ratio.**

4.7.2011 The Department was not well prepared and could not satisfy the Committee on the issue arising from the para.

The Committee showed its displeasure on late submission of working papers and on bad attitude by the department and directed/recommended that the department should come with full preparation in the next meeting.

The above para was kept pending.

5.10.2011 The Department explained that the audit had appreciated the performance of the organization on the basis of ratio analysis and the profitability ratio would be increased in future.

The **para** was settled.

6. Para No.43.3 Pages 76 & 77 of Audit Report for the year 2006-07; Current Ratio.

7. Para No.43.5 Pages 77 of Audit Report for the year 2006-07; Working Results.

4.7.2011 The Department was not well prepared and could not satisfy the Committee on the issues arised from the paras.

The Committee showed its displeasure on late submission of working papers and on bad attitude by the department and directed/recommended that the department should come with full preparation in the next meeting.

The above paras were kept pending.

5.10.2011 The Department explained that the departmental contention had been accepted and verified by Audit.

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

8. Para No.43.4 Page 77 of Audit Report for the year 2006-07; Working Results.

4.7.2011 The Department was not well prepared and could not satisfy the Committee on the issue arised from the para.

The Committee showed its displeasure on late submission of working papers and on bad attitude by the department and directed/recommended that the department should come with full preparation in the next meeting.

The above para was kept pending.

5.10.2011 The Department explained that the adjustment of LC margin of Rs.23.216 million for import of Rig machine and drilling accessories were adjusted and were verified. The remaining advances included interest outstanding from Pak Steel Mills of Rs.3,837,543/- and Rs.1,150,096/- were outstanding from S&GAD. The correspondence was in progress with Pakistan Steel Mills and S&GAD.

The Committee directed/recommended that for the Pakistan Steel Mills, the case be referred to Inter Provincial Coordination Committee and for the S&GAD, the Finance Department may write a letter to S&GAD and copy be sent to Public Accounts Committee.

The para was kept pending.

13.11.2012 Earlier the Committee had directed that for Pak Steel Mills, the case be referred to the Inter Provincial Coordination Committee and for S&GAD, the Finance Department should write a letter to the S&GAD regarding interest outstanding from them to the tune of Rs.3.838 million and Rs.1.150 million respectively.

Audit informed the Committee that both cases have not yet been finalized and that PAC may give direction to the management to make efforts.

The Committee took a note of it and directed/recommended that efforts should be done and both cases should be finalized within a week under report to PAC.

The para was kept pending.

9. Para No.44 Pages 77 & 78 of Audit Report for the year 2006-07; Payment of House Rent Special Relief Allowance in Violation of Instructions of Finance Department – Rs.0.885 Million.

4.7.2011 The Department was not well prepared and could not satisfy the Committee on the issue arising from the para.

The Committee showed its displeasure on late submission of working papers and on bad attitude by the department and directed/recommended that the department should come with full preparation in the next meeting.

The above para was kept pending.

5.10.2011 The Department explained the whole scenario whereas by Government of the Punjab, Finance Department while revising PUNJMIN's own pay scale allowed PUNJMIN to adopt Government BPS w.e.f. 01.07.1987 relaxing the adoption of the existing allowances admissible to PUNJMIN employees.

The Committee directed/recommended that department should refer the case to Finance Department and the Finance Department should reply on the issue.

The para was kept pending.

13.11.2012 The Department explained that the said allowance had been discontinued which was being paid to the employees since 1987. The department further explained that

CBA had gone into court and obtained stay order against the said decision. It was informed that Rs.20.607 million were recoverable from the present employees whereas Rs.1.723 million were outstanding from the retired employees.

The Committee directed/recommended that the retired people should be exempted from the recovery subject to approval by the Board.

The para was kept pending being subjudice.

10. Para No.45 Pages 78 & 79 of Audit Report for the year 2006-07; Un-Justified Refund of Security – Rs.0.182 Million.

4.7.2011 The Department was not well prepared and could not satisfy the Committee on the issue arising from the para.

The Committee showed its displeasure on late submission of working papers and on bad attitude by the department and directed/recommended that the department should come with full preparation in the next meeting.

The above para was kept pending.

5.10.2011 The Department explained that the security refunded to the contractor was in accordance with the rules and the Managing Director PUNJMIN, being the competent authority had powers to refund the security in accordance with the terms of agreement.

The Committee was of the view that the security should be forfeited under the rules and the financial rules should cover all the issues.

The para was settled subject to amendment in rules and regulations.

13.11.2012 The Department explained that it had in its Board meeting revised the Delegation of Financial Powers and amendments had been made.

The Committee observed that the Board was not competent to amend the rules. However, the Committee directed/recommended that the matter should be referred to the Finance Department who would further take up the matter with the S&GAD for amendment in the rules.

Therefore, till the amendment of the rules the para was kept pending.

MANAGEMENT AND PROFESSIONAL DEVELOPMENT

The Committee examined the Accounts of the Management and Professional Development Department in its meeting held on 15.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration (All Voted) Page 464 of Appropriation Accounts for the year 2006-07.

01-General Public Service
015-General Services
0151-Personal Services
015102-Human Resources Management
LO4383-Management and Professional Development Department

	<u>A.G.Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.22,521,000/-		Rs.22,521,000/-
Actual Expenditure	Rs.20,601,713/-		Rs.20,659,699/-
Saving	(-) Rs. 1,919,287/-	(-)	Rs. 1,861,301/-
Percentage	8.52%		8.26%

15.11.2012 The Department explained that actual expenditure was Rs.20,659,699/- instead of Rs.20,601,713/- as verified through reconciliation statement by the office of A. G. Punjab and over all saving was 8.26%, because 20 posts were remained vacant through out the year.

The Committee was satisfied and the **grant was settled.**

POPULATION WELFARE

The Committee examined the Accounts of the Population Welfare Department in its meetings held on 1.2.2011 & 15.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 177 of Appropriation Accounts for the year 2006-07.

07-Health
074-Public Health Services
0741-Public Health Services
074107-Population Welfare Measures
LO5364-Population Welfare Deptt.

Final Grant	Rs.20,303,000/-
Actual Expenditure	Rs.19,968,714/-
Saving	(-) Rs. 334,286/-
Percentage	1.65%

15.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 1.65% which was within the permissible limit.

The Committee was satisfied and the **grant was settled.**

Audit Paras (Civil) for the year 2006-07

2. Para No.12.1 Pages 317, 318 & 319 of Audit Report for the year 2006-07; Expenditure Exceeding Budget Allocation – Rs.17.573 Million.

12.1.1 DPWO, Faisalabad – Rs4,447,672/-.

3. Para No.12.3 Pages 320, 321, 322 & 323 of Audit Report for the year 2006-07; Irregular Expenditure – Rs.14.601 Million.

(A) Expenditure Beyond Competency – Rs.7.917 Million.

i) 12.3A.5 DPWO, Faisalabad – Rs.289,822/-.

(B) Unauthorized Purchase of Stores Rs.4.195 Million.

ii) 12.3B.5 DPWO, Faisalabad – Rs.200,000/-

(C) Irregular Expenditure on Purchases – Rs.2.489 Million.

iii) 12.3C.1 DPWO, Faisalabad – Rs.1,515,746/-

1.2.2011 The Department explained that these 4 Nos. of paras were discussed in SDAC meetings on various dates and the SDAC recommended that all these cases be regularized from the Finance Department. The cases for regularization of the matters had been forwarded to the Finance Department.

The Committee directed/recommended that all the cases be regularized and should be followed up vigorously. The Committee further directed to Finance Department that detail of all cases of regularization kept pending with the Finance Department and time frame for their disposal be provided to the PAC within 30 days.

The Committee directed/recommended the department that SOP's for financial control should be made at Tehsil level and copy be provided to PAC.

These paras were kept pending with above said direction.

15.11.2012 The Department explained that all the relevant record had been verified and necessary actions had been taken and shown to Audit.

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

4. Para No.12.1 Pages 317, 318 & 319 of Audit Report for the year 2006-07; Expenditure Exceeding Budget Allocation – Rs.17.573 Million.

i) 12.1.2 DPWO, Jhang – Rs.4,298,964/-

ii) 12.1.3 DPWO, Kasur – Rs.1,980,817/-

iii) 12.1.5 DPWO, Sheikhupura – Rs.1,496,356/-

iv) 12.1.6 DPWO, Sargodha – Rs.950,562/-

v) 12.1.7 DPWO, T.T. Singh – Rs.876,032/-

vi) 12.1.8 DPWO, Hafizabad – Rs.789,555/-

vii) 12.1.9 DPWO, D.G. Khan – Rs.766,274/-

viii) 12.1.10 DPWO, Okara – Rs.203,477/-

5. Para No.12.3 Pages 320, 321, 322 & 323 of Audit Report for the year 2006-07; Irregular Expenditure – Rs.14.601 Million.

(A) Expenditure Beyond Competency – Rs.7.917 Million

- i) 12.3A.1 DPWO, Faisalabad – Rs.3,704,745/-
- ii) 12.3A.2 DPWO, Sargodha – Rs.1,622,166/-
- iii) 12.3A.3 DPWO, T.T. Singh – Rs.1,024,176/-
- iv) 12.3A.4 DPWO, Pak Pattan – Rs.433,826/-
- v) 12.3A.6 D.G. Population Welfare, Lahore – Rs.270,296/-
- vi) 12.3A.9 DPWO, Sheikhpura – Rs.143,316/-

(B) Unauthorized Purchase of Stores Rs.4.195 Million.

- i) 12.3B.1 DPWO, Faisalabad – Rs.1,511,618/-
- ii) 12.3B.2 DPWO, Jhang – Rs.899,690/-
- iii) 12.3B.4 DPWO, Sargodha – Rs.209,595/-
- iv) 12.3B.6 DPWO, Pakpattan – Rs.196,062/-
- v) 12.3B.7 Secretary, Population Welfare Department, Lahore – Rs.162,868/-
- vi) 12.3B.8 DPWO, Jhang – Rs.121,428/-
- vii) 12.3B.9 DPWO, Hafizabad – Rs.598,801/-

(C) Irregular Expenditure on Purchases – Rs.2.489 Million.

- i) 12.3C.2 DPWO, Sargodha – Rs.382,360/-
- ii) 12.3C.3 Regional Director Population Welfare Department, Faisalabad – Rs.290,950/-
- iii) 12.3C.4 RDPWD, Faisalabad – Rs.149,500/-
- iv) 12.3C.5 DPWO, Faisalabad – Rs.51,110/-

6. Para No.12.8 Pages 327 & 328 of Audit Report for the year 2006-07; Irregular Expenditure out of Irrelevant Object – Rs.540,112/-.

12.8.1 DPWO, Faisalabad – Rs.461,640/-

1.2.2011 The Department explained that these 26 Nos. of paras were discussed in SDAC meetings on various dates and the SDAC recommended that all these cases be regularized from the Finance Department. The cases for regularization of the matters had been forwarded to the Finance Department.

The Committee directed/recommended that all the cases be regularized and should be followed up vigorously. The Committee further directed to Finance

Department that detail of all cases of regularization kept pending with the Finance Department and time frame for their disposal be provided to the PAC within 30 days.

The Committee directed/recommended the department that SOP's for financial control should be made at Tehsil level and copy be provided to PAC.

These paras were kept pending with above said direction.

15.11.2012 The Department explained that as per direction of PAC dated 01.02.2011 SOP's for financial control were circulated on 7.2.2011 to all concerned DDOs in Punjab and all the cases for regularization had been forwarded to the Finance Department. The cases were still pending with Finance Department so far.

The Committee directed/recommended the department that all the cases be regularized and followed up vigorously, SOPs must be made within 2 weeks. The Committee further directed the Finance Department that detail of all cases for regularization lying with the Finance Department be provided to the PAC within 30 days.

The above **paras were kept pending.**

7. **Para No.12.1 Pages 317, 318 & 319 of Audit Report for the year 2006-07; Expenditure Exceeding Budget Allocation – Rs.17.573 Million.**
 - i) **12.1.4 DPWO, Gujranwala – Rs.1,589,941/-**
 - ii) **12.1.11 DPWO, Jhang – Rs.173,820/-**
8. **Para No12.3 Pages 320, 321, 322 & 323 of Audit Report for the year 2006-07; Irregular Expenditure – Rs.14.601 Million.**
 - (A) **Expenditure Beyond Competency – Rs.7.917 Million**
 - i) **12.3A.7 DPWO, Narowal – Rs.164,000/-**
 - B) **Unauthorized Purchase of Stores Rs.4.195 Million.**
 - ii) **12.3B.3 DPWO Vehari – Rs.294,704/-**
9. **Para No12.4 Pages 323 & 324 of Audit Report for the year 2006-07; Non-Accountal of Sale Proceeds of Contraceptives – Rs.2.650 Million.**
10. **Para No12.8 Pages 327 & 328 of Audit Report for the year 2006-07; Irregular Expenditure out of Irrelevant Object – Rs.540,112/-.**
 - 12.8.2 DPWO, Sialkot – Rs.78,472/-**

11. **Para No12.9 Pages 328 & 329 of Audit Report for the year 2006-07; Non-Accountal of Store Articles – Rs.403,974/-.**
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12.9.1 DPWO, Sheikhpura – Rs.116,638/-

12. **Para No12.13 Pages 333 & 334 of Audit Report for the year 2006-07; Irregular Expenditure on Repair of Vehicle – Rs.173,118/-.**
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12.13.2 DPWO, Sialkot – Rs.76,136/-

13. **Para No12.15 Pages 335 & 336 of Audit Report for the year 2006-07; Non-Transfer of Assets.**
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- i) **12.15.1 DPWO, Faisalabad - Nil**
- ii) **12.15.2 DPWO, Sargodha - Nil**
- iii) **12.15.3 Regional Director Population Welfare Department, Faisalabad - Nil**

1.2.2011 The Department explained that all the relevant record had been verified and necessary actions had been taken and shown to Audit.

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

14. **Para No12.2 Pages 319 & 320 of Audit Report for the year 2006-07; Un-Authorized Selection of Media – Rs.9.011 Million.**
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1.2.2011 The Department explained that the project of CCTV was launched by PWD and CCTV was a special outdoor media and not an electronic media. In this regard the opinion was sought from Information Department and they replied that the department does not deal with CCTV, so that the subject matter does not relate to this office.

The Committee directed/recommended the Department to reconcile with D.G.P.R. and clear cut clarifications regarding the matter be obtained from D.G.P.R.

The para was kept pending.

15.11.2012 The Department explained that according to the direction of PAC, clarification was obtained from DGPR and DGPR clarified that the publicity through CCTV was not included in the recommended media list. The department also requested Secretary, I&C, on 24.1.2011 & 9.2.2011 to include the close circuit T. V in the recommended media list. Reminders in this regard were issued to said department.

The Committee directed/recommended that case should be sent to Chief Minister through Finance Department for ex-post facto sanction.

The Committee also directed/recommended the Finance Department to write a letter to Chief Secretary for inquiry and report be submitted to PAC within 3 months.

The para was kept pending.

15. Para No.12.3 Pages 320, 321, 322 & 323 of Audit Report for the year 2006-07; Irregular Expenditure – Rs.14.601 Million.

(A) Expenditure Beyond Competency – Rs.7.917 Million

12.3A.8 DPWO, Lahore – Rs.150,585/-

1.2.2011 The Department explained that para was discussed in SDAC meetings on various dates and the SDAC recommended that the case be regularized from the Finance Department. The case for regularization of the matters had been forwarded to the Finance Department.

The Committee directed/recommended that all the case be regularized and should be followed up vigorously. The Committee further directed to Finance Department that detail of case of regularization kept pending with the Finance Department and time frame for the disposal be provided to the PAC within 30 days.

The Committee directed/recommended the department that SOP's for financial control should be made at Tehsil level and copy be provided to PAC.

The para was kept pending with above said direction.

15.11.2012 The Department explained that the matter was forwarded to Finance Department on 13.12.2010 to regularize the expenditure amounting to Rs.150,585/- incurred beyond competency. As per direction of Finance Department initiated disciplinary proceedings against Mr Muhammad Hanif, Ex-accountant of DPWO, Lahore. Inquiry Officer submitted inquiry report which was not conducted in accordance with PEEDA Act, 2006. The case remanded to the Inquiry Officer to re-submit the same after conducting inquiry as per provision of PEEDA Act, 2006.

The Committee directed/recommended the Finance Department to re-examine the case after receiving the inquiry report from department.

The para was kept pending.

16. Para No.12.3

A) Expenditure Beyond Competency – Rs.7.917 Million

12.3A.10 DPWO, Mianwali – Rs.114,000/-

1.2.2011 The Department explained that the matter was taken up at the administrative level and an inquiry had been conducted by D.G and responsibility was fixed against the officials and action had been taken. The relevant record was available for verification by Audit.

The Committee settled the para subject to verification of record by audit.

15.11.2012 The Department explained that all the relevant record was available for verification by Audit.

The Committee settled the para subject to verification of record.

17. Para No.12.5 Pages 324 & 325 of Audit Report for the year 2006-07; Irregular Payment on Account of Sales Tax – Rs.1.438 Million.

1.2.2011 The Department explained that the Sales Tax was charged @ 0% under SRO No.621 (i)/2005 dated 17.6.2005. Therefore, recovery of Rs.1.438 Million from the firm was not justified.

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

18. Para No.12.6 Pages 325 & 326 of Audit Report for the year 2006-07; Non-deduction of Sales Tax – Rs.948,566/-.

12.6.1 DPWO, T.T. Singh – Rs.504,119/-

1.2.2011 The Department explained that total amount of this para was Rs.50,419/- instead of Rs.504,119/-. The Department further explained that the para was discussed in SDAC meeting held on 20.8.2008 and it was kept pending for recovery and department further requested that further time may kindly be granted for recovery.

The Committee directed/recommended that the recovery be made within 60 days.

The para was kept pending.

15.11.2012 The Department explained that as per direction of PAC dated 1.2.2011, DPWO concerned was directed to recover the total amount of this para and deposit into Government Treasury. The efforts were being made to recover the amount at the earliest.

The **para was kept pending** till recovery.

19. Para No.12.6

12.6.2 DPWO, Kasur – Rs.444,447/-

1.2.2011 The Department explained that the amount of Sales Tax had been collected from three firms and the head of account was not traceable where the amount was to be deposited because National Bank of Pakistan was refused to deposit the said amount.

The Committee directed/recommended that the said amount should be sent to the Sales Tax department and that department should be added in their list.

The para was kept pending.

15.11.2012 The Department explained that all the relevant record had been verified and necessary actions had been taken and shown to Audit.

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

20. Para No.12.7 Pages 326 & 327 of Audit Report for the year 2006-07; Non-production of Record – Rs.700,981/-.

i) **12.7.1 D.P.W.O. Faisalabad – Rs.646,236/-**

ii) **12.7.2 D.P.W.O. T. T. Singh – Rs.54,745/-**

15.11.2012 The Department explained that now all the necessary record was available for verification by Audit.

The **paras were kept pending** till verification of all record by Audit.

21. Para No.12.9 Pages 328 & 329 of Audit Report for the year 2006-07; Non-accountal of Articles – Rs.403,974/-.

i) **12.9.2 D.P.W.O, Vehari – Rs.112,351/-.**

ii) **12.9.4 DPWO, Kasur – Rs.71,816/-.**

22. **Para No.12.10 Pages 329 & 330 of Audit Report for the year 2006-07; Unjustified Expenditure – Rs.367,632/-.**

23. **Para No.12.11 Pages 330 & 331 of Audit Report for the year 2006-07; Supply of Sub-standard Syrup – Rs.309,600/-.**

i) **12.11.1 DPWO, T. T. Singh – Rs.165,600/-.**

ii) **12.11.2 DPWO, Mianwali – Rs.144,000/-.**

24. **Para No.12.13 Pages 333 & 334 of Audit Report for the year 2006-07; Irregular Expenditure on Repair of Vehicle – Rs.173,118/-.**

12.13.1 DPWO, Faisalabad – Rs.96,982/-.

25. **Para No.12.14 Pages 334 & 335 of Audit Report for the year 2006-07; Non-deduction of Income Tax – Rs.166,246/-.**

12.14.1 DPWO, Kasur – Rs.101,446/-.

15.11.2012 The Department explained that all the relevant record had been verified and necessary actions had been taken and shown to Audit.

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

26. **Para No.12.9 Pages 328 & 329 of Audit Report for the year 2006-07; Non-accountal of Articles – Rs.403,974/-.**

12.9.3 D.P.W.O, T. T. Singh – Rs.103,169/-.

15.11.2012 The Department explained that SDAC held on 20.08.2008 recommended to keep the para pending for verification of record. Now relevant record was available for verification by Audit.

The Committee **settled the para subject to verification** of record and with the direction that missed entries should be redressed at Secretary level only.

27. **Para No.12.12 Pages 331, 332, & 333 of Audit Report for the year 2006-07; Theft of Vehicle and Sign Boards – Rs.180,000/-.**

(a) **(para No.5 DPWO, Sargodha - 2003-06) – Rs.150,000/-.**

(b) **(para No.14 DPWO, Faisalabad - 2003-06) – Rs.30,000/-.**

15.11.2012 The Department explained that fresh inquiry had been ordered in this matter and report would be finalized within this week.

The **paras were kept pending**.

**28. Para No.12.14 Pages 334 & 335 of Audit Report for the year 2006-07;
 Non-deduction of Income Tax – Rs.166,246/-.**

12.14.2 DPWO, T. T. Singh – Rs.64,800/-

15.11.2012 The Department explained that an amount of Rs.29,700/- had been deposited into Government Treasury.

Audit contended that actual amount was Rs.64,800/- and not was Rs.29,700/- which related to income tax deduction.

The Committee directed/recommended that reconciliation be made between both departments and **settled the para subject to reconciliation.**

PLANNING AND DEVELOPMENT

The Committee examined the Accounts of the Planning and Development Department in its meetings held on 10.2.2011 & 13.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/24010 (010) – General Administration Pages 441 to 442 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
015-General Service
0152-Planning Service
015201-Planning
LO4068-Planning and Development Department

Final Grant	Rs.98,609,000/-
Actual Expenditure	Rs.82,284,321/-
Saving	(-) Rs.16,324,679/-
Percentage	16.55%

13.11.2012 The Department explained that various posts remained vacant during the period because of the ban imposed by the Govt. which was the main cause of saving.

The Committee accepted the explanation of the department and the **item was settled.**

- ii) 01-General Public Service
015-General Service
0152-Planning Services
015201-Planning
LO4772-Director General Monitoring & Evaluation, P&D Department

	<u>A.G. Figures</u>	<u>Departmental Figures</u>
Final Grant	Rs.22,083,000/-	Rs.22,083,000/-
Actual Expenditure	Rs.19,058,596/-	Rs.20,405,290/-
Saving	(-) Rs. 3,024,404/-	(-) Rs. 1,677,710/-
Percentage	13.70%	7.59%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 7.59%, because of the vacant posts that could not be filled during the financial period, non receipt of medical claims and write off loans incorrectly mentioned.

The Committee accepted the explanation of the department and the **item was settled.**

2. Grant No.PC21023 (023) – Miscellaneous Departments: (All Voted) Page 579 of Appropriation Accounts for the year 2006-07.

01-General Public Service
 015-General Services
 0153-Statistics
015301-Statistics
LO4238-Bureau of Statistics

Final Grant	Rs.46,677,000/-
Actual Expenditure	Rs.46,288,653/-
Saving	(-) Rs. 388,347/-
Percentage	0.83%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 0.83% which was within the permissible limit.

Therefore, the Committee was satisfied and the **grant was settled.**

3. Grant No.PC21031 (031) – Miscellaneous (All Voted) Page 443 of Appropriation Accounts for the year 2006-07.

i) 01-General Public Service
 015-General Services
 0152-Planning Services
015201-Planning
LE4188-Punjab Emergency Ambulance Services

	<u>A.G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.41,707,000/-		Rs.41,707,000/-
Actual Expenditure	Rs.0/-		Rs.37,731,853/-
Saving	(-) Rs.41,707,000/-	(-)	Rs. 3,976,147/-
Percentage	100%		10%

13.11.2012 The A. G. Punjab pointed out that reconciliation was still required for that particular grant.

The Committee **kept the item pending** and granted 2 weeks time for the reconciliation under report to PAC.

- ii) 01-General Public Service
 015-General Services
 0152-Planning Services
015201-Planning
LE4187-Punjab Development Social Services Programme

	<u>A.G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.7,565,000/-		Rs.10,135,000/-
Actual Expenditure	Rs.0/-		Rs.5,982,905/-
Saving	(-) Rs.7,565,000/-	(-)	Rs.4,152,095/-
Percentage	100%		41%

13.11.2012 The Department explained that comments on this grant from A.G. Punjab were not received yet.

Accountant General Punjab accepted that the comments were still under process.

The Committee **kept the item pending**.

4. Grant No.PC21031 (031) – Miscellaneous (All Voted) Page 444 of Appropriation Accounts for the year 2006-07.

- 01-General Public Service
 015-General Services
 0152-Planning Services
015201-Planning
LO4286-Planning and Development Department

	<u>A.G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.15,668,000/-		Rs.15,668,000/-
Actual Expenditure	Rs.21,342,306/-		Rs.15,791,287/-
Excess	(+) Rs. 5,674,306/-	(+)	Rs. 123,287/-
Percentage	36.22%		0.8%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 0.8% due to transfer/posting of officers which was the main cause for excess under the head pay and other allowances.

The Committee accepted the explanation of the department and the **item** was settled.

5. Grant No.PC22036 – Development: (All Voted) Page 446 of Appropriation Accounts for the year 2006-07.

01-General Public Service
015-General Services
0152-Planning Services
015201-Planning
LE4316-Planning

Final Grant	Rs.2,248,775,000/-
Actual Expenditure	Rs.1,210,523,730/-
Saving	(-) Rs.1,038,251,270/-
Percentage	46.17%

13.11.2012 The A.G. Punjab pointed out that reconciliation of the accounts had yet to be made.

On the request of the department, time for reconciliation was granted to the department till 1st week of December 2012.

The grant was kept pending.

Audit Paras (Commercial) for the year 2006-07

6. Para No.46.1 Page 80 of Audit Report for the year 2006-07; Working Results.

7. Para No.46.2 Page 81 of Audit Report for the year 2006-07; Working Results.

8. Para No.46.3 Page 81 of Audit Report for the year 2006-07; Working Results.

9. Para No.46.4 Page 81 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The reconciliations were yet to be required by the department and Audit.

The Committee directed/recommended that the department and audit to reconcile the issues till next meeting positively.

The paras were kept pending.

13.11.2012 The Department explained that all necessary actions had been taken and verified by Audit. The SDAC had recommended these paras for settlement in its meeting dated 24.3.2011.

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

10. Para No.46.5 Page 81 of Audit Report for the year 2006-07; Working Results.

10.2.2011 The reconciliations were yet to be required by the department and Audit.

The Committee directed/recommended that the department and audit to reconcile the issues till next meeting positively.

The para was kept pending.

13.11.2012 The Department explained that stock registers and inventory lists had been prepared and shown to audit but physical verification of the said stock had yet to be made.

On the request of the DG, PITB 15 days time was granted to get the physical verification done by the Audit under report to PAC.

The **para was kept pending.**

PUBLIC PROSECUTION

The Committee examined the Accounts of the Public Prosecution Department in its meeting held on 6.2.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Page 232 of Appropriation Accounts for the year 2006-07.

03-Public Order & Safety Affairs
036-Administration Public Order
0361-Administration
036101-Secretariat/Administration
LO5283-Prosecutor General

Final Grant	Rs.117,548,000/-
Actual Expenditure	Rs.137,184,343/-
Excess	(+) Rs. 19,636,343/-
Percentage	16.70%

6.2.2013 The A.G explained that the budget was 117 million, expenditure 137 million and excess saving 19 million which was only 16.70% of the final grant. Accounts were reconciled.

The Department explained that accounts had been reconciled with A. G. Punjab and excess was 16.70% due to new office was established in 2006 and finance department created 1011 posts of officers and 2045 posts of officials. These posts could not be filled and partial amount was surrendered. Later on, the officers were recruited on Ad-hoc basis therefore, the some amount was utilized excess in pays and allowances.

The Committee agreed with the version of the department and **settled the grant.**

SERVICES AND GENERAL ADMINISTRATION

The Committee examined the Accounts of the Services and General Administration Department in its meeting held on 2.5.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration Pages 451 to 471 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
011-Executive & Legislative Organs, Financial
0111-Executive & Legislative Organs
011103-Provincial Executive
LO4058-Chief Ministers Secretariat

Final Grant	Rs.341,763,000/-
Actual Expenditure	Rs.305,754,290/-
Saving	(-) Rs. 36,008,710/-
Percentage	10.54%

2.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 10.54% due to some posts remained vacant which could not be filled.

The Committee **settled the item** with the direction that the working papers should be signed by the Principal Accounting officer.

- ii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0111-Executive & Legislative Organs
011103-Provincial Executive
LO4059-Ministers

Final Grant	Rs.225,764,000/-
Actual Expenditure	Rs.208,818,427/-
Saving	(-) Rs. 16,945,573/-
Percentage	7.51%

2.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 7.51% because a specific number of Ministers, Advisors, Special Assistants and Parliamentary Secretaries were supposed to be appointed but it could not be done.

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

- iii) 01-General Public Service
 - 011-Executive & Legislative Organs Financial
 - 0111-Executive & Legislative Organs
 - 011103-Provincial Executive
 - LO4089-VIP Flight Maintenance and Operation Cell

Final Grant	Rs.41,849,000/-
Actual Expenditure	Rs.41,143,553/-
Saving	(-) Rs. 705,447/-
Percentage	1.69%

- iv) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial
 - 0111-Executive & Legislative Organs
 - 011104-Administrative Inspection
 - LO4060-Chief Minister Inspection Team

Final Grant	Rs.26,542,000/-
Actual Expenditure	Rs.26,285,226/-
Saving	(-) Rs. 256,774/-
Percentage	0.97%

2.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and savings were within permissible limit.

The above items were settled.

- v) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial
 - 0111-Executive & Legislative Organs
 - 011104-Administrative Inspection
 - LO4061-Provincial Ombudsman

Final Grant	Rs.49,359,000/-
Actual Expenditure	Rs.48,939,093/-
Saving	(-) Rs. 419,907/-
Percentage	0.85%

2.5.2012 The Department explained that the reconciliation had yet to be made. The limit was within permissible limit.

The Committee **kept the item pending** for reconciliation.

- vi) 01-General Public Service
 - 011-Executive & Legislative Organs, Financial
 - 0111-Executive & Legislative Organs
 - 011110-General Commission & Enquiries
 - LO4092-Public Service Commission

Final Grant	Rs.82,633,000/-
Actual Expenditure	Rs.82,010,572/-
Saving	(-) Rs. 622,428/-
Percentage	0.75%

2.5.2012 The Department explained that some posts had become vacant due to which the amount remained unspent. The expenditure figure had been accepted by the A.G. Office. There was saving of 0.75% of the final grant and it needed to be reconciled.

The **item was settled subject to reconciliation.**

- vii) 01-General Public Service
 - 015-General Service
 - 0151-Personal Services
 - 015101-Establishment Services General Administration
 - LO4063-Services and General Administration Department

	<u>A.G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.603,657,000/-		Rs.603,657,000/-
Actual Expenditure	Rs.604,883,957/-		Rs.599,905,000/-
Excess/Saving	(+) Rs. 1,226,957/-	(-)	Rs. 3,751,115/-
Percentage	0.20%		0.62%

2.5.2012 The Department explained that the accounts had been reconciled and verified.

The **item was settled.**

- viii) 01-General Public Service

015-General Services
 0151-Personal Services
015101-Establishment Services & General Administration
LO4090-Director General Protocol

Final Grant	Rs.21,976,000/-
Actual Expenditure	Rs.20,732,300/-
Saving	(-) Rs. 1,243,700/-
Percentage	5.66%

2.5.2012 The Department explained that the accounts had been reconciled with A.G. Punjab and saving was 5.66% due to security situation, the programmes of VVIPs/VIPs visits were cancelled at the eleventh hour. Excess was due to enhancement of overtime allowance from Rs.1,000/- to Rs.1,500/- to some posts in sub-head A012-2 other allowances.

The explanation of the department was accepted and the **item was settled subject to reconciliation.**

- ix) 03-Public Order & Safety Affairs
 - 031-Law Courts
 - 0311-Law Courts
 - 031101-Courts/Justice
 - LO4091-Punjab Services Tribunal

Final Grant	Rs. 18,795,000/-
Actual Expenditure	Rs. 18,110,495/-
Saving	(-) Rs. 684,505/-
Percentage	3.64%

2.5.2012 The Department explained that the accounts had been reconciled. The saving was under the permissible limit.

The Committee **settled the item.**

- x) 03-Public Order & Safety Affairs
 - 032-Police
 - 0321-Police
 - 032108-Economic Crime Investigation
 - LO4093-Anti Corruption Establishment

Final Grant	Rs. 206,326,000/-
Actual Expenditure	Rs. 193,199,059/-
Saving	(-) Rs. 13,126,941/-
Percentage	6.36%

2.5.2012 The Department explained that 204 posts had been created for the district level, 40 posts were provided to NAB with budget but NAB started its own recruitment and appointed some officers/officials due to which saving occurred.

The Committee **settled the item** with direction that head of the department should attend the meeting personally and pre-PAC meetings should be held by the department.

- xi) 03-Public Order & Safety Affairs
 - 032-Police
 - 0321-Police
 - 032108-Economic Crime Investigation
 - LO4094-Special Judges Anti Corruption Courts

Final Grant	Rs. 27,160,000/-
Actual Expenditure	Rs. 27,895,812/-
Excess	(+) Rs. 735,812/-
Percentage	2.71%

2.5.2012 The Department explained that the accounts had been reconciled and excess was 2.71%, during the financial year certain OSD judges were transferred to the Special Courts and allowances for the previous period were claimed as arrears.

The item was settled.

2. Grant No.PC21010/PC24010 (010) – General Administration Page 463 of Appropriation Accounts for the year 2006-07.

- 01-General Public Service
- 015-General Services
- 0151-Personal Services
- 015101-Establishment Services General Administration
- LO5994-Public Policy & Change Management Wing S&GAD

Final Grant	Rs.12,065,000/-
Actual Expenditure	Rs. 6,214,727/-
Saving	(-) Rs. 5,850,273/-
Percentage	48.49%

2.5.2012 The Department explained that the accounts had yet to be reconciled.

The Committee **kept the grant pending.**

3. Grant No.PC21031 (031) – Miscellaneous (All Voted) Pages 473 to 474 of Appropriation Accounts for the year 2006-07.

- i) 01-General Public Service
011-Executive & Legislative Organs, Financial
0111-Executive & Legislative Organs
011110-General Commission and Enquiries
LO4284-Official Language Committee

Final Grant	Rs.2,792,000/-
Actual Expenditure	Rs.2,936,398/-
Excess	(+) Rs. 144,398/-
Percentage	5.17%

2.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and excess was 5.17%, due to the amount was not surrendered in the excess and surrender statement because the process of recruitment of some posts was in progress. But due to non-availability of suitable candidates the vacant posts could not be filled.

The Committee **settled the item.**

- ii) 01-General Public Service
011-Executive & Legislative Organs, Financial
0112-Financial and Fiscal Affairs
011250-Others
LO4285-Government Contribution to Group Insurance of Employees

Final Grant	Rs.23,369,000/-
Actual Expenditure	Rs.23,369,000/-
Excess/Saving	Rs.0/-
Percentage	0%

2.5.2012 The Department explained that no saving and excess involved in the accounts. The accounts had been reconciled.

The Committee **settled the item.**

4. Grant No.PC22036 – Development (All Voted) Page 475 of Appropriation Accounts for the year 2006-07.

01-General Public Service
011-Executive & Legislative Organs, Financial
0111-Executive & Legislative Organs
011103-Provincial Executive
LE4277-Provincial Executive

Final Grant	Rs.5,500,000/-
Actual Expenditure	Rs.0/-
Saving	(-) Rs.5,500,000/-
Percentage	100%

2.5.2012 The Department explained that the accounts had been reconciled with A. G. Punjab and saving was 100%. The Finance Department did not issue substitute sanction order during the financial year 2006-07. However, Finance Department issued substitute sanction order in the next financial year 2007-08.

The grant was settled.

5. Grant No.PC24045 (B) – Privy Purses: (All Charged) Page 481 of Appropriation Accounts for the year 2006-07.

01-General Public Service
019-General Public Service not Elsewhere Define
0191- General Public Service not Elsewhere Define
019120-Others
LO4319-Maintenance Allowance to Ex-Rules (Charged)

Final Grant	Rs.1,600,000/-
Actual Expenditure	Rs.1,600,000/-
Excess/Saving	(-) Rs. 0/-
Percentage	0%

2.5.2012 The Department explained that the expenditure figures had been reconciled/verified by D.A.O Bahawalpur and A.G Punjab. There was no excess and saving.

The Committee settled the item.

Audit Paras (Civil) for the year 2006-07

- 6. Para No.13.1 Pages 341 & 342 of Audit Report for the year 2006-07; Expenditure Exceeding the Budget Allocation – Rs.17.506 Million.**
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13.1.1 Additional Chief Secretary, S&GAD, Punjab, Lahore – Rs.10,899,932/-.

2.5.2012 The Department explained that all necessary actions had been taken and record got verified by Audit.

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

- 7. Para No.13.2 Pages 343 of Audit Report for the year 2006-07; Non Recovery of Penal Rent – Rs.7.3 Million.**
-

2.5.2012 The Department explained that the recovery of Rs.6.5 million had been made. The penal rent was pertaining to widows of the deceased employees.

The Committee accepted the explanation of the department and **settled the para** with the directions/recommendations that a case should move to the Chief Minister to write off the amount on compassionate grounds and the payments received should pay back to widows and widows can retain the accommodations upto the age of retirement of the deceased persons.

GENERAL DIRECTION

2.5.2012 Most of the Principal Accounting Officers do not have adequate institutional capacity required to address financial management and control issues, therefore, that observations/suggestions of PAC-I (during its 3 years) on consideration of Audit Report for the year 2000-01 and 2006-07, a draft prepared by Major (Retd) Abdul Rehman Rana, MPA (PP-53) member of PAC-I has been approved verbally by the Chairman, PAC-I after the meeting held on 2 May 2012, the Committee desired that directions may be issued to the Chief Secretary, Punjab. It is hoped that observation/suggestions of the Committee would encourage and assist the Government in refurbishing the system and procedure for constructive financial management.

SOCIAL WELFARE, WOMEN DEVELOPMENT AND BAIT-UL-MAAL

The Committee examined the Accounts of the Social Welfare, Women Development and Bait-ul-Maal Department in its meetings held on 1.2.2011 & 14.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21010/PC24010 (010) – General Administration (All Voted) Page 493 of Appropriation Accounts for the year 2006-07.

10-Social Protection
108-Others
1081-Others
108101-Social Welfare Measures
LO4078-Social Welfare Women Development & Bait-ul-Maal Department

Final Grant	Rs.8,488,000/-
Actual Expenditure	Rs.9,108,260/-
Excess	(+) Rs. 620,260/-
Percentage	7.31%

14.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and excess was 7.31%, due to the excess amount was occurred relating to employees retirement benefit which were very nominal.

The Committee **settled the grant with direction** to be careful in future.

2. Grant No.PC21031 (031) – Miscellaneous (All Voted) Pages 497 & 498 of Appropriation Accounts for the year 2006-07.

i) 10-Social Protection

107-Adminsitration
 1071-Administration
107104-Administrtaion
LO4295-Directorate of Social Welfare Women Development and Bait-ul-Maal

Final Grant	Rs.26,469,000/-
Actual Expenditure	Rs.28,646,545/-
Excess	(+) Rs. 2,177,545/-
Percentage	8.23%

ii) 10-Social Protection
 108-Others
 1081-Others
108101-Social Welfare Measures
LO4296-Social Services and Community Development

Final Grant	Rs.267,808,000/-
Actual Expenditure	Rs.245,596,732/-
Saving	(-) Rs. 22,211,268/-
Percentage	8.29%

14.11.2012 The Department explained that D.G, Social Welfare visited the office of Director General A.G on 8-11-2012 and discussed the accounts with A.G. Punjab in detail.

Accountant General Punjab reported that the accounts were under process for reconciliation that's why comments could not be issued.

The Committee **settled the items subject to reconciliation.**

Audit Paras (Commercial) for the year 2006-07

3. Para No.47.1 Pages 82 & 83 of Audit Report for the year 2006-07; Working Results.

1.2.2011 The Department explained that all relevant record had been got verified by Audit.

The contention of department was accepted and on the recommendation of the audit, the **para was settled.**

4. Para No.47.2 Page 83 of Audit Report for the year 2006-07; Working Results.

1.2.2011 The Department could not explain satisfactorily to the Committee about the Provincial Government grant amounting to Rs.4.880 Million which was lapsed during the year of 1999-2000.

The Committee kept the para pending with the direction that the department should come up with full preparation in the next meeting.

14.11.2012 The Department showed the audit report of a Chartered Accountant Firm to the Committee and Committee was not satisfied with the report and directed/recommended that the audit may look into the matter again.

The para was kept pending.

TOURISM AND RESORT DEVELOPMENT

The Committee examined the Accounts of the Tourism and Resort Development Department in its meetings held on 14.11.2012, 9.1.2013 & 11.1.2013 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

14.11.2012 It was pointed out that the working papers of Appropriation Accounts for the year 2006-07 were not received. The Committee showed its displeasure on non production of working papers before the PAC and directed/recommended that complete working papers be presented within one month.

1. Grant No.PC21010 (010) – General Administration (All Voted) Page 469 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
047-Other Industries
0472-Subsidies
047202-Tourism
LO4384-Tourism and Resort Development Deptt.

Final Grant	Rs.10,179,000/-
Actual Expenditure	Rs. 9,114,548/-
Saving	(-) Rs. 1,064,452/-
Percentage	10.46%

9.1.2013 This was grant which released for New Murree Project. The Committee directed that complete report of this project be submitted to Public Accounts Committee till tomorrow and kept the grant pending till 11.1.2013.

11.1.2013 The Department explained that in compliance of the directive of the PAC dated 09 January 2013 brief on dissolved new Murree Development Authority was submitted to the Committee. The department further explained that the Tourism and Resort Development Department was however devolved in 2011 and a new department was established namely Youth Affairs, Sports, Archaeology and Tourism Department.

As the reconciliation had been done and the A. G. Punjab was satisfied, the Committee accepted the contention of the department and the **grant was settled**.

2. Grant No.PC22036 (036) – Development: (All Voted) Page 480 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
047-Other Industries
0472-Subsidies
047202-Tourism
LE4218-Tourism

Final Grant	Rs. 643,181,000/-
Actual Expenditure	Rs. 655,136,362/-
Excess	(+) Rs. 11,955,362/-
Percentage	1.86%

9.1.2013 The Department explained that there was a minor excess in the expenditure than the funds released by the government of the Punjab. Furthermore government of the Punjab established a department namely Tourism and Resort Development Department in 2004 and the Budget allocation was made in the budget estimate for the year 2006-07 and funds were released to the Secretary, Government of the Punjab, Tourism and Resort Development Department. The said expenditure was made by the Administration Department. The Tourism and Resort Department was devolved in 2011 by the Government of the Punjab.

Accountant General Punjab stated that the final grant was 643 million, A.G figure 655 million and the Departmental figures 655 million which comes 1.86% of the final grant, however accounts were reconciled.

The Committee **settled the grant** with the direction to be careful in future.

Audit Paras (Commercial) for the Year 2006-07

3. Para No.48.1 Pages 84 & 85 of Audit Report for the year 2006-07; Working Results.

4. Para No.48.2 Page 85 of Audit Report for the year 2006-07; Working Results.

14.11.2012 Audit apprised the Committee that management of TDCP took over the charge of Patriata Chairlift on 16-04-2005 from M/S Crystal Safety. A major accident was occurred on 09-06-2005 and chair lift was closed. Regular maintenance of chairlift was responsibility of the M/s Crystal Safety which was not done.

The Department explained that TDCP management forfeited his security. Huge expenditure incurred after accident which was the negligence of the contractor and internal inquiry had also been made and the finding of inquiry was that the accident was because of the weather condition.

The Committee directed/recommended that the Finance Department may hold a fresh inquiry on the following:-

- i) lapses should find out from the previous inquiry;
- ii) what were the safety clauses in the agreement and whether the contractor went to court or not; and
- iii) whether it was required one year for the repair of Chair Lift.

The Committee further directed/recommended that the inquiry report be submitted to audit and audit may examine the inquiry report and inform the PAC within one month.

The paras were kept pending.

9.1.2013 Audit pointed out that as per direction of PAC dated 14 November 2012, no inquiry report had yet been received from finance department for examination.

The Finance Department stated that there were some technical problems in submitting the report. Finance Department requested one more month for submitted its report.

The Committee accepted the request of Finance Department and **kept the paras pending** till one month.

5. Para No.48.3 Page 85 of Audit Report for the year 2006-07; Working Results.

14.11.2012 The Department explained that TDCP had closed the transport wing and 92 employees were relieved as a result of golden hand shake scheme. All the relevant record was available for verification.

The para was settled subject to verification by Audit.

9.1.2013 In compliance with the direction of Public Accounts Committee dated 14.11.2012 the matter was referred to Finance Department for verification and Public Accounts Committee settled the para subject to verification.

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

The Committee **settled the para** on the recommendation of Audit with the direction that system of transportation in the department be restored again for better tourism.

6. Para No.48.4 Page 85 of Audit Report for the year 2006-07; Working Results.

14.11.2012 The Department explained that partial recovery of Rs.1,532,682/- had been made and outstanding amount of Rs.40,331,718/- was not recovered. The receivable amount was from ex-licensees and cases are subjudice in different courts and in some cases it was referred to DCO for collection as arrears of Land Revenue Act.

The Committee reduced the para to the extent of recovered amount with direction/recommendation to provide a detailed case wise report regarding recoverable amount to PAC alongwith detail of expenses which had been made yet on the cases.

The para was kept pending.

9.1.2013 Audit pointed out that an amount of Rs.82,771/- had been adjusted from the deposited security amount by the licensee. The court cases were also pursued by the legal advisor of TDCP.

The Committee pend the para till 11.01.2013 with the direction to bring up the details of receivables alongwith documentary evidences.

11.1.2013 The Department explained that in compliance of the directive of the PAC dated 09 January 2013. The TDCP management had constituted a recovery cell under the Chairmanship of Manager (Audit) vide letter No PS)/MD/TDCP/13/07 dated 09 January 2013. The Managing Director, TDCP had decided to hold a meeting of the recovery cell on weekly basis on every Saturday and monitor the recovery of the receivables.

The Committee reiterated its earlier decision and **kept the para pending** with direction that report of recovery be submitted to PAC-I.

General Recommendations/Directions

14.11.2012 The Finance Department was asked to instruct the concerned department to get LAFCO accounts audited by commercial audit to ensure:-

- a) Look into the agreement whether it is public friendly;
- b) Are the condition/clauses of the agreement being implemented/practiced as per agreement;
- c) Why department failed to get this audited earlier;
- d) Has all the facilities been provided to public as given in the agreement; and
- e) Is the LAFCO charging public as per agreement.

It was instructed that Finance Department must arrange the said audit within one month and submit report within three months.

TECHNICAL EDUCATION AND VOCATIONAL TRAINING AUTHORITY

The Committee examined the Accounts of the Technical Education and Vocational Training Authority in its meetings held on 4.7.2011 & 13.9.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. Grant No.PC21022 (022) – Industries (All Voted) Page 292 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
044-Mining And Manufacturing
0441-Manufacturing
044101-Support for Industrial Development
LO4219-Grant-in-Aid to TEVTA

Final Grant	Rs.2,456,292,000/-
Actual Expenditure	Rs.2,569,738,621/-
Excess	(+) Rs. 113,446,621/-
Percentage	4.62%

13.9.2012 The Department explained that on account of 450-junior instructors of commerce institutes from BS-14 to BS-17, the salary expenditure was increased. Resultantly, excess expenditure incurred against grant year 2006-07. And the reconciliation had yet to be made.

The Committee **settled the grant subject to regularization** by the Finance Department.

Audit Paras (Commercial) for the year 2006-07

2. Para No.49.1 Page 86 & 87 of Audit Report for the year 2006-07; Working Results.

4.7.2011 Audit pointed out that the accounts of 2005-06 were not available for verifications and the loss of Rs.185.436 Million during the year 2004-05 was not justified.

The Department explained that the loss of Rs.185.435 (M) during the year 2004-05 was only due to the depreciation of Rs.408.670 (M) as compared to 16.100 (M) in 2003-04.

The Committee directed/recommended that the department and audit should go through the Act and financial rules and SOPs of the authority.

The Committee further directed/recommended that a detailed study report regarding the Act, financial rules and SOPs of the TEVTA Authority be submitted to Public Accounts Committee.

The para was kept pending.

3. Para No.49.2 Pages 87 of Audit Report for the year 2006-07; Working Results.

4.7.2011 The Department explained that the salary expenditures were increased 21% approximately due to 15 % adhoc relief allowance and annual increments.

The Committee directed/recommended that a detailed briefing regarding accounts and financial rules be made before Public Accounts Committee and a report regarding salaries and usage of skilled staff be submitted to Public Accounts Committee.

The para was settled.

4. Para No.49.3 Page 87 of Audit Report for the year 2006-07; Working Results.

4.7.2011 The Department explained that all the necessary actions had been taken and verified by audit.

On the recommendation of Audit, the para was settled.

5. Para No.50 Page 88 of Audit Report for the year 2006-07; Non-Recovery from Loanees – Rs.0.997 Million.

4.7.2011 The Department explained that the case of all 10 defaulters had been referred to DO (Rev.), Sialkot for outstanding recovery.

 The Committee directed / recommended that the matter be probed whether there was any mortgage dead made or not and report be submitted within 30 days.

 The Committee further directed/recommended that the recovery be made and District Officer (Rev) be called in the next meeting.

The para was kept pending.

6. Para No.51 Page 89 of Audit Report for the year 2006-07; Non-Recovery of Cost of Furniture – Rs.0.501 Million.

4.7.2011 The Department explained that the amount of Rs.218,783/- had been recovered/adjusted and efforts were being made to recover the outstanding amount.

 The Committee directed/recommended that the ambiguity regarding income tax be resolved and recovery be made.

The para was kept pending.

TRANSPORT

The Committee examined the Accounts of the Transport Department in its meetings held on 6.7.2011 & 13.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-2007

1. Grant No.PC21010/PC24010 (010) – General Administration (All Voted) Page 487 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045201-Administration
LO4088-Transport Department

Final Grant	Rs.13,238,000/-
Actual Expenditure	Rs.13,390,244/-
Excess	(+) Rs. 152,244/-
Percentage	1.15%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall excess was 1.15%, because of the payment of some pensionary benefits to the employees who had retired from service during the period.

The Committee accepted the explanation of the department and the **grant** was settled.

2. Grant No.PC22036 – Development: (All Voted) Page 488 of Appropriation Accounts for the year 2006-07.

04-Economic Affairs
045-Construction & Transport
0452-Road Transport
045201-Administration
LE4297-Administration

Final Grant	Rs.323,249,000/-
Actual Expenditure	Rs.315,773,800/-
Saving	(-) Rs. 7,475,200/-
Percentage	2.31%

13.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 2.31% which was within the permissible limit.

Therefore, the Committee was satisfied and the **grant was settled.**

Audit Paras (Revenue Receipts) for the year 2006-07

3. **Para No.4.1 Pages 67 & 69 of Audit Report for the year 2006-07; Non-Realization of Route Permits Renewal Fee – Rs.1.854 Million.**

 - i) **4.1.2 Secretary District Regional Transport Authority, Lahore – Rs.174,112/-**
 - ii) **4.1.4 Secretary District Regional Transport Authority, Sahiwal – Rs.67,350/-**
 - iii) **4.1.5 Secretary District Regional Transport Authority, Jhang – Rs.97,400/-**
 - iv) **4.1.7 Secretary District Regional Transport Authority, Rawalpindi – Rs.152,200/-**
 - v) **4.1.8 Secretary District Regional Transport Authority, Multan – Rs.56,350/-**
 - vi) **4.1.10 Secretary District Regional Transport Authority, D.G. Khan – Rs.70,200/-**
 - vii) **4.1.11 Secretary District Regional Transport Authority, Bahawalpur – Rs.63,650/-**
 - viii) **4.1.14 Secretary District Regional Transport Authority, Sargodha – Rs.85,300/-**
4. **Para No.4.2 Pages 68 & 70 of Audit Report for the year 2006-07; Non-Realization of Renewal Fee from Bus/Wagon Stand Owners Rs.0.537 Million.**

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- i) **4.2.1 Secretary District Regional Transport Authority, Lahore – Rs.127,000/-**
 - ii) **4.2.2 Secretary District Regional Transport Authority, Pakpattan – Rs.24,000/-**
 - iii) **4.2.3(ii) Secretary District Regional Transport Authority, Sahiwal – Rs.65,000/-**
 - iv) **4.2.6 Secretary District Regional Transport Authority, Sargodha – Rs.75,000/-**

6.7.2011 The Department explained that all the necessary actions had been taken in respect of above paras and total recovery had been made and got verified by Audit.

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

5. Para No.4.1 Pages 67 & 69 of Audit Report for the year 2006-07; Non-Realization of Route Permits Renewal Fee – Rs.1.854 Million.

- i) **4.1.1 Secretary District Regional Transport Authority, Narowal – Rs.61,250/-**
- ii) **4.1.3 Secretary District Regional Transport Authority, Pakpattan – Rs.242,100/-**
- iii) **4.1.9 Secretary District Regional Transport Authority, Bahawalnagar – Rs.154,050/-**
- iv) **4.1.12 Secretary District Regional Transport Authority, Mianwali – Rs.167,500/-**
- v) **4.1.13 Secretary District Regional Transport Authority, Bhakkar – Rs.266,900/-**

6.7.2011 The Department explained that partial recovery had been made in above paras and efforts were being made to recover the outstanding amounts.

The Committee directed/recommended as following:-

- i) that recovery be made otherwise the amount be declared as arrears of land revenue;
- ii) that SOP's should be prepared in the department; and

- iii) that a detail briefing regarding objects and benefits of Provincial Transport Authority be made before Public Accounts Committee.

The above paras were kept pending.

13.11.2012 The Department explained that all the necessary actions had been taken in respect of above paras and total recovery had been made and got verified by Audit.

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

6. **Para No.4.1.**
4.1.6 Secretary District Regional Transport Authority, Muzaffargarh –
Rs.195,400/-

6.7.2011 The Department explained that partial recovery had been made in above para and efforts were being made to recover the outstanding amounts.

The Committee directed/recommended as following:-

- i) that recovery be made otherwise the amount be declared as arrears of land revenue;
- ii) that SOP's should be prepared in the department; and
- iii) that a detail briefing regarding objects and benefits of Provincial Transport Authority be made before Public Accounts Committee.

The above para was kept pending.

13.11.2012 Audit pointed out that no progress towards recovery shown to Audit as per direction of PAC on 06.07.2011.

The Department explained that the list of expired route permits had also been supplied to the concerned offices of Excise and Taxation Department for suspension of registration of defaulting vehicles on account of failure of the transporters to surrender or get renewal of the route permits of defaulting vehicles as required under Section 62, 34 & Rule 91 of Motor Vehicles Ordinance 1965 & Rules 1969.

The Committee was not satisfied with the explanation of the department and directed/recommended that recovery be made within one month and progress report be submitted to PAC within one month otherwise A.C. Muzaffargarh would be called before the Public Accounts Committee.

The **para was kept pending**.

7. Para No.4.2 Pages 68 & 70 of Audit Report for the year 2006-07; Non-Realization of Renewal Fee from Bus/Wagon Stand Owners Rs.0.537 Million.

- i) **4.2.3(i) Secretary District Regional Transport Authority, Sahiwal – Rs.101,000/-**
- ii) **4.2.4 Secretary District Regional Transport Authority, Rawalpindi – Rs.99,000/-**
- iii) **4.2.5 Secretary District Regional Transport Authority, Bahawalnagar – Rs.46,000/-**

6.7.2011 The Department explained that partial recoveries had been effected in above paras and efforts were being made to recover the outstanding amount.

The Committee directed / recommended that the outstanding amount be recovered as soon as possible.

The above paras were kept pending.

13.11.2012 The Department explained that all the necessary actions had been taken in respect of above paras and total recovery had been made and got verified by Audit.

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

ZAKAT AND USHR

The Committee examined the Accounts of the Zakat and Ushr Department in its meeting held on 14.11.2012 and made the following recommendations:-

Appropriation Accounts for the year 2006-07

1. **Grant No.PC21010/PC24010 (010) – General Administration (All Voted)** **Page 494 of Appropriation Accounts for the year 2006-07.**

10-Social Protection
108-Others
1081-Others
108101-Social Welfare Measures
LO4079-Zakat & Ushr Department

Final Grant	Rs.8,834,000/-
Actual Expenditure	Rs.8,634,278/-
Saving	(-) Rs. 199,722/-
Percentage	2.26%

14.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and saving was 2.26% which was within permissible limits.

The Committee **settled the grant.**

2. **Grant No.PC21031 (031) – Miscellaneous (All Voted) Pages 499 & 605 of** **Appropriation Accounts for the year 2006-07.**

i) 08-Recreational, Culture and Religion
084-Religious Affairs
0841-Religious Affairs
084105-Religious and Other Charitable Institute
LO4299-Headquarters Establishment

	<u>A.G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.14,880,000/-		Rs.14,880,000/-
Actual Expenditure	Rs.15,331,977/-		Rs.13,713,813/-
Excess/Saving	(+) Rs. 451,977/-	(-)	Rs. 1,166,187/-
Percentage	3.04%		7.16%

14.11.2012 The Department explained that accounts had been reconciled with A. G. Punjab and overall saving was 7.16%, that mostly saving occurred in the head of pay and allowances due to the transfer/posting of the staff.

The Committee agreed with the version of the department and **settled the item.**

- ii) 08-Recreational, Culture and Religion
 084-Religious Affairs
 0841-Religious Affairs
084105-Religious and Other Charitable Institute
LO4300-District Establishment

	<u>A.G. Figures</u>		<u>Departmental Figures</u>
Final Grant	Rs.40,835,000/-		Rs.40,835,000/-
Actual Expenditure	Rs.36,920,563/-		Rs.37,879,226/-
Saving	(-) Rs. 3,914,437/-	(-)	Rs. 2,955,774/-
Percentage	9.59%		7.24%

14.11.2012 The Department explained that the re-conciliations had yet to be made in this item.

The Committee **settled the item subject to reconciliation** within one month.

General Direction:

14.11.2012 The Committee directed/recommended the Finance Department to write a letter to the Auditor General of Pakistan to establish a vigilance cell to look after the audit procedures and in the next meeting of PAC a representative of AG should come and report.