

Report(1986-87)

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Preface

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 sum of the tax-payers' money, the Assembly has a right to reassure itself that the moneys so granted were steered to the intended purpose and were spent prudently and in accordance with law/rules. The Assembly oversees expenditure through its Public Accounts Committees, on the basis of Appropriation Accounts, Finance Accounts and Audit Reports prepared by the Auditor-General. The said reports are laid in the Assembly under orders of the Governor.

2. 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. The Committees examine with reference to the facts of each case the circumstances leading to any excess expenditure, and makes appropriate recommendations.
3. The Reports of the Auditor-General of Pakistan on the Commercial Accounts of the Government of the Punjab for the years 1985-86 and 1986-87 remained under consideration of different Public Accounts Committees (PACs) from 1990 to 1999.
4. The Report of the Auditor-General on Commercial Accounts for the year 1985-86 was initially examined on 14 July 1990 by the then PAC consisting of Raja Muhammad Khalid Khan (*Chairman*), Rana Shaukat Mahmood, Malik Ghulam Haider Thind, Malik Shah Muhammad Mohsin, Mr Fazal Hussain Rahi, Mr Zafar Ullah Cheema, Mr Shabbir Ahmad Khan, Mrs Shahida Farooq Malik and Miss Afifa Fazal Mahmood. The Committee, however, ceased to function on account of the dissolution of the Assembly on 6 August 1990.
5. The unfinished work, including the Report of the Auditor-General on Commercial Accounts for the year 1986-87 was taken up by the successor PAC constituted on 21 March 1991. The Committee consisted of Mr Saeed Ahmad Khan Manais (*Chairman*), Chaudhry Muhammad Riaz, Pir Allah Yar Chishti, Chaudhry Zafar Ullah Cheema, Malik Ghulam Haider Thind, Haji Muhammad Afzal Chan, Mr Farhat Aziz Mazari, Sheikh Anwar-ul-Haq Piracha and Hafiz Salman Butt. The Committee considered the accounts in a number of meetings; however, it could not conclude the work because it ceased to operate on account of the dissolution of the Assembly on 18 July 1993.
6. The pending work was, then, considered by the PAC constituted on 25 June 1994. It consisted of Mian Muhammad Afzal Hayat (*Chairman*), Raja Riaz Ahmad, Mr Amanullah Khan, Haji Muhammad Afzal Chan, Mian Muhammad Rashid, Pir Muhammad Shah Khagga, Sirdar Zulfiqar Ali Khan Khosa, Mian Imran Masood, Syed Zafar Ali Shah and Syed Tabish Alwari. This PAC completed the detailed examination of the Reports on Commercial Accounts for the years 1985-86 and 1986-87; but, before it could finalize its reports, the Assembly was dissolved on 17 November 1996.
7. The unfinished work was taken up by the PAC constituted on 14 October 1997. The Committee consisted of Raja Muhammad Khalid Khan (*Chairman*), Raja Muhammad Javaid Ikhlās, Mr Usman Ibrahim, Mr Zia Ahmad Khan, Haji Ahmad Khan Haral, Haji Muhammad Sharif, Dewan Mushtaq Ahmad, Ch Talib Hussain, Haji Ihsan-ud-Din Qureshi and Sardar Awais Ahmed Khan Leghari. The Committee prepared the draft reports for both the years but before the

same could be finalized for presentation to the House, the Assembly was placed under suspension with effect from 12 October 1999 under the Proclamation of Emergency; and, with that the PAC ceased to function. At that time, the defunct Public Accounts Committees had been seized of heavy backlog.

8. To clear the unfinished work, Governor of the Punjab, pursuant to the powers conferred under Chief Executive of Pakistan letter No.1(74)SO(C-2)/2000 dated 31 July 2000, read with Article 2 of the Powers and Functions of the Governors Order 19 (5 of 1999), constituted an *ad hoc* Public Accounts Committee of the Punjab *vide* Finance Department Notification No.FD/Accts:/(A&A)/V-7/69 dated 20 October 2000 (*Annexure*).

9. The Committee initially consisted of eleven members; *viz.*- Mr Riyaz Hussain Bokhari (*Chairman*), Prof (Retd) Dr Khalid Hameed Sheikh, Prof (Retd) Dr Ejaz Ahsan, Major General (Retd) Muhammad Akram, Mr Muzaffar Mahmood Qureshi, Mian Abdul Qayyum, Mr Aftab Ahmad Khan, Ch Muhammad Aslam, Mr Ali Kazim, Mr Muhammad Ahmad Bhatti and Mr Ahmad Raza Khan. However, for personal reasons, Mr Ali Kazim showed his inability to serve on the Committee, and Prof (Retd) Ejaz Ahsan resigned after a few meetings.

10. The reports on Civil, Receipts and Works Audit had already been presented to the Assembly. The Committee, therefore, decided to finalize the report on Commercial Accounts for the years 1985-86 and 1986-87 on the basis of the decisions taken by the earlier PACs. In its meeting on 16 May 2002, it approved the Report in hand.

11. This Report is arranged in 17 Chapters. Chapter 1 consists of general observations and recommendations of the former PACs. The remaining Chapters deal with the audit paras/ observations on Commercial Accounts arranged separately for the year 1985-86 and 1986-87 as well for each department. A synopsis containing an overview of each department has also been added for ready reference.

12. It is hoped that suggestions and recommendations of the Committee would encourage and assist the Government in refurbishing the system and procedure for constructive financial management.

27 May 2002

(Dr Syed Abul Hassan Najmee)
Secretary
Provincial Assembly of the Punjab

Abstract

(1986-87)

Total Paras	Paras Noted	Paras Finally Settled	Paras Conditionally Settled	Paras Pended
196	108	59	2	27

Introduction

Among the tasks entrusted to the *ad hoc* Public Accounts Committee (PAC) constituted in October 2000, is to deal with the unfinished business of the Standing Committees on Public Accounts of the suspended Assembly of the Punjab. The PAC is required to clear the backlog of Audit Reports passed on to it and to submit to the Finance Minister for approval the recommendations made by the previous PACs.

2. The Provincial Assembly's Public Accounts Committee No.1 had completed by May 1995 its examination of the Auditor-General's Reports on the Commercial Accounts (1985-86 and 1986-87) of the provincial organizations engaged in commercial activities. Although the Committee's reports had been drafted, these could not be approved for submission to the Assembly before its suspension on 12 October 1999.

3. Based on the minutes of the meetings of the previous PACs, the Reports on the Commercial Accounts for 1985-86 and 1986-87 have now been compiled. A Summary has also been prepared of the General Observations made by the Committees in the course of their examination of the Audit Reports and the explanations provided by the Departments.

4. In its meeting held on 16 May 2002, the *ad hoc* PAC approved the submission of these Reports to the Finance Minister.

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

6. The *ad hoc* PAC avails itself of this opportunity to place on record its deep appreciation of the hard work put in and dedication displayed by the Assembly's Secretariat in assisting the Committee and compiling the Reports.

(Riyaz H. Bokhari)

Chairman

Ad hoc Public Accounts Committee

27 May 2002

General Observations and Recommendations

While considering the pending Audit Reports, the PACs had made a number of useful observations and recommendations. A précis thereof follows.

2. *Reconciliation of Accounts:* The PACs found that the accounts over years had not been reconciled. The delay in, or lack of, proper attention to the reconciliation of accounts not only obstructed the work of the PACs, but it might have led to embezzlement, corruption and fraud. Government must assure that the heads of the departments assign priority to the reconciliation work; and, in case, it is not made on time, necessary action may be taken against all concerned, including the Principal Accounting Officer.

3. *Production of Record:* The PACs observed that the administrative departments did not produce the relevant record at the time of audit, and even subsequently for verification by Audit. In many cases, the record was not produced even before the PACs. There was strong apprehension that the record had been withheld to conceal important information from Audit as well as the PACs. Obviously, the disposal of audit paras was impeded on that account. Government must take effective steps to ensure that official record is properly maintained, and the relevant record is made available to the Audit as well as PACs at all the relevant times.

4. *Working Papers:* It was observed that most of the departments did not assign due priority to the work of PACs. The working papers for the meetings had, at times, been inadequate as well as sketchy. They were also submitted as late as a day or two before, or even on the day of the meeting. The members of the Committees did not have time to examine the same. Written instructions issued by the PACs, from time to time, had little effect. The PACs recommended that Government must ensure that -

(a) the departments/agencies submit the appropriate working papers at least ten days before the meeting;

(b) full details and comprehensive explanation in respect of audit paras are incorporated in the working papers; and

(c) the departments explain the irregularities, losses, etc and also state what action had been taken against the officers/officials at fault; and, if no action had been taken by them, the reasons in the wake of inaction.

5. *Casual attitude before the PACs:* The Committees painfully observed that the administrative secretaries either did not appear before the PACs personally, or, even when they attended the meetings, they were not prepared for the same. They were often obliged to seek the assistance of their subordinates, sometimes at a very low level, during the meetings. The practice was highly disturbing and against all the norms of propriety. Moreover, the Principal Accounting Officers were unable to present the cases of their respective departments in their true perspective. Quite often they failed to assist the PACs or respond to the queries from the members of the Committees. Government must take corrective steps in this behalf.

6. *Directives of the PAC:* The Committees observed that most of the administrative

departments had not taken timely action on the directives of the PACs. That inordinately delayed the disposal of the audit paras as well as the finalization of reports.

7. *Compliance Paras:* The PACs observed that in a number of cases, audit paras were settled subject to certain actions to be taken by the concerned departments. Unfortunately, even after years, the departments had not cared to take the requisite action, with the result that such paras could not be finally settled. Chief Secretary was requested to issue a circular letter to all the administrative secretaries immediately to implement the directives of the PACs, and take further necessary action for the settlement of such paras. However, no significant improvement was seen. Government should take measures so that the directives of the PACs are implemented expeditiously and in all cases within the time given to the departments.

8. *Recovery of Government dues:* The Committees took serious note of the fact that the departments did not take timely action to recover Government dues on account of loss, theft, embezzlement etc. Moreover, disciplinary proceedings were not initiated at appropriate time. The result was that in quite a number of cases, action had become almost impossible either on account of retirement or death of the concerned persons, and their having left the country. Even the directives of the PACs in this regard had been ignored with impunity. Moreover, the departments failed to identify such petty amounts as the recovery of which was uneconomical. The PACs stressed that prompt action should always be taken in such cases.

9. *NOCs to the retired Government Servants:* It was noticed that administrative departments invariably issued NOCs to the retiring Government servants as a routine without proper verification, and in particular, in complete disregard that certain Government dues had been outstanding against them. That causes loss to the public exchequer *inter alia* because the departments, in such cases, move for the write off of the loss. Government must issue necessary instructions to curb the tendency.

10. *Commercial System of Accounting:* The Committees observed that in some of the departments, the books and the ledgers had not been kept/maintained according to the established commercial system of accounting. One reason was the lack of training of the functionaries. The Committees urged that proper training be imparted to those who are responsible for maintaining accounts on commercial pattern.

11. *Tenders:* The Committees observed, with dismay, that in a large number of cases, tenders had been issued and accepted in anticipation of the approval of detailed estimates and technical sanction. Technical sanction was given afterwards on the basis of the quoted rates or on the basis of work done. The practice was illegal as well as fraught with chances of embezzlement. Government should take effective measures to curb the tendency.

12. *Expenditure at the fag end of the financial year:* Government should take appropriate steps to ensure that the departments do not incur hasty and ill-considered expenditure at the fag end of the financial year, merely to exhaust the available budgetary allocation.

13. *Anti-corruption cases:* The PACs were rather surprised to know that many cases had not been disposed of on the plea that the record was with the Anti-corruption Establishment. A number of cases had been lying dormant in that department for many years. Government should issue instructions that the Anti-corruption Establishment takes expeditious action on the cases referred to it; and, the departments retain a certified copy of the record sent to the Establishment,

so that departmental action is not delayed on that account.

14. *Court cases:* The PACs observed that the departments had not taken effective measures to defend court cases at an appropriate level, and by an officer who was fully conversant with the facts of a case. The Committees felt concerned about the state of affairs, and recommended to the Government that effective remedial steps be taken in public interest.

Agriculture Department

Total Paras

74

Abstract

Status	Decision	Para Nos.	Pages
Paras Noted 37	The paras were noted as no further action was required either because they were of descriptive nature or contained Accounts and departmental financial reviews.	1, 2, 5, 6, 7, 18, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 46, 47, 48, 49, 50, 51, 53, 54, 55, 64, 65, 66, 67, 68, 69.	Not reproduced
Paras Finally Settled 29	Paras finally settled as the requisite action had been taken.	3(i - viii, xvi), 4(i - iii), 9, 11, 19, 20, 21, 22, 23, 42, 43, 44, 45, 56, 57, 59, 61, 62, 63	85-91
Paras Pended 8	Paras pended either because the Department had not taken satisfactory action or the working papers had not been submitted.	8, 10, 12, 40, 41, 52, 58, 60.	85-86 & 88-90

Discussed on 3 October 1992, 5 April, 15 May 1995 and 16 May 2002.

1. Paras 3(i-viii, xvi): Pages 5-6 – Scope of Compilation

3-10-92: As the accounts of all the Agricultural Engineering Workshops for the year 1986-87, had been included in the compilation of subsequent years and verified by Audit, **the paras were settled.**

2. Paras 4(i-iii): Pages 6-7 – Assets Registers

3-10-92: It was confirmed by Audit that the Department was maintaining the assets register and the Audit instructions were being followed. **The paras were settled.**

3. Para 8: Page 15 – Misappropriation of Stores and Spares Rs.21,887

3-10-92: The Department explained that case for misappropriation against the defaulter had been lodged with the police and was under trial in the court of AC Attock. As the defaulter was not traceable, arrest warrants had been issued by the court. The Committee was also informed that the defaulter had been dismissed from service. Audit pointed out that 15 years had gone-by without any result.

The Committee directed that a case for the write off should be submitted to the competent authority, if justified. The para was kept pending.

5-4-95: The Corporation informed the Committee that the Store Keeper involved in the misappropriation of spare parts worth Rs.15,800, had been dismissed from service and a case had been registered against him but the defaulter was absconding. The Corporation was directed to pursue the case in the court. **The para was kept pending.**

4. Para 9: Page 15 – Loss of Rs.64,435 on the Disposal of Wheat Seed

3-10-92: The Department explained that the total trading loss was calculated to be Rs.8,139 which had since been written off by the competent authority. Subject to verification by Audit, the para was settled.

5-4-95: The verification having been done by Audit, **the para was settled.**

5. Para 10: Page 16 – Non-recovery of Proceeds of Credit Sales of Rs.1.198 Million

3-10-92: The Committee wanted to know as to who allowed the credit sale mentioned in the para. The Department explained that it was the individual decision of the officers concerned. The Department stated that the Chief Minister's Inspection Team had held a detailed inquiry and fixed responsibility against 30 officers and the accused officers had been charge sheeted accordingly.

The Committee directed that detailed report alongwith a copy each of the list identifying the 30 defaulters pointed out by the Chief Minister's Inspection

Team as well as Chief Minister Inspection Team's inquiry report should be supplied to Audit and the Committee today. The para was kept pending.

5-4-95: The para pertained to non-recovery of credit sales amounting to Rs.1.198 million. It was pointed out that the Corporation sold pesticides on credit to the parties in 1985-86 without obtaining any security, except post-dated cheques which were not honoured. The Public Accounts Committee in its meeting held on 3-10-1992 had directed that detailed report alongwith a copy of each of the list identifying the thirty defaulters pointed out by the Chief Minister's Inspection Team, as well as CMIT's inquiry report, should be supplied to Audit and to the Committee. Although the CMIT had specifically instructed that criminal cases should be registered against the thirty defaulters, the Corporation remained lethargic with the result that the defaulters went to the High Court on the plea that they apprehended that action might be taken against them. The Committee remarked that the defaulters could not go to the court on mere assumption. The Corporation should have stated before the High Court that these persons were defaulters and criminal cases were required to be initiated against them but this was not done with the result that they sought protection from the High Court's vide judgement that action taken against these persons should be communicated to the Court. The Committee condemned this highly irresponsible attitude of the Corporation and observed that some person or persons were involved in protecting these defaulters.

The Committee directed that all the 30 defaulters should be suspended forthwith, FIRs be lodged against them and no defaulters should be allowed to retire or be issued an NOC. It was further directed that the Administrative Secretary should himself see as to why inquiry had not been completed and timely action against the defaulters had not been taken. Strict action should be taken against the officers responsible for letting off the defaulters for such a long time inspite of the instructions of the CMIT and the clear directive of the Public Accounts Committee dated 3-10-1992.

Compliance report on the above directives should be submitted to the Public Accounts Committee within one month. **The para was kept pending.**

6. Para 11: Page 16 – Un-economical Purchase of Stores Resulting in Extra Expenditure of Rs.32,230

3-10-92: It was pointed out by Audit that the pumps were purchased at higher rate than those prescribed by the Procurement Wing. The Department explained that the pumps were not easily available and had to be purchased from private dealers at higher monopolistic rates than the prescribed ones. Such decisions are required to be taken in the field work to run the bulldozers. According to them, in local currency only Rs.2,000 had been given in excess of the prescribed rates and not Rs.9,000.

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

7. Para 12: Page 17 – Misappropriation of Diesel Oil Rs.428,505

3-10-92: The Department informed the Committee that an amount of Rs.253,227 had been recovered from the defaulters and verified by Audit. As regards the balance of Rs.175,278, it was explained that all the defaulters were in service and recovery was being effected from them at the rate of 1/3rd of their salary per month. The para was kept pending.

5-4-95: Recovery pertaining to the excess consumption of diesel oil was being recovered from the salaries of the concerned operators. **The para was kept pending till full recovery.**

Agricultural Engineering Division, Dera Ghazi Khan

8. Para 19: Page 31 – Working Results

3-10-92: The Department explained that working results were directly related to the life of the machinery. If the bulldozers are new, maintenance charges are low and profits are shown. But when the machinery becomes old maintenance charges increase and losses were higher. Moreover, bulldozers were given for use on subsidized rates fixed by the Finance Department and the old bulldozers remain stationary and could not be disposed of without sanction of the Finance Department. The Department explained that some new bulldozers had since been added to the fleet and presently the organization was showing profit. **The para was settled.**

9. Para 20: Page 32 – Assets Registers

3-10-92: Audit verified the fact that consolidated assets registers on proper forms had been maintained by the Department. As the instructions were being followed by the Department, **the para was settled.**

10. Para 21: Page 32 – Transfer and Receipts of Stores not Verified

3-10-92: The Department explained that a separate record, duly acknowledged by the concerned Divisional Officers had been maintained and got verified by Audit. **The para was settled.**

11. Para 22: Page 32 – Non-maintenance of Books Accounts on Commercial Pattern

3-10-92: The Department expressed its inability to maintain the books of Accounts on commercial pattern as the Finance Department had refused to provide posts of Commercial Accountants. Audit suggested that the Director General, Audit and Accounts (Training Institute) could design two weeks' course for the Department's personnel provided the necessary fee was paid to them. The Committee directed that the Department should send their personnel to join the courses organized by the Director General, Training Institute after contacting the Director General for designing special courses according to the specific requirement of the Department. The Finance Department should be requested to provide the necessary fee for these courses. With these observations, **the para was settled.**

12. Para 23: Page 32 – Reconciliation of Accounts

3-10-92: The verification having been done by Audit, **the para was settled.**

Punjab Agricultural Development and Supplies Corporation Lahore

13. Para 40: Page 67 – Working Results of the Corporation for the Year 1986-87

3-10-92: The Department explained that the working losses of the corporation were mainly due to inadequate incidentals fixed by the Federal Government in July 1978. The Punjab Agriculture Development & Supply Corporation had taken up the case of revision of incidentals and the re-imburement of past losses with the Federal Government.

The Corporation was directed to supply a copy of the incidentals claimed by them from the Federal Government. The para was kept pending.

5-4-95: It was decided that Managing Director will submit a comprehensive presentation within one month to Public Accounts Committee, on the utility of the Corporation in the public interest vis-à-vis the losses sustained by it and the causes of the losses and how the Corporation could be made profitable. **The Para was kept pending.**

14. Para 41: Page 68 – Sundry Debtors

3-10-92: It was brought to the notice of the Committee that recovery of Rs.67,200,000 had been effected and recovery of Rs.86,523,112 was outstanding. As small amounts were recoverable from numerous debtors, the progress of recovery was slow as well as uneconomical. The Committee directed that some policy should be chalked out whereby small amount, the recovery whereof was uneconomical be waived off. The para was kept pending.

5-4-95: It was noticed that the Corporation had failed miserably to comply with the directive of the Public Accounts Committee dated 3-10-1992. The Committee directed that a list as per detail below should be supplied to them:-

1. Uneconomical Loans.
2. Loans to Provincial Departments.
3. Loans to other Private Parties.
4. Loans to Federal Government Agencies.

The recovery should be expedited and the corporation should go to the board for recovery from the private loanees as arrears of land revenue. The compliance Report to be submitted to the Public Accounts committee in June, 1995. **The para was kept pending.**

15. Para 42: Page 68 – Non-utilization of Federal Government Loans

3-10-92: Audit had verified that entire amount of loan alongwith interest had been repaid by the management. **The para was settled.**

16. Para 43: Page 68 – Physical Verification of Stock and Stores

3-10-92: Audit had verified that physical verification of stocks and stores was being carried out by the management regularly. **The para was settled.**

17. Para 44: Page 68 – Increase in Losses

3-10-92: Having been dealt with vide para 40 of Audit Report 1986-87, **the para was deleted from here.**

18. Para 45: Page 69 – Non-finalization of Cases of Losses

3-10-92: The Corporation explained that the losses pertained to the period from 1973 to 1986-87 but there were no losses onwards as the board had been able

to restrict these losses. However, up-to-date losses amounted to Rs.106,200,000. It was further directed that the Corporation should have a meeting with the Minister concerned in order to obtain a final decision in the matter.

Audit pointed out that this para had been repeated in Para No.118 and 119 of the Audit Report PSE 1988-89 and recommended its deletion from here.

The para was deleted from here. However, the Department was directed to finalize the cases of regularization/write off and recovery of losses.

Punjab Seed Corporation

19. Paras 56-57: Page 87 – Working Results of the Corporation 1981-82

3-10-92: The Corporation's explanation in reply to the query of Audit for excess procurement of seed than the actual requirement was that spare seed had to be kept in store, otherwise cotton crops would be affected adversely. There was also some quantity of rejected seed which was left behind. The Committee was also assured that there had been no embezzlement. Actually, it was an omission in booking of accounts. The explanation of the Corporation was accepted and **the para were settled.**

20. Para 58: Page 88 – Physical Verification of Machinery

3-10-92: The Corporation explained that the accounts had been finalized during the last year and requisite certificate regarding capitalization produced to Audit. However, a part of the machinery worth Rs.1.97 crore had not yet been capitalized. It was explained that the matter was under dispute between the Corporation and the contractor in the court. An arbitrator had been appointed but he was transferred before he announced the decision. Another arbitrator was then appointed and the next date of hearing had been fixed for 22-10-1992.

The para was kept pending. However, the amount of the para was reduced to Rs.1.97 crore subject to verification by Audit.

5-4-95: The Department explained that the contractor could not complete the work within the stipulated period and also work done by him was sub-standard. Therefore, his contract was rescinded and the work was got completed by the Corporation at his risk and cost amounting to Rs.30,800,000. The contractor was asked to refund the balance amount of advance but he went into the court by invoking arbitration clause on the plea that due to escalation the amount was due to him from the Corporation. The amount paid as advance to the contractor was Rs.10,300,000 whereas the contract amounted to Rs.12,800,000. Three Judges had been appointed consecutively as arbitrators but due to one reason or the other none of them could finalize the award. Recently, another arbitrator had been appointed and the next date of hearing had been fixed for 19-4-1995. So far as physical verification of the machinery was concerned, it had already been got done. On a query by the Committee, the Corporation stated that the advances amounting to Rs.6,700,000 had not been given to the contractors but the same had been given to the concerned departments.

The Committee felt that the Corporation did not come fully prepared and had caused inordinate delay in resolving the matter. It was directed that the following details should be supplied to the Public Accounts Committee by May 11, 1995:-

- (1) What was the nature of the dispute with the contractors.
- (2) What was the amount involved.
- (3) Complete break-up of the three cases.

The Para was kept pending.

15-5-95: A detail report was submitted to Public Accounts Committee by the Department. The case being sub judice, **the para was kept pending.**

21. Para 59: Page 88 – Physical Verification of Stock

3-10-92: Verification having been done by Audit, **the para was settled.**

22. Para 60: Page 88 – Details of Debts not Provided to Audit

3-10-92: Regarding the latest position pertaining to the amount of Rs.2,861,066 the Corporation explained that a sum of Rs.426,000 had been recovered and the matter was lying with the Board for final decision. The amount of Rs. 2,156,000 was recoverable from Punjab Agricultural Development Supplies Corporation. The Corporation assured the Committee that the matter would be finalized within one month by calling a meeting of the Board. The para was kept pending.

5-4-95: The Corporation informed the Committee that out of the total sum of Rs.10,200,000 an amount of Rs.7,600,000 had been recovered. The Public Accounts Committee had directed in 1992 that the Corporation should recover the amount of Rs.2,156,000 from the Punjab Agricultural Development Supplies Corporation and the Seed Corporation had promised to finalize the matter within one month but inspite of the passage of three years no action had been taken. The Committee observed that this was not a transaction between any parties but it was between the Punjab Agricultural Development & Supplies Corporation and Punjab Seed Corporation which should have been easily resolved. The Committee directed:-

1. That action should be taken against the persons responsible for neglecting the Public Accounts Committee's previous directive given in 1992.
2. The matter involved in this para may be settled within one month.
3. Compliance report be sent to Public Accounts Committee by 11-5-1995. The para was kept pending.

15-5-95: It was stated by the department that the Secretary Agriculture had constituted a committee to look into the matter but it was a time consuming job the as oldest record of number of years was required to be scrutinized. The Committee took serious notice of the fact that despite the lapse of about 14 years no serious effort had been made by the Department to finalize the case. **The para was kept pending** with the directive that matter may be finalized within three months.

23. Para 61: Page 88 – Non-reconciliation of Packing Material

3-10-92: The reconciliation having been done and verified by Audit, **the para was settled.**

24. Para 62: Page 88 – Non-provision for Gratuity to Employees

3-10-92: As necessary provision of gratuity payable to the employees of the Corporation had made in the accounts and verified by Audit, **the para was settled.**

25. Para 63: Page 88 – Non-preparation of Financial Revenue

3-10-92: The working results of the Corporation having been furnished and verified by Audit, **the para was settled.**

Excise and Taxation Department

Total Para

1

Abstract

Status	Decision	Para Nos.	Pages
Para Noted 1	No action was required as the para was of descriptive nature.	3 (ix)	Not reproduced

Discussed on 16 May 2002

Forestry, Wildlife, Fisheries and Tourism Department

Overview

Total Para
1

Abstract

Status	Decision	Para No.	Details (pages)
Para Pended 1	Para pended either because the Department had not taken satisfactory action or the working papers had not been submitted.	3 (x)	

Discussed on 16 May 2002.

Health Department

Total Paras

16

Abstract

Status	Decision	Para Nos.	Pages
Paras Noted 12	The paras were noted as no further action was required either because they were of descriptive nature or contained Accounts and departmental financial reviews.	3(xvii), 73, 74, 75, 76, 77, 78, 79, 80, 82, 83, 84.	Not reproduced
Para Finally Settled 1	Para finally settled as the requisite action had been taken.	72	105
Paras Pended 3	Paras pended either because the Department had not taken satisfactory action or the working papers had not been submitted.	70, 71, 81.	105

Discussed on 5 October 1992 and 16 May 2002.

Government Medical Store Depot

1. Para 70: Page 109 – Blockage of Funds

5-10-92: The Administrative Secretary informed the Committee that during the previous years the budget allocation to Medical Store Depot had been about Rs.60.00 million and to Hospitals in field had been Rs.20.00 million. Thus stock worth Rs.40.00 million had been piled up. The system had now been streamlined, the budget allocation for Medical Store Depot had been reduced to Rs.30.00 million and the inventory was under control. He further explained that there was no loss to the Government as the expired medicines are replaced by the firm with new ones.

The Committee wanted to know what action had been taken against the officers responsible for excess purchases during the previous years. The Committee directed that the responsibility be fixed and action taken against the officers responsible for excessive purchases, under intimation to the Committee. The Committee further directed that the Health

Department should submit a brief to Audit on the present policy of procurement and stock position in Medical Store Depot within one month. **The para was kept pending.**

2. Para 71: Page 109 – Non-recovery of Sundry Charges

5-10-92: The Administrative Secretary stated that Pakistan Railways had to pay Rs.1,469,000 and for its recovery he was keeping constant touch with Railway Administration. Moreover, Rs.45,000 had already been recovered. He sought for some time to retrieve the old record and sort out this matter. He assured the Committee that Rs.30 lacs will be recovered during the current financial year. **The para was kept pending** with a direction to the Department to pursue the recovery from Railways expeditiously and comply with this assurance.

3. Para 72: Page 109 – Cash Position

5-10-92: The para was dropped as it was for information only giving the cash balance position as on 30-6-1997.

Industries and Mineral Development Department

Total Paras

53

Abstract

Status	Decision	Para Nos.	Pages
Paras Noted 26	The paras were noted as no further action was required either because they were of descriptive nature or contained Accounts and departmental financial reviews.	89, 90, 91, 92, 93, 97, 98, 99, 100, 101, 102, 103, 111, 112, 113, 114, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129.	Not reproduced
Paras Finally Settled 23	Paras finally settled as the requisite action had been taken.	3(xi - xv, xviii, xix), 85, 86, 87, 88, 94, 95, 96, 104, 105, 107, 108, 109, 115, 116, 117, 119.	111-115
Para Conditionally Settled 1	Para settled with the direction that the Department shall implement the directives of the Committee and the Finance Department shall monitor the same. Both the Departments shall report compliance to the Public Accounts Committee every six months.	118	114
Paras Pended 3	Paras pended either because the Department had not taken satisfactory action or the working papers had not been submitted.	13, 106, 110.	111 & 113

Discussed on 4 October 1992, 6 April 1995 and 16 May 2002.

1. Para 13: Page 19 – Unnecessary and Excessive Expenditure Rs.70,000 on Account of Rent of Plants

4-10-92: The explanation of the Department was not acceptable to the Committee. The Committee directed the Department to fix responsibility and make recovery from the official/officer concerned.

The Department admitted that *prima facie* the Managing Director and the Director (Admn) were responsible. The Committee directed that action be completed within one month and names of the officers responsible for it be intimated to the Committee. The para was kept

pending.

6-4-95: The Public Accounts Committee directed the Administrative Department that this matter of unnecessary and excessive expenditure of Rs.70,000 on account of rent of plants may be brought to the notice of the Board and its findings should be made known to the Public Accounts Committee as early as possible. **The para was kept pending.**

Punjab Industrial Development Board, Lahore

The Managing Director, PIDB was not present. The Committee took serious exception of his absence and directed that in future he must attend the Public Accounts Committee meetings.

Punjab Government Press, Bahawalpur

2. Para 85: Page 121 – Decrease in Profit

4-10-92: The explanation given by the Department was accepted by the Public Accounts Committee and the **para was settled.**

3. Para 86: Page 121 – Non-recovery of Dues

4-10-92: The write off had been sanctioned by the Government. **The para was settled.**

4. Para 87: Page 121 – Sundry Creditors

4-10-92: The Department stated that all the old credit had been verified. **The para was settled.**

5. Para 88: Page 121 – Non-maintenance of Accounts on Commercial Pattern

4-10-92: It was pointed out that the Department had not maintained the accounts on commercial pattern. The Department should comply with the previous directive of the Public Accounts Committee and review its commercial accounting system. The para was settled, with the observation that the Department should arrange the training of their concerned staff at Audit Training Institutes, so that the accounts could be maintained in the proper form.

6-4-95: It was stated by the Department that as per directive of the Public Accounts Committees the books/ledgers of accounts should be maintained on single entry system on Commercial pattern. **The para was settled** by the Public Accounts Committee in view of the assurance from the Department that they would also arrange training of their concerned staff at Audit Training Institute, so that the accounts could be maintained in the proper form.

Provincial Stationery Office, Lahore

6. Para 94: Page 133 – Increase in Profit

4-10-92: The Department assured that efforts were being made to minimise the losses and to improve the working results of the Provincial Stationery Office, Punjab, Lahore. It was pointed out that the Provincial Stationery Office, Punjab sustained net loss of Rs.2.972 million and Rs.0.132 million during 1986-87 and 1987-88. The Department explained that the Government had been moved to enhance the rates of departmental charges, etc., and if the rates were enhanced this organization would become viable. The Committee decided to settle the para with the recommendation that the rates may be enhanced by the Government.

6-4-95: The explanation of the Department was accepted and **the para was settled.**

7. Para 95: Page 133 – Non-maintenance of Account on Commercial Pattern

4-10-92: It was pointed out that the Department had not maintained the accounts on commercial pattern. The Department should comply with the previous directive of the Public Accounts Committee and review its commercial accounting system. The para was settled with the observation that the Department should arrange the training of their concerned staff at Audit Training Institutes, so that the accounts could be maintained in proper form.

6-4-95: The explanation of the Department was accepted and **the para was settled.**

8. Para 96: Page 133 – Non-recovery of Sundry Debtors

4-10-92: The para was settled with the direction that the Department should speed up its efforts for early recovery of the outstanding debts, so that the fund blocked may be utilized for some other emergent requirement.

6-4-95: The explanation of the Department was accepted and **the para was settled.**

Punjab Industrial Development Board

9. Para 104: Page 145 – Working Results

4-10-92: The Department explained that the deficit had been brought down. In fact the Department had been left with only two Sugar Mills which were viable.

The Committee directed the Department to comply with Audit observation in future.
The para was settled.

10. Para 105: Page 145 – Non-recovery of Dues

4-10-92: The Department explained that the loss had been written off by Punjab Industrial Development Board with the approval of the Board of Directors. **The para was settled.**

11. Para 106: Page 145 – Heavy Losses of Pasrur Sugar Mills

4-10-92: The Department was directed to produce the whole record to Audit, including documents of sale, sale proceeds, equity loss, who picked up the equity loss, has the buyer paid the money etc. The para was kept pending.

6-4-95: Audit pointed out that Pasrur Sugar Mills was sold to M/S United Sugar Mills Ltd in February, 1986 on the basis of fixed assets. The Mill was sold for Rs.30.00 million out of which Rs.5.00 million was received by the Board as down payment. The balance amount was to be paid by the party in eight annual installments of Rs.3,125,000 each after a grace period of two years. The party did not pay even a single installment and went into arbitration. The Arbitrator gave the award on 3-3-1991 that the PIDB would pay Rs.1,209,385 to M/s United Sugar Mills with interest and mark-up @ 10% from the date of award. The Board filed an appeal in the Sindh High Court on 6-12-1991 against the decision of the Arbitrator which was still pending. Audit pointed out that the major lapse in the deal was that no Bank Guarantee had been obtained from the party before signing the agreement.

The Department explained that on the order of the Board an inquiry had been conducted by a Chartered Accountant and the report submitted by the Chartered Accountant had been referred to a Committee comprising, the Minister for Industries, the Secretary, Industries and the M.D., PIDB.

The Committee directed that the copies of the decision of the Board for disinvestment of the Pasrur Sugar Mills and the report of the above mentioned High Powered Committee may be provided to Public Accounts Committee within one month.

The Committee decided that the Minister for Industries may also attend the next meeting of the PAC when this para will be considered. **The para was kept pending.**

12. Para 107: Page 145 – Non-completion of Pesticides Project

4-10-92: The explanation of the Department was accepted and **the para was settled** with the observation that the Department should take suitable measures to make the project more viable.

13. Para 108: Page 146 – Non-adjustment of Advances

4-10-92: The Department explained that the advances had been adjusted during the current financial year. The para was settled subject to verification by Audit.

6-4-95: The adjustment of Rs.215,666 had been verified by Audit. In view of the recommendations of Audit, **the para was settled.**

14. Para 109: Page 146 – Non-submission of Financial Review

4-10-92: The Department explained that financial review had since been submitted to Audit. **The para was settled.**

Punjab Mineral Development Corporation

15. Para 115: Page 163 – Working Results

4-10-92: Audit explained that the accumulated losses upto 30.6.1990 were Rs.2.3 million. The position was better than the previous years but still the loss was substantial. The Department explained that the losses were directly proportional to the development projects. The expenditure on new projects are usually reflected in loss, but when these projects become operative they earn working profits. **The Committee settled the para** with the direction to make this organization viable.

16. Para 116: Page 163 – Increase in Losses

4-10-92: Audit explained that the accumulated losses upto 30.6.1990 were Rs.2.3 million. The position was better than the previous years but still the loss was substantial. The Department explained that the losses were directly proportional to the development projects. The expenditure on new projects are usually reflected in loss, but when these projects become operative they earn working profits. **The Committee settled the para** with the direction to make the organization viable.

17. Para 117: Page 164 – Wasteful Expenditure

4-10-92: The Department explained that certain schemes had to be abandoned and written off. The surveys were based on geological reports. The Government had converted the loan into grant. The loss had been written off. **The para was settled.**

18. Para 118: Page 164 – Non-recovery of Debts

4-10-92: The Department stated that substantial amount had been recovered by it and for the balance amount they had been making vigorous efforts. **The para was settled subject to verification** by Audit.

19. Para 119: Page 164 – Non-submission of Financial Review

4-10-92: The Financial review of Punjab Mineral Development Corporation had since been furnished to Audit. **The para was settled.**

20. Paras 120-124: Pages 167-182 – Accounts and Review

4-10-92: Audited accounts had since been printed. **The paras were settled.**

Irrigation and Power Department

Total Paras

19

Abstract

Status	Decision	Para Nos.	Pages
Paras Noted 12	The paras were noted as no further action was required either because they were of descriptive nature or contained Accounts and departmental financial reviews.	137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148.	Not reproduced
Paras Pended 7	Paras not discussed.	130, 131, 132, 133, 134, 135, 136.	Not reproduced

Discussed on 16 May 2002.

Livestock, Dairy and Poultry Development Department

Total Paras

27

Abstract

Status	Decision	Para Nos.	Pages
Paras Noted 17	The paras were noted as no further action was required either because they were of descriptive nature or contained Accounts and departmental financial reviews.	152, 153, 154, 155, 156, 157, 158, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172.	Not reproduced
Paras Finally Settled 3	Paras finally settled as the requisite action had been taken.	3(xx, xxi), 149.	125
Para Conditionally Settled 1	Para settled with the direction that the Department shall implement the directives of the Committee and the Finance Department shall monitor the same. Both the Departments shall report compliance to the Public Accounts Committee every six months.	14.	125
Paras Pended 6	Paras pended either because the Department had not taken satisfactory action or the working papers had not been submitted.	150, 151, 159, 160, 161, 162.	125 & 126

Discussed on 5 October 1992, 6 April 1995 and 16 May 2002.

1. Para 3: Page 6 – Scope of Compilation

5-10-92: The revised accounts for the year 1986-87 in respect of defunct PLDB had since been prepared and submitted to Audit for examination. **The para was settled.**

2. Para 14: Page 20 – Non-utilization of Hatchery Equipment Rs.3.859 Million

5-10-92: The inventory of equipment and machinery valuing Rs.3.859 million had since been submitted to Audit. Subject to verification of Audit, the para was settled.

6-4-95: The para was settled subject to verification of record by Audit.

3. Para 149: Page 223 – Working Results

5-10-92: As the Board had since been dissolved, the para was settled.

4. Para 150: Page 223 – Write off Losses

5-10-92: The Department was directed to pursue the write-off case with the Finance Department. The para was kept pending.

6-4-95: The Department explained that the case for writing off the loss of Board upto the period 1988-89 to the tune of Rs.117,608,390 had been moved to the Finance Department and was being pursued. **The para was kept pending.**

5. Para 151: Page 223 – Recovery of Sundry Debtors

5-10-92: The Department sought for one month's time to work out details. The Committee allowed the time as requested and the para was kept pending.

6-4-95: The recovery/adjustment of Rs.2,880,854/85 had been verified by Audit. The para was reduced to the balance amount of Rs.1,348,313/78. **The para was kept pending** for balance recovery and verification.

Lahore Milk Plant

6. Para 159: Page 237 – Working Results

5-10-92: The Administrative Secretary informed the Committee that the Milk Packing Industry had not succeeded in Pakistan. Even in the private sector 14 milk plants were lying idle. The Lahore Milk Plant did not operate to its full capacity. Idle plants were being closed. In fact it was a business venture which failed. No embezzlement or element of recovery was involved.

The Administrative Secretary further stated that building and machinery's evaluation was being done and he was actively pursuing it. This exercise would be completed within 8 to 10 days. The matter had also been brought to the attention of Finance Department. Skeleton staff's salaries will be paid upto December, 1992, only and summary to this effect had already been sent to the Chief Minister. The machinery and plant would be disposed of by the end of December, 1992.

The Administrative Secretary clarified that Government did not intend to dispose of

the land on which the Lahore Milk Plant was installed. The Government had decided to use it for public purposes like schools, scouting camp, health institutions, etc.

At this stage, it transpired that Public Accounts Committee-II had taken up this matter in its meeting held on 16-7-1992 and made some observations, therefore, the Committee thought it desirable to transfer this draft para to Public Accounts Committee-II.

6-4-95: The Committee directed that the Department should submit a comprehensive note about the financial results, accumulation of losses, balance of stocks and stores recoveries from debtors etc. in respect of Lahore Milk Plant. **The para was kept pending.**

7. Para 160: Page 239 – Loss not Accounted

5-10-92: Since this para related to Para 159, it was transferred to Public Accounts Committee-II.

6-4-95: The Committee directed that the Department should submit a comprehensive note about the financial results, accumulation of losses, balance of stocks and stores recoveries from debtors etc. in respect of Lahore Milk Plant. **The para was kept pending.**

8. Para 161: Page 239 – Disposal of Raw Material

5-10-92: The Department explained that only raw material could be disposed of at this stage, other items would be disposed of with the plant. The Committee decided to settle the para subject to disposal of raw material and its verification by Audit.

6-4-95: The Committee directed that the Department should submit a comprehensive note about the financial results, accumulation of losses, balance of stocks and stores recoveries from the debtors etc. in respect of Lahore Milk Plant. **The para was kept pending.**

9. Para 162: Page 239 – Non-recovery of Outstanding Debts

5-10-92: The Committee directed the Department to provide to Audit (1) year-wise and party-wise details of outstanding debts, (2) Prospects of recovery, and (3) Responsibility to accord credit sales to unsound parties without obtaining adequate security. However, this para was also transferred to Public Accounts Committee-II, which had already given some directions in this matter.

6-4-95: The Committee directed that the Department should submit a comprehensive and critical note about the financial results, accumulation of losses, balance of stocks and stores recoveries from debtors etc. in respect of Lahore Milk Plant. **The para was kept pending.**

Services, General Administration and Information Department (Transport Cell)

Total Paras

5

Abstract

Status	Decision	Para No.	Pages
Paras Noted 2	Paras were noted as no further action was required either because they were of descriptive nature or contained Accounts and departmental financial reviews.	3(xxii, xxiii)	Not reproduced
Paras Finally Settled 3	Paras finally settled as the requisite action had been taken.	15, 16, 17	131

Discussed on 5 October 1992 and 16 May 2002.

1. Para 15: Page 21 – Loss of Rs.3.534 Million Due to Payment of Salary to Idle Staff

5-10-92: The Department informed the Committee that the Government had already decided in principle to wind up the corporation and a summary had already been sent to the Chief Minister.

The Committee desired that the Administrative Secretary may request the Minister on behalf of the Committee to expedite the decision and its implementation. With this observation, **the para was settled.**

2. Para 16: Page 22 – Non-recovery of Long Outstanding Rs.165,056

5-10-92: The Department explained that out of Rs.165,067/46 a sum of Rs.82,291/46 had since been written off and verified by Audit, and efforts were being made to recover the balance of Rs.82,776.

According to departmental statement, a sum of Rs.31,325 was also sub judice. It was further stated that this para had again been repeated in Audit Report for the year 1988-89.

The para was deleted from this report subject to verification of its repetition in 1988-

89 report. It was in the meanwhile directed to expedite the recovery.

3. Para 17: Page 22 – Avoidable Extra Expenditure of Rs.81,597 on the Payment of Interest and Cost of Defending the Civil Suit

5-10-92: The departmental representative gave detailed resume on facts of the case including civil litigation. Contrary to Audit's view, the Department had, in fact, saved two years interest on the total amount, and had ultimately suffered no loss. The Department had, however, not given the full facts in the working paper.

The Committee directed that in future the departmental explanation on the working paper should be comprehensive. **The para was settled.**

Annexure

GOVERNMENT OF THE PUNJAB FINANCE DEPARTMENT

NOTIFICATION

Dated: Lahore the 20 October 2000

No.FD/Accts:/(A&A)/V-7/69. In exercise of the powers conferred upon him under the order of the Chief Executive of Pakistan contained in letter No.1(74)SO(C-2)/2000 dated 31st July 2000 read with Article 2 of the Powers and Functions of the Governors Order 19 (No.5 of 1999), the Governor of the Punjab is pleased to constitute, until further orders, an ad hoc Public Accounts Committee for examining the appropriation and other accounts of the Government of the Punjab and the reports of the Auditor General thereon and for dealing with the unfinished business of the Standing Committees on Public Accounts of the Provincial Assembly of the Punjab suspended on the twelfth day of October 1999, consisting of the following namely:

- | | |
|--|--------|
| 1. Mr Aftab Ahmad
(Retd. Secretary C&W) | Member |
| 2. Mr Ahmad Raza Khan
(Retd. Addl. Secretary) | Member |
| 3. Mr Ali Kazim, Advocate
(Retd. Civil Servant) | Member |
| 4. Ch Muhammad Aslam
(Retd. Provincial Secretary) | Member |
| 5. Prof. (R) Dr Ejaz Ahsan
(Retd. Principal KEMC) | Member |
| 6. Prof. (R) Dr Khalid Hameed Sheikh
(Retd. Vice Chancellor, Punjab University) | Member |
| 7. Mian Abdul Qayyum
(Retd. Federal Secretary) | Member |
| 8. Mr Muhammad Ahmad Bhatti
(Retd. Provincial Secretary) | Member |
| 9. Major General (Retd) Muhammad Akram
461-CC, Phase IV, DHA, Lahore | Member |
| 10. Mr Muzaffar Mahmood Qureshi
(Retd. Federal Secretary) | Member |
| 11. Mr Riaz Hussain Bokhari,
(Retd. Auditor General of Pakistan) | Member |

2. Mr Riaz Hussain Bokhari, will act as Chairman of the ad hoc Public Accounts Committee, until further orders.

3. (1) In scrutinizing the appropriation and other accounts of the government and the reports, including special audit reports and performance audit reports of the Auditor General of Pakistan thereon, it shall be the duty of the ad hoc Public Accounts Committee, hereinafter referred to as Committee, to satisfy itself:

- (a) that the moneys shown in the accounts as having been disbursed were legally available for and applicable to, the service or purpose to which they have been applied or charged.
- (b) that the expenditure conforms to the authority which governs it.
- (c) that every re-appropriation has been made in accordance with the provisions made in this behalf under the rules framed by the Finance Department.
- (d) that the money shown in the accounts was spent with due regard to regularity, propriety, economy, efficiency and effectiveness.

(2) It shall also be the duty of the Committee:-

- (a) to examine the statement of accounts showing the income and expenditure of state corporations, trading and manufacturing schemes, concerns and projects together with the balance sheets and statements of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular corporation, trading of manufacturing scheme or concern or project and the report of the Auditor General of Pakistan thereon;
- (b) to examine the statement of accounts showing the income and expenditure of autonomous and semi-autonomous bodies, the audit of which may be conducted by the Auditor General of Pakistan either under the directions of the Governor or under an Act of Assembly; and
- (c) to consider the report of the Auditor General of Pakistan in case where the Governor may have required him to conduct the audit of any receipts or to examine the accounts of stores and stocks.

(3) If any money has been spent on any service during a financial year in excess of the authorized grant or appropriation for that purpose, the Committee shall examine with reference to the facts of each case the circumstance leading to such an excess and make such recommendations as it may deem fit.

4. The Committee will make arrangements for clearance of backlog of audit reports passed on to it as unfinished business of the aforesaid Standing Committees of the Provincial Assembly. Recommendations of the Committee shall be submitted for final approval to the Minister for Finance Punjab within one year positively.

5. The recommendations made by the aforesaid Standing Committees of Provincial Assembly of the Punjab in the finalized reports for the previous years shall be submitted by the Committee to the Finance Minister for approval. The Committee shall also oversee implementation of its approved recommendations.

6. The Provincial Assembly Secretariat will function as the Secretariat of the Ad hoc Public Accounts Committee.

Sd/-
(M. AKRAM MALIK)
Secretary to Government of the Punjab
Finance Department

No. FD/Accts:/(A&A)/V-7/69

Dated Lahore the, 20th October 2000

Copy forwarded for information to:-

- 1) All Administrative Secretaries to Government of the Punjab.
- 2) All Heads of Departments in the Punjab.
- 3) Secretary, Provincial Assembly of the Punjab, Lahore.

Sd/-
(Muhammad Anwar Cheema)
Under Secretary (M-1)
Government of the Punjab
Finance Department

No. FD/Accts:/(A&A)/V-7/69

Dated Lahore the, 20th October 2000

Copy forwarded for information to the:-

- 1) Auditor General of Pakistan, Constitution Avenue, Islamabad.
- 2) Accountant General, Punjab, Lahore.
- 3) Director General, Audit (Works), Punjab, Lahore.
- 4) Director General, Audit, Punjab, Lahore.
- 5) Director General, Commercial Audit, Lahore.
- 6) Director General, Revenue Receipt Audit, Punjab, Lahore.
- 7) Director General, Accounts (Works), Lahore.

Sd/-
(Muhammad Anwar Cheema)
Under Secretary (M-1)
Government of the Punjab
Finance Department

No. FD/Accts:/(A&A)/V-7/69

Dated Lahore the, 20th October 2000

A copy is forwarded to the Superintendent Government Printing Punjab, Lahore, for publication in the Punjab Gazette and for supplying 10 printed copies to this Department for record.

Sd/-

(Muhammad Anwar Cheema)
Under Secretary (M-1)
Government of the Punjab
Finance Department