

PESHAWAR ASSEMBLY OF NORTH-WEST FRONTIER PROVINCE.

NOTIFICATION.

18th December, 1986.

No.PA/NWFP/Legis-II/86/13498. ___ The following report of the Public Accounts Committee is hereby published for general information under Rule 157 of Rules of Procedure of the Provincial Assembly of North-West-Frontier Province, 1975.

Report of public accounts committee on accounts of provincial government for financial year, 1982-83.

A series of meeting of the P.A.C. were held under the Chairmanship of Mr. Speaker. The copies of the minutes recorded have been appended with this report.

The major observations of the Public Accounts Committee are being highlighted in this part.

1. (a) It was noted with grave concern that the Auditor General was conducting test audit, the audit of only two months' accounts out of 12 months of the year which was totally inadequate. The P.A.C. recommends that immediate steps may be taken for the conduct of 100% audit of at least six months Accounts of C & W., Public Health Engineering, Irrigation, Food, Agriculture, Health Services and Education Departments. This will necessitate the enhancement of Audit parties from the present 17 to at least 50. The Committee recommends that the Accountant General should approach the concerned quarters in this connection and report position after the next financial year.

(b) The Accountant General was also requested to exercise all the powers enunciated in the Manuals, Codes, G.F.Rs etc. So that instances of financial indiscipline are minimized. In this context the P.A.C. specifically mentioned the very serious instances of irregularities noticed in the Financial affairs of the Development departments. The P.A.C. emphasized that under no circumstances should the Divisional Officers be allowed to misuse the Drawing of Accounts authorized by the Accountant General, and commit excesses in expenditure. Such a lapse should constitute misconduct the relevant efficiency and discipline rules.

(c) The P.A.C. also observed that while it was their statutory duty to examine the Accounts submitted the Auditor General even pertaining to the period before present Provincial Assembly came into existence, they would very much wish to be absolutely current. Therefore, on the one hand, it was necessary to examine the accounts pertaining to the year 1983-84 and 1984-85 as soon as possible, it was also equally important that the P.A.C. should be kept in picture about the state of current

financial discipline. The Accountant General should bring to the notice of the P.A.C., whether in session or not, the major instances of financial indiscipline viz., overpayments, misappropriations, shortages in stores and stocks etc., as soon as they are detected, so that remedial action could be taken if necessary.

2. After examination of the working papers furnished by various Departments, the Committee unanimously decided that the following general instructions may be issued to all the Administrative Departments of the Provincial Government for strict compliance for submission of future working papers as well as compliance reports for the follow up meetings of the P.A.C. It was also decided that the Chairman of the Committee may write a D.O. letter to the Chief Secretary requesting him to emphasize on the Administrative Secretaries the importance of the general instructions, and compliance of the directives of P.A.C.

GENERAL INSTRUCTIONS APPLICABLE TO ALL DEPARTMENTS.

1. The first problem before the Committee was to decide whether the reports prepared by the A.P.A.C. were to be given any legal sanctity and taken into account for the purposes of completing the remaining draft paras and follow up action. The problem rose due to a legal problem that the Government of North-West Frontier Province/Governor, North-West Frontier Province, was not competent to have appointed the A.P.A.C. under any law for the time being in vogue as notified vide Notification No.44/FD/Accounts/1972/ (Sub), dated 29th April, 1979. The Government purportedly derived authority from the proclamation of the 5th day of July read with laws (continuance in force) Order 1977, while article 6 of the same order barred the jurisdiction of the Governor, because article 6 of the said order provides that the Governor shall exercise the same powers as if he might have assumed the powers under article 232 of the suspended constitution. Sub-article (2) of the article 232 provides that the Governor can not assume to himself the power of the Provincial Assembly. The P.A.C. is internal function of the Provincial Assembly under the Provincial Assembly of North-West Frontier Province, Conduct of Procedure Rules, 1975 and as such the Governor was not competent to have assumed the same powers for himself. This fact was pointed out by the Secretary, Provincial Assembly Secretariat to the Provincial Government before the constitution of the A.P.A.C. vide his letter No.PA/NWFP/Legis/6123, dated 27th December, 1977, and his views were duly supported by the Provincial Law Department vide advice No.U.O.Op 15 (208) /77/53, dated 4th January, 1978. In its advice, the Provincial Law Department had requested the Governor, North-West Frontier Province, to obtain prior approval of the President of Pakistan or to request him to issue a presidential order for the constitution of the A.P.A.C.

2. After lengthy discussion, it was decided that sub-article (5) of article 270-A of the constitution

read with sub-article (2) appears to be applicable to be applicable to validate the constitution of A.P.A.C., although the constitution was invalid otherwise. The next of sub-article (5) of article 270-A of the Constitution is reproduced below:-

(5) “For the purposes of Clause (1), (2) & (4), all orders made, proceedings taken, action done are purportedly to be made, taken or done by any authority or person shall be deemed to have been made, taken or done in good faith and for the purposes intended to be served there by”.

3. The Constitution of the A.P.A.C. was a dire need to examine and scrutinize the accounts of the Provincial Government from 1970. The A.P.A.C. scrutinized the accounts from 1970-71 to 1981-82 and were duly approved by the then governor as competent authority. If the applicability of sub-article (5) of article 270 A is considered correct by Mr. Speaker under Rule 169 of the Rules of Procedure invogue, which authorizes Mr. Speaker to interpret such article of the Constitution which regulate the business of the Assembly, the P.A.C. unanimously recommends to the Provincial Assembly that the Committee may be authorized to adopt the published reports of the A.P.A.C. for the financial years from 1970-71 to 1981-82 as reports duly prepared, approved and published by the Provincial Assembly on the recommendation of the P.A.C., so that P.A.C. may proceed with the follow up action on the reports and may also dispose of the remaining draft paras. It will be pertinent to point out that on the request of the Hon’ble Chief Minister, the Provincial Assembly has already regularized the excess expenditure incurred during the financial year, 1970-71 to 1981-82 prepared on the recommendation of A.P.A.C. An ad hoc interim report on these points was presented in the Provincial Assembly on 18th September, 1986 and Provincial Assembly unanimously approved the report a copy of which is appended.

4. A number of Draft paras were due to non-reconciliation of accounts in time and huge was accumulated simply on account verification of vouchers/accounts from audit office, the non-reconciliation statements, verification of challans, entry in the stock register etc., were very minor items and should have not constituted a draft para at all, if the same might have taken up with the Audit Office at the stage of advance paras by the Administrative department or even at the time of settlement of audit paras after preliminary audit reports. It is very clear to the Committee that the Government Offices take up the replies to audit reports and to settle the audit objection with the audit Office very easily and the Administrative Secretaries are negligent about the financial disciplines. The situation is grave and lamentable, but very serious is the situation of negligence about the preparation of pension papers of the retired Officers and payment of G.P. Fund to them, which have been delayed in some cases for an year and more and even in cases of deaths of civil servants, pension were not paid to the widows . Such action is not only criminal but also in-human that a retired Officer/Official may lead his life in economic crisis for want of pension, or widow of a devoted civil servant may face financial hardship and economic crisis. This is the sacred duty of the Administrative Department to see that the pension papers of the retired civil servant are prepared six months before

the retirement may be due, if there may be any impediments in pension cases, in that case anticipatory pension may be allowed to the Officer till the impediments are cleared. Similarly the widows may be issued anticipatory pensions immediately, if the finalization of the final pension papers may take time, but delay in issue of anticipatory pension, which is the sole discretion of the Administrative Department can not be excused.

5. The Committee has observed that the Auditor General's report for the financial year, 1982-83 was circulated to the Administrative Departments an year ahead of the meeting of P.A.C., if the Administrative Departments had taken the trouble to go through book, a number of minor items might have been settled before the meeting of the P.A.C. for instance a number of ex-post facto sanction could be issued by the Administrative Departments, or could be obtained from the Finance Department to regularized the irregular expenditure. Pending inquiries could be completed in one year and final reports could be furnished to the committee, but no notice was taken of the accounts books furnished an year ahead and when the Administrative Secretaries attended the meetings, they were as blank as they were at the time of giving reply to the preliminary audit reports. No efforts were made to clear the pending drafts paras of 1982-83 till August, 1986.

It is clarified once again for the information of the Administrative Secretary, that they are to appear before this Committee as witnesses to give evidence in respect of the performance of the Departments. They are, therefore, directed to sign the working papers themselves, because under the Law of the Country no one can testify the statement of another person that is why it is emphasized that the working paper should bear the personal signature of the Officer who is to testify before the Committee, and for evidence there is no procedure of substitutes unless the substitute is holding the dual charges of the Office, because the evidence is by designation and not in person. As in case of other evidence, the evidence is to be supported by documentary evidence acceptable in evidence under the law of the country. The Photostat copies or cyclostyle documents will be only admissible when signed by a Gazeted Officer other than the one involved in the case.

6. For various reasons mostly due to non-availability of the documents and lack of preparation on the part of the Administrative Departments, Draft paras were deferred to follow up meetings of the P.A.C. It will be appreciated that huge expenditure is added to the loss accrued to the Government on account of previous negligence of the Administrative Departments, Wherever the word inquiry has been used, it means the fact finding inquiry under my law for the time being invogue. The Administrative Department will be required to record statements supported by documentary evidence and fix responsibility on the defaulting officers along with the proposals of the Department for Departmental action. The report alongwith documentary evidence is to be placed before the Committee and then it will be for the Committee to decide whether the Departmental action is warranted or a case is to be registered against the defaulting Officer and will recommend to the Provincial

Government, suitable action in each case on the basis of facts brought on record. The inquiry must be on solid legal footings tenable in any court of law.

7. In a number of cases the draft paras were not replied on uniform format. It is proposed that the Draft paras should invariably be replied as under:-

No. & year of D.P. Department.	Gist of D.P.	Reply of the Department.
Comments of the Audit Office.		

(PARAS SHOULD BE ACCORDING TO THE PRINTED REPORT)

8. Most of the Administrative Departments furnished the replies of the subordinate Offices alongwith their own comments and some of the Departments obtained comments from the Finance Department also. The comments of the F.D. are not required in the working paper and the reply of the subordinate Office is not be furnished to the P.A.C. at all. P.A.C. is only to examine the reply by the Administrative Department on behalf of the Provincial Government. The comments of the Finance Department, if need be, may be in the form of annexure comprising of the correspondence between the Administrative Department and the Finance Departments. The working paper should not be delayed for the reason of obtaining the comments of the F.D., which are not needed in the majority cases.

9. For the follow up meetings, which can also be considered as the compliance report meetings, the replies are to be furnished duly supported by the documentary evidence in the following format:-

No. of para & date Department.	Gist of the directive of the P.A.C.	Action taken by the Department.
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Comments of the Audit Office.

No other format will be acceptable

10. In order to enable the Administrative Departments to comply with the instructions of the P.A.C. they are directed to recollect the working papers furnished to the Assembly Secretariat in respect of the financial year, 1983-84 and re-submit the same in the light of the general instruction issued by the P.A.C. in its first meeting.

11. Appropriation accounts.—The format for the preparation of appropriation accounts, approved by the P.A.C. as under:-

Head of account. Original Grant Modified Grant Total expenditures of the Departments.

Total excess/surrender. Total shown in the appropriation accounts book. Reasons for variation, if needed. Comments of the Finance Department Comments of Audit Office.

12. It may be noted that revised estimate approved by the F.D., but not supported by re-appropriation order or supplementary budget approved by the Provincial Assembly cannot be included in the modified grant of the Department. Only that allocation is to be included in the modified grant for which is duly supported by the re-appropriation order or approved supplementary grant of the Provincial Assembly. The modified grant is to be supported by documentary evidence. Although the Committee will not take notice of savings upto 5 %, but the Department will have to explain the reasons for the saving and will not simply say that the saving is within the permissible limit. The Committee requires justification for every rupee of excess expenditure over and above the grant for the modified grant fully justified by documentary evidence.

Incomplete replies will not be accepted. The Photostat/cyclostyle copies of the documents shall invariably be attested by the senior Officer of the Department other than the drawing and disbursing officer. The working papers should be signed by the Administrative Secretary himself, because he is personally required to explain the accounts of the Government before the Committee and he is required to have seen all the documents himself and before attending the meeting might have satisfied himself that the documents attached with the working paper were correct, and duly attested.

13. Generally, the Administrative Department are not vigilant to see that the replies of the audit objections are submitted in time and even after the receipt of Auditor General's report an year back, the Departments did not clear the pendency and could not satisfy the Committee as to what were the impediments in the way for not clearing the pendency of giving replies to the audit reports or to settle the paras with the audit Office. If the Administrative Department would have been vigilant, most of the draft paras would have been settled at the stage of advance paras and the time of the Committee would have not been wasted by back reference. It is deeply regretted to note that a number of D.P. were simply based on minor factors that the challans or the adjustment statement were not verified from the audit office. Such a state of affairs in the Government Departments is deplorable and needs personal attention of the Administrative Secretaries/Heads of attached departments.

14. Under para 13 of the G.F.R., it is the duty of the Administrative Department to arrange for the internal audits of the subordinate Office, but in a number of Departments this system was not in vogue, so much so that the cash books were not properly maintained, contingent register were not properly maintained, security were not obtained from the Cashiers and Storekeepers, Government dues were not

recovered from the defaulters and purchases were made in excess of requirements. If the Senior Officers might have conducted internal checks periodically and might have initiated actions on the internal audit reports submitted by the Audit party of their own respective Offices, such irregularities would not have constitute permanent feature. The Senior Officer do not pay attention to maintain financial discipline which is of equal importance if not more of the administrative discipline in their Departments. The Committee strongly recommends to the Hon'ble Chief Minister that E & D Rules may be properly amended or the executive administrative instructions issued that financial procedural irregularities will also constitute a charge of mis-conduct against the civil servant and non maintenance of financial discipline will constitute a charge of in-efficiency against the head of the Attached Department/Administrative Secretaries. The Chief Secretary may issue a directive to the Administrative Secretaries that none observance of financial discipline may be included in the A.C.R. of the Civil servant as in-efficiency.

15. The Committee recommends that the following excess expenditure incurred by various Departments may kindly be regularized and Honourable Chief Minister may please be authorized to present the authenticated schedule of the same.

RAJA AMANULLAH KHAN,

Chairman, Public Accounts

Committee.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS FOR THE YEAR, 1982-83.

No. of Grant	Excess (+) Name of Grants/ Saving (-) Appropriations	Charged	Original and	Actual
		_____	supplementary	Grant/ Appropriation
		other than charged		
1	2	3	4	5
6				
			Rs.	Rs.
	Rs.			

1.	Land Management, 5,626,288 Land Record and Colonization.	other than charged.	19,786,00	14,159,712 (-)
2.	Provincial Excise 46,586	other than charged.	2,272,580	2,225,994 (-)
3.	Stamps 209,386	Other than charged.	841,170	1,050,566 (+)
4.	Forests 1,989,583	Other than charged.	37,729,820	35,740,237 (-)
5.	Registration 5,093	Other than charged.	269,880	274,973 (+)
6.	Charges on Account 1,142,192 Of Motor Veh: Act.	Other than charged.	3,136,000	1,993,808 (-)
7.	Other Taxes and 117,353 Duties.	Other than charged.	2,096,000	1,978,647 (-)
8.	Irrigation works, 426,353 Working expenses Including charges on Irrigation Establishment.	Other than charged.	108,974,090	109,400,443 (+)
9.	Other Revenue Exp- 1,790,333 enditure Finance from ordinary Revenue.	Other than charged.	27,795,000	26,004,667 (-)
	Interest on Debt and 7,336,621 other obligation.	Charged	648,864,000	641,527,379 (-)
	Appropriation for 7,524,785 Reduction or Avoidance of Debt.	Charged	47,539,000	40,014,215 (-)

10. General Administration. 475,864	Charged	4,990,000	4,514,136 (-)
6,436,376	Other than charged	94,655,000	788,218,624 (-)
11. Administration of Justice 113,140	Charged	5,312,710	5,119,570 (-)
798,056	Other than charged.	11,681,340	10,883,284 (-)
12. Police Station 4,520,911	Other than charged.	213,584,110	218,105,021(+)
13. Merged States 43,274	Other than charged.	4,709,600	4,666,326 (-)
14. Scientific Deptt: 57,683	Other than charged	2,279,610	2,221,977 (-)
15. Education 6,141,146	Other than charged	588,012,300	581,871,154 (-)
16. Health Services 13,880,876	Other than charged	199,453,020	195,572,144 (-)
17. Public Health 49,006	Other than charged	26,462,480	26,413,474 (-)
18. Agriculture 3,482,922	Other than charged	81,083,300	84,566,222 (+)
19. Fisheries 2,418	Other than charged	1,937,000	1,934,528 (-)
20. Animal Husbandry 467,839	Other than charged	19,690,390	19,222,551 (-)
21. Co-operation 227,774	Other than charged	6,334,570	6,106,796 (-)
22. Industries 21,918	Other than charged	10,903,300	10,881,382 (-)

23.	Miscellaneous 388,138	Other than charged	12,916,000	12,527,862	(-)
24.	Civil Works Establish- ment Charges 2,330,688	Other than charged	61,714,550	59,383,862	(-)
25.	Highways Roads and Bridges (Repairs). 8,150,140	Other than charged	85,352,000	77,201,860	(-)
26.	Building and Structures (Repairs) Charged. 286,336		1,413,300	1,699,636	(+)
	303,112	Other than charged	22,672,260	22,369,147	(-)
27.	Relief 53,559	Other than charged	2,226,320	2,172,761	(-)
28.	Superannuation Allo- wance and Pension Charged. 8,839,596		57,000,000	65,839,596	(+)
29.	Commutation of Pension 10,571,545	Charged.	38,000,000	27,428,455	(-)
	5,989,868	Other than charged	7,500,000	13,489,868	(+)
30.	Stationery and Printing 10,717	Other than charged	10,373,040	10,362,323	(-)
31.	Subsidies	379,347,000	379,347,000	
32.	Miscellaneous 956,806	Other than charged	61,989,660	62,946,466	(-)
33.	Civil Defence 50,932	Other than charged	1,464,590	1,413,658	(-)
34.	State Trading in Food And Sugar. 7,048,648	Charged.	55,898,100	62,982,748	(+)

	Other than charged	2,544,352,900	2,540,983,933	(-)
3,368,967				
35. State Trading in Medical Store and Coal	Other than charged	16,112,600	16,282,739	(-)
170,139				
36. Investment (Current)	Other than charged	1,000,000	1,000,000	
	Charged	2,280,205,400	2,421,499,383	(+)
141,293,983				
37. Loans and Advances	Other than charged	17,000,000	11,506,731	(-)
5,493,269				
(N.D.)				
38. Development	Other than charged	509,929,910	449,562,758	(-)
60,367,152				
39. Construction of Irrigation Works.	Other than charged	44,689,110	57,654,294	(+)
12,965,184				
40. Agricultural Improvement and Research	Other than charged	9,504,000	9,759,197	(+)
255,197				
41. Highways Roads and Bridges (Construction)	Other than charged.	186,604,000	169,304,612	(-)
17,299,388				
42. Buildings and Structures (Constructions)	Other than charged	379,655,390	378,204,509	(-)
1,450,881				
43. Investment (Developmental)	Other than charged	11,222,000	25,222,000	(+)
14,000,000				
44. Loans and Advances (Developmental).	Other than charged	122,516,500	93,199,042	(-)
2,937,458				
	Charged	3,139,222,510	3,270,705,118	
(+) 131,482,608				
Total:				
Other than Charged	5,983,453,370	5,869,375,765	(-)	114,077,605

Grand Total	9,122,675,880	9,140,080,883	+17,405,003
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For the purpose of clause (1), (2) & (4), all orders made, proceedings taken, acts done or purporting to be made, taken or done by any authority or person shall be deemed to have been made, taken or done in good faith and for the purpose intended to be served thereby.

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD IN THE COMMITTEE ROOM OF FRONTIER HOUSE,
ABBOTTABAD ON 24TH AUGUST, 1986 AT 9.00 A.M.

1. The following were present:-

1. Mr.Ahmad Hassan Khan Deputy
Chairman.

Maj: (Rtd), Habibullah Khan Tareen, Education Minister, Member
N.W.F.Porovince, Representative of the Chief Minister.

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|----|---------------------------|--------|
| 3. | Iftikhar Khan Mohmand | Member |
| 4. | Sardar Mehtab Ahmad Khan | Member |
| 5. | Mr.Mohammad Yousaf Tanoli | Member |
| 6. | Mr. Bakht Jehan Khan | Member |
| 7. | Mr.Muhamamd Yaqoob Khan | Member |
| 8. | Mr. Ghanidad Khan | Member |
| 9. | Sardar Haidar Zaman Khan | Member |

Mr. Mohmmad Yousaf Khan Khattak, Accountant General, Expert Advisor.
N.W.F. Province.

Mr.Faqir Mohammad Khan, Secretary to Government of N.W.F.P., By invitation
Agriculture, Forest, Animal Husbandry and Co-operation Department.

Mr. Zia-ur-Rehman Khan, Deputy Secretary Finance, Representative. . By
invitation of the Finance Department.

II. S. Tanzimul Haq Halimi, Secretary, Provincial Assembly of North-West
Frontier Ptrovince, acted as Secretary to the Committee.

III. The Committee took up for consideration appropriation accounts and
auditor general's report for the year, 1982-83 in respect of Argiculture, Forest,
Animal Husbandry and Co-operation Department, Government of North-West
Frontier Province.

AGRICULTURE, FORESTS, CO-OPERATION DEPARTMENT
APPROPRIATION ACCOUNTS FOR YEAR, 1982-83.

Grant No. 10:6----500---Economics Services.

Appropriation Accounts was found in order. However, it was observed by the P.A.C., that in future all the working papers are to be submitted under the signature of the Administrative Secretaries or in his absence by the Additional Secretary of the Department but under signature of any other subordinate officer.

Grant No.19 : 400---Social Services
410---Education.

1. 419---Others

Appropriation

accounts

511---Administration:-

were found in order.

(i) Direction.

(ii) 511—Superintendence.

(iii) 511—Subordinate and Expert Staff.

513---Agriculture Research and Extension Services Farms.

Experimental Farms.

Seed Farms.

District Farms.

4. Agriculture Demonstration and propaganda including public exhibition and fairs.

Demonstration and propaganda.

Expenditure on Soil Conservation Project.

5. Agricultural Engineering:-

Agricultural Engineering Establishment.

Appropriation accounts were found in order.

(ii) Operational Expenses of Agricultural Engineering Machinery (Tractor and Buldozers.)

The Para stands. The Administrative Department is directed to stream line the book adjustment of the cost of P.O.L., in such a manner that there should be no pendency of the payment of bills on 30th June of each financial year.

The Finance Department is directed to assist the Administrative Department in evolving a mechanism. The Administrative Department is further directed to reconcile the figures of book adjustment..... with the Accountant General and to ascertain where the fault lies. A clear picture may be put up before next following up meeting of the committee.

6. Works.
7. Agricultural Experiments and Research.
 - (i) General.
 - (ii) Expenditure on Cane Development.

Appropriation

Accounts were found in order.

8. 514---Plant protection and Locust Control.

Extension and Plant Protection Services.

Grant No. 33: (1982-83).

700---Debit Servicing Investable Funds and Grants.

740---Grants and Subventions.

749--- Others.

Grant-in –Aid to Sarhad Chamber of Agriculture.

9. Grant No. 39: (1982-83)

400---Social Services.

410---Agricultural Education.

1. 419---Other Education. Appropriation accounts
were found in order

500---Economic Services.

510---Agriculture and Food.

513---Agricultural Research and Extension Services.

- (i) Extension Services.

General.

As there is only the question of reconciliation, the Administrative department is directed to approach the Finance Department to issue fresh letter of modifying the grant to the A.G's , Office so that the audit objection is dropped over there. Subject to the observation the para is recommended to be dropped.

(iii) Agriculture Engineering Soil Conservation and Boring Operation.

The para stands. The Administrative Department is directed to sort out the case with the Finance Department and furnish reply in the next meeting of the P.A.C., duly vetted by the Finance Department and audit office. No further delay in the matter will be tolerable.

514---Plant Protection and Locus Control.

Surrenders or withdrawals within the grant of appropriation.

The para stands. The Administrative Department is directed to satisfy the Public Accounts Committee as to how the loan of Rs. 222,586 was liquidated and demand made to the Central Government.

Grant No. 41: (1982-83).

500---Economic Services.

510---Agriculture and Food.
were found in order.

Appropriation accounts

513---Agriculture Research and
Extension Services.

Improvement and Research.

1. Establishment of Atomic Energy.
2. On Farm Water Management.
3. Potato Project for standardization in Swat.

Provision of Soil and Water testing facilities in N.W.F.P.

The Administrative Department produced copy of the supplementary budget in which a total grant of Rs. 380,000 was placed at the disposal of the department and as such the saving is less than 5 percent, but the codal formalities were not observed by the Administrative Department and the accounts were not corrected through an appropriate order. The Department is directed to complete the codal formalities in this respect. Subject to the observation the para is recommended to be dropped.

Scheme for Provision of Additional Facilities
At Agricultural Research Station, Dera Ismail Khan.

Appropriation

accounts
were found in order.

Scheme for Development of Seed and Demonstration
Farm at Radh Bund Kurai, Dera Ismail Khan.
Scheme for On Form Water Management Project
In Paharpur, Dera Ismail Khan.

Seed Industry Project Production of Basic Seed in N.W.F.P.

An amount of Rs. 550,000 has been depicted in the supplementary budget and hence there is no irregularity, but department is directed to observe all the codal formalities in future and get re-appropriation orders in time and ensure that the same are communicated to the Accountant General and duly reconciled. Subject to the observation, the para is recommended to be dropped.

Production of Basic Seed on Government
Seed and Demonstration Farms in N.W.F.P.

Establishment of Research Centre for production
of prebasic certified seed in N.W.F.P.

Purchase of 20 Nos. Tractors on account of
Award of Farmers.

Construction of Residential and non-residential
accounts
were found in order.

Appropriation

Building in Malakand Division, Swat.

Scheme for acquisition of plant protection
Material for ground operation in N.W.F.P.

Supply of plant protection equipment to farmers
On subsidized rates in N.W.F.P.

AGRICULTURAL ENGINEERING.

6---713---Interest of Foreign Debt.

6---713---612---Permanent Debt Foreign (Italian
Credit for Agriculture Department. Appropriation
accounts
were found in order.

7---717---Repayment of Principal Foreign Debt.

7---717---881---Repayment of Loan Foreign direct Italian
Credit for Agriculture Department.

ANIMAL HUSBANDRY.

Grant No.21 (ANH) Page 43, (1982-83).

The wording paper offered by the department was not on approved format and was not giving the information about the original grant and modified grant, if given by way of re-appropriation or supplementary grant by the Finance Department.

420---Health.

The working paper of the Animal Husbandry Department was not on appropriate format and the department is directed to submit the working paper on the format issued by the P.A.C., Secretariat.

GENERAL.

It was pointed out that the working paper for grant No.33 Miscellaneous has not been furnished by the Administrative department. The department is directed to furnish the information in respect of the grant in question and submit the working paper in the next follow up meeting of P.A.C.

Demand No. 39: Page 51, (1982-83) (ANH).

No. comments. The para is recommended to be dropped.

Grant No. 39: (dev) 519---620.
Appropriation accounts were in order subject to observation on Grant No.22.
Recommended to be dropped.

D.P. No. 268, (1982-83).

Page 20 Office of the Horticulturist, Agriculture Tarnab.

The Administrative department is directed to ensure that in future when-ever there is an auction, highest bid should be approved as early as possible so that bidder is not given a chance to go back on his bid. There appears to be delay in the date of bid as well as date of approval. Serious view was taken by the Committee in respect of the delay of approval in the same office, but in view of the plausible explanation offered by the department, a lenient view was taken in the case, the para is recommended to be dropped.

D.P. No. 266, (1982-83).

Page No.21.

The Administrative Secretary is directed to conduct an enquiry in the case and submit its report in the next meeting of P.A.C., positively.

D.P. No. 258 Page No.22, (1982-83).

The Administrative Secretary is directed to conduct inquiry and furnish detail report to P.A.C. whether the Federal Government has prescribed a manual for carrying out the works and whether the manual is backed by any legal authority acceptable to the A.G., and as well as Finance Department of P. and D. Department.

IV. The Committee then adjourned to meet again on 25th August, 1986 at 9.00 a.m.

Dated Abbottabad,
KHAN,
The 24th August, 1986.

Committee.

AHMAD HASSAN

Deputy Chairman,
Public Accounts

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT FRONTIER HOUSE, ABBOTTABAD ON 25TH
AUGUST, 1986 AT 9.00 A.M.

1. The following were present:-

- | | | |
|--|--|---------------------|
| 1. | Raja Amanullah Khan | Chirman. |
| 2. | Mr.Ahmad Hassan Khan | Deputy
Chairman. |
| Maj: (Rtd), Habibullah Khan Tareen, Education Minister, Member
N.W.F.Porovince, Representative of the Chief Minister. | | |
| 4. | Iftikhar Khan Mohmand | Member |
| 5. | Sardar Mehtab Ahmad Khan | Member |
| 6. | Mr.Mohammad Yousaf Tanoli | Member |
| 7. | Mr. Bakht Jehan Khan | Member |
| 8. | Mr.Muhamamd Yaqoob Khan | Member |
| 9. | Mr. Ghanidad Khan | Member |
| 10. | Sardar Haidar Zaman Khan | Member |
| 11. | Mr. Mohmmad Yousaf Khan Khattak, Accountant
General,N.W.F.Province. | Expert Advisor. |
| 12. | Mr. Hashmat Ali Khan, Secretary, Board of Revenue. | By Invitation. |

Mr. Misbahullah Khan, Secretary, Information, Public Relation, Sports, Tourism, Culture, Museum and Archives Department. By Invitation.

Mr. Zia-ur-Rehman, Deputy Secretary, Finance Department. By Invitation.

II. S. Tanzimul Haq Halimi, Secretary, Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

The Committee took up for consideration appropriation accounts, Audit and Draft Paras for the year, 1982-83 in respect of Senior Member, Board of Revenue, Member---II, Board of Revenue, Zakat and Ushr, Information, Public Relation, Sports, Tourism, Culture, Museum and Archives and Provincial Assembly Departments, Government of North-West Frontier Province:-

SENIOR MEMBER, BOARD OF REVENUE.

Appropriation/Finance Accounts, (1982-83).

Page---77, appropriation Accounts 023---Board of Revenue---The Administrative Department is directed to produce details of the leave salary paid in excess in the next meeting of the P.A.C., The appropriation accounts were found satisfactory.

2. Page---77, Appropriation Accounts 018—Divisional Administration.

The reply furnished by the Administrative Department was not considered satisfactory. The P.A.C., recommends that the Department should conduct enquiry in the matter and fix responsibility of the Drawing and Disbursing Officer/Officers in respect of exceeding the provisions of the budgetary allocation and take necessary departmental action against the defaulting officers and submit the result of the enquiry to the P.A.C., in the next follow up meeting.

3. Page---77. Appropriation Accounts District Office Establishment:- As given at Serial No.2 above.

4. Page---77. Appropriation Accounts Circuit House Establishment:-- As give at Serial No.2 above.

5. Page---79. Appropriation Accounts 542--- Land Management, Land Record and Colonization, Survey, Settlement and Record Operation:- The Administrative Department should have surrender the amount in time, because ample time was at the disposal of the Department. In March, the Department could surrender at least the salary of 9 months of the non-available staff. This is a glaring example of bad planning and financial management. No such excuses will be

acceptable to the Committee in future subject to the observation the appropriation accounts were in order.

The Department is directed to give up the habit of non-surrendering the amount in time.

6. Page---79. Appropriation Accounts District charges:- The accounts were in order.

7. Page---79. Appropriation Accounts works:- The Accounts were in order.

8. Page---81. '6—023—Tax Management BOR/E&T Department Provincial Excise Directions;--The accounts were in order.

Superintendent:---As per para 8.

District Executive Establishment:---- as per para---8.

Page—83, Provincial Excise Distilleries':---As per para 8.

Excise Bureau:---- As per para---8.

Page—85, Appropriation Accounts 023---BOR/E&T Department Stamps Duties-Superintendence:- As per para—8.

Page—85, Appropriation Accounts Cost of State Trading Charges for the sale of stamps:- as para---8.

Page---85, Appropriation Accounts 'Cost of stamps supplied from Central Stamps Store's; ---As pera 8---

Page—89, Appropriation Accounts '000---General Administration 020—Fiscal Administration 023—Tax Management BOR/E&T Department Registration District Charges:- The Administrative Department is directed that as there is excess expenditure over and above the grant, the Department should conduct enquiry and fix responsibility on the Drawing and Disbursing Officer/Officers, who have/has exceed the authorised provisions and the D.D.Os., if found guilty may be dealt with under the Efficiency and Discipline Rules Accordingly. The reports of the enquiries so conducted be placed before the meeting of the P.A.C., in the follow up action.

17. Page—91, 6—023—Tax Management BOR/E&T Department (Charges of collection on M.V.Act:)-- As per para No.16 above.

18. Page—93, 6---023—590—Collection Charges Cost of Entertainment:- As per para No. 16, above.

19. Page---93, 6---023---Tax Management BOR/E&T Department U.I.P., Tax;--As per para No.16, above.

20. Page—95, ‘000---General Administration. 020—Fiscal Administration 023-Administration (BOR) Hill Torrents Establishment’:--As per para No. 16 above.

21. Page—97. Appropriation Accounts ‘500—Economic Services—520—Irrigation. 527—Repair and Maintenance of Flood Control and Drainage Embankment (member works) Peshawar and Dera Ismail Khan’:-- As per para No. 16 above.

22. Page—101, Appropriation Accounts ‘575—Stationery and Printing Dis-account of Plain paper used with Stamps’:--As per para No. 16 above.

23. Page—101, Appropriation Accounts Plain Papers supplied from Stationery office;--As per para No. 16 above.

24. Page—101, Appropriation Accounts Freight etc., on plain papers:-As per para No. 16 above.

25. Page—101, Appropriation Accounts Cheques supplied from Central Stamps Store;--As per para No. 16 above.

26. Page—103, Appropriation Accounts 730—Loan and Advances Irrecoverable Temporary Loan and Advances Written off:--As per para No. 16 above.

Draft Paras in respect of Senior Member, BOR (1982-83).

1. Page—23 of audit Report Para at Serial No.1:--In view of plausible explanation given by the department the para is recommended to be dropped.

2. Page—24 of Audit Report Para at Serial No. 2 (a) Local Audit—General instructions has been issued.

3. Page—25 of Audit Report Para at Serial No. 2 (b):--Haji Mohammad Yaqoob Khan, M.P.A., is appointed by the Committee as Enquiry Officer to find out the truth of the statement given by the Administrative Department that the records were produced on demand and the statement of the audit office was not correct. The Enquiry Officer will inspect the original manuscripts of the Audit Notes in the office of Accountant General and ensure whether the same were discussed and signed by any authorised officer. The Enquiry Officer will submit his report to the P.A.C. in the next meeting. Para stands.

Page—26 of Audit Report Para at Serial No.3:--General instructions has been issued.

Page—26 of Audit Report Para at Serial No.4:--General instructions has been issued.

Page—27 of Audit Report Para at Serial No.5:---General instructions has been issued.

Page—27 of Audit Report Para at Serial No. 6:--General instructions has been issued.

6 (I) Page-27, Para at Serial No. 1, Deputy Commissioner, Kohat:-- The Administrative Department is directed to improve the mechanism of collecting Government dues and suggest means and ways as to how the same can be further improved for taking expeditious action against those defaulters, who are not in possession of stay orders from the civil Courts.

The Revenue authorities are directed to exercise all the available powers vested in them by Law for the recovery of Government dues and if any one is found slacked in the matter disciplinary action may be taken against the defaulter. The Department is further directed to present the reports in the next follow up meeting of the P.A.C., regarding the recovery situation and the improvements suggested in the mechanism.

6 (2) Page—27 of Audit Report Para at Serial No. 2, E.T.O., Bannu:--As per para No. 6 (1) above.

6 (3) Page—27 of Audit Report E.T.O., Kohat at Serial No. 3, D.P. No.34:--As per para No. 6 (1) above.

6 (4) Page—27 D.P. 68, D.C., Mardan at Serial No 4:--As per para No.6 (1) above.

6 (5) Page—27 para No. 189, D.C., Mardan at Serial No. 5:--As per para No.6 (1) above.

6 (6) Page—27 Para No. 189, D.C., Bannu at Serial No.6:--As per para No. 6 (1) above.

7. Page 28, Para at Serial No.7 Un Even Pace of Expenditure;-- In view of the explanation of the Department the para is recommended to be dropped.

8 (2) Page—29 Para—18, D.C., Dir:--The Administrative Department is directed to conduct a thorough enquiry in the case and fix responsibility as to who was responsible for the fraudulent receipt which is evident from the recovery of Rs. 4,184. The Drawing and Disbursing Officer concerned, if found guilty may be dealt with under the Efficiency and Discipline Rule and report submitted to the P.A.C., in the next follow up meeting.

8 (2) Page—29 Para—19, D.C., Dir:-- The Administrative Department produced documentary evidence to the Committee that the recovery was made as well as a separate electric meter was installed for the D.C's. residence and there was no chance of the occurrence of such an offence. Para is recommended to be dropped.

8 (3) Para—29, Para—20, D.C., Dir:--Para stands.

The Administrative Department is directed to produce documentary evidence that the record was shown to the Audit Party.

8 (4) Page—29, Para—24, D.C., Dir:--Para Stands.

The Administrative Department is directed to conduct an enquiry as under what authority Rs. 50,000/- was transferred to the District Council as the same was auditable and why the accounts was not obtained from the District Council in time, so that the D.C's. office might have shown record to the Audit Party for their satisfaction. Detailed report with documentary evidence may be produced in the next follow up meeting of the Committee.

8 (5) Page—92, D.C., Bannu:--Para stands.

The Administrative Department is directed to conduct enquiry, fix responsibility and the defaulter/defaulters may be dealt with under the Efficiency and Discipline Rules. Report may be produced in the follow up meeting.

8 (6) Page—29, Para—187, D.C., Bannu:-The Administrative Department is directed to conduct enquiry as to why the Drawing and Disbursing Officer exceeded his financial powers and responsibility may be fixed. Report may be submitted in the follow up meeting of the P.A.C. Subject to observation, the para is recommended to be dropped.

8 (7) a&b. Page—29, Para—190, D.C., Bannu:-The Administrative Department is directed to conduct enquiry and fix responsibility on the Drawing and Disbursing Officer and take necessary action against him under the Efficiency and Discipline Rules and report may be submitted in the follow up action of the Committee. Subject to observation, the para is recommended to be dropped.

8 (8) Page—29, Para—62, D.C., Kohat:--The Committee recommends to condone the irregularity in respect of the telephone charges of the Commissioners and Deputy Commissioners. The Committee further recommends that the Finance Department should raise the limit of the residential calls of the Commissioners and Deputy Commissioners, keeping in view the law and order situation in each District. The Administrative Department is directed to issue instructions to all the

Commissioners and Deputy Commissioners that the expenditure should be booked to the proper heads of accounts.

8 (9) Page—29, Para—70, D.C., Bannu:-- As given at para 8 (8) above.

8 (10) Page—29, Para—188, D.C., Bannu:--As given at para 8 (8) above.

Member—II, Board of Revenue.

AUDIT NOTES (1982-83).

S.L., (ii) Page No. 23 of 1982-83 Deputy Settlement Commissioner, Kohat.

S.L., (ii) Page No. 23 of 1982-83 in respect of Member II, B.O.R., N.W.F.P.

S.L., (ii) Page No. 23 of 1982-83 in respect of Deputy Settlement Commissioner, Kohat.

General instructions
have been issued.

4. S.L., (ii) Page No. 23 of 1982-83 in respect of Deputy Settlement Commissioner,, Bannu.

5. S.L., (ii) Page No. 23 of 1982-83 in respect of Additional Settlement Commissioner, Peshawar.

6. S.L., (ii) Page No. 23 of 1982-83 in respect of Deputy Settlement Commissioner, Abbottabad.

7. S.L., (ii) Page No. 23 of 1982-83 in respect of Deputy Settlement Commissioner, Mansehra.

1-2 S. L., 1 (11) Page—23 of 1982-83, in respect of Deputy Settlement Commissioner, Dera Ismail Khan:--The Administrative Department is directed to expedite recoveries if there are some recoveries from WAPDA, the case may be referred to the Finance Department for making recoveries from the WAPDA by approach the Federal Government. The recoveries against the Provincial Government Department any also be referred to the Finance Department. The recoveries will be effectuated by the Finance Department.

The outstanding amount against the refugees may be consolidated and a consolidated report furnished to the Finance Department.

3. S.L., (ii) Page No. 23 of 1982-83 in respect of Deputy Settlement Commissioner, Mardan. As given at Para 1-2 of Audit. Notes/Para

S.L., (ii) Page No. 23 of 1982-83 in respect of Deputy Settlement Commissioner, Dera Ismail Khan.

discussed above.

Draft Para No.21., Deputy Settlement Commissioner, Kohat:--On verification of the challans that the Government dues to the tune of Rs. 99,500/- had been recovered.

The Para is recommended to be dropped.

Draft Para 22, Deputy Settlement Commissioner, Kohat:--Para stands.

The administrative Department is directed to refer the case in detail to the Finance Department for recovery from the Federal Government.

The case for write off with the Finance Department may be expedited.

Draft Para No.23, Deputy Settlement Commissioner, Kohat:-Para stands. The Administrative Department should expedite the recovery and the recovery so far made be got verified from the Audit Office. Detailed report in respect of the up-to-date recoveries may be produced in the follow up meeting of the Committee.

Draft Para No. 106 Additional Settlement Commissioner, Peshawar.---Para stands.

The Administrative Department is directed to expedite action of writing off of the non-recoverable dues from the concerned quarters and the Finance Department is directed to expedite action in the matter.

Page No. 103 of Appropriation Accounts (1982-83) under head 023-Tax Management, B.O.R.---General instructions has been issued.

III---‘RELIEF BOARD OF REVENUE MEMBER---II.

Appropriation Accounts Page No.99. ‘6—481—Relief Measures’ Lump sum provision at the disposal of the Finance Department.---In view of the explanation of the Department, the para is recommended to be dropped.

IV—ZAKAT AND USHR.

APPROPRIATION ACCOUNTS (1982-83).

Grant No.33 Miscellaneous under Head 400---Social Services. 6—490—
Religious Affairs 6—499—Other Zakat and Ushr Administration:--In view of the
explanation of the Department the para is recommended to be dropped.

V.—INFORMATION, PUBLIC RELATION, SPORTS, TOURISM,
CULTURE, MUSEUM AND ARCHIVES DEPARTMENT.

accounts} {Re-appropriation
Were found in order.

INFORMATION.

APPROPRIATION ACCOUNTS (1982-83)

Page—237, Grant No. 24, Miscellaneous Department Head of Accounts
074—Public Relations.

Page—107, Para—1, (Serial No. 2-13).

Page—108, Para—2 (5).

749—Others.

Page—239, Grant No.33—Miscellaneous Department.

Head of Account 749—Others.

ARCHIVES.

000—Social Services.

410—Education

417—Archives-Preservation and Translation of Ancient Manuscripts.

MUSEUM.

A—Museum.

300—Community—380—Scientific and
Survey 389—Others—A Grant-in-aid and

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT FRONTIER HOUSE, ABBOTTABAD ON 26TH
AUGUST, 1986 AT 9

1. The following were present:-

- | | | |
|---|--|----------|
| 1. | Raja Amanullah Khan | Chirman. |
| 2. | Mr. Ahmad Hassan Khan | Deputy |
| Chairman. | | |
| 3. | S. Inayat Ali Shah. | Member. |
| 4. | Mr. Iftikhar Khan Mohmand. | Member. |
| 5. | Sardar Mehtab Ahmed Khan. | Member. |
| 6. | Mr. Mohammad Yousaf Tanoli. | Member. |
| 7. | Mr. Bakhat Jehan Khan | Member. |
| 8. | Mr. Mohammad Yaqoob Khan | Member. |
| 9. | Mr. Ghani Dad Khan | Member. |
| 10. | Sardar Haidar Zaman Khan | Member. |
| 11. | Mr. Mohammad Yousaf Khan Khattak, Accountant | Expert |
| Advisor. | | |
| General, North-West Frontier Province. | | |
| 12. | Mr. Abdul Majeed Khan Mohmand, Secretary to | By |
| invitation. | | |
| Government of North-West Frontier Province, | | |
| C&W Department. | | |
| 13. | Mr. Zia-ur-Rehman, Deputy Secretary, Finance | By |
| Invitation. | | |
| Department. | | |

ii. S. Tanzimul Haq Halimi, Secretary, Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

iii. The Committee took up for consideration appropriation accounts and Auditor General's Report for the year, 1982-83 in respect of C & W Department.

Grant No. 10 (82-83).

Head 300—Community Services, 6—310 Works, 6—311—Administration.

Grant No. 25 Estt: (1982-83).

Re-appropriation Accounts were found in order.

2. The Administrative Department is directed to surrender the savings in time and the Department should have reconciled the accounts with the A.G's Office in time. Moreover, the revised estimate unless it is supported by the reappropriation order of the Finance Department or supplementary grant approved by the Provincial Assembly, may not be taken in to account in future. Subject to the observation, the para is recommended to be dropped.

3. Grant No. 26 (82-83),

The para stands to the extent that the Administrative Department is to explain excess expenditure of Rs.788,059/- in detail in the follow up meeting of the P.A.C.

4. Grant No. 27 (82-83).

If the Administrative Department might have reconciled the figures in time, the excess expenditure might have been booked against the surrender under the same grant which is a negligence of financial control. Subject to observation, the para is recommended to be dropped.

5. Grant No. 42 (82-83).

The Accountant General Office will furnish division wise accumulation of the suspense account to the Administrative department till 30th June, 1986. The Administrative Secretary is directed to look into each individual case and try to liquidate the same within six months and furnish a detail report in the follow up meeting of the P.A.C.

6. Demand No. 43 (82-83).

In view of the plausible explanation of the Administrative Department and satisfaction of the Audit Office, the para is recommended to be dripped.

7. D.P. No. 1398 (1982-83)—Loss of Rs.21,065.

The explanation offered by the Department is correct. The para is recommended to dropped. However the Administrative Secretary is directed to conduct an inquiry as to why the executive Engineer did not produce the desired register before the Audit and did not satisfy the Audit.

8. D.P. No. 1400 (1982-83)—Loss of Rs.92,753.

In view of the explanation of the Department, as the culprit being dead, the para is recommended to be dropped with the direction to the Administrative Department that general circular be issued to the SENs., that such like interpolation will not be tolerated in future and very serious view will be taken of the same as criminal offence.

9. D.P. No. 1405 (1982-83) Excess expenditure of Rs.231, 569.

In view of the plausible explanation given by the Department that Railway wagons were not available and even the Governor, North-West Frontier Province, had written letter to the Federal Minister, but could not get the desired number of railway wagons, and the butuman was transported by road. In view of the explanation and documentary evidence, the para is recommended to be dropped.

10. D.P. No. 1407 (1982-83)—Irregular payment of Rs.75, 536.

In view of the plausible explanation of the Department that there was no loss to the Government, the para is recommended to be dropped.

11. D.P. No. 1409 (1982-83)—Loss of Rs.21, 342.

The para stands. The Administrative Secretary is directed to get the ledger verified from the audit and submit a detailed report duly vetted by the audit in the follow up meeting of P.A.C.

12. D.P. No. 1418/7 (1982-83)—Loss of Rs. 10,062/49.

The para stands. The Administrative Secretary is directed to conduct inquiry in the matter and send a report duly vetted by the Audit Office in the follow up meeting of the P.A.C.

D.P. No. 1427/8 (1982-83)—Excess payment of Rs. 206,505/-.

The Administrative Secretary admitted that the Standing Rate Committee is available on papers, but not in practice and that is why the schedule of rate of 1966 could not be revised in time in spite of repeated objections. He informed the house that he has succeeded in preparing a schedule for the whole of the Province in consultation with the Finance Department and may be enforced shortly. In view of the explanation of the Department that G.I. Wire was not available and the XEN had to fix the rate by comparing the schedule rates. Chief Engineer informed the Committee that the head draftsman of his Office hascalculated almost the same rate which was calculated by the XEN in question, the explanation appears to be plausible, and hence the para is recommended to be dropped.

14. D.P. No. 1448/8 (1982-83)—overpayment of Rs. 118,731/-.

Subject to verification of the final bill by the Audit Office, the explanation offered by the Administrative Department is considered satisfactory and the para is recommended to be dropped. The verification may be shown to the P.A.C. in the follow up meeting.

15. D.P. No. 1449/8 (1982-83)—Loss of Rs. 291,705/-

The same remarks as against D.P. No. 1448/8 at Serial No.14 above.

16. D.P. No. 1453 (1982-83)—Loss of Rs. 14,688/-.

In view of the detailed explanation of the Department, the para is recommended to be dropped.

17. D.P. No. 1454 (1982-83)—Execution of sub standard work amount of Rs. 448,620/-.

Para stands. The Administrative Secretary is directed to conduct inquiry in the matter and submit a detail report alongwith action proposed against the defaulter in the next follow up meeting of P.A.C.

18. D.P. No. 1455 (1982-83)—Loss of Rs. 53,150/-

Para stands. The Administrative Secretary is directed to conduct inquiry in this case and furnish a detailed report in the follow up meeting of P.A.C. alongwith action taken against the defaulter.

19. D.P. No. 1485 (1982-83).

The revised estimate was shown to the P.A.C. The para is recommended to be dropped.

20. D.P. No. 1489 (1982-83)—Loss of Rs. 22,246/-.

In view of the explanation of the Administrative Department and examination of the documents, the para is recommended to be dropped.

21. D.P. No. 1496/8 (1982-83)—Loss of Rs. 41,900/-.

The Administrative Secretary is directed to produce inquiry report as well as the decision of the court before the P.A.C. in the next follow up meeting.

22. D.P. No. 1500/8 (1982-83)—Loss of Rs. 239,520/86.

Para stands. The Administrative Secretary is directed to conduct an inquiry into the matter as to whether it was bad planning and preparation of wrong estimate inadvertently or there were some malafide motives to benefit a particular contractor at the cost of the Government, which comes to Rs. 239,520/86.

23. D.P. No. 1502/9 (1982-83)—Amount involved Rs. 475,000/-.

The Administrative Secretary is directed to get an inquiry conducted as to whether a cheque for Rs. 475,000/- drawn for the Revenue Department was actually paid to the Revenue Department within three months or the cheque was subsequently cancelled and the amount retained in the suspense account. The Administrative Secretary may also furnish to the P.A.C. the action taken against the defaulter if any. Report may be furnished in the next follow up meeting of the P.A.C.

24. D.P. No. 1499 (1982-83) (Amount involved Rs. 531,239/-)

D.P. No. 1477 (1982-83) (Fictitious adjustment of Rs. 1,993,279/-)

D.P. No. 1479 (1982-83) (Irregular drawl of Rs. 2,019,085/-

D.P. No. 1458/8 (1982-83) (Fictitious stock adjustment of Rs. 188,273/10.)

The Administrative Secretary is directed to conduct an inquiry in all cases of fictitious adjustments and submit detailed report to the P.A.C. in the next follow up meeting.

28. D.P. No. 1404/40 (1982-83)—Amount involved Rs. 524,000/-.

In view of the plausible explanation offered by the Administrative Department, the para is recommended to be dropped.

29. D.P. No. 1419 (1982-83)—Irregular expenditure of Rs. 95,118/-.

The irregularity may be condoned.

30. D.P. No. 1451 (1982-83)—Unauthorized expenditure of Rs. 500,000/-.

In view of the plausible explanation of the Department, the para is recommended to be dropped.

31. D.P. No. 1457 (1982-83)—Amount involved Rs. 183,224/-.

In view of the plausible explanation that the articles were required for the Governor's Cottage at Chitral, the para is recommended to be dropped.

32. D.P. No. 1498/10 (1982-83)—Irregular splitting of expenditure: of Rs. 117,657/-.

In view of the explanation offered by the Department, Irregularity may be conducted, but the department is directed not to do so in future.

D.P. No. 1406 (1982-83)—Amount involved Rs. 712,500/- & Rs. 391,150/-.

In view of the urgency of the construction of the Frontier House, and competency of the then Project Director of P & D.D. to have allowed the purchase of centrally air-conditioned plant from an approved contractor on the advice of the consultant the explanation of the Department is considered plausible and the para is recommended to be dropped.

34. D.P. No. 1492 (1982-83)—Amount involved Rs. 61,931/-.

In view of the explanation of the Administrative Department, the para is recommended to be dropped.

35. D.P. No. 1397 (1982-83)—Mis-appropriation of store valuing Rs. 106,904/-.

The amount has been recovered and verified by the Audit, the para is recommended to be dropped.

D.P. No. 1399 (1982-83)—Avoidable expenditure of Rs. 38,498/-.

In view of the explanation of the Department the para is recommended to be dropped.

D.P. No.1476 (1982-83)—Non-Accountal of 1000 bags of cement worth Rs. 45,000/.

In view of the explanation of the Department and the statement of Chief Engineer that he has himself checked M.B. and has calculated that 1000 cement bags were actually received and carriage was made for 1000 bags and not for 2000 and the entry was a clerical mistake and the store deeper had also been warned. The para is recommended to be dropped.

38. D.P. No. 1401 (1982-83).

The para stands till the decision of the Court.

39. D.P. No. 1422/12 (1982-83).

In view of the explanation of the Department that there was no ban on the employment of casual labour, but it was the policy to discourage employment on master roll, the para is recommended to be dropped.

40. D.P. No. 1494/12 (1982-83)—Amount involved Rs. 19,218/-.

The latest position regarding the inquiry against the defaulter may be explained in the follow up meeting of the P.A.C.

41. D.P. No. 1497/12—Amount involved Rs. 48,860/-.

The Administrative Department is directed to issue general instruction that the XEN Should not split up estimates to avoid the sanction of the higher authorities or for bringing the same in purview of calling quotations. Subject to the observation, the para is recommended to be dropped.

42. D.P. No. 1501/12 (1982-83)—Overpayment of Rs. 11,356/-.

The Administrative Department is directed to take disciplinary action against the defaulter. Subject to the observation, the para is recommended to be dropped.

43. D.P. No. 1503/13 (1982-83)—Infructious expenditure of Rs. 71,024/-.

In view of the plausible explanation of the Department and recovery of Rs. 5,919 from the contractor, the para is recommended to be dropped.

44. D.P. No. 1478 (1982-83)—Amount involved Rs. 2,257,850/96.

The Administrative Department is directed to fix responsibility on the defaulter and take action against him and furnishing report to the P.A.C. in the next follow up meeting.

45. D.P. No. 1491 (1982-83)—Amount involved Rs. 108,150/05.

Para stands. The P.A.C. is of the opinion that there was no fault on the part of the carriage Contractor, because the driver of the truck, in which the cement was lodged, misappropriated the cement and the Carriage Contractor immediately reported the matter to the police. The amount should be recovered from the Contractor without penalty. The case may be settled immediately. The progress of the case may be reported in the next follow up meeting of P.A.C.

46. D.P. No. 1482 (1982-83)—Amount involved Rs. 111,697/12.

Recovery may be made on ordinary rates and not on penal and position may be explained in the follow-up meeting of the P.A.C.

47. D.P. No. 1417 (1982-83)—Non-recovery of Rs. 10,897/74.

Recovery has been effectuated, the para is recommended to be dropped. The Administrative Department is directed to take necessary action against the defaulters, who have not made the recovery from the running bills of the Contractor.

48. D.P. No. 1463 (1982-83).

Para stands. The Administrative Department is directed to see how the Contractor in question was registered and who registered him. Action may be taken against the Contractor and recovery expeditious.

49. D.P. No. 1468 (1982-83) Non-recovery of outstanding dues from the Contractor.

Subject to verification of the recovery the audit office, the para is recommended to be dropped. However report of verification may be submitted in the next follow up meeting.

50. D.P. No. 1495/16 (1982-83)—Amount involved Rs. 8,303/-.

Para stands. The Administrative Department is directed that as the money was advanced is a secured advance against the material on the site, the amount in question may be recovered from the XEN and other staff responsible. Responsibility may be fixed by the Department for recovery from the each individual and report submitted in the next follow up meeting of P.A.C.

51. D.P. No. 1480 (1982-83)—Amount involved Rs. 499,502/-.

Para stands. The Administrative Secretary is directed to conduct inquiry and fix responsibility on the defaulters and make recovery from the defaulters accordingly. The detailed report may be furnished in the next follow up meeting of P.A.C.

52. D.P. No. 1481 (1982-83) Amount involved Rs. 73,465/77.

53. D.P. No. 1486 (1982-83) Amount involved Rs. 49,199/-

As per para 51.

54. D.P. No. 1487 (1982-83)—Amount involved Rs. 270,500/-

The para stands. Recovery may be got verified from the audit. Detail report may be furnished to the P.A.C. in its next follow up meeting.

D.P. No. 1488 based on para NO. 14 (1980-81)—Recovery of Rs. 20,741/-.

Para stands. Recovery may be made and got verified from the Audit Office.

Detailed

Report may be furnished to the P.A.C. in the next follow up meeting.

IV. The Committee then adjourned to meet again on 27th August, 1986 at 9.00 a.m.

Dated Abbottabad the ,
KHAN,
26th August, 1986.

RAJA AMANULLAH

Chairman,
Public Accounts

Committee.

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT FRONTIER HOUSE, ABBOTTABAD ON 27TH
AUGUST, 1986 AT 9.00 A.M.

1. The following were present:-

- | | | |
|----|----------------------------|---------------------|
| 1. | Raja Amanullah Khan | Chirman. |
| 2. | Mr.Ahmad Hassan Khan | Deputy
Chairman. |
| 3. | S. Inayat Ali Shah. | Member. |
| 4. | Mr. Iftikhar Khan Mohmand. | Member. |
| 5. | Sardar Mehtab Ahmed Khan. | Member. |

6. Mr. Mohammad Yousaf Tanoli. Member.
7. Mr. Bakhat Jehan Khan Member.
8. Mr. Mohammad Yaqoob Khan Member.
9. Sardar Haidar Zaman Khan Member.

10. Mr. Zia-ur-Rehman, Deputy Secretary on behalf of Secretary, Finance Department. By Invitation.

11. Mr. Dost Muhammad Wazir, Secretary, Food, North-West Frontier Province. By Invitation.

12. Mr. Muhammad Yousaf Khattak. Expert Advisor.

II. S. Tanzimul Haq Halimi, Secretary, Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

III. The Committee took up for consideration Appropriation Accounts and Auditor General's of Pakistan report for the year 1982-83 in respect of Food Department, North-West Frontier Province:-

Appropriation Finance Accounts (1982-83).

The whole of the Reappropriation accounts of the Department was considered to be satisfactory.

Draft Paras Auditor General's Report (1982-83).

D.P. No. 406 (1982-83) Mis-appropriation by Carriage Contractor for the year 1980-81 for Rs. 14,760/-.

Para stands. The Administrative Department is directed to:-

Prepare the Food Store Accounts according to the rules and sent statements to the Audit Office and report compliance in the next follow up meeting of the P.A.C.

The Administrative Department should not delay the recovery from the defaulter and it may be ascertained as to what was the rate of sugar at that time and whether the amount was correctly recovered at the double rate as shown in the challan. This fact is also to be verified by the Audit Office as to how the Accounts Officer considered the single rate to be Rs. 10/- per k.g. at that time. Detailed report in this respect may be submitted in the next follow up meeting of the P.A.C.

The Administrative Department should invariably report the losses to the Audit Office as required by the provisions of G.F.R.

Serial No. 2

D.P. No. 288 (1982-83)— Rs. 25,837,781/- for (1980-81).

Para stands. The appendix may be corrected as 'G'. The details of the E.G. Bags as well as its disposal may be presented in the next follow up meeting of the P.A.C.

Serial No. 3

D.P. No. 341 (1982-83)— Loss of Rs. 55,290/- for (1980-81).

The Administrative Department is directed to fix responsibility on the officer responsible for not auctioning the E.G. bags in time and take departmental action against him. The P.A.C. may be informed about the action taken in the next follow up meeting. Subject to observation, the para is recommended to be dropped.

Serial No. 4

D.P. No. 330 (1977-78) Ditto.

Serial No. 5

D.P. No. 343 (1980-81)— Rs. 1,038,670/-(E.G. Bags).

The original challans were examined. In view of the explanation of the Administrative Department and the peculiar circumstances obtaining in Chitral, the para is recommended to be dropped.

Serial No. 6

D.P. No. 311 (1980-81)— Rs. 22,740/- (E.G. Bags)

In view of the ex-post facto sanction of the competent authority, the para is recommended to be dropped.

Serial No. 7

D.P. No. 372— Rs. 2,275,442/- (E.G. Bags).

In view of the explanation of the Department, the para is recommended to be dropped.

Serial No. 8

D.P. No. 285 (1980-81) Rs. 26,310. & Rs. 1,404,000/-.

As per para No. No.372.

Serial No. 9

D.P. No. 412 (1980-81)— Rs. 259,371/- (E.G. Bags).

Para stands. The Administrative Department is directed to conduct enquiry. Fix responsibility and take departmental action against the defaulter and the action taken may be communicated to the P.A.C. in the next follow up meeting.

Serial No. 10

D.P. No. 352 (1980-81)— Rs. 1,188,387/- (E.G. Bags).

In view of the explanation of the Administrative Department, the para is recommended to be dropped

Serial No. 11

D.P. No. 374 (1980-81)— Rs. 30,898/- (Foodgrain Godowns).

The para stands. Detail report is to be furnished in the next follow up meetings of the P.A.C.

Serial No. 12

D.P. No. 308 (1976-77)— Rs. 109,669/-.

Subject to the verification of documents by the Audit Office, the explanation of the Administrative Department was found satisfactory and the para is recommended to be dropped. Verification report is to be presented in the next follow up meeting of the P.A.C.

Serial No. 13

D.P. No. 324 (1979-80)— Rs. 171,657/-

Para stands. The Administrative Department is directed to furnished the report supported by documents that Tenders were floated during the financial year, (1979-80) and after the Tenders rates were negotiated. Action taken may be furnished in the next follow up meetings of the P.A.C.

Serial No. 14

D.P. No. 409 (1980-81)— Rs. 573,980/-.

In view of the explanation of the Administrative Department and verification of Challans on the spot, the para is recommended to be dropped.

Serial No. 15

D.P. No. 303 (1980-81)— Rs. 640,937/-.

The para stands. The Administrative Department is directed to furnish a detailed report in the next follow up meetings of P.A.C. explaining the reasons for the delay in the recovery from the Railway and also in respect of diversion change of consignment from Railway Station, Dargai to Mardan.

Serial No. 16

D.P. No. 310 (1980-81)— Rs. 204, 459/-.

Para stands. In view of the explanation furnished by the Administrative Department, the responsibility evolves on the Information Department, which was responsible for floating advertisement in the press promptly. The Information Department is directed to furnish detailed report to the P.A.C. in the next follow up meetings as to why the Department failed to float the advertisement in the press in time, which resulted in the loss to the Government on account of non-availability of competitive rates.

Serial No. 17

D.P. No. 305 (1980-81)— Rs. 262,820/-.

In view of the explanation of the Administrative Secretary that the losses were in the Afghan Refugees quota which is a Federal subject. The para is recommended to be dropped.

Serial No. 18

D.P. No. 280 (1980-81)— Rs. 6,261/130.

As given per para 305 above.

Serial No. 19

D.P. No. 282 (1980-81)— Rs. 271,048/-.

In view of the verification of the records and plausible explanation of Administrative Department, the para is recommended to be dropped.

Serial No. 20

D.P. No. 287 (1980-81)— Rs. 24,021/41.

After verification of the sanction, the para is recommended to be dropped. Documents examined.

Serial No. 21

D.P. No. 299 (1980-81)— Rs. 29,063,976/-.

In view of the explanation of the Administrative Department that the rates were fixed by the Ministry of Finance Government of Pakistan as Rs. 375/65 per ton, the para is recommended to be dropped.

Serial No. 22
D.P. No. 295 (1980-81)— Rs. 9,151,900/-

In view of the explanation of the Department that Appendix 'A', 'B', & 'C' were not required in case of sugar. The para is recommended to be dropped.

Serial No. 23
D.P. No. 289 (1980-81)— Rs. 7,926,087/-.

In view of the plausible explanation of the Administrative Department that the grant-in-aid was given by the Federal Government according to a formula devised by a team of Federal Government and the Provincial Food Department was only involved in the payment of the grant-in-aid to the Khazana Sugar Mill on the basis of production, which was verified both by the Food Department as well as the Federal Government. The para is recommended to be dropped.

Serial No. 24
D.P. No. 292 (1980-81)— Rs. 33,493,902/-.

The para stands. Detailed report may be furnished in the next follow up meeting of the P.A.C.

Serial No. 25
D.P. No. 323 (1980-81)— Rs. 83,162/-.

In view of the plausible explanation of the Department, and confirmation by G.H.Q. that the contract with N.L.C. was for transportation and did not include loading and un-loading and stocking etc, charges, the para is recommended to be dropped, subject to observation that a copy of the standard agreement form furnished by the G.H.Q. to the Department may also be furnished to the Audit Office alongwith a copy of the letter received from G.H.Q. for record of the Audit.

Serial No. 26
D.P. No. 358 (1980-81)— Rs. 195,210/-.

Para stands. It was observed that according to the Railway Law, the claim was to be lodged within six months for the recovery, while the claimed were lodged time-barred and that's why the recovery could not be effectuated. The Administrative Department is directed to furnish a detailed report in this respect in the next follow up meeting of the P.A.C.

Serial No. 27
D.P. No. 408 (1980-81)— Rs. 258,808/-.

The para stands. The Administrative Department may once again take up the matter with the Audit Office and furnish detailed report to the P.A.C. in the next follow up meeting.

Serial No. 28

D.P. No. 315 (1980-81)— Rs. 171,722/72.

In view of the plausible explanation of the Department and examination of the documents, the para is recommended to be dropped.

IV. The Committee then adjourned to meet again on 28th August, 1986 at 9.00 A.M.

Dated Abbottabad,
KHAN,
the 7th August, 1986.

Committee.

RAJA AMANULLAH

Chairman,
Public Accounts

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT FRONTIER HOUSE, ABBOTTABAD ON 28/8/86 AT
9.00 A.M.

1. The following were present:-

1. Raja Amanullah Khan Chirman.
2. Syed Inayat Ali Shah Member.
3. Mr. Bakht Jehan Khan Member.
4. Haji Muhmmad Yaqoob Khan Member.
5. Sardar Haider Zaman Member.
6. Mr. Muhammad Yousaf Khan Khattak Expert
Advisor.

10. Mr. Zia-ur-Rehman, Deputy Secretary,
Representative of the Finance Department. By Invitation.

11. Mr. Dost Muhammad Wazir,
Secretary, Food, North-West Frontier Province. By Invitation.

II. S. Tanzimul Haq Halimi, Secretary, Provincial Assembly of North-West
Frontier Province, acted as Secretary to the Committee.

III. The Committee took up for consideration the remaining Draft Paras relating to
the Food Department in the Appropriation Accounts of the Government of North-
West Frontier Province.

Serial No. 29 Rs. 393,321/-
D.P. No. 313 (1980-81)

The para stands. The Administrative Secretary is directed to put in his best
efforts to settle the matter with the Director General, Ministry of Food and
Agriculture, Government of Pakistan, Karachi and furnish progress report of the
case in the next follow up meeting of P.A.C.

Serial No. 30 Rs. 676,400/-
D.P. No. 376 (1980-81)

Serial No. 31 Rs. 16,005,607/45
D.P. No. 350 (1980-81)

In view of the explanation of the Finance Department that all excess
expenditure over and above the supplementary grants were approved by the
Provincial Assembly, the para is recommended to be dropped.

Serial No. 32 Rs. 994,144/-

D.P. No. 281 (1980-81)

The para stands. The Administrative Department is directed to produce documentary evidence that wheat in question was received by the D.F.C., Dir and furnish report in the next follow up meeting of the P.A.C.

Serial No. 33 Rs. 1,801,485/-
D.P. No. 417 (1980-81)

The para stands. The Provincial Government is requested to conduct a complete probe in the matter by appointing an Enquiry Officer or an Enquiry Commission under relevant Law. It is recommended that Enquiry Officer may be an Officer of any other than the Food Department.

Serial No. 34 Rs. 908,282/-
D.P. No. 375 (1980-81)

As the rate was fixed by the Minister of Food and Agriculture, Government of Pakistan an documentary evidence was produced, the para is recommended to be dropped.

Serial No. 35 Rs. 54,405/-
D.P. No. 339 (1977-78)

The para stands. The Administrative Department is directed to conduct enquiry. Fix responsibility and submit detailed report in the next follow up meeting of the P.A.C.

SHORT REALIZATION/TRANSIT RECEIPTS.

Serial No. 1 Rs. 137,709/-
D.P. No. 346 (1980-81)

Subject to the verification of record by the audit office, the para is recommended to be dropped.

Serial No 2 Rs. 33,141/-
D.P. No. 304 (1981-82)

Since the record was verified by the Audit office, therefore, the para is recommended to be dropped.

Serial No.3 Rs28,884/-
D.P. No.307 (1979-80)

The para stands. The Administrative Department is directed to conduct enquiry into the case, fix responsibility and report compliance in the next follow up meeting of the P.A.C.

Serial No.4 Rs. 57,760/-
D.P. No. 283 (1980-81)

Since the record was verified by the Audit office, therefore, the para is recommended to be dropped.

Serial No. 5 Rs. 43,320/-
D.P. No. 414 (1980-81)

Since the record was verified by the audit office, therefore, the para is recommended to be dropped.

D.P. No. 332 DFC, D.I. Khan (1980-81)
Amount involved Rs. 20,780/-

Para stands. The Administrative Department is directed to conduct inquiry and fix responsibility as to why the recovery could not be made in time. The defaulters should be dealt with accordingly and detailed report may be furnished in the follow up meeting of P.A.C.

D.P. No. 36 DFC, Mardan (1980-81)
Amount involved Rs. 72,936/-

Para stands. Detailed report may be furnished in the follow up meeting of P.A.C.

D.P. No. 369 DFC; Kohat (1980-81)
Amount involved Rs. 44,799/-.

Para stands. The Administrative Department is directed to take up the matter with Audit office to find out the correct position and furnish detail report in the next meeting of P.A.C.

D.P. No. 336 DFC, D.I. Khan (1980-81)
Transit Loss of Rs. 329,343/96.

Remarks against D.P. No. 417 (1980-81)

D.P. No. 407 DFC., Kohat (1980-81)
Transit loss Rs.29,200/-

D.P. No. 351 DFC, Mardan (1980-81)

Transit Loss Rs. 13,935,895/-

D.P. No. 286 DFC, Dir (1980-81)

Transit short Rs. 55,744/-

D.P. No. 300 DFC, Swat (1978-79, 1979-80, 1980-81)

Transit Loss Rs. 2,837,739/84.

D.P. No. 314 DFC; Mansehra (1980-81)

Transit loss Rs. 11,653/-

D.P. No. 309 DFC., D.I. Khan (1979-80)

Transit shortage Rs. 2,44,021/-

Remark against D.P. No. 417 (1980-81) i.e., Transit losses.

D.P. No. 335 DFC, D.I. Khan (1980-81)

Shortage of 2151 empty gunny bags.

Para stands. The Administrative Department is directed to conduct inquiry into the matter of wrong totaling and subsequent justification and verifying the stock position and submit a detailed report alongwith the report of the inquiry in the next follow up meeting of P.A.C.

D.P. No. 344 DFC, Chitral (1980-81)

Loss of Rs. 1,463,130/19 (Afghan Refugees)

D.P. No. 306 DFC., Swat (1980-81)

Amount involved Rs. 418,009 and Rs. 2,549,414/-

D.P. No. 284 DFC., Dir (1980-81)

D.P. No. 416 DFC., Kohat (1980-81)

Loss of Rs. 5,052,789/-

D.P. No. 354 DFC, Mardan (1980-81)

D.P. No. 334 DFC., D.I. Khan (1980-81)

Amount involved Rs. 14,632,514/-

D.P. No. 345 DFC., Chitral (1980-81)

Amount involved Rs. 177,510/-

Remarks against D.P. No. 305 (1980-81) Page-4 of the Proceedings of the P.A.C., dated 27th August, 1986.

D.P. No. 279 DFC., Dir (1980-81)

Amount involved Rs. 324,418/-

D.P. No. 418 DFC., Kohat (1980-81)

Amount involved Rs. 11,647,747/-

D.P. No. 419 DFC., Kohat (1980-81)

Amount involved Rs. 45,209,624/-

D.P. No. 338 DFC., D.I. Khan (1980-81)

Amount involved Rs. 10,779,250/-

Remarks against D.P. No. 313 (1980-81) Page-I of the minutes, dated 28th August, 1986.

D.P. No. 353 DFC, Mardan (82)

Amount involved Rs. 140,384/-

Challan was verified, para is recommended to be dropped.

D.P. No. 415 DFC., Kohat (1980-81)

Non-recovery amounting to Rs. 171,600/-

Remarks against D.P. No. 305 (1980-81) Page-4 of the minutes of P.A.C. at 27th August, 1986.

D.P. No. 290 (1981-82) Director Food, NWFP.

Amount involved Rs. 59,160,684 & Rs. 315,662,245/-

Para stands. Adjustment statement may be produced in the next follow up meeting of P.A.C.

D.P. No. 360 (1979-80) Director, Food, NWFP.

Amount involved Rs. 6,944,317/-

On the request of the Administrative Department, the audit office furnished the details of the outstanding dues the Administrative department is directed to furnish detailed report in the follow up meeting of the P.A.C.

D.P. No. 297 (1980-81) Director Food, N.W.F.P.

Amount involved Rs. 4,338,600/-

Para stands. Statement furnished by the Administrative Department may be verified by audit office that rates charged were according to the rates fixed by the Federal Government. Report duly vetted by the audit office may be furnished in the next meeting of P.A.C.

D.P. No. 296 (Director Food)

Amount involved Rs. 49,898,750/-

Para stands, verification may be furnished in the follow up meeting of P.A.C.

D.P. No. 411 DFC., Kohat (1980-81)

Amount involved Rs. 201,286/-

Para stands. The Administrative department is directed to furnish inquiry report in the next follow up meeting of P.A.C.

D.P. No. 361 Director, Food, N.W.F.P.

Amount involved Rs. 36,376,878/-

The adjustment was verified on the spot and the para is recommended to be dropped.

D.P. No. 293 Director, Food, N.W.F.P., Peshawar (1980-81)

In view of the plausible explanation the para may be dropped.

D.P. No. 298 Director, Food, N.W.F.P. (1980-81)

Amount involved Rs. 158,930,050/-

Subject to the verification of the adjustment by audit office, the para is recommended to be dropped.

D.P. No. 302 DFC., Swat (1980-81)

Adjustment was verified, para is recommended to be dropped.

D.P. No. 327 DFC., D.I.Khan (1980-81) Rs. 41,370/-

In view of the explanation of the Administrative Secretary that the losses were from the Afghan Refugees quota and did not pertain to account of the Provincial Government of North-West Frontier Province, the para may be dropped, because Afghan Refugees is a Federal subject.

D.P. No. 340 DFC., D.I. Khan (1980-81)

D.P. No. 333 DFC., Kohat (1980-81)

D.P. No. 413 DFC., Kohat (1980-81)

In view of the explanation of the Administrative Secretary that the losses were from the Afghan Refugees quota and did not pertain to the account of the Provincial

Government of North-West Frontier Province, the paras may be dropped as Refugees is a Federal subject.

D.P. No. 328 DFC., D.I. Khan (1980-81)

D.P. No. 357 DFC., Mardan (1980-81)

D.P. No. 301 DFC., Mansehra (1980-81)

In view of the plausible explanation, the paras are recommended to be dropped.

D.P. No. 363 DFC, Kohat (1980-81)

Para stands. It was observed that according to the Railway Law, the claims were to be lodged within six months for the recovery, while the same were lodged time barred and that is why the recovery could not be effectuated. The Administrative Department is directed to furnish a detailed report in this respect in the next follow up meeting of P.A.C.

D.P. No. 367 DFC., Kohat (1980-81)

Para stands. It is to be ascertained whether they were from Railway Station, Peshawar Cantt: to Hangu and Peshawar Godown to Hangu separately or it was one rate in the same tender. The Administrative Department is to produce tenders and the audit is to show the source where from the objection was originated. Report may be furnished in the next follow up meeting of P.A.C.

D.P. No. 368 DFC., Kohat (1980-81)

Railway charges Rs. 13,930/-

D.P. No. 337 DFC., D.I. Khan

Wagons charges Rs. 72,566/-

Para stands. It was observed that according to the Railway Law, the claim was to be lodged within six months for the recovery, while the same was lodged time barred and that is why the recovery could not be effectuated. The Administrative Department is directed to furnish a detailed report in this respect in the next follow up meeting of P.A.C.

D.P. No. 291 Director, Food N.W.F.P., Peshawar (1980-81)

Para stands. The Administrative Department may please produce appendix A.B., & C, verified by the Audit office in the next follow up meeting of P.A.C.

D.P. No. 362 (1979-80) Director Food, N.W.F.P.

Para stands. The accounts may be got verified from the audit office and produced in the next follow up meeting of P.A.C.

IV. The meeting then adjourned to meet again on 30th August, 1986 at 9.00 a.m.

KHAN,
Dated Abbottabad,
the 28th August, 1986.
Committee.

RAJA AMANULLAH

Chairman,
Public Accounts

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT FRONTIER HOUSE, ABBOTTABAD ON 30th August,
1986 AT 9.00 A.M..

1. The following were present:-

- | | | |
|-----|-------------------------------------|-----------|
| 1. | Raja Amanullah Khan | Chairman. |
| 2. | Mr. Ahmad Hassan Khan,
Chairman. | Deputy |
| 3. | S. Inayat Ali Shah, | Member. |
| 4. | Mr. Iftikhar Khan Mohmand. | Member. |
| 5. | Sardar Mehtab Ahmad Khan | Member. |
| 6. | Mr. Muhammad Yousaf Khan Tanoli. | Member. |
| 7. | Mr. Muhammad Yaqoob Khan. | Member. |
| 8. | Mr. Bakht Jehan Khan. | Member. |
| 9. | Mr. Ghani Dad Khan. | Member. |
| 10. | Sardar Haider Zaman Khan. | Member. |

Mr. Muhammad Yousaf Khan Khattak, Accountant
General, N.W.F.P. Expert Advisor.

Prof: Rashid Ahmad,
Secretary to Government of N.W.F.P.
Education Department. By invitation.

Mr. Zia-ur-Rehman Khan,
Deputy Secretary, Finance Department on behalf of
Finance Secretary. By invitation.

II. S. Tanzimul Haq Halimi, Secretary, Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

The Committee took up for consideration, appropriation accounts and auditor General report for the year, 1982-83 in respect of Education Department.

EDUCATION DEPARTMENT.

Appropriation Accounts for year, 1982-83

1. Grant No. 10

6—400—Social Services—6—410—Education Department.

6—411—G.A. Administration (1982-83)

As the amount was reconciled at a belated stage after the closure of accounts, the Administrative Department is directed to be careful. Subject to the observation the irregularity may be condoned.

2. Grant No. 16, Page 147 (1982-83)

3. Grant No. 33 Miscellaneous.

The Administrative Department is directed that in future the reasons for saving will have to be explained even if the savings may be within permissible limits. Accounts are to be reconciled with the audit office in time, and the reason of misbooking or non-reconciliation will not be entertained. Subject to the observation paras is recommended to be dropped.

4. Grant No. 39, Head 8.400—Social Services 410—Education .

Para stands. The Administrative Department is directed that for excess expenditure, there is no permissible limit and even for the excess of one rupee, cogent reasons will have to be advanced. Even if the saving is within the permissible limit, reasons for the same will have to be advanced for the satisfaction of P.A.C. The saving of 14% is alarming. The Administrative Department is directed to reconcile the figures of saving with the Finance and audit offices and submit a detailed report in the follow up meeting of the P.A.C.

AUDIT PARAS.

5. Un-even page of expenditure (1982-83)

Para stands. The para of un-even expenditure stands due to the alarming percentage of un-even expenditure and in some cases it is more than two thousand percent. The Administrative Department is directed to take up the matter with the Finance Department and Audit offices and prepare detailed report and furnished the same in the follow up meeting of P.A.C.

6. D.P. No. 48 Page 54 Government College of commerce, Peshawar.

Para stands. The Chief Secretary to Government of N.W.F.P. is directed to expedite inquiry in the case of embezzlement of Rs. 525,875/- in Government College of Commerce, Peshawar to enable the Administrative Department to put up the result of the inquiry in the next follow up meeting of P.A.C.

7. D.P. No. 141/6 Government Polytechnic Institute, Sarai Saleh.

Challans were produced before the Committee, the para is recommended to be dropped.

8. D.P. No. 114 Page 56 Government Polytechnic College, Peshawar.

Ex-post-facto sanction may be obtained to regularize the expenditure, and compliance reported in the next follow up meeting of P.A.C.

9. D.P. No. 115, Page 56 Government Polytechnic College Peshawar.

In view of the plausible explanation offered by the department, the para is recommended to be dropped.

10. D.P. No. 132, Page 58 Director, Technical Education (Tech: College, Peshawar).

The Administrative Department is directed to conduct an inquiry into the matter and fix responsibility and take disciplinary action against the officer concerned and submit a detailed report in the next meeting of P.A.C.

11. D.P. No. 129, Page No.59 Director, Technical Education Peshawar.

In view of the reason advanced by the Administrative Department and notes on the comparative statement, the para is recommended to be dropped.

12. D.P. No. 136, Page 60 TTC., Peshawar.

The Administrative Department is directed to conduct inquiry for purchases at the exorbitant rate and fix responsibility and deal with the defaulter according to the relevant rules and report compliance in the follow up meeting of P.A.C.

13. D.P. No. 55, Page 60 Commerce College, Bannu.

In view of the plausible explanation of the department, the para is recommended to be dropped, subject to the observation that in future Government money should not be deposited in any Commercial bank.

14. D.P. No. 131, Page 60 Director Technical Education (Occupational) and peb:Trg; Kalabat).

Para stands. The Administrative Department is directed to conduct inquiry in the matter and take appropriate action against the defaulter.

15. D.P. No. 7 (2) Government College, Ghazi Page 55

16. D.P. No. 9 (6) Government College, Thana Page 55.

The Administrative department is directed to once again emphasise on all the Drawing and Disbursing Officers to deduct income tax according to the Income Tax Rules. Subject to the observation the para may be dropped.

17. D.P. No. 19 (379) Government College, Lakki Page 57.

Para stands. The explanation offered by the Administrative Department was not satisfactory. Departmental action may be taken against the defaulting officer and compliance reported to the P.A.C. in the next follow up meetings, circular may be issued to all the D.D.Os, that amount should not be deposited in Commercial Banks.

18. D.P. No. 20 (379) Government College, Lakki Page 57.

Para stands. Appropriate action may be taken against the defaulting officers and compliance reported in the next follow up meeting of the P.A.C.

19. D.P. No. 20 (378) Government College, Lakki Page 57.

20. D.P. No. 22 (380) Government College, Lakki Page 58.

As per para No. 18 & D.P. No. 20 (379) above.

21. D.P. No. 24 (405) Government College, Haripur Page 58.

The para is recommended to be condoned.

22. D.P. No. 26 (301) Government College, Abbottabad Page 58.

In view of the explanation of the Administrative Department , the para is recommended to be dropped.

23. D.P. No. 9 (126) Page 54 Government High School, No. Peshawar City.

Para stands. Fresh inquiry may be conducted according to the instructions of the Finance Department, till the availability of inquiry report.

24. D.P. No. 9 (370) Page 54 Government High School, Nagri Bala, Abbottabad.

In view of the Court decision, the para is recommended to be dropped.

25. D.P. No. 9 (385) Page 54 S.D.E.O. (Female), Mansehra.

26. D.P. No. 9 (386) Page 54 S.D.E.O. (Female), Mansehra.

27. D.P. No.9 (387) Page 54 S.D.E.O. (Female), Mansehra.

Paras stands. The explanation furnished before the D.A.C. duly supported by the documents may be produced in the next follow up meeting of P.A.C.

28. D.P. No. 9 (396) Page, 54 Government Comprehensive High School, Bannu.

In view of the explanation of the Department that an inquiry was conducted and the Principal was exonerated by the authorised officer, the para is recommended to be dropped.

29. D.P. No. 10 (141) Page 55 D.E.O. (Female), Abbottabad.

30. D.P. No. 10 (3) Page 55 S.D.E.O. (Female), Mansehra.

31. D.P. No. 10 (4) Page 55 S.D.E.O. (Female), Haripur.

32. D.P. No. 10 (6) Page 55 S.D.E.O. (Male), Haripur.

33. D.P. No. 10 (8) Page 55 D.E.O. (Female), Abbottabad.

34. D.P. No. 10 (10) Page 55 S.D.E.O. (Female), Battagram.

35. D.P. No. 10 (11) Page 55 S.D.E.O. (Male), Karak.

As per verification of Challans by the audit office the paras are recommended to be dropped.

36. D.P. No. 11 (390) Page 56 D.E.O. (Male), Malakand.

As the defaulting official was punished by stoppage of increment, the para is recommended to be dropped.

37. D.P. No. 11 (390) (A) Page 56 D.E.O. (Male), Malakand.

The Administrative Department is directed to convert the simple warning into censure by observing the legal formalities provided under the rule, subject to the observation para is recommended to be dropped.

38. D.P. No. 11 (390) (B) D.E.O. (Male), Marlakand.

In view of the plausible explanation of the Department, the irregularity may be condoned.

39. D.P. No. 11 (74) S.D.E.O. (Male) Malakand.

The Administrative Department is directed to issue warning to the defaulting officer and subject to the observation, the para is recommended to be dropped.

40. D.P. No. 11 (153) S.D.E.O. (Male), Hangu.

Ex-post facto sanction of the Administrative Department has been produced, Para is recommended to be dropped.

41. D.P. No. 11 (393) S.D.E.O. (Female), Pattan, Kohistan.

The decision of the Departmental Accounts Committee, which was not a constitutional body may be supported by detail documentary evidence and be submitted to P.A.C. for decision.

42. D.P. No. 11 (40) Page 57 S.D.E.O. (Female), Kohistan.

43. D.P. No. 11 (400) Page 57 D.E.O. (Male), Pattan, Kohistan.

In view of the plausible explanation of the Department, the paras are recommended to be dropped.

44. D.P. No. 11 (119) Page 57 D.E.O. (Male) Bannu.

Subject to verification of audit office, the para is recommended to be dropped.

45. D.P. No. (12) II (377) Page. 57 D.E.O. (Male), Bannu.

In view of the plausible explanation of the Department, Para is recommended to be dropped.

46. D.P. No. Nil Page 56 of working paper.

47. D.P. No. (14) II (383) Page 57 S.D.E.O. (Female), Mansehra.

48. D.P. No. 11 (15) Page 57 S.D.E.O. (Male), Mansehra.

49. D.P. No. (394) Page 58 S.D.E.O. (Male), Chitral.

50. D.P. No. 11 (51) Page 59 Government High School Manial, Dir.

51. D.P. No. 11 (398) Page Government Comprehensive High School, Bannu.

52. D.P. No. 41 (II) 133 Page 59. S.D.E.O. (Male), Peshawar.

53. D.P. No. (43) II (388) Page 60 S.D.E.O. (Male) Swat.

54. D.P. No. (44)II (401) Page 60 S.D.E.O. (Female), Kohat.

55. D.P. No. 11 (42) Page 60 S.D.E.O. (Female), Lakki.

56. D.P. No. 48.11 (389) Page 60 S.D.E.O. (M), Alpurai.

57. D.P. No. 49-11 (397) Page 60 Government Comprehensive High School Bannu.

The Accountant General, North-West Frontier Province is requested to re-examine all the paras recommended by the D.A.C. to be dropped and submit report before P.A.C. as to how many paras may be dropped and how many are to be examined by the P.A.C. in detail.

58. D.P. No. (P-5) Page 5716 (125) D.E.O. (Male), Mansehra.

59. D.P. No. (17) 11 (399) Page 57 D.E.O. (Male), Mansehra.

In view of the plausible explanation of the Department, the paras are recommended to be dropped.

60. D.P. No. (18) 11 (403) Page 57 S.D.E.O. (Female), Abbottabad.

61. D.P. No. 25-11 (123) Page 58 S.D.E.O. (Female), Karak.

62. The Administrative Department is directed to take departmental action against the defaulting officer. Subject to the observation, the para are recommended to be dropped.

63. D.P. No. 32-11 (38) Page 59 Government High School, Zangi Khel Bannu.

64. D.P. No. 33-11 (39) Government High School Pezu Lakki, (Bannu).

65. D.P. No. 39-11 (41) Government High School, Shahbaz Khel, Bannu, Page-59.

66. D.P. No. 35-11 (56) Government High School, Lachi, Kohat Page-59.

67. D.P. No. 36-11 (112) Government High School, Kok-Otri, Abbottabad. Page 59.

68. D.P. No. 37-11 (113) Government High School Nagri Tutial, Abbottabad.

69. D.P. No. 38-11 (134) S.D.E.O. (Male), Mardan.

In view of the plausible explanation of the Department the paras are recommended to be dropped.

70. D.P. No. 39-11 (154) Page 59- S.D.E.O. (Male) D.I.Khan.

Challan was verified and the para is recommended to be dropped.

IV. The Committee hen adjourned to meet again on 31st August, 1986 at 9.00 A.M.

Dated Abbottabad.
the 30th August, 1986.

RAJA AMANULLAH KHAN,
Chairman,
Public Accounts Committee.

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT FRONTIER HOUSE, ABBOTTABAD ON 31st August,
1986 AT 9.00 A.M..

1. The following were present:-

1.	Mr. Ahmad Hassan Khan Chairman.	Deputy
2.	Syed Inayat Ali Shah	Member.
3.	Mr. Iftikhar Khan Mohmand	Member.
4.	Sardar Mehtab Ahmad Khan	Member.
5.	Haji Mohammad Yaqub Khan	Member.
6.	Mr. Bakht Jehan Khan	Member.
7.	Mr. Ghani Dad Khan	Member.
8.	Sardar Haider Zaman Khan	Member.

9. Mr. Muhmmad Yousaf Khan Khattak, Accountant General Expert Advisor.

10. Registrar, Peshawar High Court, Peshawar By invitation.

11. Mr. Zia-ur-Rehman Khan, Deputy Secretary, F.D. representative of Finance Secretary. By invitation.

12. Section Officer, Secretary to Governor Office, N.W.F.P. By invitation.

13. Section Officer, Military Secretary to Governor Office, N.W.F.P. By invitation.

14. Mr. Fazal Rehman, Deputy Secretary, Law Department, N.W.F.P. By invitation.

15. Mr. Mohammad Amin, Secretary S&GAD., N.W.F.P. By invitation.

16. Mr. Mohammad Shirin, Deputy Secretary, Local Government and Rural Development Department NWFP. By invitation.

II. S. Tanzimul Haq Halimi, Secretary, Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

III. The Committee took up for consideration the Appropriation Accounts and Auditor General report for the year, 1982-83 in respect of:-

- (i) Peshawar High Court, Peshawar.
- (ii) Secretary to Governor Office.
- (iii) Military Secretary to Governor Office.
- (iv) Law Department.
- (v) S&GA., Department and
- (vi) Local Government and Rural Development Department.

(I) PESHAWAR HIGH COURT, PESHAWAR.

1. 6—200—Law and Orders-210- Justice Law Courts.

200—Law and order.

210—Justice Law Court.—A—High Court, Charged.

C—Civil and Session Courts. The Appropriation Accounts of
the Department was found satisfactory.

D—Criminal Courts.

2. 1230—1231—Administration of Justice for (1982-83).

1231—Sale proceeds of unclaimed and escheated property.

1231—General Fee, Fines and Forfeitures.

1231—Miscellaneous Fees and Fines.

1231—E-Miscellaneous.

1231—Recovery of overpayments.

1231—Collection of payments for Services rendered.

The Appropriation Accounts of the Department was found satisfactory.

(II)—SECRETARY TO GOVERNOR OFFICE.

3. 6—000—GA—010—Organs of State--012

012—Sect. Staff of the Governor.

DEMAND No. 10

Page—255.

The appropriation accounts of the Department was found to be satisfactory.

(III)—MILITARY SECRETARY TO GOVERNOR OFFICE.

4. 6—000—GA—6—012—Staff and House hold of Governor.

Grant No. 10 (Page 230 to 236)—(1982-83)

000—General Administration.

010—Organs of State

012—

Para stands. The Excess of Rs.8000/- could not be explained by the Department to the satisfaction of P.A.C. The Administrative Secretary is directed to furnish full Justification alongwith documentary evidence in the next follow up meeting of the Committee.

Inspite of clear instructions of the P.A.C. that the Administrative Secretary was to appear himself but he absented himself without the prior permission of the Chairman. Section Officers represented both the Administrative Secretary i.e., Secretary to Governor and Military Secretary to Governor. The P.A.C. has taken a very serious view of the situation and the same is brought to the notice of the Provincial Government for necessary action.

LAW DEPARTMENT.

5. Appropriation Accounts, (1982-83).

Grant No. 10.

Page No. 397.

6—000—General Administration.

6—010—Organs to State.

6—011—Law Department.

The appropriation accounts of the Department was found in order.

6. Grant No. 11.

Page No. 401.

6—200—Law and Order.

6—210—Mufassil Estt.

Para stands. Saving is more than 5 percent. The Administrative Department is directed to furnish the details of the pending bills, which were not furnished before 30th June and could not be an cashed and as such saving were surrendered. The Finance Department is directed satisfy the Audit office that Appropriation order No.

BO-II(5-16/78 (FD)., dated 18th May, 1983 was in order and amount was available in the lumpsum provision for re-appropriation. The documentary evidence in this respect is to be furnished in the next follow up meeting of the P.A.C., by the Finance Department.

ADVOCATE GENERAL.

7. Grant No. 11.

200—Law and Order—210—Advocate General.

The appropriation accounts were found in order.

(V)—SERVICES AND GENERAL ADMINISTRATION DEPARTMENT.

8. (i) Public Service Commission—(1982-83)

000—General Administration.

010—Organs of State.

013—Public Service Commission.

As per Serial No. 7 Grant No. II above.

9. (ii) S&GA, Department.

012—M.L.A.

012—Ministers.

013—S&GAD.

013—Estate Office.

800—890—Enallocable Expenditure.

013—State Guest.

081—Other fair/exhibitions National Day celebration.

029—Government Contribution to Group Insurance for Government Employees.

The Appropriation accounts of the Department were found in order.

10. (iii) Service Tribunal N.W.F.P.

000—General Administration.

010—Organs of State.

013—Service Tribunal.

The amount should have been surrendered in time in excess to the requirements before 1st of March of the financial year, subject to the observation the para is recommended to be condoned.

11. (iv) Anti-Corruption Establishment.

Grant No. 10.

Page—465—(1982-83).

The appropriation accounts of the Department was found in order.

AUDIT PARAS AND PAGES REGARDING S&GAD.

Para 1 to 5

Page 111 to 115—(1982-83)

General Instructions issued in this respect.

(IV) LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT.

The Local Government Department did not furnish the correct working papers on the proper format in time. The previous working papers which were circulated to the Members and studied by them became infructious on account of furnishing new working papers on the date of examination of the accounts of the Department without giving opportunity to the Members to have studied to same.

The P.A.C. takes very serious view as to why the working papers could not be submitted on proper format in time, and if at all it was necessary that the same might have been substituted by the new ones then why the same could not be furnished much earlier and in such a presentable shape that the same might have been distributed without any difficulty. The Committee is of the considered opinion that this action on the part of Administrative Secretary constitutes breach of privilege of the Committee, but this lenient is being taken in the matter.

The working papers were not to be discussed this time as a protest that as the same were not submitted in time to have properly scrutinized.

The Administrative Secretary is directed to re-submit the same in the follow up meeting of the P.A.C. alongwith plausible explanation for the lapse on his part. The working papers should be duly vetted by the Audit office and the general instructions issued to all Departments during the meetings of the P.A.C. should be followed while re-submitting the working papers in the follow up meeting of P.A.C. and should be strictly according to the format and requirements of P.A.C. peace meal working papers are not acceptable. Reply should be from Provincial Government and not from subordinate office.

The Committee then adjourned to meet again on 1st September, 1986 at 9.00 a.m.

Dated Abbottabad,
KHAN,
The 31st August, 1986
Chairman,
Committee.

AHMAD HASSAN
Acting
Public Accounts

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT FRONTIER HOUSE, ABBOTTABAD ON 1st
SEPTEMBER, 1986 AT 9.00 A.M..

I. The following were present:-

- | | | |
|----|--|----------|
| 1. | Raja Amanullah Khan | Chairman |
| 2. | Maj: Rtd: Habibullah Khan Tareen, Minister for | Member |

Education on behalf of Chief Minister

- | | | |
|-----|---|----------------|
| 3. | S.Inayat Ali Shah | Member |
| 4. | Mr. Iftikhar Khan Mohmand | Member |
| 5. | Sardar Mehtab Ahmad Khan | Member |
| 6. | Mr.Mohamad Yaqoob Khan | Member |
| 7. | Mr.Bakht Jehan Khan | Member |
| 8. | Mr. Ghani Dad Khan | Member |
| 9. | Sardar Haidar Zaman | Member |
| 10. | Mr.Mohammad Yusaf Khan Khattak, Accountant General | Expert Advisor |
| 11. | Malik Abdur Rahim Khan, Additional Secretary, Home on
Behalf of Secretary Home and Tribal Affairs. | By |

Invitation

- | | | |
|-----|--|---------------|
| 12. | Mian Saeed Ullah Jan, Secretary Finance Department | BY Invitation |
| 13. | Mr.Zahoor Ahmad, Additional Secretary on behalf of
Secretary, Local Government and Rural Development. | By |

Invitation

- | | | |
|-----|---|---------------|
| 14. | Mr.Ejaz Ahmad Qureshi, Secretary,
Planning and Development | By Invitation |
|-----|---|---------------|

II. S.Tanzimullah Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration the Appropriation Accounts and Auditor General report for the year, 1982-83 in respect of Home and Tribal Affairs Departments, Finance Planning and Development and Physical Planning and Housing Department.

HOME DEPARTMENT.

Appropriation Accounts, (1882-83).

2. Grant No. 13, (1982-83).

Para stands. The appropriation accounts have been in correctly maintained. The Administrative Department is directed to furnish correct accounts fully supported by documentary evidence in the next follow up meeting of P.A.C.

The Administrative Department is directed to explain in the detailed report the date of indent placed, the dates of the bills received for adjustment and the real date of adjustments. It is also to be explained whether the amount was available at the time of the receipt of the adjustment of bills and if so why the department could not adjust the bills and if the amount was not available whether the excess was taken up with the Finance Department in time and if not why not.

3. Police supplied to other departments private bodies and persons.

The Administrative Department is directed to furnish plausible explanation for the excess expenditure of Rs. 17,154/- rs. 1,931/- and Rs. 965/- under grant No. 31, Police supplied to other departments Private Bodies and persons, Other Police (Qaumi Raakars Organization and Crime Branch) in the next P.A.C. meeting subject to the observation Appropriation Accounts were in order.

261—Police Training Institute.

The Administrative Department is directed to explain the excess expenditure of Rs. 220 under head 261—Police, Training Institute in the follow up meeting of P.A.C. subject to the observation Appropriation Accounts were in order.

Traffic Control.

200—Law and Order, 220—Police I Civil Armed Forces, 222 Provincial Police.

The irregularity of excess expenditure of Rs. 82 may be condoned.

Grant No. 39 (Dev).

Appropriation accounts were found in order.

D.P. No. 26 (A) SP KT.

D.P. No. 72, D.I.G., (C.I.D.), Peshawar.

D.P. No.91, S.S.P., Peshawar.

D.P. No. 102, S.S.P., Peshawar.

D.P. No. 103, S.S.P., Peshawar.

D.P. No. 12, A.I.G., Tele-Communication , Peshawar.

D.P. No. 64, S.P., Chitral.

D.P. No. 107, S.P., Mardan.

D.P. No. 108, S.P. Mardan.

D.P. No. 109, S.P. Mardan

D.P. No. 110, S.P., Mardan

D.P. No. 111, S.P., Mardan.

D.P. No. 26, S.P., Kohat.

D.P. No. 31, S.P., Dera Ismail Khan.

D.P. No. 5, S.P., Bannu.

D.P. No. 101, S.S.P., Peshawar.

Para stands. The detailed report may be furnished in the next follow up meeting of P.A. duly vetted by the audit office for consideration of the Committee.

PRISON.

Grant No. 12, Jails—(1982-83).

In view of the plausible explanation of department that the fault was on the Part of Ministry of Interior Government of Pakistan, the para is recommended to be dropped.

II. It has come to the notice of the Committee that the department has not prepared the factories accounts for 1982-83 in time. However, the Administrative Department explained that the accounts have since been prepared and verified by the Audit. The Administrative department is directed to furnish compliance report in the next follow up meeting of P.A.C. under head works.

Grant No. 33, (1982-83).

In view of the plausible explanation of the department that the amount of Rs. 15,000/-

Was surrendered in time and only Rs. 5,000/- with the permissible limit were kept for un-foreseen charges and therefore could not be surrendered the para is recommended to be dropped.

D.P. No. 66 (1982-83)—Superintendent C.P., Peshawar.

The Finance Department is directed to get the recovery from the defaulting Administrative department at source and report compliance in the next follow up meeting of P.A.C., The Administrative department is directed to intensify efforts for recovery as well as to furnish a list of the defaulting officers to the Finance Department along with outstanding dues.

D.P. No. 1, Page No. 79—(1982-83) I.G. Prison.

Subject to verification by the Audit, the para is recommended to be dropped. Compliance may be reported in the next meeting.

CIVIL DEFENCE.

D.P. No. 313, 315 of Grant No. 34 and 39.

Appropriation accounts were found in order.

Grant No. 33, Miscellaneous, 749—Others Grant in Aid to Armed services Board. Para stands. The accounts may be reconciled and correct picture furnished in the next

Follow up meeting of P.A.C. The Administrative Department is directed to explain the reason that why the excess amount could not be surrendered in time.

Grant No. 14, Home and T.A., Swat District.

The Administrative department could easily adjust the excess expenditure of Rs. 2,279/- against the saving of Rs. 10,528/- because the excess is under the same grant and request could be made to the Finance Department for re-appropriation in time. Subject to the observation the para is recommended to be dropped.

D.P. No. 27, (Civil Defence).

Para stands. The Administrative Department is directed to furnish the working paper in respect of D.P. No. 27, (Civil Defence) in the follow up meeting of P.A.C. positively.

II.—FINANCE DEPARTMENT.
Appropriation Accounts, (1982-83)

Page No. 167.

The Finance Department is directed to prepare working papers in general terms in respect of Chapter-II and III of the report of Auditor General on the accounts of the Government of North-West Frontier Province, and in future it should be permanent feature. The working papers may be furnished in the next follow up meeting of the P.A.C.

The Committee is also of the opinion that the Finance Minister may have a reference to the Committee under sub-rule (1) of Rule 163 of the Rules of Procedure of the Provincial Assembly that the Committee is authorized to scrutinize the object set for the Departments and the target achieved by the Department, so that the Committee is in a position to comment upon the achievements.

Page No. 169, Grant No. 10.

Pages 195 and 197, Grant No. 38.

The Appropriation Accounts of the Department were found in order.

Page 169, Grant No. 10.

000—010—Organs of State—019—Others Lump sum Provision.

Local Fund Audit Establishment.

In view of the plausible explanation of the Department and the Department also produced all the re-appropriation copies on the spot, the para is recommended to be dropped.

The Finance Department is requested to please ensure that the copies of the re-appropriation orders are received in the Audit office in time.

Local Fund Audit, Rs. 11,447/-.

In view of the explanation of the Department that less amount was provided under the head salary and deputation allowances and as such it was inevitable expenditure, the irregularity is recommended to be condoned.

21. Page No. 171, 6—700—Debt Servicing.

The Accountant General will explain the position of major Head 6—700—Debt-Servicing where there is a saving of Rs. 7,030,216 in the next follow up meeting of P.A.C.

Grant No. 29, Page No. 181 and 183 (Appropriation Accounts, 1982-83).
Grant No. 30, Page No. 187—(Appropriation Accounts 1982-83).

The Accountant General North-West Frontier Province, is requested to re-submit the the revised working paper in respect of Grant No. 29 and 30 showing the expenditure for less/over estimates.

Grant No. 33, (Appropriation Accounts, 1982-83).
Page No. 189.
The case being of delayed look adjustment.
The para is recommended to be condoned.

PHYSICAL PLANNING AND HOUSING DEPARTMENT.

(Appropriation Accounts, 1982-83)

25-27 (i) Grant No. 10. (ii) Grant No. 45 and (iii) Page No. 97- Item—
C. (XII) (Loans
to Provincial Urban Development Board.

The appropriation accounts of the Department were found in order.
Grant No. 39.

In view of the plausible explanation of the Department that there was in fact no excess, but Rs. 44,000/- allocated for Mardan Development Authority was booked against the head of construction of Flats at Gulshan-e-Rehman Colony, Peshawar (Minor Head—314). The Audit Department agreed, but pointed out, that it should have been intimated at the time of closing of the financial year. The Administrative Department is advised to abide by the financial rules. In view of the observation, the para stands to be reconciled and is to be discussed in the next follow up meeting of Public Account Committee.

PLANNING AND DEVELOPMENT DEPARTMENT.

(Appropriation Accounts, 1982-83)

Page No. 199.

In view of the explanation of the Administrative Department that it was a foreign aided project and the Department had no intimation in time from the Foreign experts, which caused variation subject to observation, the para is recommended to be dropped.

Grant No. 45, Page No. 203, Page 451, Page 449.
Grant No. 24 Page No. 451.
Grant No. 39., Page No. 453.

Subject to general observation, the Appropriation Accounts of the Department were in order.

The Committee then adjourned the meeting to meet again on 2nd September, 1986, at 9.00 A.M.

Dated Abbottabad, the
KHAN,
1st September, 1986.
Committee.

RAJA AMANULLAH,
Chairman,
Public Accounts

PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON 2ND SEPTEMBER, 1986 AT FRONTIER HOUSE,
ABBOTTABAD AT 9.00 A.M.

I. The following attended:-

- | | |
|--|-----------------|
| 1. Raja Amanullah Khan | Chairman. |
| 2. S. Inayat Ali Shah | Member. |
| 3. Iftikhar Khan Mohmand | Member. |
| 4. Haji Mohmmad Yaqoob Khan | Member. |
| 5. Mr. Bakht Jehan Khan | Member. |
| 6. Mr. Ghani Dad Khan | Member. |
| 7. Mr. Mohammad Yusaf Khan Khattak, Accountant General | Expert Advisor. |
| 8. Tanweer Ahmad, Secretary to Government of N.W.F.P.
Industries Department. | By Invitation. |
| 9. Dr. Ali Sher Khan, Secretary to Government of N.W.F.P.
Health Department. | By Invitation |
| 10. Dr. Zia-ur-Rehman Khan, Deputy Secretary Finance
Department on behalf of Secretary Finance. | By Invitation |
- II. S. Tanzimullah Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration the Appropriation Accounts and Auditor General report for the year, 1982-83 in respect Industries, Commerce, Mineral, Labour, and Transport Departments and Health and Social Welfare Department.

(I) INDUSTRIES.

(Appropriation Accounts).

Grant No. 33, (Miscellaneous), 1982-83.
Appropriation Accounts were found satisfactory.

Para No. 5, Page No. 87, (1982-83).
Labor Department.

The explanation of the Administrative Department was considered satisfactory, and was also supported by the Finance Department. However, the inquiry report on the basis of which suspended Principal was re-instated, may be

furnished in the next follow up meeting of P.A.C. Subject to the observation, the para is recommended to be dropped.

3. Para No. 6, Page No. 87, (1982-83).
Labour Department.

The Administrative Department is directed to issue instructions to all the Drawing and Disbursing Officers that in future no one should commit such a grave irregularity of depositing government money in the Commercial bank. However, as the interest accrued on the same has been deposited in the Government Treasury and there was no loss to the Government. Subject to observation, the para is recommended to be dropped.

Un-even pace of expenditure.

The Administrative Department explained that a cheque of 5 lac was to be paid to the Government of the Punjab, which was routed through a commercial bank for encashment, and as such the same not taken into account by the Audit Office, In view of the plausible explanation of the department, the para is recommended to be dropped.

571—G.A., (N.D.)—575—Government Stationery and Printing Department.

Uneven expenditure of Labour department.

Due to late receipts of revised estimates, the Department had to incur more expenditure in the months of April, May and June. The explanation offered by the department is considered satisfactory and the para is recommended to be dropped.

Grant No. 39, (Development) Page No. 349, (1982-83).

Appropriation Accounts were found satisfactory.

7. Grant No. 24, (1982-83).
Appropriation Accounts were found in order.

HEALTH AND SOCIAL WELFARE DEPARTMENT.

Appropriation Accounts, (1982-83).

8. Head 1252-Health.
9. Grant No. 10, Page No. 249.
10. Page No. 251.
11. Khyber Medical College, Page No. 249.
12. Page No. 251, Public Health School, Peshawar.
13. Para Medical Institute, Saidu Sharif.

The Appropriation

- | | | |
|-----------------|---|----------------------------|
| 14. | 422—General Hospital and Clinics. | Accounts of the |
| 15. | Page No. 253, Lady Reading Hospital, Peshawar | Department were |
| 16. | Grant No. 39, Page No. 265.
8—419—Stipends to L.H.Vs. In P.H.S., Peshawar.
8—421—Health Services and Education Programme. | found in order. |
| 17. | Grant No. 36.
1120—Sate Trading Receipt.
1125—Medical Store Department. | Subject to |
| verification by | | |
| 18. | Grant No. 24, Page No. 269. | the Audit Office |
| on the | | |
| 19. | Grant No. Nil, Page No. 251.
300—Community Services. | spot, the para is |
| be | | |
| | 320—Public Health Services.
326—Anit Malaria Programme. | recommended to
dropped. |

Para stands. The Administrative Department is directed to give a detailed report about the shipment of consignments of insecticide to the Karachi, the arrangement of transport facilities and as to when the consignment was actually received. Moreover, the contents of the agreement of the Foreign aid may also be produced before the P.A.C. in the next follow up meeting.

20. Grant No. 17.

400—Social Services—410—Education—413—Professional Colleges Grant to Ayub Medical College, Abbottabad.

The Administrative Department is directed to submit a detailed report supported by documentary evidence in the next follow up meeting of the Committee regarding the efforts of the Department to procure the services of Specialists. Subject to the observation., the para is recommended to be dropped.

Grant No. 17, Page No. 253.
421—Administration.

Para stands. The Administrative Department is direxcted to show the revised estimates demanded for the three months i.e., April, May, and June, and the actual bills of Electricity, Telephone charges and P.O.L., Particularly of the Teaching Hospitals, so that the explanation may be acceptable to the Committee for the condonation of the irregularity. Detailed report may be submitted in the next follow up meeting of the P.A.C.

Grant No. 17, Page No. 253.
400—Social Services.

23. 420—Health, 422—General Hospitals and Clinics D.H.O. Hospital, Abbottabad.

The Department is directed to submit a detailed report in the next follow up meeting of P.A.C. showing the efforts of the Department by putting advertisements in the Press/by the Public Service Commission for the recruitment of the Specialists. The reply should be supported by the copies of the relevant documents. Subject to the observation, the para are recommended to be dropped.

24. Grant No. 17, Page No. 253. D.H.O., and Civil Hospitals.

The Administrative Department is directed that they should have adjusted the saving against the excess expenditure by way of re-appropriation within the same grant. The request that there should have been transfer entry in this case was by itself a financial irregularity and not a correct way of approach. The Administrative Department is directed to take note that within the grant., the re-appropriation are to be got regularized by the re-appropriation order of Finance Department before the closing of the financial year. In view of the plausible explanation of the Department and acceptable to the Audit office and subject to the observation, the para is recommended to be condoned.

Grant No. 17, Page No. 257 and 259.

423—Mental Hospital.

424—Mother and Child.

426—Health Laboratory.

427__ Drugs Control.

The Administrative Department is directed that the seasons for saving/excess should be explained even if the same may be within the permissible limit. It is further pointed out that there is no permissible limit for excess expenditure. The detailed report may be furnished in the next follow up meeting of the PAC. Subject to the observation, the para is recommended to be dropped.

26. Grant No. 39, Page No. 265.

8__413__ Professional Colleges, Khyber Medical College, Peshawar.

In view of the plausible explanation of the Administrative Department supported by the views of the audit office, the para is recommended to be condoned.

27. Grant No. 39,.

8__413__ Ayub Medical College, Abbottabad.

An amount of Rs.60,300 had been shown under Grant No.39, against the Ayub Medical College as premium of some stores, while the College is not receiving any aid under the aforesaid grant and the appropriate grant of Ayub Medical College is No.17. Accountant General, N.W.F.P, is requested to to met the PAC know about the actual position in respect of the booking of the bills in the next follow up meeting of the PAC so that the para may be condoned.

28. Grant No. 39.

8__422__General Hospital and Clinics.

Para stands. The Administrative Department is directed to furnish a detailed report supported by documents explaining as for which equipments the L.Cs were opened and whether the equipment was received within the same year or in the next year and whether the same has been recorded in the stock register in the indenting hospital/Hospitals, moreover, as may expenditure of Rs.962,138 with full justification. Detailed report may be furnished in the next follow up meeting of the PAC.

29. 423__Mental Hospital, Peshawar.

The Accountant General NWFP is requested to find out as to why the amount of Rs.627 was booked under head 423__Mental Hospital, Peshawar when there was n o original allocation under the aforesaid head. The report may be furnished in the next follow up meeting of the PAC.

30. 8__425__Other Health Facilities and Preventive Measures.

The Administrative Department is directed to furnish the detailed report regarding the efforts of the Department to pressure Technicians for the Expended Programme and non-availability of the same fully supported by the documents. Subject to the observation, the part is recommended to be dropped.

31. Grant No. 36, Page No. 267.

7__800__Unallocable, 7__810__State Trading 5__813__Medical store.

The para is recommended to be dropped, subject to the observation that the Administrative Department may explain the reason as to why the post of A.A.O

could not filled in time supported by the documentary evidence. Detailed report may be furnished in the next follow up meeting of the PAC.

32. Grant No. 33, Miscellaneous Page 271.

Development.

Para stands. The Administrative Department is directed to furnish a detailed report as to when the posts were advertised and when the vacancies were filled in. The explanation should have to be supported by the documentary evidence and submit the report in the next follow up meeting of PAC.

DRAFT PARAS (AUDITOR GENERAL REPORT)

33. D.P No. 227, Page No. 78.

34. D.P No. 228, Page No. 78.

35. D.P No. 231, Page No. 78.

In view of the plausible explanation and verification of custom assessment record of the Administrative Department, the paras are recommended to be dropped.

36. D.P No. 230, Page No. 78.

Para stands. The Administrative Department is directed to get the comparative statement of the purchase of Air-Condition examined by the Audit office and obtain their comments thereon and furnish a detailed report duly vetted by the Audit office in the next follow up meeting of the PAC.

37. D.P No. 183, Page No. 78.

The Administrative Department is directed to ensure that such financial irregularity should not be re-occurred and all the D.D.Os may be directed not to draw amount in excess of the stores receipt. The explanation of the Administrative Department is considered satisfactory and the para is recommended to be condoned.

38. D.P No. 90, Page No. 78.

As per Serial No. 37, above.

39. D.P No. 184 Page No. 78.

In view of the plausible explanation of the Administrative Department, the para is recommended to be condoned.

40. D.P No. 171.

Working paper for para (D.P No. 171) of the Auditor General report has not been prepared by the Administrative Department. The Administrative Department is directed to prepare the same according to the fresh instructions issued and produce the same in the next follow up meeting of the PAC.

41. D.P No. 186 Page 78.

42. D.P No.178 Page 78.

In view of the plausible explanation of the Department and verification of record by the Audit Office, the paras are recommended to be dropped.

43. D.P No. Nil, Page Nil Rs.157,888. Un-Necessary Purchase.

In view of the plausible explanation of the Department, the para is recommended to be dropped.

44. D.P No. 222 Page 78 Rs.84,860/65

Para stands. The Administrative Department is directed as to why X-ray films were purchased when the X-ray plant was out of order and how the X-ray films purchased were utilized. Detailed report may supported by documentary evidence may be furnished in the next follow up meeting of the PAC.

IV. The Committee then adjourned to meet again on 3rd September, 1986 at 9:00 AM.

KHAN

RAJA AMANULLAH

Chairman
Public Accounts Committee

**PROCEDINTS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON 3RD SEPTEMBER, 1986, AT 9.00 A.M. AT
FRONTIER HOUSE, ABBOTTABAD.**

1. The following attended:-

- | | | |
|-------------|--|-----------|
| 1. | Raja Amanullah Khan. | Chairman. |
| 2. | Inayat Ali Shah. | Member. |
| 3. | Iftihar Khan Mohmand. | Member. |
| 4. | Sardar Mehtab Ahmad Khan. | Member. |
| 5. | Haji Muhammad Yaqoob Khan. | Member. |
| 6. | Mr. Bakht Jehan Khan. | Member. |
| 7. | Mr. Yousaf Tanoli. | Member. |
| 8. | Sardar Haidar Zaman. | Member. |
| 9. | Mr. Muhmmad Yousaf Khan Khattak.
Accountant General, North-West Frontier Province | Expert |
| Advisor. | | |
| 10. | Mr. Ghulam Hussain,
Chief Engineer, Irrigation. | By |
| invitation. | | |
| 11. | Mr. Zia-ur-Rahman,
Deputy Secretary Finance on behalf of Finance Secretary. | By |
| | invitation. | |

II. S. Tanzimul Haq Halimi, Secretary Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

III. The Committee took up for consideration appropriation accounts, and Auditor General Report for the year, 1982-83 in respect of Irrigation and Public Health Engineering Department.

Department of Electric Inspector Appropriation Accounts for the year, 1982-83.

1. Grant No. 7 (1982-83).

Saving is within the permissible limit, and in view of the plausible explanation of the Department, the para is recommended to be dropped.

IRRIGATION AND PUBLIC HEALTH ENGINEERING

2. Demand No. 10 G.A. (Page-365).

400—Repair and Maintenance of Durable goods

500—Commodities and Services.

511—T.A.

Subject to excess expenditure of Rs. 425/- Rs. 9,742/- of book adjustment and Rs. 27,788 on T.A. advance to the Secretary for U.S.A. Tour, and transfer T.A. SO(P), the appropriation accounts were found in order. The Administrative Department is directed to be careful in future to adjust excess expenditure against the saving in time, by re-appropriation order through the Finance Department.

IRREGATION DEPARTMENT.

3. Grant No. 8P/367.

Appropriation accounts were in order. Subject to the observation that there is an excess of Rs. 26,373/- under head 524 Tubewells, the Administrative Department is directed to try to correct anticipate the expenditure. The excess/saving may be surrendered in time. Re-appropriation within the grant may be effectuated in time, so that there is no excess expenditure in future.

4. Grant No. 8.
521—Administration Irrigation Establishment.

Para in respect of 521-Administration Irrigation Establishment stands. The Administrative Department is directed to submit a detailed report supported by documents in the next follow up meeting of P.A.C.

5. Grant No. 9. P/371.
500—Economic Services.

520—Irrigation.

Excess saving may be surrendered in time. Re-appropriation within the same grant may be effectuated in time.

6. Grant No. 39, Page-373.
Appropriation accounts were found in order.

7. Grant No. 40, Page-3735

Subject to the observation of excess expenditure of Rs. 183,080/- which was incurred from the Provincial Head and later on made good from P.L.A. (receipt from the Flood Commission), was a financial irregularity which needed attention to get the same regularized in time. The appropriation accounts were found in order. The Administrative Department is directed to be careful in future.

8. Para 5, Page—93.

Expenditure incurred on work in anticipation of T/Sanction.

Para stands. The Administrative Department is directed to furnish detail of the works along-with the dates of ex-post facto technical sanctions and the emergency on account of which the XEN processed the works without obtaining prior sanction of the Competent Authority.

9. D.P. No. 1402 (1979-80)—Mardan Irrigation, Division.

In view of the explanation of the Department and verification of record by the Audit,

para is recommended to be dropped, Subject to the observation that the MBs were not properly maintained and the MNK was not shown in the detailed estimate, which is technical irregularity and such like irregularity should not re-occur in future the irregularity may be condoned.

10. D.P. No. 1493 (1977-78)—Warsak Canals, Peshawar.

In view of the satisfactory reply of the Department to the satisfaction of the Audit Office, the para is recommended to be dropped.

11. D.P. No. 1504 (1981-82) Swabi Irrigation Division, Swabi.

Para stands. The Administrative Department is directed to take up the matter with the

Finance Department and the Finance Department is directed to take an immediate decision in the matter whether voids are to be recovered from the Contractor or not as required under Clause 20 (d) of the Contract Agreement. The Chief Engineer, Irrigation was of the opinion that in the specification book of WAPDA, which was being followed in the Irrigation Department also, it was clearly mentioned that Voids were not to be paid. The concret decision of the Competent Authority in the case be obtained and furnished in the next follow up meeting of P.A.C.

12. D.P. No. 1509 (1981-82)—Swabi Irrigation Division, Swabi.

Statement of the Department was considered satisfactory by the Committee, and audit Office with the observation that the Department should be careful in future to complete the work in time and emphasize on the Contractors to abide by the contract deeds, subject to the observation the para is recommended to be dropped.

13. D.P. No. 1510 (1981-82)—Swabi Irrigation, Swabi.

Para stands. The Administrative Department admitted that recovery was not effectuated within a month period. Compliance duly vetted by the Audit Office may be furnished in the next follow up meeting of P.A.C.

14. D.P. No. 1506 (1982-83)—Mardan Irrigation Division, Mardan.

In view of the plausible explanation of the Department that the higher rates were accepted earlier and the lower rates came after a few month in different area, the para is recommended to be dropped.

15. D.P. No. 1507 (1981-82)—Mardan Irrigation Division.

The Department is directed that in future the record of the void wires may also be kept and auctioned subject to the observation, the para is recommended to be dropped.

16. D.P. No. 1508 (1981-82)—Mardan Irrigation Division.

On account of verification that the rates were primarily tendered for Rs. 250,000/- and the contractor was only bound to complete the tender work, there was no question of higher rate in the next year, and as such, the para is recommended to be dropped.

17. D.P. No. 1490 (1982-83)—Swat Irrigation Division.

In view of the explanation of the Department that there was accessories with the generators and the pipes were 19" dia, the number of trucks hired was justified. Moreover, the luggages was to be lifted at notice of 3 days, and hence open tenders could not be invited. The rates of quotations are lower than the Departmental carriage Contractor. In view of the satisfactory explanation, the para is recommended to be dropped.

18. D.P. No. 1403 (1981-82)—Swat Irrigation Division.

In view of the satisfactory explanation of the Department that it was on account of in-advertant mistake and the Contract was not for the whole financial year and moreover, recovery has been effectuated the para is recommended to be dropped.

19. D.P. No. 1472 (1978-79)—Tub wells Irrigation Division, Peshawar.

Para stands. Detailed report may be furnish in the follow up meeting of the P.A.C. as to what decision was taken by the Committee appointed by the Department.

20. D.P. No. 1006 (1981-82)—Paharpur Irrigation Division, D.I. Khan.

(i) It has come to the notice of the Committee that D.C. D.I. Khan has not announce the award in respect of compendation of land in village Qazi Wala. The fund has already been provided by Irrigation Department Revenue Board

is directed to explain the reasons as to why the D.C. was not in a position to award compensation of land.

(ii) Para 2 in respect of advance payment to XEN Mughal Pura works in respect of Rs. 57,805/- stands settled.

(iii) As it is now within the Competency of the Department to purchase country made articles without reference to Industries Department the objection, therefore, is recommended to be condoned.

21. D.P. No. 1471 (1978-79)—Tube wells Irrigation Division, Peshawar.

Subject to the verification of the site register and satisfaction of the audit Office, para is recommended to be dropped.

(iv) The Committee then adjourned to meet again on 4th September, 1986 at 9.00 a.m.

Dated Abbottabad
AMANULLAH KHAN
the 3rd September, 1986.

Committee.

RAJA

Chairman,
Public Accounts

**PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON 4TH SEPTEMBER, 1986, AT 9.00 A.M. AT
FRONTIER HOUSE, ABBOTTABAD.**

1. The following were present:-

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|-------------|--|-----------|
| 1. | Raja Amanullah Khan. | Chairman. |
| 2. | Inayat Ali Shah. | Member. |
| 3. | Haji Muhammad Yaqoob. | Member. |
| 4. | Sardar Mehtab Ahmad. | Member. |
| 5. | Mr. Mukhtar Ahmad,
Deputy Accountant General. | Expert |
| Advisor | | |
| 6. | Mr. Zia-ur-Rehman,
Deputy Secretary, F.D, representative of Secretary Finance.
invitation. | By |
| 7. | Mr. Ghulam Hussain,
Chief Engineer, Irrigation Department.
invitation. | By |
| 8. | Mr. Nazir Ahmad Afridi.
Chief Engineer, PHE: | By |
| invitation. | | |

II. S. Tanzimul Haq Halimi, Secretary Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

III. The Committee took up for consideration the remaining draft paras etc, relating to the Irrigation and Public Health Engineering Department, North-West Frontier Province, in the appropriation Account of the Government of North-West Frontier Province.

PUBLIC HEALTH ENGINEERING.

Appropriation accounts 1982-83

The appropriation accounts of the Department were found in order.

(Audit Report, 1982-83).

The Administrative Department is directed to issue technical sanctions in time and emphasis on the subordinate Offices that the work should not be undertaken prior to the technical sanction, subject to the observation, the para is recommended to be dropped.

3. D.P. No. 1433 Page-105.

The Administrative Department is directed to be cautious in future and get the re-appropriation approved by the Finance Department in time subject to the observation, the para is recommended to be condoned.

4. D.P. No. 1435, Page-105.

The P.A.C. unanimously observed that the Administrative Department should complete the codel formalities by now.

5. D.P. No. 1436, Page-105.

The Administrative Department is directed to be cautious in future not to be deposit un-necessary amount in the suspense head and to observe the codel formalities, as the action was taken in good faith to test the efficiency of the newly purchased machines, which were country-made for the first time, the para is recommended to be condoned.

6. D.P. No. 1464, Page-106.

Para stands. The Administrative Department is directed to conduct enquiry as there was cutting without initial of Senior Officer/indenting Officer and responsibility may be fixed on the defaulting Officer/Officials, which may be verified to the satisfaction of the Audit Office that the correction in the indent as well as entry in the stock register was not made after the receipt of the preliminary

audit report . Copy of enquiry report may be furnished in the next follow up meeting of P.A.C.

7. D.P No.1465, Page 106.

As the work was executed in the Federally Administered Tribal Area out of FATA funds, the Accountant General, NWFP, is requested to send the draft para to the Federal PAC.

8. D.P No.1466, Page 106.

In view of the plausible explanation of the Department, that when the work was in progress, the people of the area resented that the pipe lines were not to be stretched in their fields and as the Department had no powers to proceed with the work, the alignment was changed and there was no loss, the para is recommended to be dropped.

9. D.P No. 1667, Page 106.

As per serial No. 6 D.P No. 1465 above.

10. D.P No.1431, Page 106.

As per serial No. 6 D.P No. 1465 above.

11. D.P No.1469 P-106.

Para stands till the decision of the High Court.

12. D.P No. 1432, Page 106.

Subject to the verification on the spot that the stocks on the Stock Register according to the codal formalities subject to the observation, the para is recommended to be dropped.

13. D.P No. 1443, Page 106.

Subject to the verification on the spot that recoveries were fluctuated from the Contractor and utilization of material was verified from M.B. the para is recommended to be dropped.

14. D.P No. 1423, Page 106.

Subject to the observation by Audit the para is recommended to be dropped.

15. D.P No. 1426, Page 106.

Accountant General, NWFP, is requested to refer the draft para to the Federal Public Accounts Committee.

16. D.P No. 1446, Page 106.

In view of the explanation of the Department, the para is recommended to be condoned.

17. D.P No. 1456, Page 106.

Para stands. Detailed report duly vetted by the Audit Office may be furnished in the next follow up meeting of PAC.

18. D.P No. 1425, Page 106.

Para stands. The Administrative Department is directed to conduct enquiry and fix responsibility as to who was responsible for conducting physical verification on the spot and why fraudulent entries were made in the stock register.

IV. The Committee than prorogued the meeting with the holy pray.

Dated Abbottabad the
AMANULLAH KHAN,
4th September, 1986.

RAJA
Chairman,
Public Accounts

Committee.

**PROCEDINTS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD AT LOBBY NO.1, PROVINCIAL ASSEMBLY OF N.-
W.F.P. ON 10TH NOVEMEBER, 1986 AT 9.30 A.M.**

1. The following were present:-

1. Raja Amanullah Khan. Chairman.

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|-------------|---|---------|
| 2. | Mr. Ahmad Hassan Khan | Deputy |
| Chairman | | |
| 3. | Mr. Muhammad Iftikhar Khan Mohmand. | Member. |
| 4. | Mr. Bakht Jehan Khan. | Member. |
| 5. | Haji Muhammad Yaqoob Khan. | Member. |
| 6. | Mr. Ghani Dad Khan. | Member. |
| 7. | Mr. Muhammad Yousaf Khan Khattak. | Expert |
| Advisor. | | |
| 8. | Mian Saeedullah Jan, | By |
| Invitation. | | |
| | Secretary to Government of N.W.F.P.
Finance Department. | |
| 9. | Mr. Faqir Muhammad Khan,
Secretary to Government of N.W.F.P.
invitation.
Agriculture Department. | By |

II. S. Tanzimul Haq Halimi, Secretary Provincial Assembly of North-West Frontier Province, acted as Secretary to the Committee.

III. The Committee took up for consideration the remaining appropriation accounts and draft paras for the year, 1982-83 in respect of Agriculture, Animal Husbandry, Forest and Co-operation department and also considered the follow up action on the directives issued by the Public Accounts Committee:-

AGRICULTURE DEPARTMENT.

DRAFT PARAS FOR THE YEAR, 1982-83.

1. Grant No. 21 Page No. 43 (1982-83).-

In view of the plausible explanation of the department that the posts could not be filled in due to non-availability of the qualified doctors and in spite of repeated reminders the Accountant General, Lahore did not raise the debit against the department, the allocation resulted in saving, the para is recommended to be condoned.

2. Grant No. 33 Miscellaneous (1982-83).-

The saving is within the permissible limit and is recommended to be condoned.

3. Grant No. 4 (Forests) Grant No. 39 Page No. 65 Grant No. 20 Fisheries.-

The Administrative Secretary is directed to furnish reasons even in case of permissible limits of saving. The department has deviated from the general circular issued by the PAC that reasons for all savings are to be explained irrespective of being within the permissible limit. The cogent reasons for the saving may be furnished in the next follow up meeting and the department should note for future compliance.

4. Operational expenses of Agricultural Engineering Machinery (Tractor and Bulldozers).

The Administrative Department is directed to find out the exact month of book adjustment of the amount in question. In future it shall be the responsibility of the Administrative department to follow the reconciliation of book adjustment in the Accountant General's Office.

5. Para No. 9 (ii) General.-

In view of the explanation of the department that the excess of Rs. 904,000/- is within the same grant and there is no over all excess in the grant requiring sanction of the Provincial Assembly, the para is recommended to be condoned.

6. 9 (iii) Agricultural Engineering Soil Conservation and Boring Operation.-

The reply of the department is not satisfactory. The department is directed to re-examine the case in the light of the original communication from the Finance Department that Rupees Fifty two Lacs were for the purpose of Advisory services and equipment. The department is further directed to clarify as to whether advisory services and equipments were received during the financial year, under report i.e. 1982-83 and give the details of the advisory service i.e. names of the advisors, the period they remained in the North-West Frontier Province, and the amount incurred on their stay (estimated) and the equipment which has been received and the cost of equipment as intimated by the Ministry of Food and Agriculture. If the Ministry of Food and Agriculture has not intimated and details in respect of this expenditure, the same may be obtained from the Ministry concerned and produced in the next follow up meeting.

7. 514—Plant Protection and Locust Control.-

The reply of the department is not satisfactory. It is not understood that how a single bill was paid in two different years. The department should

specify the month in which the bills were adjusted, and the reasons that a single bill was adjusted in two different years. This is also to be as certain that as to whether interest accrued account of delayed payment of the bills or not. Moreover why the department failed to reconcile the figures with the Accountant General's Office in time and could not ascertain the fact in advance that the bills were outstanding and were to be paid. If the department would have taken the matter seriously and followed it vigorously, there would have been no pending bills and no phasing of the payment which apparently does not seem justified.

8. Grant No. 41.

Provision of soil and water testing facilities in NWFP.

In view of the detailed plausible reply of the Department, that the amount could not be utilized due to lack of time, the para is recommended to be condoned.

9. D.P No. 266 and 258. (1982-83).__

The Administrative Department is directed that no expenditure should be incurred in anticipation of sanction and in future all the Civil work done should be recorded in the M.B prescribed for Civil works by the Communication and Works Department.

10. The Committee then adjourned to meet again on 11th November, 1986 at 9:30 a.m in the Chamber of the under signed.

Dated Peshawar,
the, 10th November, 1986.
KHAN,)

Accounts Committee.

Sd/- X X X
(RAJA AMANULLAH

Chairman,
Public

**PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON 11th NOVEMBER, 1986 AT 9.30 A.M. IN THE
SPEAKER CHAMBER,
PESHAWAR.**

I. The following were present:-

- | | | |
|-----|---|----------------|
| 1. | Raja Muhammad Amanullah Khan, Speaker | Chairman. |
| 2. | Mr. Ahmad Hassan Khan, | Deputy |
| | Chairman. | |
| | Deputy Speaker. | |
| 3. | Haji Muhammad Yaqoob Khan, MPA | Member. |
| 4. | Mr. Bakht Jehan Khan, MPA | Member. |
| 5. | Sardar Haider Zaman, MPA | Member. |
| 6. | Sardar Mehtab Ahmad, MPA | Member. |
| 7. | Syed Inayat Ali Shah, MPA | Member. |
| 8. | Mr. Muhammad Iftikhar Khan, Mohmand, MPA | Member. |
| 9. | Mr. Ghani Dad Khan, MPA | Member. |
| 10. | Mr. Faqir Muhammad Khan, | By |
| | Invitation. | |
| | Secretary to Government of NWFP.
Agriculture, Forests and Co-Operation Deptt | |
| 11. | Mr. Iftikhar Ahmad Khan, | Expert |
| | Advisor. | |
| | Additional Accountant-General, | |
| 12. | Mr. Zia Ur Rehman, | By Invitation. |
| | Deputy Secretary, Finance Deptt:
representative of Finance Secretary. | |

II. S.Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP acted as Secretary to the Committee.

III. The Committee took up for discussion the follow up of the directives issued to the administrative Department:-

AGRICULTURE DEPARTMENT
CO-OPERTIVE WING 1982-83

1. D.P No. 275 (1980-81).

Non-existence of Actual Payees-Receipts in support of payment of Rs.1,00,000/-

The original Payees receipts were verified on the spot and the para is, therefore, recommended to be dropped.

2. D.P No. 276 Para repeated in A/Note for the year, (1981-82).

Principal, C.T.C., NWFP, Peshawar Rs.142,336/65.____

Para stands.____ The reply of the Administrative Department is not satisfactory. The Department is directed to conduct enquiry in the case as to why the original receipts were not furnished to the appropriate quarter in time and how the valuable documents were misplaced during the shifting of office. Moreover, the names of the stipendiary. A detailed report may be furnished in the next follow up meeting fixing responsibility on the defaulting officer.

(FOREST WING)

3. **Page 20, D.P No. 257, (1977-81), C/F Malakand.**
Loss due to Non-realization of shooting
licence fee at the prescribed rate (Amount Rs.21,925/00).

The Department framed rules in 1977 which were in conflict with the Wildlife Act, 1975. The fee levied under the Act can only be changed by a Competent Authority i.e. Legislature or Ordinance of Governor and can not be enhanced by Notification of rules. The audit objection is based on the rules notified by the Department which according to audit were to be implemented after Notification.. In fact there is no loss to the Government as for as the legal aspect is concerned, but responsibility is to be fixed by the Department on the person who promulgated rules in violation of

Act without suggesting amendment in the Act at the appropriate time. A detailed report in this respect may be furnished in the next follow up meeting. Subject to the observation, the para is recommended to be dropped.

4. Page 20 D.P. No. 261 (1980-81). D.F.O., Unar.

Embezzlement of food commodities valuing Rs. 192,000/-. In view of the decision of the High Court in the case of Mr. Muhammad Asif, Deputy Range Officer In charge that he was exonerated of the charges, the para is recommended to be condoned, subject to the observation that the Department should enforce strict pre-cautionary measures, so that such like incidents may not occur again.

5. Page-20 D.P. No. 260 (1980-81), D.F.O., D.I. Khan.

Non-recovery of Government dues amounting to Rs. 22,405/-.

From the reply of the Department it is very clear that contract was given to a Non-National of Pakistan, who was not eligible to have been registered as contractor under the rules. The Department should fix responsibility on the officer, who awarded the contract and the amount should be recovered from him as land revenue arrears. Strict instructions should be issued to all the Drawing and Disbursing Officer that contracts should not be awarded to Non-registered contractors in any case.

6. Page 21 D.P. No. 269 (6/82), D.F.O. Siran W/Shed at Mansehra.

Loss due to excess payment of cash and ration amounting to Rs. 33,781/- in violation of written instructions:-

In view of the explanation of the Department that the main days were fixed according to the instructions of ECNEC which is the highest body in the country to approve schemes and the instructions of the Conservator were only for one specific year for the Mandays, because work was to be done in a portion of the Financial year, the explanation is considered, plausible and the para is recommended to be condoned.

7. Page 21 D.P. No. 264 (1980-81), D.F.O. Galis.

Irregular sale of timber resulting into loss of Rs. 12,649/-.

The explanation was considered plausible.

The Para is recommended to be dropped.

8. Page 21 D.P. 262 (1980-81), D.F.O. Galis.

Irregular sale of timber amounting to Rs. 6,87,604/- on limited tender basis.-

The explanation was based on cogent reasons

The para is recommended to be dropped.

9. Page 21 D.P. No. 259 (1980-81), D.F.O. Mardan. __

Incurrence on construction without having any technical sanction and administrative approval (amount Rs. 11,25,703/-).

The reply of the Administrative Department was not considered satisfactory. When the irregularity was pointed out by the Audit office. Ex-post facto sanction for regularization should have been obtained by the Department in time and matter should have been settled with the Audit office before the framing of the Audit para, which could be easily done at that stage. This negligence on the part of the Department is most undesirable. The Department is directed to regularize the irregularity by Ex-post-factor sanction immediately and report compliance in the next follow up meeting of the Public Accounts Committee. Subject to the observation, the para is recommended to be dropped.

10. Page 21 Para 270, (1980-81), D.F.O. Siran, Watershed Division, Mansehra.

(Non-accountal of items amounting to Rs. 93,303/-)

The Administrative Department is directed to consult the Law Department on the point that whether the accounted could go to the Civil Court to seek his remedy or the appropriate remedy was available in the Civil Services Tribunal, if the solicitor is of the opinion that the case can be quashed by the High Court, the Department may approach the Advocate-

General for the quashment of the proceedings in the lower court which appear to be wrong abinitio and coram non-justice.

When the case is referred back to the Department, the losses assessed by the Inquiry Officer may also be got verified from the Audit Office and appropriate action initiated accordingly with a maximum care in view that no losses are accrued to the Government.

11. Page 22 Para-265, (1980-81), D.F.O., Swat.—

Short imposition of fine by the Forest Magistrate, amounting to Rs. 2,097,300/

In view of the decision of the Magistrate, the para is recommended to be condoned. The committee observed that number of cases reported i.e. 1700 were alarming and the Department should take strict measures to minimize the forest Offences in the area.

12. Page 22 Para-272, (1981-82), D.F.O., Abbottabad.—

Un-necessary purchase of Iron sheets for Rs. 3,96,000/-.

The Administrative Departments is directed to arrange wide publicity for purchases and its is not enough to advertise tender in one single daily and that also of English language. The Department should have quoted the quantity of the articles in the tender to have attracted big bidders instead of calling quotations for such a huge amount. The Department should ensure that Financial rules are not violated in future and all purchases are in-conformity of the rules prescribed, subject to observation, the para is condoned.

13. (a) Page 122 Para-1389, (1980-81).
- (b) Page 122 Para-1395, (1980-81).
- (c) Page 122 Para-1394, (1980-81).
- (d) Page 122 Para-1393, (1980-81).
- (e) Page 122 Para-1392 (1980-81).

- (f) Page 123 Para-1388, (1980-81).
- (g) Page 123 Para-1382, (1980-81).
- (h) Page 123 Para-1390, (1980-81).

The follow up action on the above draft paras disposed off by the defunct APAC have been deferred with the remarks that the follow up action on the same will be taken up in the next follows up meetings, but the reply should be furnished on the format circulated by this Secretariat for the follow up meeting. No reference should be made of the decision of the DAC and in case the Department is of the opinion that the proceedings of the DAC are based on cogent reasons, the proceedings may be produced before the Public Accounts Committee for consideration. If there are any inquiry reports in any matter, the original reports of the Inquiry Officer may also be brought to be examined by the Public Accounts Committee, if necessary.

- 14. (a) D.Para-273, (1982-83), Male-functioning of DASO Abbottabad.
- (b) D.Para-274, (1982-83), Loss of Rs. 484,360/84 relating to past years not regularized.
- (c) D.Para-347, (1982-83), Embezzlement of Rs. 294,000/- by an employee of DASO.
- (d) D.Para-348, (1982-83), Non-conducting of Physical verification of stock articles.
- (e) D.Para-349, (1982-83), Receipt of fertilizer not verified/reconciled with ADAHQ during (1979-80), and (1980-81).

It was brought to the notice of the Committee that annual accounts statements of Agriculture Development authority were not prepared before 1981-82, since its inception and it is surprising that the Government has failed to exercise a check on the expenditure of the Authority. If there would have been internal check system, there would have been no occasion

for such a lapse. The Committee decided that the draft paras pertaining to the Agriculture Development Authority are differed till such time that the annual statements are duly audited by the Chartered Accountant and vetted by the Audit Office as required under the aforesaid Act. The Administrative Department is also directed to ensure that the Authority completes the preparation of the compilation of annual statements within three months and get it duly audited by both the Auditing parties. Only after the compilation of the accounts, a clear picture will be available to the committee regarding the losses accrued to the Government on account of pilferage, transit losses and embezzlements. If possible, an interim report about the progress may be submitted in the next follow up meeting of the Public Accounts Committee.

The displeasure of the Committee may be conveyed to the Chief Executive of the Authority.

IV. The Committee then adjourned to meet again on 12th November, 1986 at 9.30 a.m.

Dated 11th November, 1986
AMANULLAH KHAN)

Sd/- X X X
(RAJA MUHAMMAD
Speaker/Chairman,
Public Accounts Committee.

**PROCEDINTS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD IN THE CHAMBER OF MR SPEAKER,
PROVINCIAL ASSEMBLY NWFP UNIVERSITY TOWN, PESHAWAR. ON
12TH NOVEMBER, 1986 AT 9:30 AM.**

I. The following were present:-

1.	Mr.Ahmad Hassan Khan, Deputy Speaker,	Deputy
Chairman.		
2.	Mr. Mohammad Iftikhar Khan, MPA	Member.
3.	Syed Inayat Ali Shah, MPA	Member.
4.	Mr. Bakht Jehan Khan, MPA	Member.
5.	Haji Mohammad Yaqub Khan, MPA	Member.
6.	Mr. Ghani Dad Khan, MPA	Member.
7.	Sardar Haider Zaman, MPA	Member.
8.	Malik Salah-Ud-Din Khan, MPA	Member.
9.	Mr.Mohammad Yousaf Khan, Khattak,	Expert
Advisor.		
	Accountant General, NWFP.	
10.	Mr. Jehanzeb Khan, Senior Member,	By
Invitation.		
	Board of Revenue, NWFP.	
11.	Shahzada Shamsam-Ul-Mulk,	By
Invitation.		
	Member Board of Revenue-II, NWFP.	
12.	Mr.Zia-Ur-Rehman, Deputy Secretary,	By
Invitation.		
	Finance Department, NWFP.	

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration follow up action of the directives pertaining to the accounts and report for the financial year, 1982-83 in respect of Senior Member Board of Revenue and Member, Board of Revenue-II Government of NWFP.

**SENIOR MEMBER BOARD OF REVENUE NWFP
APPROPRIATION ACCOUNTS, 1982-83**

The Administrative Department is directed to be cautious in future to provide leave salary in the budget and should ensure that such an irregularity may not occur again. Subject to the observation, the para is recommended to be condoned.

2. Page 77, 91, 95, 101 and 103 of Appropriation Accounts.____
Expenditure of Rs.40,863/- under Head 028__Divisional Commissioner.____
Expenditure of Rs.452,591/- under Head 018__District Office Establishment.____
Expenditure of Rs.5,093/- under Head 023__Registration.____
Expenditure of Rs.881/- under Head 023__M.V. Act and Rs. 7,645/- under Head Hill Torrents.____

On the spot directives were issued to the representative of the Administrative Department on 25th August, 1986 and if he would have initiated action on the directives on that date, the inquiries would have been completed by now. Moreover, it is not inquiry of the nature as required under the Efficiency and Discipline Rules but it was a fact finding inquiry as to find out the names of the Officers who had incurred excess expenditure and to the extent they were responsible for incurring excess expenditure. The case is deferred and the inquiries may be expedited.

3. Paras 1,2,3 and 6. Outstanding Government dues of Rs. 1,256,143/- in Deputy Commissioner's Office Kohat,____
Rs. 285,938/- in Deputy Commissioner's Office Bannu.
Rs. 5,132,890/- in E.T.O's Office Kohat.
Rs. 18,439,432/- in E.T.O's Office Mardan, and
Rs. 4,410,936/- in Deputy Commissioner's Office, Bannu.

The Committee observed that the pace of recovery was very slow and directed that the Administrative Department may intensify efforts.

4. Para 18, Deputy Commissioner, Dir, Non-production of auditable record Expenditure of Rs.46,439/-

The para is deferred. The inquiry may please be expedited and may be positively produced in the next follow up meeting.

5. Para 24, Deputy Commissioner, Bannu, Irregular Expenditure of Rs.50,000/- on Works.___

The para is deferred. The inquiry may please be expedited and may be positively produced in the next follow up meeting of PAC.

6. Para 92, Deputy Commissioner, Bannu Expenditure of Rs.500,000/-
Para 187, Deputy Commissioner, Dir, Expenditure of Rs.79,117/-
Para 190 (a and b) Deputy Commissioner, Bannu, Irregular Drawl and Deposit Rs.887,827/-

Para 20, Deputy Commissioner, Dir, Expenditure of Rs.32,008/-

Para 1,2 (a) (b), 3, 4 of Audit Reports.___

The paras are deferred. The inquiry may please be expedited and may be positively produced in the next follow up meeting of the PAC.

MEMBER BOARD OF REVENUE-II

GOVERNMENT OF NWFP, 1982-83.

7. Page 23, Auditor General's Report Para 1 (ii), 1982-83.

Deputy Settlement Commissioner, Kohat.___

- I. The Administrative Department is directed to take up the case with the Finance Department again on the prescribed pro-forma so that the case be presented to the adjuster of the Federal Government on proper lines.
- II. The Administrative Department is directed to be in contact with the Finance Department and watch the progress of the recoveries from the Provincial Government Department as promised by the Finance Department.
- III. Regarding the outstanding dues against the refugees, the Administrative Department is directed to take up the matter with the settlement

Commissioner to finalise the recoveries by 31st December, 1986, at the latest or submit a list of the traceable persons from whom the recoveries can not be made and in case of irrecoverable amounts, proper procedure may be adopted to obtain sanction from the competent authority for the write off of the same.

8. Page 30 Draft Para 22, 1982-83, Deputy Settlement Commissioner, Kohat.
Outstanding amount of Rs.147,277/-

As per para 7 above.

9. Page 30 para 23, Accountant General Report, 1982-83, Deputy Settlement Commissioner Kohat.____

Outstanding amount of Rs.514,534/-

The Administrative Department is directed to forward case to the Finance Department on the prescribed pro-forma in case of M.E.O Kohat to be forwarded to the Federal Government. The Administrative Department is further directed to direct the Settlement Commissioner, Kohat to put in his best efforts to trace the untraceable refugees till 31st December, 1986 failing which proper case may be made and sanction a obtain from the competent authority for the write off of the amount in question.

10. Page 30 D. Para 106, Additional Settlement Commissioner, Peshawar.

Outstanding amount of Rs. 152,175/-

As per para 9 above.

- (iv) The Committee then adjourned to meet again on 13th November, 1986 at 9:30 a.m.

Dated Peshawar, the 12th November, 1986

KHAN,)
Chairman,

Sd/ X X X
(AHMAD HASSAN
Deputy

Committee.

**PROCEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD IN THE CHAMBER OF MR. SPEAKER, ON 13TH
NOVEMBER, 1986 AT 9:30 AM.**

I. The following were present:-

- | | | |
|-------------|--|-----------|
| 1. | Raja Amanullah Khan, | Chairman. |
| 2. | Mr. Ahmad Hassan Khan, | Deputy |
| Chairman. | | |
| 3. | Mr. Muhammad Iftikhar Khan Mohmand, | Member. |
| 4. | Sardar Mehtab Ahmad Khan, | Member. |
| 5. | Mr. Bakht Jehan Khan, | Member. |
| 6. | Haji Muhammad Yaqoob Khan, | Member. |
| 7. | Mr. Ghani Dad Khan, | Member. |
| 8. | Malik Salah-Ud-Din Khan, | Member. |
| 9. | Sardar Haider Zaman Khan, | Member. |
| 10. | Mr. Muhammad Yousaf Khan Khattak, | Expert |
| Advisor. | | |
| | Accountant General. | |
| 11. | Mr. Abdul Majeed Khan Mohmand, | By |
| Invitation. | | |
| | Secretary to Government of NWFP
Communication and Works Department. | |

12. Mr. Zia-Ur-Rehman,
Invitation.

By

Deputy Secretary, Finance Department.

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration the follow up action on directives of PAC on the appropriation accounts and Audit draft paras for the year, 1982-83 in respect of Communication and Works Department.

COMMUNICATION AND WORKS DEPARTMENT.

FOLLOW UP ACTION ON THE DIRECTIVES OF PAC

D.P No. 26 (1982-83).__

The Administrative Department is directed to furnish full facts of the case in the next follow up meeting of the Public Accounts Committee. Present reply is not satisfactory, para stands, In the detail report, the Administrative Department may also fix responsibility as to how they incurred the excess expenditure with out authority. The Expenditure made on the repair of Kaghan road to the extent of Rs.125, 314/- is recommended to be condoned. This may be excluded from future reference.

D.P. No. 1398 based on Para 2 of Inquiry/Report (1977-78).—

Para stands for report of the inquiry to be produced in the next follow up meeting.

D.P. No. 1400 based on Para 4 and 7 of Inquiry/Report (1977-78).

Compliance reported.

D.P. No. 1409 (1982-83).

Loss of Rs. 21,342/-

Para stands for verification by audit office.

D.P. No. 1418 (1982-83)

Loss of Rs. 10,062

D.P. No. 1448 (1982-83).

Overpayment of Rs. 118,731/-

D.P. No. 1449, (1982-83).

Loss of Rs. 291,705/-

The explanation of the department was found satisfactory, and the paras are recommended to be dropped.

D.P. No. 1454 (1982-83)

Sub-Standard work amounting to Rs. 448,620/-

D.P. No. 1455 (1982-83).

Loss of Rs. 53,150/-

Paras stand for inquiry report to be submitted in the next follow up meeting.

D.P. No. 1496 (1982-83).

Loss of Rs. 41,900/-

The reply of administrative department was not found satisfactory.

The Administrative Department is directed to fix responsibility as who has furnished the incomplete reply and why each directive of the PAC is to be implemented in letter and spirit and compliance must invariably be reported in the next follow up meeting.

D.P. No. 1500/8 based on para-I (iv) of I/Report.

High Way Division, Swat for, (1981-82).

D.P. No. 1502/9 (1982-83) based on Para 5 of the Inquiry/report of High Way Division, Swat, for (1981-82)

D.P. No. 1499, based on para No. 6 and 7 of Inquiry/Report of High Way Division, Swat, for (1981-82).

D.P. No. 1477 based on para, 2,3,4,5 and 6 of Inquiry/Report for (1981-82)/

D.P. No. 1479 based on para 40 (1980-81).

D.P. No. 1458, (1982-83).

Fictitious stock adjustment of Rs. 188,273/-

Paras stand for inquiry reports to be submitted in the next follow up meeting of the Public Accounts Committee.

D.P. No. 1401/43 (1980-81).

Loss of Rs. 110,720/50

Para stands for the decision of Court.

D.P. No. 1494 (1982-83)

Shortage of 23 Ceiling fans.

Para stands for inquiry report to be submitted in the next follow up meeting of Public Accounts committee.

D.P. No. 1497 (1982-83)

Compliance reported.

D.P. No. 1501 (1982-83)

Overpayment of Rs. 11,356/-

Para stands for inquiry report to be submitted in the next follow up meeting of the Public Accounts Committee.

D.P. No. 1478 based on para No. 7 (1980-81).

The reply of the department was not found based on the directive of the P.A.C. which was observed with grave concern by the Committee. Para stands, detailed report must be submitted in the next follow up meeting of Public Accounts Committee.

D.P. No. 1491 based on para No. 21 (1980-81).

Para stands for settlement. The Administrative department, is directed to expedite the recovery and report compliance positively in the next follow up meeting.

D.P. No. 1482 based on para 13 (1980-81).

As verified by the Audit that the directive of the Public Accounts Committee was implemented, the para is recommended to be dropped.

D.P. No. 1417 (1982-83).

Para stands. The directives of the Public Accounts Committee was not implemented in its true spirit. The Administrative Department is directed to initiate disciplinary action against the defaulter.

D.P. No. 1463 (1982-83).

Para stands. The Department should furnish detailed report and comply with the instructions of the Public Accounts Committee in letter and spirit.

D.P. No. 1495 (1982-83).

Para stands for inquiry report to be submitted in the next follow up meeting.

D.P. No. 1480 based on para No. 17 and 19 (1980-81).

Para stands. The Directive of the Public Accounts Committee may be implemented in letter and spirit.

D.P. No. 1481 based on advance para No. 20 (80-81).

Para stands. The directive of the Public Accounts Committee has not been implemented in its true spirit, which was observed with grave concern. It was further observed that appeal was not filed in time and as such was found time barred. Responsibility may be fixed on the officer/official who did not file the appeal in time and necessary action may be taken against him.

D.P. No. 1486 based on para 22 (1980-81).

The Administrative Department is directed to implement the directive of the Public Accounts Committee in letter and spirit and furnish the report in the next follow up meeting.

D.P. No. 1487 based on para 3 D (ii) (1980-81).

Para stands for verification by audit. It was observed with grave concern that the directive of the Public Accounts Committee was not implemented.

D.P. No. 1488 based on para 14 (1980-81).

The directive of the Public Accounts Committee has not been implemented in letter and spirit. The Administrative Department is directed to report compliance in the next follow up meeting.

(IV) The Committee then adjourned to meet again on 17th November, 1986 at 9.30 a.m.

Date Peshawar, the 13th November, 1986
KHAN),

Committee.

Sd/- X X X
(RAJA AMANULLAH

Chairman,
Public Accounts

**PROCEDINTS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON 17TH NOVEMBER, 1986 AT 9.30. A.M. IN THE
SPEAKER CHAMBER, PESHAWAR.**

I. The following were present:-

- | | | |
|-------------|--|----------------|
| 1. | Raja Amanullah Khan, | Chairman. |
| 2. | Mr. Ahmad Hassan Khan, Deputy Speaker | Deputy |
| Chairman. | | |
| 3. | Haji Muhammad Yaqoob Khan, MPA | Member. |
| 4. | Syed Inayat Ali Shah, MPA | Member. |
| 5. | Malik Salah-ud-Din, MPA. | Member. |
| 6. | Mr. Muhammad Iftikhar Khan Mohmand, MPA. | Member. |
| 7. | Mr. Muhammad Yousaf Tanoli, MPA. | Member. |
| 8. | Sardar Haider Zaman, MPA. | Member. |
| 9. | Sardar Mehtab Ahmad Khan, MPA. | Member. |
| 10. | Mr. Bakht Jehan Khan, MPA. | Member. |
| 11. | Mr. Ghani Dad Khan, MPA. | Member. |
| 12. | Mr. Ghulam Hussain,
Chief Engineer, Irrigation | By |
| invitation. | | |
| 13. | Mr. Nazir Afridi, | By invitation. |
| 14. | Mr. Zia-ur-Rehman,
Deputy Secretary, Finance Department
Representative of Secretary Finance. | By invitation. |
| 15. | Mr. Muhammad Yousaf Khattak,
Advisor.
Accountant-General, N.W.F.P.
Chief Engineer, Public Health Engineering. | Expert |

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration the follow up decisions on the appropriation accounts and Auditor-General's of Pakistan report for the year, 1982-83 in respect of Irrigation and Public Health Engineering Department, North-West Frontier Province.

IRRIGATION DEPARTMENT (1982-83).

Para 4 (PAC minutes dated 3rd September, 1986).

Excess of Rs. 1,221,219/- under Grant No. 8

520—Irrigation—521—Administration Irrigation Establishment:-

Para stands. The Administrative Department is directed to furnish more cogent reasons for the excess expenditure with break down and details justifying that the expenditure was unavoidable.

2. Para 8 Page 93. Expenditure incurred on works in anticipation of Technical Sanction.

Para stands. The details along with reasons that why on the ex-post-facto sanction was delayed for such a long period and furnish detailed-report in the next follow up meeting of Public Accounts Committee.

3. D.P. No. 1504 (1981-82), Swabi Division, regarding overpayment of Rs. 30,516/- on account of non-deduction of voids.

Para stands. The matter may be put up before the Rate Committee as expeditiously as possible, but not later than the next follow up meeting of the Public Account Committee, in which a detailed report is to be submitted positively.

4. D.P. No. 1510 (1981-82), Swabi, Division, regarding overpayment of Rs. 11,065/- due to excessive use of Bajri (Page 97).

The Chief Engineer explained that the defaulter is still a contractor and soon as he submitted his bill, the amount will be deducted from his bill. Para stands and the recovery may be made before the next follow up meeting of Public Accounts Committee and report complianced accordingly.

5. D.P. No. 1472 (1978-79), Tube-wells Division, Peshawar regarding amount of Rs. 735,291/- recoverable from WAPDA, and Public Health Engineering Department on account of hire charges of Rigs. (Page 99).

Para stands. The Committee observed with grave concern that the directive of the Committee was not complied with in letter and spirit and directed at that the desired report be furnished in the next follow up meeting of Public Accounts Committee positively.

6. D.P. No. 1006 (1981-82) Pharpur Division regarding Non-production of APR on account of land compensation award of Rs. 27,000/- (Page 99).

Para stands. The Department should have taken up the matter with Board of Revenue and obtained information for the follow up meeting. The same may be done now and report submitted the next follow up meeting of the Public Accounts Committee.

7. D.P. No. 1471 (1978-79), Tube well Division Peshawar, regarding Non-accountal of T and P.

The para is recommended to be dropped with the direction in future the auditable register should be got verified in time.

PUBLIC HEALTH ENGINEERING

DEPARTMENT.

1. Page 106. D.P. No. 1464 (1982-83).

Public Health Engineering Division, Kohat.

Para stands. The reply of the Department may be thoroughly vetted by the Audit office and the report presented in the next follow up meeting.

2. Page 106 D.P. No. 1469 (1982-83) Public Health Engineering Division, Kohat.

Overpayment of Rs. 33, 038/- to Contractor.

Para stands till the decision of the Court. Progress of the case may be reported in the next follow up meeting of the Public Account Committee.

3. Page 106 D.P. No. 1456 (1982-83) Public Health Engineering Division, Bannu.

Non-recovery of Rs. 17,692/- on account of Government Store from Government Servants.

In view of Para 248 © of CPWA code, the material was only to be recorded in the Measurement Book. In view of the explanation of the Department, the para is recommended to be dropped.

4. Page 106 D.P. No. 1425 (1981-82) Public Health Engineering Division, Mardan.

Mis-appropriation of Cement valuing Rs. 65,709/-.

In view of the death of the defaulting late Sub-Engineer, Muhammad Tajam-ul-, who died before the recovery could be made from him. The para is recommended to be condoned and the Department is directed to initiate a case for the write off of the same with the appropriate quarter.

The Committee then adjourned the meeting to meet again on 18th November, 1986.

Dated Peshawar, the
X
17th Novemeber, 1986.
Chairman,
Committee.

Dd/ X X
Speaker/
Public Accounts

**PROCEEDINTS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD IN THE SPEAKER CHAMBER, PESHAWAR,
UNIVERSITY TOWN PESHAWAR ON 18TH NOVEMBER, 1986 AT 9.30
A.M.**

I. The following were present:-

- | | | |
|-----|--|-----------|
| 1. | Raja Amanullah Khan, Speaker. | Chairman. |
| 2. | Mr. Mohmmad Iftikhar Khan Mohmand, MPA | Member. |
| 3. | Shed Inayat Ali Shah, MPA | Member. |
| 4. | Sardar Mehtab Ahmad Khan, MPA. | Member. |
| 5. | Mr. Mohammad Yousaf Tanoli, MPA | Member. |
| 6. | Mr. Bakht Jehan Khan, MPA. | Member. |
| 7. | Mr. Ghani Dad Khan, MPA. | Member. |
| 8. | Sardar Haider Zaman, MPA. | Member. |
| 9. | Malik Salah-ud-Din Khan, MPA | Member. |
| 10. | Mr. Mohammad Yousaf Khan Khattak,
Advisor. | Expert |
| | Accountant General N.W.F.P. | |
| 11. | Mr. Mahmood Khan,
invitation. | By |
| | Director, Pakistan Academy for Rural Development,
Peshawar. | |
| 12. | Mr. Abdullah,
invitation. | By |
| | Director, Pakistan Academy for Rural Development,
Peshawar. | |
| 13. | Mr. Zia-ur-Rehman,
invitation. | By |

Deputy Secretary, Finance Department.

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration Appropriation Accounts for the Year, 1982-83 in respect of Pakistan Academy for Rural Development, Peshawar and Local Government and Rural Development Department, Government of North-West Frontier Province.

PAKISTAN ACADEMY FOR RURAL DEVELOPMENT, PESHAWAR.

APPROPRIATION ACCOUNTS, 1982-83.

1. The Committee observed that as the Pakistan Academy for Rural Development Peshawar was under the administrative control of the Establishment Division, Government of Pakistan, 60% expenditure was borne by the Federal Government while 40 % of the expenditure was shared by all the four Provinces through the Finance Department, Government of North-West Frontier Province under the circumstances, the accounts of the Pakistan Academy for Rural Development, Peshawar may be got scrutinized by the Federal Public Accounts Committee.

LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT PESHAWAR

APPROPRIATION ACCOUNTS, 1982-83.

2. Grant No. 10 General Administration.

Page 411, 6—000—G. A.—6—010—organs of state

6—018—Local Government and Rural development Department.

The para has been properly explained that one allocation by the Finance Department was not reflected in the Finance Accounts Book which was verified on the spot, the para is recommended to be dropped.

- 3, Page-411, 018—Local Authority Administration Provincial Election Authority.

The Administrative Department is directed to be very punctual and regular in reconciling the accounts in time.

4. Page 413, 500—Economic Services—510—Agriculture and Road 512—Land Management).

The saving is within the permissible limit and hence no action is required.

5. Page 415, 500—Economic Service—520—irrigation—523—Canal irrigation Local Government Department (D.C. Chitral—Grant No. 8 Irrigation.

As explained by the Administrative Department that it was a case of mis-booking and there is no excess expenditure involved. The amount was actually drawn by the Director-General audit inadvertently booked against the Chief Engineer of Irrigation. It is recommended that the para may be condoned and accounts consider adjusted under para 251 of Accounts Code Volume-IV.

6. Page 417, 000—G.A.—010—organs of State—018—Local Authority Administration and Regulation of Local Bodies (Grant No. 39 Development).

The figures were found correct according to the record of the Finance Department, Government of North-West Frontier Province and hence the para is recommended to be dropped.

7. Page 419, 500—Economic Services—560—Rural Development—562—Rural Works Programme. (Grant No. 33—Miscellaneous.

In view of the explanation of the Administrative Department that it was a clerical omission in respect of the pay of establishment of subordinate office, the para is recommended to be condoned and it is recommended that an excess expenditure of Rs. 482,290/- may be sanctioned in favour of the Administrative Department.

8. Page 419, 563—Integrated Rural Development (Grant No. 33—Miscellaneous).

The Administrative Department is directed to expedite the promotion cases of the Departmental Officers in the appropriate scales so that Officers in the lower scales are not appointed in the higher scales and such saving are not accrued. Subject to the observation, the para is recommended to be dropped.

9. Page 419, 700—Debt Servicing investible Fund and Grants.
740—Grants and Sub-ventions—742—Grants to Local Bodies.
(Grant No. 33—Miscellaneous).

10. Page 419, 700—Debt: Servicing investable funds and Grants.
740—Grants and Sub-ventions—742—Grants to Local Bodies. Grant in aid to
Local Bodies—Lumpsum provisions.

11. Grant No. 33—Miscellaneous Page 419, 749—Others.
Grant in aid to Pakistan Services Academy for Training to PCS
Officers.

The accounts of the Administrative Department were found in order.

12. Page 421, 749—Others-Grants in aid to P & R D.
Page 421, 749—Others Grants in aid to M.C. Kohat for repair of
roads.

Page 421, 749—Others-Grants in aid to Municipal Committee,
Charsadda.

Page 421, 749—Others-Grants in aid for renovation of District Council Hall,
Abbottabad.

The accounts of the Administrative Department were found in order.

13. Grant No. 39—Development Page-423—Economic Services—560—Rural
development and -562—Rural Works Programme.

In view of the explanation of the Administrative Department that it
was a special grant from the Federal Government outside the budget and was
received on 30th June, 1983 by the Finance Department and was released to the
Administrative Department on 13th September, 1983, the same could not be
reflected in the departmental accounts in time. In view of the plausible explanation
of the Administrative Department, the para is recommended to be condoned.

14. Page 423, 500—Economic services—560—Rural Development—569—
Others.—(Grant No. 39—Development).

The accounts of the Administrative Department were found in order..

15. Page 423, 700—Debt. Servicing investible funds and grants—740—Grants and subventions—744—Grant to Local Bodies—Development of Urban Areas.

The accounts of the Administrative Department were found in order.

16. Page 425, 700—Debt Servicing Investible funds and Grants—730—Loans and Advances—732—Local Bodies –Loans to Municipalities.

The para stands. The Accounts-General, North West Frontier Province is directed to Kindly ascertain the facts in his office and let the Public Accounts Committee know that how the Chief Engineer, Public Health Engineering Department got adjusted his bills against the Administrative Department without intimation to the Department for providing allocation.

17. Page 25, 734—Non-financial institutions—Local Government Department (Grant No. 45—Loans and Advances Development.).

The accounts of the Administrative Department were found in order.

18. Audit paras—General instructions were noted for compliance and instructions issued to the department accordingly.

- IV. The Committee then adjourned to meet again on 19th November, 1986 at 9.30 A.M.

Dated 18th November, 1986

Sd/- X X X
(RAJA AMANULLAH KHAN)
Speaker/Chairman,
Public Accounts Committee.

**PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD IN THE SPEAKER CHAMBER, ON 19TH
NOVEMBER, 1986 AT 9.30 A.M.**

I. The following were present:-

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|-----|---|-----------|
| 1. | Raja Amanullah Khan, Speaker. | Chairman. |
| 2. | Mr. Mohammad Iftikhar Khan Mohmand, MPA | Member. |
| 3. | Sardar Mehtab Ahmad Khan, MPA. | Member. |
| 4. | Mr. Mohammad Yousaf Tanoli, MPA | Member. |
| 5. | Mr. Bakht Jehan Khan, MPA. | Member. |
| 6. | Mr. Mohammad Yaqoob Khan, MPA | Member. |
| 7. | Mr. Ghani Dad Khan, MPA. | Member. |
| 8. | Malik Salah-ud-Din Khan, MPA | Member. |
| 9. | Mr. Inayat Ali Shah, MPA | Member. |
| 10. | Sardar Haider Zaman Khan, MPA | Member. |
| 11. | Mr. Mohammad Yousaf Khan Khattak, | Expert |

Advisor.

Accountant General N.W.F.P.

12. Mr. Shamsheer Ali Khan, By invitation.

Secretary to Government of NWFP.
Home Department.

13. Mr. Muhammad Amin Khan, By Invitation.

Secretary to Government of NWFP,
Services and General Administration Department.

14. Mr. Faqir Ahmad Paracha, By Invitation.

Secretary to Government of NWFP
Physical Planning and Housing Department.

15. Mr. Zia-ur-Rehman, By invitation.

Deputy Secretary, Finance Department.
Government of NWFP.

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration follow up action in respect of Home and Tribal Affairs, Services and General Administration Department and Physical Planning and Housing Department.

POLICE DEPARTMENT.

APPROPRIATION ACCOUNTS FOR THE YEAR, 1982-83.

1. Grant No. 13 Page 293.

The explanation of the Administrative Department was not found satisfactory. The excess amount should have been demanded from the Finance Department in time. It all appears to be due to the lack of maintenance of a liability register so that the department should have been in a position to liquidate the liabilities in time. The Committee has noted with grave concern the irregularity and directed that in future such like irregularity should not occur.

Subject to the observation the Committee recommends to the Provincial Assembly that the irregularity may be condoned by according sanction for the excess expenditure of Rs. 4,961,269/-.

PRISONS

2. Grant No. 12 (1982-83).
Gist of D.P. 8 (II), dated 1st September, 1986.

The Administration Department is directed to furnish the accounts to the Accountant General in time and particularly when an advance para is received. Had the Department furnished this information after the receipt of the advance para, this draft para would have not been printed in the Finance Account Books. The Administrative Department is directed to ensure that no such irregularity occurs in future. Subject to the observation, the para is recommended to be dropped.

3. D.P. No. 66 Superintendent, Central Prison, Peshawar, Recovery of Government dues.

Para stands. The jail Department as well as the Finance Department should put in their best efforts to recover the Government dues and progress may be reported in the next follow up meeting of the Public Accounts Committee.

CIVIL DEFENCE.

4. D.P. No. 827 (1979-80)
Non-observance of codal requirements in purchasing of equipment amounting to Rs. 250,000/-.

The Administrative Department is directed to ensure that such like irregularity should not occur in future. The Administrative Secretary assured the Public Accounts Committee that after this single irregularity no other irregularity of the same nature has not occurred in the department. The Accountant-General also endorsed the views of the Administrative Secretary that such like irregularity has not occurred in the department after this single irregularity. In fact the department in good faith circulated tender to 40 standard firms and obtained quotations instead printing the same in press. However, the procedure was highly irregular and the Committee has noted it with grave concern, but on the assurance of the Administrative Secretary, the para is recommended to be condoned.

ARMED SERVICES BOARD.

5. Grant No. 33 Miscellaneous.

In view of the plausible explanation referred by the Department that the accounts were reconciled, the para is recommended to be dropped.

HOME DEPARTMENT.

6. D.P. No. 26 (A) 7/1982.

Non-adoption of open tender system amounting to Rs. 132,010/-

In view of the audit verification that all items were less than Rs. 5,000/- and hence there was no need for open tender system, the para is recommended to be dropped.

7. D.P. No. 72 of 7/1982.

Un-economical purchase of Machines Rs. 133,050/_.

The Administrative Department is directed to observe strict financial discipline according to the rules embodied in the G.F.R. and all purchases should be visualized will in time, and open tender system should not be discarded on presumed pretext of urgency unless there is a real factual urgency and the interpretation of the rules should not be stretched to cover items for which provisions could be made in the next year's budget. Subject to the observation, the para is recommended to be condoned.

8. D.P. No. 91 of 5/1982.

Non-inclusive of clothing and equipment in the Annual Tender notice.

Para stands. The Administrative Department is directed to conduct an enquiry in the matter and submit a detailed report in the next follow up meeting.

9. D.P. No. 102 of 5/1982.

Liquidation of previous year liability Rs. 285,593/-.

The Administrative Department is directed to observe codal formalities strictly. This is most irregular that purchases may be made in advance presuming that funds were to be made available. It must be ensured that such like irregularity should not occur in future. However, as the funds were made available next year and the payment was also made after the availability of funds the para is recommended to be dropped.

10. D.P. No. 103 of 5/1982.

Loss of Rs. 64,121/45

In view of the plausible explanation of the department that the higher tender was accepted under clause (i) of appendix II of GFR Vol: II and the

recording of reason was verified on the face of tender on the spot, the para is recommended to be dropped.

11. D.P. No. 12 of 7/1982.
Wasteful expenditure of Rs. 343,000/- on the purchase of motorcycle.
Para Stands. The reply may be votted by the audit office.

12. D.P. No. 64 of 7/1982.
Irregular expenditure Amount involved Rs. 39,995/-

As ex-post facto sanction by the XEN, Chitral was obtained and he was a qualified Engineer for according such sanction, the para is recommended to be dropped.

13. D.P. No. 107 of 10/1981.

Non-production of consumption account of POL amounting to Rs. 17,859/60.

As the verification certificate was produced from the audit office , the para is recommended to be dropped.

14. D.P. No. 108 of 10/1982.

The Administrative Department is directed to invariably obtain re-appropriation order of the Finance Department wherever necessary. Subject to the observation of the para is recommended to be dropped.

15. D.P. No. 109 of 10/181.
Irregular expenditure of Rs. 15,068 on the petty repairs.

The Administrative Department is directed to comply with the codal formalities strictly and should not stretch the interpretation of rules to cover the legally un-cover expenditure by the rule. Subject to the observation the para is recommended to be dropped.

16. D.P. No. 110 of 10/1981.

Purchase of 650 pairs of chaplies without obtaining sanction of the Inspector-General of Police.

As ex-post-facto sanction was obtained to regularize the purchase and produced to the Committee, the para is recommended to be dropped.

17. D.P. No. III of 10/1982.

Irregular and Un-economical expenditure of Rs. 19,005/-

In view of the explanation of the Administrative department that the repair were less than Rs. 5,000/- and hence no tender system was needed, the para is recommended to be dropped.

18. D.P. No. 26,31,5,101.

Paras stand for verification of audit office.

SERVICES AND GENERAL ADMINISTRATION
DEPARTMENT.

19. 031—Service Tribunal.

No action required.

PHYSICAL PLANNING AND HOUSING.

20. Grant No. 39 (1982-83).

In view of the plausible explanation of the department that in fact the wrong book adjustment was not corrected on account of non-reconciliation of accounts, which was deeply regretted by the Department and ensured that in future the accounts will be reconciled in time with the audit office, the assurance was accepted by the Committee and the para is recommended to be dropped.

IV. The Committee then adjourned to meet again on 20th November, 1986 at 9.30. a.m.

Dated Peshawar,
the 19th November, 1986.
KHAN),

Committee.

Sd/- X X X
(RAJA AMANULLAH

Chairman,
Public Accounts

**PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON 20TH NOVEMBER, 1986 AT 9.30 A.M. IN THE
SPEAKER'S CHAMBER, PESHAWAR.**

I. The following were present:-

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| 1. | Raja Amanullah Khan, Speaker. | Chairman. |
| 2. | Haji Muhamad Yaqoob Kha, MPA. | Member. |
| 3. | Syed Inayat Ali Shah, MPA. | Member. |
| 4. | Mr. Muhammad Yousaf Tanoli, MPA. | Member. |
| 5. | Sardar Haider Zaman, MPA. | Member. |
| 6. | Mr. Muhammad Iftikhar Khan, Mohmand, MPA | Member. |
| 7. | Mr. Bakht Jehan Khan, MPA. | Member. |
| 8. | Malik Salahud Din Khan, MPA. | Member. |
| 9. | Mr. Muhamad Yousaf Khattak, | Expert |

Adviser.

Accountant-General, NWFP.

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| 10. | Dr. Ali Sher Khan,
Secretary to Government of NWFP,
Health Department. | By Invitation. |
| 11. | Mr. Tanveer Ahmed
Secretary to Government of NWFP,
Industries, Commerce, Mineral Development,
Labor and Transport Department. | By Invitation. |
| 12. | Mr. Ghulam Sabir, Deputy Secretary,
Finance Department representative of | |

Secretary Finance Department.

By Invitation.

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration the follow up action on the directives of Public Accounts Committee for the year 1982-83 in respect of :-

- (a) Industries, Commerce, Mineral Development, Labor and Transport Department;and
- (b) Health and Social Welfare Department.

INDUSTRIES DEPARTMENT (PROVINCIAL TRANSPORT AUTHORITY).

APPROPRIATION ACCOUNTS 1982-83).

Page 351 Grant No. 6 (Charges of Accounts of Motor Vehicle Acts, (Rs.539,260/- Rs. 61,600/-).

The explanation of the Administrative Department was considered. The Administrative Department is directed to surrender savings in time. Moreover, in view of the un-employment in the Province, there should not be vacancies on the establishment side. The subordinate offices may be directed to be more mobile and savings in the TA/DA is not in the public interest. Subject to the observations, the para is recommended to be condoned.

- 2. (a) Para No. (1) page 86, Delay in disposal of Audit Note.
- (b) Para No. 3 (b) Non-production of record in respect of Assistant Director Labour, Bannu.
- (c) Para No. 4 Page 87 Internal check arrangements.

Noted by the Department for future compliance. The paras are recommended to be dropped.

- 3. Para 5 (Page 87) (1982-83).

The case was examined by the Public Accounts Committee in light of the enquiry report, findings of enquiry officer and decision of the Authorized Officer, Deceased Muhammad Yaqoob, formerly Principal, O.R.S. Khalabat was censured and re-instated by the Authorized Officer according to rules. In view of circumstances explained by the Administrative Department, the para is recommended to be dropped.

HEALTH AND SOCIAL WELFARE, DEPARTMENT.

(MALARIA) APPROPRIATION ACCOUNTS, (1982-83).

Para 19, dated 2nd September, 1986, 326- Anti Malaria programme page 251 Appropriation Accounts.

The Administrative Department should have surrendered the savings in time in March of the financial year and the reasons advanced by the Department are not convincing that the amount was retained for payment of arrears of Motor Cycles allowance. The Administrative Department is directed to strictly observe codal formalities and if any saving is anticipated, the same must be surrendered in time. Subject to the observation, the para is recommended to be dropped.

2. Para 20, dated 2nd August, 1986 Grant No. 17 page 251 Grant of Ayub medical College, Abbottabad.

In view of the report of the Department that due advertisements were floated in the press, but qualified Doctors were not available, the para is recommended to be dropped.

3. Para 21, dated 2nd September, 1986 Grant No. 17 Page 253.
421 Administration.

In view of the explanation of the Department and verification of bills that the excess amount was in respect of electricity and telephone charges, the most essential services of the Hospitals, the para is recommended to be condoned as a special case with the observation that the Department should be particular in future to anticipate the expenditure correctly and to demand the excess amount from the Finance Department in time. No such concession will be given in future. The Committee recommends to the Provincial Assembly that the excess expenditure of Rs. 105,194/- may be sanctioned.

4. Para 23 dated 2nd September, 1986 Grant No. 17 Page 253.
5. Para 24, dated 2nd September, 1986 Grant No. 17 Page 253.

The explanation of the Administrative Department was found satisfactory. The para were already recommended to be dropped. No further action is required.

6. Para 25 Grant No. 17 Page 257 and 259, 423 Mental Hospital.
424 Mother and Child.

In view of the plausible explanation of the Department that trained staff was not available at that time. No further action is required in the matter.

7. Para 25 Grant No. 17 Page 257 and 259, 126 Health Lab:
427 Drugs Control, Page 273 Para 32 Development.

In view of the explanation of the Department, the para is recommended to be dropped. No further action is required in the matter.

8. 8—413—Ayub Medical College, Abbottabad, D.P. No. 27 Grant 39.

In view of the explanation of the Department, the para is recommended to be dropped.

9. 8—422—General Hospitals and Clinics D.P. No. 28, dated 4th September, 1986.

In view of the plausible explanation of the Department that rupees cover for dollar was utilized and rupees cover corresponding to Yen was surrendered because Yen was not made available during the period, the para is recommended to be condoned.

10. 8—423—Mental Hospital, Peshawar D.P. No. 29, dated 4th September, 1986.

11. 8—425—Other Health facilities and preventive Measures (D.P. No. 30, dated 4th (September 1986).

In view of the plausible explanation of the Department, the para is recommended to be dropped.

12. Para 31, dated 2nd September, 1986 Page 267 Grant 36.

The documents were examined and in view of the plausible explanation of the Department, the para is recommended to be dropped.

13. D.P. No. 231 (8/1979) Irregular Purchase of Air-Conditioners.

Comparative statement, cuttings of news papers on accounts of purchase of Air-Conditioners was produced by the Department and found in order. The lowest rate has been accepted. The para is recommended to be dropped.

14. Para 27 dated 2nd September, 1986, Para 29 dated 2nd September, 1986, Para 32 Page-263, Para 183 (1977-78), 171 (1980-81).

Instructions complied, the paras are recommended to be dropped. No further action is required.

15. Para 222 (198081) Rs. 84,860/65.

Subject to verification by Audit Office, the para is recommended to be dropped.

IV. The Committee then adjourned the meeting to meet again on 22nd November, 1986 at 9.30 a.m.

Dated Peshawar,
KHAN)
The 20th November, 1986

Sd/- X X X
(RAJA MUHAMMAD AMANULLAH

Speaker/Chairman,
Public Accounts Committee.

**PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD IN THE CHAMBER OF Mr. SPEAKER,
PROVINCIAL ASSEMBLY OF NORTH-WEST FRONTIER PROVINCE
ON 22ND NOVEMBER, 1986 AT 9.30 A.M.**

I. The following were present:-

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|----|---------------------------------|-----------|
| 1. | Raja Amanullah Khan, Speaker. | Chairman. |
| 2. | Syed Inayat Ali Shah, MPA. | Member. |
| 3. | Haji Muhammad Yaqoob Khan, MPA. | Member. |
| 4. | Mr. Ghani Dad Khan, MPA. | Member. |

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|-------------|---|---------|
| 5. | Sardar Haider Zaman, MPA. | Member. |
| 6. | Malik Salahuddin Khan, MPA. | Member. |
| 7. | Mr. Muhmmad Yousaf Khan Khattak,
Accountant-General, NWFP. | Expert |
| Advisor. | | |
| 8. | Mr. Dost Muhammad Wazir,
Secretary Food Department, NWFP. | By |
| Invitation. | | |
| 9. | Mr. Zia-ur-Rehman,
Deputy Secretary, Finance Department. | By |
| Invitation. | | |

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

- II. The Committee took up for consideration directives of the PAC for the year, 1982-83 in respect of the Food Department, Government of North-West Frontier Province.

FOOD DEPARTMENT.

AUDIT PARAS, 1982-83.

1. D.P. No. 406, 1982-83 D.F.C., Kohat.
As the directive of the Public Accounts Committee has been complied with and the recovery
Was verified by the audit office on the spot, the para is recommended to be dropped with the direction that the Department should be careful in future to recover the outstanding dues in time and the codal formalities under GFR should be observed.
2. D.P. No. 288, 1982-83 Directorate of North-West Frontier Province Food, Peshawar.

The directive of the Public Accounts Committee was complied with and the accounts verified by the Audit Office, the para is recommended to be dropped.
3. D.P. No. 341, 1982-83 D.F.C., D.I. Khan.

In view of the inquiry report that there was only two months delay in the disposal after the receipt of the order of the competent Authority and as such no responsibility was required to be foxed on the defaulting officer, the para is recommended to be dropped.
4. D.P. No. 330, 1977-78 D.F.C., D.I. Khan.

The Administrative Department informed the PAC that departmental inquiry has been conducted and responsibility has been fixed on an official who is being proceeded against under the Efficiency and Discipline Rules and will be dealt with accordingly. Subject to the observation that the inquiry be expedited as far as possible, the para is recommended to be dropped.

5. D.P. No. 412, 1980-81 D.F.C., Kohat.

The Administrative Department is directed to probe into the matter that there was a big difference between the reported condemn bags and the bags actually condemned by the senior Officer, as to how the Assistant Food Director, Food and on what criterion has condemned such a big lot. Subject to the observation, the para is recommended to be dropped.

6. D.P. No. 374, 1980-81 D.F.C., Abbottabad.

In view of the report of the inquiry Officer that in fact auction wheat was stored in go down

and was not removed by the contractor, the para is recommended to be dropped. The Department should direct the contractor to remove the debris immediately.

7. D.P. No. 308, 1976-77 D.F.C., D.I. Khan.

The directive of the PAC was complied and the Administrative Department is directed to obtain sanction for write off from the competent authority. Subject to the observation, the para is recommended to be dropped.

8. D.P. No. 324, 1979-80 D.F.C., D.I. Khan.

The para stands. The Administrative Department is directed to find out the advertisements appearing in the newspapers as a supporting documents to prove that open tenders were invited. In case open tenders were not invited, the Administrative Department is further directed to conduct an inquiry and furnish detailed report in the next follow up meeting of the Public Accounts Committee.

9. D.P. No. 303, 1980-81 D.F.C., Swat.

The para stands. The Administrative Department is directed to intensify efforts to locate one missing Wagon of wheat and fix responsibility as to how the same could not be located within a span of six years and moreover the double payment made to the Railway Department may be recovered as early as possible.

10. D.P. No. 310, 1980-81 D.F.C., Mansehra.

The Administrative Secretary of the Information Department is directed to furnish reply according to the directive of the PAC in respect of the above para of Food Department, North-West Frontier Province.

The para is to be recommended information department by Food Department, Food Department is to obtain information and submit the same in the next follow up meeting.

11. D.P. No. 292, 1980-81 Directorate of Food, North-West Frontier Province.

In view of the position explained that the omission was due to clerical mistake and the same was verified by the audit office, the para is recommended to be dropped.

12. D.P. No. 323, 1980-81 D.F.C., Mardan.

In view of the position explained that un-loading charges was not the responsibility of N.L.C. Rawalpindi and there was no agreement to this effect, the un-loading charges were correctly paid and the para is recommended to be dropped.

13. D.P. No. 358, 1980-81 D.F.C., Mardan.

The Administrative Department is directed to intensify efforts for the recovery of double payment from the Railway and to report progress in the next follow up meeting. Subject to the observation, the para is recommended to be dropped.

14. D.P. No. 408, 1980-81, D.F.C., Kohat.

The main stock register was verified by the audit office on the spot, the para is recommended to be dropped.

15. D.P. No. 313, 1980-81 D.F.C., Mansehra.

The directive of the PAC was complied with Interim report was submitted, the para stands till the finalization of report.

16. D.P. No. 281, 1980-81 D.F.C., Dir at Tamargarah.

The record was verified on the spot showing the allocation of 31 wagons of wheat which were consigned for Dir, but diverted to other station, the para is recommended to be dropped.

17. D.P. No. 417, 1980-81 D.F.C., Kohat.

The para stands till the availability of inquiry report. The Provincial Government is requested to expedite the conduct of inquiry.

18. D.P. No. 339, 1977-78 D.F.C., D.I. Khan.

The para stands. The Administrative Department is directed to expedite the action.

19. D.P. No. 346, 1980-81 D.F.C., Chitral.

In view of the facts that the telegram was received from the Federal Government on 27th June, 1981 and repeated to all the subordinate officers the same day, the same was received in Chitral at a time when it was not possible for the D.F.C. to have taken action in the far flung areas in time where the commodities were distributed before the receipt of the telegram. The reasons forwarded are cogent and in view of the same the para is recommended to be condoned.

20. D.P. No. 307, 1979-80 D.F.C., D.I. Khan.

The recovery was verified by the Audit office on the spot and hence the para is recommended to be dropped.

21. D.P. No. 332, 1980-81, D.F.C., D.I.Khan.

The amount was recovered by the Administrative Department and challan was verified on the spot. The para is recommended to be dropped.

22. D.P. No. 356, 1980-81, D.F.C. Mardan.

The amount was recovered and verified on the spot, the para is recommended to be dropped.

23. D.P. No. 369, 1980-81, D.F.C., Kohat.

On verification of the record by the Audit office, the para is recommended to be dropped.

24. D.P. No. 336, 1980-81, D.F.C., D.I. Khan.

The para stands for want of inquiry report.

25. D.P. No. 407, 1980-81 D.F.C., Kohat.

The para stands for want of inquiry report.

26. D.P. No. 351, 1980-81, D.F.C., Mardan.

D.P. No. 286, 1980-81 D.F.C., Dir.

D.P. No. 300, 1979 to 1981 D.F.C. Swat.

D.P. No. 314, 1980-81 D.F.C., Mansehra.

D.P. No. 309, 1979-80 D.F.C., D.I. Khan.

D.P. No. 335, 1980-81 D.F.C., D.I. Khan.

The paras stands for want of inquiry reports.

27. D.P. No. 279, 1980-81 D.F.C., Dir.

On verification that replacement of sugar quota was completed the para is recommended to be dropped.

28. D.P. No. 418, 1980-81 D.F.C., Kohat.

On verification that the replacement of sugar was completed the para is recommended to be dropped.

29. D.P. No. 419, 1980-81 D.F.C., Kohat.

On verification that the replacement of sugar was completed, the para is recommended to be dropped.

30. D.P. No. 338, 1980-81, D.F.C., K.I. Khan.

On verification that the replacement of sugar was completed, the para is recommended to be dropped.

31. D.P. No. 290, 1981-82, Directorate of Food, North-West Frontier Province.

The adjustment statement was produced on the spot to the audit, the para is recommended to be dropped.

32. D.P. No. 360, 1977-78, 1979-80, Directorate of Food, North-West Frontier Province.

The para stands. A detailed report may be furnished to the Accountant-General, NWFP, for obtaining advice.

33. D.P. No. 297, 1980-81, Directorate of Food, North-West Frontier Province.

Subject to verification of the order of the Federal Government on the subject and advice of the audit, the para is recommended to be dropped.

34. D.O. No. 296, 1980-81, Directorate of Food, North-West Frontier Province.

The accounts of the Department were verified by the audit on the spot, the para is recommended to be dropped.

35. D.P. No. 411, 1980-81 D.F.C., Kohat.

The para stands. The Administrative Department is directed to intensify efforts to recover the amount from the Railway Department.

36. D.P. No. 298, 1980-81, Directorate of Food, North-West Frontier Province.

The accounts of the Department were verified by the audit, the para is recommended to be dropped.

37. D.P. No. 363, 1980-81, D.F.C., Kohat.

The para stands. The Department should intensify efforts to have expeditious recovery of the amount from the Railway Department.

38. D.P. No. 363, 1980-81 D.F.C. Kohat.

In view of the plausible explanation of the Department that of the capacity of the wagon was for wheat without bags while the wheat with bags had consumed more space, the para is recommended to be dropped.

39. D.P. No. 367, 1980-81 D.F.C., Kohat.

In view of the explanation of the Department that corrigendum was issued in time and the documents as well as the inquiry report was examined on the spot by the audit, the para is recommended to be dropped.

40. D.P. No. 368, 1980-81, D.F.C., Kohat.

D.P. No. 337, 1980-81, D.F.C., D.I. Khan.

The paras stands. The Department should intensify efforts to recover the double payment amount from the Railway Department.

41. D.P. No. 291, 1980-81, Directorate of Food, North-West Frontier Province.

As the documents were verified by the Audit, no further action is needed, the para is recommended to be dropped.

42. D.P. No. 362, 1979-80, Directorate of Food, North-West Frontier Province.

The documents were produced and verified on the spot by the audit, the para is recommended to be dropped.

IV. The Committee then adjourned to meet again on 23rd November, 1986 at 9.30. a.m.

Dated: 22nd November, 1986.

Sd/- X

X X

(RAJA AMANULLAH

KHAN)

Speaker/Chairman, Public

Accounts, Committee.

**PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD IN THE CHAMBER OF Mr. SPEAKER,
PROVINCIAL ASSEMBLY OF NORTH-WEST FRONTIER PROVINCE
ON 23rd NOVEMBER, 1986 AT 9.30 A.M.**

I. The following were present:-

- | | | |
|-------------|---|-----------|
| 1. | Raja Amanullah Khan, Speaker. | Chairman. |
| 2. | Mr. Ahmad Hassan Khan | Deputy |
| Chairman. | | |
| 3. | Sardar Mehtab Ahmad Khan, MPA. | Member. |
| 4. | Syed Inayat Ali Shah, MPA. | Member. |
| 5. | Haji Mohammad Yaqoob Khan, MPA. | Member. |
| 6. | Malik Salahuddin Khan, MPA. | Member. |
| 7. | Sardar Haidar Zaman Khan, MPA. | Member. |
| 8. | Mr. Mohammad Yousaf Khan Khattak,
Accountant Genral, North-West Frontier Province. | Expert |
| Advisor. | | |
| 9. | Mian Saeedullah Jan,
Secretary to Government of North-West Frontier | By |
| Invitation. | Province, Finance Department. | |
| 10. | Qazi Hamiduddin,
Secretary to Government of NWFP, | By |
| Invitation. | Law Department. | |
| 11. | Sardar Muhammad Hissam Khan, | |

M.S. to Governor.
Invitation.

By

II. Syed Tanzim-Ul-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration directives of the PAC on appropriation accounts and Auditor General report for the year 1982-83 in respect of Finance, Law Department and Governor Secretariat.

M.S. TO GOVERNOR.

APPROPRIATION ACCOUNT FOR THE YEAR (1982-83)

1. Grant No. 10 page 230-236.

The Administrative Secretary is directed not to exceed the authorized schedule of expenditure and whenever excess expenditure is required, the same may be obtained from the Finance Department as time. Subject to the observation, the Provincial Assembly is requested to sanction the excess expenditure of Rs. 8,000/- (Charged).

LAW DEPARTMENT.

APPROPRIATION ACCOUNT FOR THE YEAR (1982-83)

2. Grant No. 11 Page 401.

The Administrative Department is directed to ensure surrender of all the excess amount in

Time and estimate only absolutely necessary expenditure for the remaining months as far as possible.

In case of savings, cogent reasons with documentary evidence may invariably be submitted before the Committee for satisfaction, Subject to the observation, the para is recommended to be dropped.

FINANCE DEPARTMENT.

3. Grant No. 11 Page No. 401.

In view of the explanation of the Finance Department and comments of the Audit Office that

it was only paper irregularity and in fact the amount was available, the para is recommended to be condoned.

4. Page 5 Chapter II, Para I of the Auditor General Report.

The figures were reconciled and after reconciliation there were only differences of 1.55 % and 0.7% in revenue receipt and capital receipt respectively. In view of the detailed explanation of the Finance Department, and examination the para is recommended to be dropped.

5. The Committee appreciated the efforts of the Finance Department and showed satisfaction that efficiency and mechanism of the budget was standard.

6. Page 12 para 4 Chapter III, of the Auditor General Report.

Para is deferred for detail examination by the Audit Office. Progress may be reported in the next follow up meeting by the Food Department after obtaining comments by the Finance Department. Finance Department may please refer the para to Food Department for further necessary action.

7. Page 5 Chapter II, Para 2.

The figures of the Finance Department were reconciled with the Audit Office, and the Audit Office accepted the revised figures, and as such the accounts were found satisfactory and the para is recommended to be dropped.

8. Page 6 Chapter II, Para 4.
Page 7 Chapter II, Para 5.
Page 7 Chapter II, Para 6.
Page 8 Chapter II, Para 7.
Page 9 Chapter II, Para 8.
Page 10 Chapter II, Para 9.
Page 11 Para 10, Chapter II.
Page 11 Page 11, Chapter II.
Page 12 Para 1, Chapter III.
Page 12 Para 2, Chapter III.

The explanation of the Finance Department was based on cogent reasons and was acceptable to the Audit office. In view of the position explained the paras are recommended to be dropped.

9. Page 12 Para 3, Chapter III.

Sub para 2nd, 3rd, 4th and 8th of the reply of the Department stand for reconciliation so that there is no error in the future accounts of the Provincial Government.

- IV. The Committee then adjourned to meet again on 24th November, 1986 at 9.30 a.m.

Date Peshawar the 23rd November, 1986

Sd/- X X X
(RAJA AMANULLAH KHAN)
Chairman
Public Accounts Committee.

**PROCEEDINGS OF THE MEETING OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON 24TH NOVEMBER, 1986. AT 9.30 A.M. IN THE
SPEAKER'S CHAMBER, PESHAWAR.**

- I. The following were present:-

1.	Raja Muhammad Amanullah Khan, Speaker.	Chairman.
2.	Mr. Ahmad Hassan Khan	Deputy
Chairman.		
3.	Haji Muhammad Yaqoob Khan, MPA.	Member.
4.	Mr. Muhammad Yousaf Tanoli, MPA.	Member.
5.	Syed Inayat Ali Shah, MPA.	Member.
6.	Mr. Ghani Dad Khan, MPA.	Member.

7. Mr. Muhammad Yousaf Khattak,
Accountant-General, NWFP. Expert
- Advisor.
8. Mr. Zia-ur-Rehman,
Deputy Secretary, Finance Department.
Representative of Secretary,
Finance Department. By
- Invitation.
9. Professor Rahid Ahmad,
Secretary to Government of NWFP,
Education Department. By
- Invitation.

II. Syed Tanzim-UI-Haq Halimi, Secretary, Provincial Assembly of NWFP, acted as Secretary to the Committee.

III. The Committee took up for consideration the follow up action on the Appropriation Accounts and Auditor General report for the year (1982-83) in respect of Education Department, Government of North-West Frontier Province.

APPROPRIATION ACCOUNTS, (1982-83).

1. Para 4 of minutes, dated 30th August, 1986 Page 153 Grant 39.

In view of the plausible explanation of the Administrative Department, acceptable to the Audit Office, the para is recommended to be condoned.

2. (a) Para No. 2/5 Un-even pace of expenditure, 1982-83.
(b) Para No. 3/6. Un-even pace of expenditure, 1982-83.

In view of the plausible explanation of the Administrative Department that for the first time 50% of the Schools were to be constructed by the Agencies of the Local Councils and as such the pace of expenditure was un-even, the reason was considered cogent by the Committee and the paras are recommended to be dropped.

3. Para No. 4/8, 1982-83, D.P. No. 114, Page 56 G.P.I., Peshawar.

The Department explained that it was on account of the students irritation and as such the expenditure had become unavoidable which was regretted by the Department with assurances that such like lapse will not re-occur. On the assurance of the Department, the para is recommended to be condoned.

4. (a) 5/10, D.P. No. 130 (Rs.223,050/-).
(b) 6/12, D.P. No. 135 (Rs. 399,440/-).

(c) 7/14, D.P. No. 131 (Rs. 37,000/-).

Paras stand till finalization of the enquiry reports, which may please be expedited and submitted in the next follow up meeting of the Committee.

5. (a) 8/15, D.P. No. 7 (1).
- (b) 9/16, D.P. No. 9 (6).
- (c) 10/17, D.P. No. 19 (379).

Instructions of the Public Accounts Committee have been complied with. No further action is required.

6. 11/18, D.P. No. 20 (379), Page 57 (Rs.118,153/75).

Para stands till finalization of enquiry report, which may please be expedited and submitted in the next follow up meeting of the Committee.

7. 14/23, D.P. No. 9 (126) (Rs. 42,229/-).

Para stands till the decision of the Court in the case.

8. (a) 12/19, D.P. No. 20 (378).
- (b) 13/20, D.P. No. 22 (381), Page 58.

Paras stand till finalization of the enquiry report, which may please expedited.

9. 15/25, D.P. No. 9 (385) (Rs. 9.125/-), SDEO (F), Mansehra.

In view of the detailed report of the Department and examination of the documentary proof by the Audit office, the para is recommended to be dropped.

10. (a) 16/26, d.P. No. 9 (386) (Rs. 8,029/-).
- (b) 17/27, D.P. No. 9 (387) (Rs. 7,224/-).

As against Serial No. 9 above.

11. (a) 18/37, D.P. No. 11 (390), DEO (M), Malakand.
- (b) 19/39, D.P. No. 11 (74), DEO (M), Malaknad.

Instructions of the Committee have been complied with. No further action is required.

12. 20/41, D.P. No. 11 (398) SDEO (F), Pattan.

In view of the detailed report of the Administrative Department, the P.A.C. is of the opinion that the Department may not wait till the completion of the construction of buildings and may purchase the equipment, so that on completion the buildings are immediately equipped. However, the Department should ensure that the purchases should not be in excess of the expected completion of buildings and process of completion should be constantly watched. Subject to the observation, the para is recommended to be dropped.

13. (a) 21/84, D.P. No. 11 (119) /82-83, DEO (M) Bannu.
(b) 22/46 to 57 Serial No. 1 to 11 of the working paper.

All items except Serial No. 6 were found in order and may be dropped. Item at Serial No. 6 is being dealt with separately.

14. (a) 23/60 D.P. No. 11 (403) (Rs. 17,786/25).
(b) 24/61, D.P. No. 11 (123) (Rs.100,000/-) SDEO (f), Karak.

The directives of the PAC have been complied with. No further action is required.

15. 41, D.P. No. 11/33, Page 59, DEO (M), Peshawar , Loss of Rs. 44,000/-.

Explanation of item at serial No. 6 as referred to in in Para No. 13 was furnished and accounts were examined by the Audit office on the spot. On account of satisfactory verification that open tenders were called and press cuttings were produced before the PAC, the para is recommended to be dropped.

- V. The Committee then adjourned sine die.

Dated Peshawar, the
KHAN)
24TH November, 1986.

Sd/- X X X
(RAJA MUHAMMAD AMANULLAH
Speaker/ Chairman,
Public Accounts Committee.

