

**NORTH WEST FRONTIER PROVINCE**

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**PROVINCIAL ASSEMBLY OF N.W.F.P**

**NOTIFICATION**

29<sup>th</sup> February, 1988.

No. PA/NWFP/PAC-2(2)/88/2641.\_\_\_\_ 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 N.W.F.P., 1975.

**S. TANZIMIL HAQ HALIMI,  
SECRETARY,  
PROVINCIAL ASSEMBLY OF N.W.F.P**

**GENERAL OBSERVATIONS OF THE PUBLIC ACCOUNTS COMMITTEE**  
**APPLICABLE TO ALL ADMINISTRATIVE DEPARTMENTS.**

**(A) ACCURACY OF ACCOUNTS.**

1. The Public Accounts Committee observed that inspite of the fact that accountability had started in 1980, but the Administrative Departments have not yet realized the importance of Appropriation Accounts and the Constitutional sanctity of the Provincial Consolidated Fund and the Public Accounts.

2. The Committee feels that the Principal Accounting Officers must follow in letter and spirit the adapted provisions of the General Financial Rules and the Federal Treasury Rules as made applicable to this Province by the Governor, NWFP under Article 119 of the Constitution of the Islamic Republic of Pakistan and notified vide Notification No. BI/5-42/86-87/FD(b), dated 01/06/1987 with all the modifications contained therein.

3. In spite of repeated directives by the Public Accounts Committee the Principal Accounting Officers have paid little attention to the accuracy of the accounts both in respect of Appropriation Accounts and the Finance Accounts. In order to stream-line the correct accountancy, the Committee once again emphasized the observance, both in letter and spirit of the following paras of the General Financial Rules:-

9. As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the President or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for the authorized grants and appropriations for the year.

10. Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following:-

- (i) Every public officer is expected to exercise the same vigilances in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be prima facie more than the occasion demands.
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iv) Public moneys should not be utilized for the benefit of a particular person or section of the Community unless\_\_

(1) the amount of expenditure involved is insignificant, or

- (2) a claim for the amount could be enforced in a court of law, or
    - (3) the expenditure is in pursuance of a recognized policy or custom.
  - (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.
11. Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.
12. A Controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice a result of audit scrutiny or otherwise
13. in the discharge of his ultimate responsibilities for the Administration of an appropriation placed at his disposal, every Controlling Officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied. For this purpose each head of the Department will get the accounts of his office and those of the subordinate disbursing officers, if any, inspected at least once in every financial year by a senior officer not connected with the account matters to see whether:-
- (i) Rules on handing and custody of cash are properly understood and applied.
  - (ii) effective system of internal check exists for securing regularity propriety in the various transactions including receipt and issue of stores etc., if any, and
  - (iii) Satisfactory arrangement exists for systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

Saving due to cause (i) should in no circumstances be used for re-appropriation to meet new items of expenditure without the sanction of Government. Unless saving due to cause (ii) have been made deliberately to provide for an unforeseen emergency, they should not ordinarily be utilized in the course of the year for new items of expenditure

as it desirable that all such new items should be considered together at the time of the preparation of the Budget.

99. Re-appropriation, which implies the transfer of funds from one primary unit of appropriation to another such unit within a grant, can be sanctioned under formal orders of a competent authority, only when it is known or anticipated that the appropriation for the unit from which funds are to be diverted will not be utilized in full, or that saving can be effected in the appropriation for that unit in the manner indicated in paragraph 94. In no case it is permissible to re-appropriate from a unit with the intention of restoring the diverted appropriations to that unit when savings become available under other units later in the year. Any allotment or re-appropriation within a grant or appropriation may be authorized at any time before but not after the expiry of the financial year to which such grant or appropriation relates.

107. The Appropriation Accounts mainly depend on explanation furnished by heads of departments, etc., to the Accountant General as to the cause of variations between the appropriations and the expenditure. It is most important, therefore, that all references from the Accountant General in connection with the Appropriation Accounts should be dealt with as promptly as possible. The explanation furnished of variation between appropriation and expenditure or of any apparent failures to exercise adequate financial control over expenditure should be concise, accurate and fully informative, and such vaguely warded phrases as "due to over-estimating", "covered by re-appropriation" or "re-appropriations proved unnecessary or inadequate" should be avoided. The question in which the Public Accounts Committee are ordinarily interested are (1) whether the variation was inevitable, and (2) whether it could not have been foreseen. If the explanations indicate, with sufficient clearness the answers to both of these questions the number of points on which additional information may be required would be very materially reduced. The same principle applies also to cases of financial irregularities proposed for inclusion in the Appropriation Accounts or the Report thereon.

4. If the Principal Accounting Officers might have observed the codal formalities under the General Financial Rules, the Appropriation Accounts would have not been in such a shape as reported and reproduced below:-

Excess over Grants/Appropriation.-Instances at Excess over Grants/Appropriation are witnessed in the following cases. These require to be covered by an Excess Budget statement.

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Grant No.	Name of Grants/ Appropriations.	Charged/Other than Charged.	Original & Supplementary Grants/Appropriations.	Actual Expenditure.	Excess	Percentage Increase
1	2	3	4	5	6	7
10.	General Administration	Other than Charged.	139,482,740	143,941,778	4,459,038	8.20
18.	Public Health	---	42,265,700	44,178,719	1,913,019	4.52
29.	Superannuation Allowances and Pension.	---	18,975,000	43,316,592	24,341,592	128.28
31.	Commutation of Pension	---	46,000,000	58,177,471	12,177,471	26.47
			8,850,000	22,404,680	13,554,680	153.16
—	Loan from Federal Gov; Discharged.	---	50,589,000	56,997,375	8,375	0.01
—	Debit Raised Abroad Discharged.	---	10,809,000	10,809,315	315	0.002
39.	Development	---	593,459,830	595,487,980	2,028,150	0.34
40.	Construction of Irrigation.	---	75,388,380	81,050,515	5,662,135	7.51
42.	High-Way, Roads & Bridge (Construction)	---	330,101,880	457,661,683	127,559,803	38.64
43.	Building and Structure (Construction)	---	327,342,220	333,870,335	6,528,115	1.99

5. The Committee has taken a very serious view of the situation that the Principal accounting Officers are repeatedly ignoring the codal formalities and the constitutional liabilities under Article 122 to 124 of the constitution of the Islamic Republic of Pakistan.

6. It is evident that no expenditure can be incurred beyond the schedule of authorized expenditure, unless the Provincial Government may so authorized expenditure under Article 124 of the constitution and later on get the same regularize through a supplementary budget. The excess expenditure as shown above was neither included in the schedule of authorized expenditure nor covered by any supplementary grant. In order to regularize the accounts of the Provincial Government and to correct the appropriation accounts, the Committee will have to recommend to the Provincial Legislature to accord ex-post facto sanction to the incurrence of the excess expenditure so that the Chief Minister may place on the table of the House an additional authenticated schedule of expenditure for the financial year, 1984-85. This time the Committee may recommend the case for the approval of the Legislature, but

the Committee does not agree to make it a routine affair and to each time request the Legislature for ex-post facto sanction of the excess expenditure. The Committee, therefore, recommends that the Provincial Government may direct that over expenditure on the part of any sub-ordinate office or Principal accounting officer shall constitute a charge of inefficiency against the defaulters and shall be dealt with by the Authorized Officer under the NWFP. Efficiency and Discipline Rules. In future, the Committee is satisfied that the Provincial Government has taken appropriate action against Committee for its satisfaction.

### **(B) UN-EVEN EXPENDITURE.**

7. There is a growing tendency on the part of the Principal Accounting Officer/Subordinate Offices that inspite of the receipt of allocation, the expenditure is incurred in the last month of the year and there is un-even expenditure during the whole financial year. The Committee has observed that the expenditure should be so planned that at least there should be even expenditure quarter-wise so that it is possible for the Administrative Department to prepare a correct statements of excess expenditure and surrenders. If the DDos would have been particular about keeping the prescribed documents of accountancy upto date, there would have been neither savings nor excess expenditure. All the DDos are required to maintain detailed contingent registers in their offices showing the annual allocation and the monthly expenditure there from. Each month the Contingent Register is to be upto dated and the position of the available funds is to be reviewed keeping in view the anticipated expenditure which can be correctly accessed on the basis of previous expenditure. If they are particular about even expenditure monthly or at least on quarterly basis. If the modified grant is duly recorded in the contingent Register, there will be no possibility of wrong reconciliation of figures. The Administrative Departments are directed to be very particular about the reconciliation of accounts with the Audit Office. The Committee places a great stress on the strict observance of Rules 287 to 313 of the Federal Treasury Rules made applicable to this Province with necessary modifications. The Committee will held responsible the Principal accounting Officers for any violation or irregularities in the observance of the aforesaid rules. The Committee further observed that accounts books may be provided to each subordinate office and they may be directed to get themselves fully oriented with the application of the rules read with the NWFP. Delegation of Financial Powers and Powers of Re-appropriation Rules,1981. There is a general complaint by the Drawing and Disbursing Officers that the detailed contingent bills are furnished to the Controlling Officers in time, for countersignature, but the same are delayed in the office of the controlling Officers. Shortage of staff or lack of experience on the part of the staff will not be an acceptable explanation to the Committee as the same pertains to the Executive measures to be taken by the Provincial Government. The Committee is keen so see that the rules contemplated in the Federal Treasury Rules as made applicable to this Province are strictly observed in letter and spirit.

### **(C) CASH BOOKS.**

8. It was noted with great concern that the Departments were very slacked in keeping correct and upto date cash books which was a most important document. For example, 13% cash books in Agriculture Department were not kept in the correct

manner, securities were not obtained from the Cashiers to the extent of 25%. In the Revenue Board, 17% of the Cash Books were not kept in accurate form and securities were not obtained from the Cashers to the extent of 10% and purchases were made without obtaining the sanctions of the Competent Authority to the extent of 30%. In the C&W Department, Cash Books were not kept correctly to the extent of 15%, securities were not obtained to the extent of 18% and purchases were made without obtaining sanctions of the Competent Authority to the extent of 12%. These are just a few examples. The Committee has observed that if internal checks might have been conducted in time, these shortcomings might have been brought to the notice of Senior Officers and would have been corrected before the conduct of audit.

#### **(D) PENSION CASES.**

9. The Committee took a very serious view that the Departments were very slack in preparing pension cases so much so that some pension cases were delayed for 39 months. This is a very grave situation even on humanitarian grounds. The Committee has observed that the Provincial Government may issue strict instructions that pension papers of the retiring Officers must be prepared six months before the date of retirement as required under the rules and furnished to the Accountant General's Office. In case of non-gazetted officials two service books should be maintained and in each service book there must be annual verification of services from the pay bills as required under the rules. The defaulting officers should be severely dealt with. In case of death of the employee, anticipatory pension should be immediately issued to the widow and other formalities may be completed as expeditiously as possible but there should not be any delay in the issue of anticipatory pensions.

#### **(E) ENCASHMENT OF G.P. FUND**

10. In a number of Administrative Departments, G.P. Funds were not drawn and paid to the retiring Officers or their heirs in time. In future such like serious irregularities will not be recommended for condonation. The Provincial Government may ensure that timely action is initiated against the defaulters who are putting the retiring Government Servants/Widows of the deceased persons to inconvenience. This is the most important part of Public Accounts.

#### **(F) SAVINGS.**

11. There is a growing tendency on the part of the Administrative Departments to demand excess grants as compared to the actual requirements which result in unnecessary savings at the end of the financial year. The examination of the Finance Accounts has revealed that Rs.12,058,946,180 were demanded as grants against which an amount of Rs.9,973,155,928 was incurred as expenditure and there was a saving of Rs.2,085,790,252 which comes to 17% of the total demand of grants. This shows that the Principal accounting officers are very much negligent in assessing the correct needs, cannot anticipate the correct expenditure and are careless in surrendering the amounts in time. If the savings might have been surrendered in time, the excess shown in the opening paragraph might have been avoided. The blockage of Government money is a serious irregularity. An argument was advanced that there was no provision to surrender savings after 31<sup>st</sup> at March i.e., the final excess and

surrenders statement. In para 95 of the General Financial Rules, Vol-I, no time limit has been fixed for the surrender of the anticipated savings. However, in order to further elaborate the relevant para i.e. 95, the same was substituted in 1986 by a new para vide circular No. F.3(26)R-12/86, dated the 14<sup>th</sup> December, 1986, reproduced below:-

“95. All anticipated savings should be surrender to Government immediately these are foreseen but not later than 15<sup>th</sup> May of each year in any case, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time (see paragraph 98). However, savings accruing from funds provided through Supplementary Grant after 15<sup>th</sup> May shall be surrendered to Government immediately these are foreseen but not later than 30<sup>th</sup> June of each year. No savings should be held in reserve for possible future excesses.

As the General Financial Rules have been made applicable to this Province by the Governor, NWFP, on 01-06-1987, obviously, the amendment in para 95 has been duly made applicable to this Province. The Committee has observed that all the Administrative Departments should strictly follow the revised version of para-95 and surrender the savings before 15<sup>th</sup> of May at the latest failing which responsibility will be fixed on the Principal Accounting Officers.

#### **(U) REPLIES TO AUDIT.**

12. (i) it has been observed that the Administrative Departments do not promptly respond to the quarries/objections raised by audit office. The Administrative Departments care little to reply audit notes in time. The Committee has observed that DDOs will have to send annotated copies of audit notes with in one month of the receipt in his office.

- (ii) The second reply may be furnished within 15 days from the date of receipt and final reply may be completed with in one month from the date of receipt.
- (iii) Principal accounting officers will have to offer comments on appropriation accounts with in 15 days from the date of receipt in there respective offices.
- (iv) Regular meetings of the departmental accounts Committees may be held to sort out small problems and only those objections may be included in draft paras on which there may be no consensus of opinion.
- (v) All cases of Ex-post facto sanction may be examined by the Finance Department with a more positive attitude. The Finance Department may compile revised edition of the NWFP Budget Manual, 1940 as expeditiously as possible or may frame a new Budget Manual.
- (vi) Finance Department should have a vigilant eye on flow of expenditure and ensure that there is even expenditure at least on quarterly basis and there is no over-expenditure in any case.
- (vii) In all genuine cases the policy of opening P.L.A. may be liberalized t avoid inconvenience.



### **(H) STREAMLINING OF ACCOUNTS.**

13. The Committee is of the opinion that the Provincial Government may set up a committee to review various accounting procedure, simplify the same and bring it upto date in conformity with the growing requirements of the under-developed Province. The Provincial Government may arrange training for the Principal accounting officers as well as Drawing and Disbursing Officers at all levels whether the Finance Department may like to establish an Academy of their own or may get the officers trained at the Audit and Accounts. Academy in Peshawar, NIPA, Peshawar or through special courses arranged by Pakistan Academy for Rural Development.

### **(I) PERFORMANCE OF AUDIT.**

14. A new system of performance audit has been introduced. In series of meetings conducted from 12-12-1987 to 27-12-1987, the same could not be discussed, because a proforma was not devised for annotated reply by the Administrative Departments. The Committee feels that although eh performance audit technically does not constitute a part of the audit and accounts i.e. Appropriation Accounts, Finance Accounts and Report of the Auditor General on the financial irregularities, but this assessment will be a great asset in reviewing the departmental projects and particular new schemes launched on the basis of cost benefit ratio. However, social aspects of the developmental expenditure and expenditure in the social sector cannot be correctly quantified particularly in the backward areas and the under developed Province like ours. No fool proof methods can be devised for quantification of the social aspects which cannot be ignored and are in fact of para-mount importance but the evaluation of the expenditure incurred without quantification of social aspects, but keeping in view the quality analysis of works done may be of great value. The Committee, therefore, proposes that the Administrative Departments may only give their comments on the findings the performance of audit in a simple way. In the working paper on the right side the findings may be recorded and on the left side the comments of the Department may be recorded, high lighting the qualifative and quantitative benefits presumably achieved by the Department. The financial and technical feasibility of the findings may also be discussed in a positive manner so that the acceptable findings may be recommended by the Committee for implementation.

15. The Finance Department may take advantage from the performance audit in evaluating the efficiency of the budget and the Planning and Development Department may take into consideration the performance audit for removal of bottle-necks improvement of future planning and assessment of the objectives in the light of the performance audit as recorded in the PC-I.

**(RAJA AMANULLAH KHAN),  
Speaker,  
Provincial Assembly of NWFP  
Chairman,  
Public Accounts Committee.**

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 11-11-1987  
AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL ASSEMBLY.**

I. The following were present:-

1.	Raja Amanullah Khan, Speaker	Chairman
2.	Mr. Ahmad Hassan Khan, Deputy Speaker	Dy: Chairman
3.	Syed Inayat Ali Shah, MPA	Member
4.	Mr. Nazir Ahmad Shinwari, MPA	Member
5.	Mr. Muhammad Yousaf Khan Tanoli, MPA	Member
6.	Mr. Bakht Jehan Khan, MPA	Member
7.	Haji Muhammad Yaqoob Khan, MPA	Member
8.	Mr. Muhammad Ayub Khan Tanoli, MPA	Member
9.	Major (Rtd) Mukhtar Ahmad Khan, MPA	Member
10.	Mr. Iftikhar Ahmad, Acting Accountant General, NWFP	Expert Advisor
11.	Mr. Hashmat Ali Khan, Secretary, Board of Revenue	By Invitation
12.	Mr. Ghulam Sabir, Deputy Secretary, Finance Department	By Invitation

II. Syed Tanzimul 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 1984-85 in respect of the Board of Revenue, Excise and Taxation Department Government of NWFP.

**APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85.**

**BOARD OF REVENUE.**

**Page 139 Audit Report at S.No. 4.**

Para stands. The Administrative Department is directed to furnish full details from 1979 onward, as to how much amount was due against the cantonment board, what efforts were put in by the department from the very start, how the recovery was pursued each year, and what steps were taken to ensure speedy recovery. Detailed report should be furnished in the next follow up meeting of the Public Accounts Committee.

**Page 139 Para at S. No. 5 & P/140 Paras 5 (b&c)**

Para stands. The Administrative Department is directed to be very prompt in communicating to the audit office the original or certified copies of the challans as required per rules. The department should in variably produce before the Committee the decisions of the courts/collectors when even required for the satisfaction of the committee. This is not desirable situation that a pity matter for verification may be kept pending for the next audit. If the original challans might have been produced on the spot, it would have been verified by the audit office as well.

**Page 140 Para at S.No. 6.**

As per para above (P/139 Para No. 5).

## **GENERAL**

It was pointed out by the audit that 10 reports were sent to the department about the revenue receipts, out of which the first reply has not been received in respect of 5 audit reports and final reply in respect of 5 audit reports is still awaited. This is highly objectionable and is negligence on the part of the department. In fact, it is in the interest of the department that the over all situation of the recovery is assessed. The department has failed to hold meeting of the DAC, otherwise these small matters might have sorted out. This attitude of the administrative department is highly deplorable.

### **SENIOR MEMBER BOARD OF REVENUE.**

Page 65 Appropriation Accounts  
000-G.A., 010 Organs of State-  
018-Divisional and Distt: Admn: DC.

Subject to the observation that the directives of Public Accounts Committee must be complied with in letter and spirit, the para is recommended to be dropped.

Page 65 Appropriation Accounts  
000-G.A., 010 Organs of State-  
018-Divisional and Distt: Office estt:

Page 65 Appropriation Accounts  
000-G.A., 010 Organs of State-  
018-DDA Circuit House Est:

Excess is quite nominal and the Public Accounts Committee is satisfied to recommend that this para may be dropped.

Page 67 Appropriation Accounts  
510-Land Management Land Record.  
& colonization Survey Settlement  
And Record Operation.

The department is directed that the amount should have been surrendered in time and the Administrative Department should have been vigilant about the surrender. No such lapse shall occur again. Subject to the observation, the para is recommended to be dropped.

### **Page 67 Appropriation Accounts Distt: Charges.**

Para stands. While discussing the saving of Rs.346798/-, it came to light that a Deputy Commissioner was allotted more than his due share, but he did not care to surrender the same in time. The department could not furnish satisfactory reply in respect of lapse of such a huge amount. The Administrative Department is directed to conduct a prob into the whole affair as to why such a huge amount could not be surrender in time and submit a report in the next follow up meeting.

## **GENERAL**

Non surrender of minor amounts are recommended to be condoned.

Page 73, 023-Tax Manage: BOR/E&T Deptt:  
Cost of state trading charges for the scale  
of stamps.

As the amount was set apart for payment as commission to the vendors on account of the sale of stamped papers, it could not be correctly assessed as to how much sale was to take place each month. In view of the cogent reason, the para is recommended to be dropped.

Page 79, 000-G.A.,  
020-Charges of collection

These were collection charges for collection of dues through lumbarbars. The payment of commission could not be assessed month wise, the reason advanced by the Department are cogent, the para is recommended to be dropped.

Page 81 Appropriation Accounts  
Collection of charges of  
Entertainment tax

The bill of printing corporation was received late i.e. after March and it was not possible to have demanded money. The reason is cogent, the para is recommended to be condoned.

Page 89, 575-Stationery and Printing  
Discount of plain paper used with stamps.

The saving is due to bad financial management when modified grant was requested, while the original allocation was not utilized, to the extent of even ¼. This is gross financial indiscipline. The Administrative Department should watch such lapse in future. Subject to the observation, the para is recommended to be dropped.

Page 91, 749 Other grant for House  
Compensation to Mir Muzzafar Din.

The Committee observed that inspite of repeated instructions by the Committee, there are still cases of non reconciliation of accounts and the Principal Accounting Officers and Drawing and Disbursing Officers were negligent in this aspect. The committee once again emphasize the importance of timely reconciliation of the accounts and suggests that whose ever may be negligent in this respect, shall be dealt with under the E&D rules for charge of inefficiency. The Committee once again request the Chief Minister to issue instructions to all the Administrative Departments and heads of attached departments to be vigilant about the reconciliation of accounts. Subject to observation, the para is recommended to be condoned.

**Page 29 Para at S.No.30.**

It was generally observed that the Administrative Department and subordinate offices were not properly following the instructions contained in the G.F.R. and Federal Treasury Rules, which have been made applicable to the NWFP by the Governor NWFP in June, 1987 and any doubt in respect of the applicability about the rules has by now been removed. The same rules were made applicable to the Province by the former Government of NWFP in 1952 and as such the non compliance of the Provision of the relevant rules is highly deplorable and the Government may take steps to ensure that the rules are strictly followed in letter and spirit. Financial indiscipline and violation of rules may be taken as a charge of in-efficiency against the defaulters and dealt with accordingly.

The record should invariably be produced before the Inspecting Officer and there should not be any lapse in this respect. Particularly the auditable record which has not been produced by the Deputy Commissioner mentioned at page 31 para 2 of the Auditor General report for the financial year 1984-85 should now be produced to the Audit Officer appointed by the A.G. in his office compliance reported in the follow up meeting of Public Accounts Committee.

**Page 32 D.P No.1171.**

The Committee observed that there was lack of response on the part of the Administrative Department in replying the audit report. If the matters might have been taken up with the audit in time, and the audit office have been informed that the matter have been referred to the Finance Department for ex post facto sanction, the situation would have been different. The Administrative Department is directed to be prompt in replying the points raised in the audit. As ex-post-facto sanction has been accorded by the Finance Department, the matter is recommended to be condoned.

**Page 32 D.P No. 1177.**

Para stands. The Committee observed that quotation of Faisal Motor was tempered with and changed from Rs.1,16,000/- to Rs.1,36,000/- Over-writing is very clear. The amount was drawn in anticipation and was kept in hand. The irregularity was very serious. The Provincial Government is requested to probe into the matter and fix responsibility. The report of the Inquiry Officer along with action taken by the Provincial Government may be furnished to the Public Accounts Committee in the next follow up meeting.

**Page 32 D.P No. 1164.**

The Committee is of the opinion that the D.Cs and A.Cs are appointments of important position dealing with law and order and other sensitive situations. At times, it is in-avoidable that rules may be violated and the administrative department is convinced that cogent reasons are available for violation of the rules, rigid attitude may not be adopted in this respect.

Before the introduction of STD system, 700 calls on truck lines as well as local were reasonable, but on STD lines when a number of local calls constitute only one trucks call, the number of calls is diminished to very few trunks calls and the difficulty faced by

the Deputy Commissioners and Asst: Commissioners is genuine. The para is recommended to be condoned.

The Finance Department may find alternate solution to the problem and may issue a circular to the DCs/ACs enabling them not to violation the rule most frequently.

**Page 32 D.P No. 1174.**

Para stands. The Administrative Department may conduct enquiry and find out the defaulters who submitted wrong TA bills for the approval of the Controlling Officer. The Officer responsible in the office of the Controlling Officer who was to check the T.A. bills may also be brought to books. The report of the inquiry officer and action taken their on may be furnished to Public Accounts Committee.

**Page 33 D.P No. 1179.**

As the amount has been recovered, subject to verification by the audit, the para is recommended to be dropped.

**Page 33 D.P No. 1162.**

Subject to verification by the A.G's office the para is recommended to be dropped.

**Page 33 D.P No. 1168.**

Para stands. Recovery for the remaining amount may be expedited.

**Para at S.No 5 Page 34.**

**GENERAL**

All the Administrative Departments are directed to post the expenditure in such a manner that there should be even pace of expenditure through out the financial year from the date the budget is placed at the disposal of administrative department. The subordinate offices should be directed to prepare feasibility report and technical sanction should be issued immediately on receipt of the feasibility reports and this should not be delayed.

**Page 35 Outstanding Govt: Dues.**

The Administrative Department is directed to prepare a summary for the consideration of the Finance Department for remittance of the non recoverable Government dues from deads untraceable/missing. If the Finance Department may give cogent reasons for non remitting the amount a fresh working paper may be put up before the Committee given cogent reasons by the Department for remission and the reasons of the Finance Department for non remission, so that the Committee may arrive at a decision. Subject to the observation the para is recommended to be dropped.

**Page 166 Delay in preparation of pension cases.**

The Administration Department is directed to be very vigilant and careful in the prompt disposal of the pension cases. The department may please inquiry in to the delaying preparation of pension case in case of late Abdul Khaliq, who died on 10-09-1976\_whose case was to be prepared by D.C., Abbottabad.

**Page 160 Para at S.No. 7.**

The Administration Department is directed to be very vigilant and prompt in preparation of final payment cases of GPE. Subject to the observation, the para is recommended to be dropped.

**6-481-Relief Measures.**

There is a saving of Rs.372,750/-. In view of the cogent reasons that the saving was kept in anticipation of the natural clamity and no demands were received during April to June, the saving could not be surrender in time, the para is recommended to be condoned.

**023-Tax Management Page 91.**

The amount could conveniently be surrendered in time, but due to the negligence of the department, the same was not surrendered in time. However, the Finance Department should recover the actual cost of the staff paid out of the Provincial consolidated funds. Subject to the observation the para is recommended to be dropped.

**LAW DEPARTMENT**

**Grant No.11 P/345**

**6-200-Admn: of Justice**

**6-200-Mufassil Establishment.**

The Administrative Department is directed to offer cogent reasons of saving and must mention the particular sub head under which the amount might have been saved. Subject to the observation, the para is recommended to be condoned.

**Grant No.11 Page 345**

**6-200-Admn: of Justice**

**6-200-Mufaasil Establishment.**

In view of the reasons explained by the Administrative Department that the saving was on account of the payment of bills to the lawyer engaged by the Government and it could not be correctly assessed as to what type of cases were to conducted during April to June. Moreover the lawyers usual submit their bills to the department for payment late and when bills are not received from them it becomes difficult to pay. The reasons advanced by the department are cogent and the Committee recommends that the para may be condoned.

**Grant No.11 (200-law & Order)**  
**210-Justice Law Court**  
**210-P.c.**

On account of cognet reasons that post of OSD and AAG remained vacant for some time, their was saving, the para is recommended to be dropped.

IV. The Committee then adjourned to meet again on 13-12-1988 at 9:30 A.M. at Committee room of the Provincial Assembly of NWFP.

**(RAJA AMANULLAH KHAN),**  
**Speaker,**  
**Provincial Assembly of NWFP**  
**Chairman,**  
**Public Accounts Committee.**

Dated Peshawar, the 12<sup>th</sup> December, 1987.



**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 13<sup>th</sup>  
DECEMBER, AT 9:30 A.M. AT THE COMMITTEE FOOM OF THE PROVINCIAL ASSEMBLY.**

1. The following were present:-

- |     |   |                  |
|-----|---|------------------|
| 1.  | Raja Amanullah Khan, Speaker  | Chairman.        |
| 2.  | Mr.Ahmad Hassan, Deputy Speaker   | Deputy Chairman. |
| 3.  | Major (Retd) Mukhtar Ahmad Khan, MPA  | Member.          |
| 4.  | Haji Muhammad Yaqub Khan, MPA   | Member.          |
| 5.  | Mr.Muhammad Yousaf Tanoli, MPA  | Member.          |
| 6.  | Mr.Bakht Jehan Khan, MPA  | Member.          |
| 7.  | Mr. Nazir Ahmad Shinwari  | Member.          |
| 8.  | Mr.Iftikhar-Ud-Din,<br>Secretary to Government of NWFP,<br>Education Department.                  | By Invitation.   |
| 9.  | Mr.Iftikhar Ahmad,<br>Accountant General, NWFP  | Expert Advisor.  |
| 10. | Mr.Muhammad Idrees Khan,<br>Director of Education (Schools) NWFP                                  | By Invitation.   |
| 11. | Professor Abdul Majeed,<br>Director of Education (Colleges) NWFP                                  | By Invitaion.    |
| 12. | S.Iftikhar Alam,<br>Director of Technical Education, NWFP   | By Invitaion.    |
| 13. | Mr.Ghulam Sabir,<br>Deputy Secretary, Finance Representation of<br>Secretary, Finance Department. | By Invitaion.    |
| 14. | Mr.Fazle Qadir,<br>Budget & Accounts Officer,<br>Peshawar High Court, Peshawar                    | By Invitation.   |

II. S. Tanzimul 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's Report for the year 1984-85 in respect of:-

- (i) Education Department; and
- (ii) High Court.

**EDUCATION DEPARTMENT**

**APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85.**

1. **Grant No.10 (GENERAL ADMN:)**

The over expenditure is less and the reasons are cogent, the para is recommended to be dropped.

2. **GRANT No. 16.**

(i) 6-411-Admn:

Cogent reasons have been advanced for the saving and the para is recommended to be condoned.

(ii) 6-412-General Universities/Colleges:

The Administrative Department explained that 279 cases were submitted to the S&GAD and amount for more over was accordingly provided. Out of 279 only 13 cases were cleared in time which resulted in the bulk saving. The Committee is of the opinion that there is some snag in the procedure and the pace of clearance is verly slow. The Committee is further of the opinion that the system may be improved to cope with the expanding number of officers and new changes in the pay scales. The S&GAD may evolve a simple procedure. Subject to the observation, the para is recommended to be condoned.

(iii) 6-413-Professional/Tech.  
University/Colleges/Institutions.

The Administrative Department explained that 48 posts of Polytechnic Institutes and 28 posts of Commerce College were referred to the Public Service Commission for filling the posts according to the rules, but recruitment was late, which resulted in the saving. The Committee observed that details in respect of the requisition and exact date of advertisement and interview and the period of delay etc may be furnished to the Committee for taking appropriate action in the matter in the next follow up meeting. Subject to the observation, the para is recommended to be condoned.

(iv) 6-414-Secondary Education.

The Committee observed that this appears to be a serious lapse and the Department should conduct an enquiry and fix responsibility and furnish a detailed report in the next follow up meeting. The Accountant General, NWFP may also please review this case in his own office and let the Committee known that where the lapse was. Subject to the observation, the para is recommended to be condoned.

(v) In view of the cogent reason advanced by the Administrative Department that the saving was due to the difference of the financial year and academic year and some reserves had to be made for opining of new schools at the commencement of the educational year. This might have been possible only, when the completion certificates

might have been furnished in time by the Local Councils and if the buildings were not completed, the saving was inevitable, the para recommended to be condoned.

(vi) 6-419-Training & Others:

On account of cogent reasons advanced by the Administrative Department, the para is recommended to be dropped.

3. **Grant No. 39**

(i) 8-412-Genl: Universities/Colleges/  
Institution.

Para stands. The Administrative Department may send the para to the Industries Department for furnishing cogent reasons, that as to why the Industries Department could not draw the amount of the bill and could not disburse the same to the Commission Agent. Detailed report in this may be furnished in the next follow up meeting of the Committee.

(ii) 8-413-Professional/Tech:  
Universities/Colleges/Instt:

On account of cogent reasons the para is recommended to be dropped.

The rest of the paras at Serial No. 11, 12 & 14 of the W.P. are recommended to be dropped.

(iii) 8-417-Archives, Library & Museum.

Para stands. This para pertains to Archives, Library and Museum pertaining to excess expenditure of Rs.197388 and may referred to Sports, Culture and Tourism Department for explanation by the Education Department and compliance reported.

**DRAFT PARAS.**

1. **D.P No. 1045, Page 70.**

On account of cogent reasons advanced by the Department that when money for equipment was available, the equipment was to be purchased at the time of the posting of Science Teachers is not known and is subject to availability and the para is recommended to be dropped.

2. **D.P No. 1224, Page 70.**

The objection of Audit Office is a legal one. The Administration Department should have not got Accountancy Procedure of the construction work approved from the Accountant General. This lapse is not condonable and will need ex-post facto regularization by keeping the account in the approved procedure as suggested by the Audit. Para stands till Ex-post facto sanction is given by the Competent Authority.

3. **D.P No. 1224, Page 71.**

On account of the cogent reasons advanced by the Administrative Department the para is recommended to be dropped.

4. **D.P No. 943, Page 71.**

In view of the explanation of the Administrative Department that the Principal was censured and the para is recommended to be dropped.

5. **D.P No. 944, Page 71.**

In view of the cogent reasons advanced by the Administrative Department, the para is recommended to be condoned.

6. **D.P No. 914 Page 71.**

7. **D.P No. 945 Page 71.**

On account of the plausible explanation of the Administrative Department, the paras are recommended to be dropped.

8. **D.P No. 1121 Page 72.**

In view of the cogent reasons advanced by the Administrative Department, the para is recommended to be dropped.

9. **D.P No. 1203, Page 72.**

In view of the report of Enquiry Officer the para is recommended to be dropped. The Administrative Department is directed to issue circular to the subordinate offices that money should not in any case be deposited in a private bank nor the Government money is to be kept in hand as security.

10. **D.P No. 1114, Page 72.**

In view of the plausible explanation of the Administrative Department, the Committee agrees for the purchase when the funds are available and the para is recommended to be dropped.

11. **D.P No. 983, Page 72.**

Para stands. The Committee observed with grave concern that the Law Department has slept over the vetting of the charge sheet for more than a year and the draft para could not be finalized due to the fault of the Law Department. The Chief Secretary is requested to take immediate steps in the matter. The Administrative Department is directed to convey displeasure of the Committee to the Law Department and the request to the Chief Secretary.

12. **D.P No. 1106, Page 73.**

In view of the enquiry conducted by the Administrative Department that the compound microscope were found in order at the time of enquiry, the para is recommended to be condoned.

13. **D.P No. 1180, Page 73.**

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

14. **D.P No. 969, Page 73.**

In view of the explanation of the Administrative Department that the officer has been warned and Chitral being difficult area and action taken by the officer was in good faith, the Committee recommends that the para is recommended to be condoned.

15. **D.P No. 915, Page 73.**

In view of the departmental explanation that the defaulters were censured and their increments were stopped the Committee considered the punishment sufficient being females taking a lenient view in the case and that it should not be quoted as a precedent the para is recommended to be dropped.

16. **D.P No. 1069, Page 74.**

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

17. **D.P No. 906, Page 74.**

The Administrative Department explained that the defaulter was only censured. The Committee is of the opinion that censure in such like cases is not a penalty. In a case of similar nature in the same Department one increment was stopped without accumulative effect. The Department must impress upon the authorized officers not to have a lenient view in such like cases. The Department may obtain the opinion of the Law Department whether the punishment can be enhanced at this stage in view of the recent amendments that the authority can review the punishment awarded by the Authorized Officer. Subject to the observation, the para is recommended to be dropped.

18. **D.P No. 1119, Page 74.**

Para stands. A detailed report may be furnished to the Committee as to what action was proposed against the defaulter, what were the findings of the enquiry officer and what action was initiated against the convectors. The report may be furnished to the Committee in its next follow up meeting. The competent authority is requested to withdraw the case from the authorized officer and furnish the findings for the decision of this Committee.

19. **D.P No. 910, Page 74.**
20. **D.P No. 911.**
21. **D.P No. 1223.**

A number of cases of the deposit of Government funds in the bands has come to the notice in the Education Department. The Administrative Department should ensure that this irregular practice is stopped forthwith. Enquiry may be conducted and disciplinary action taken against those who have violated the Government instructions as the Public Accounts Committee has repeatedly warned that such irregularities will not be tolerated and the same was the view of the PAC functioning since 1981 till 1985. subject to the observation the paras are recommended to be dropped.

22. **D.P No. 1204 Page 75.**

The irregularity is glaring. The Administrative Department should have taken disciplinary action against the defaulters. The Administrative Department may initiate action against the defaulters now and furnish a report of the enquiry officer along with penalty inflicted. The Committee is of the opinion that a lenient view should not be taken in such like glaring and gross irregularities. Subject to the observation the para is recommended to be dropped.

23. **D.P No. 1044, Page 75.**

The Administrative Department is directed to be careful in future. In view of special circumstances obtaining in the Chitral, the Committee taking a lenient view in the case and the para is recommended to be dropped.

24. **D.P No. 1048, Page 75.**

The Administrative Department is directed to take correct action in time and intimate the same to the Audit Office to avoid the same in the inclusion of the draft para. The Administrative Department may now take the corrective measure and report compiled in the follow up meeting. Subject to the observation the para is recommended to be dropped.

## **(B) HIGH COURT**

### **APPROPRIATION ACCOUNTS FOR 1984-85.**

#### **Page 1-2 &**

#### **Page 1-10 of the Working Paper:**

In view of the plausible explanation offered by the Administrative Department all the paras are recommended to be dropped.

IV. The Committee then adjourned to meet again on 14-12-87 in the Assembly Chamber, Peshawar.

**(RAJA AMANULLAH KHAN),  
Speaker,  
Provincial Assembly of NWFP  
Chairman,  
Public Accounts Committee.**

Dated Peshawar, the 13<sup>th</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 14<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

- |     |  |                  |
|-----|--|------------------|
| 1.  | Raja Amanullah Khan, Speaker   | Chairman.        |
| 2.  | Mr.Ahmad Hassan, Deputy Speaker  | Deputy Chairman. |
| 3.  | Haji Muhammad Yaqub Khan, MPA  | Member.          |
| 4.  | Mr.Muhammad Yousaf Tanoli, MPA   | Member.          |
| 5.  | Mr.Bakht Jehan Khan, MPA   | Member.          |
| 6.  | Malik Salah-Ud-Din Khan,MPA  | Member.          |
| 7.  | Mr. Saeedullah Jan,<br>Secretary, Finance Department, NWFP, Peshawar.                | By Invitation.   |
| 8.  | Mr. Mukhtar Ahmad,<br>Deputy Accountant General, NWFP, Peshawar                      | Expert Advisor.  |
| 9.  | Mr. Ghulam Sabir,<br>Deputy Secretary, Finance Department, Peshawar.                 | By Invitation.   |
| 10. | Mr. Mehmood Khan,<br>Secretary to Government of NWFP<br>Local Government Department. |                  |

II. S. Tanzimul 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's Report for the year 1984-85 in respect of Finance Department and Local Government Department, Government of NWFP.

**FINANCE DEPARTMENT**

**APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85.**

**000-GA**

**019-Others**

In view of the plausible explanation of the department that the excess was due to clerical mistake of calculation, the para is recommended to be dropped.

**6-000-GA**

**6-020-Fiscal Admn**

**6-021-Finance Deptt.**

**Grant No. 10 P/145.**

**6-000-GA**

**6-020-Fiscal Admn**

**6-024-Local Fund**

**Audit Estab:**

**Grant No. 10 P/145**



**6-000-GA**  
**6-020-Fiscal Admn**  
**6-024-Treasury Estt:**  
**Grant No. 10 P/145**

**700-Debt servicing Investable funds and grants**  
**710-Debt servicing**  
**711-Interest on domestic debts**  
**(i) Depreciation Funds.**

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

(ii) Other Appropriation.

In view of the plausible explanation of the department that the saving was on account of more recovery than anticipated, the para is recommended to be condoned.

**710-Debt Servicing (Interest Payment) Page 151.**

The excess was due to the drawal of more securities and the surrender was due to drawal of more GP Gund and hence no interest accumulated. The reasons are cogent and the paras are recommended to be condoned.

**Dept Servicing (Interest Payment) P/153.**

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

**Grant No. 29 Superannuation Allow: & Pen:**  
**Grant No. 30 Commutation of Pensions.**

In view of the plausible explanation of the department and satisfaction of the audit that pension could not be anticipated correctly, the paras are recommended to be condoned.

**7-735-851-H.B.A. for Provincial Employees**  
**Other than Forest Department.**  
**730-Loans & Advances**  
**7-735-851-H.B.A.**  
**7-735-852-Motor Car Advances.**  
**Other than Forest Department.**  
**7-735-Motor Car Advances P/167**  
**7-735-M.C. Advance P/169**  
**7-735-853- M.C. Advance P/169**  
**700-Debt Servicing Invest: Funds/Grants**  
**730-Loans and Advances**  
**734-To non Financial Institution P/171**

In view of the plausible explanation of the department and audit, the paras are recommended to be condoned.

**Permanent debt discharged**  
**5% NWFP Loans 1981 P/173**  
**8<sup>1/2</sup> NWFP Loan 1983.**

No variation hence no comments.

**Debts and liabilities of the Provincial Government Page 17.**

Due to economic crises and backwardness of this Province, it is under very heavy debt. The committee is of the opinion that the Assembly may unanimously adopt a resolution recommending to the Federal Government to waive off all the loans in favour of this Province as a special case. This province has limited resources and there is no likelihood of the rapid development of resources to enable this Province to clear the loans.

**LOCAL GOVERNMENT**

**Grant No. 10 G.A.**

As recommended by the Committee, subject to the observation that details of the excess expenditure is to be furnished in the next follow up meeting showing whether the expenditure was incurred before 31<sup>st</sup> March and it was not possible to have requested the F.D. for allocation of funds in time, or it was incurred after 31<sup>st</sup> March. A report may be furnished in the next follow up meeting.

**Grant No. 10 Page 353**  
**018-Local Authority Admn: Provincial Elec: Authority.**

In view of the plausible explanation of the department that in-advertantly stationery bill of 1983 was paid by book adjustment in 1984-85, the para is recommended to be condoned, subject to the observation that the department should be careful and vigilant in future.

**Grant No. 33 Misc P/359**  
**500-Economic Services**  
**560-R.D.**  
**522-RWP**  
**563-IRDP**

In view of the cogent reasons of the Department that it was not immediately possible to have down graded the posts, as incumbents of the posts were likely to be posted against the up graded posts and that had to take sometime, the para is recommended to be condoned, subject to the observation that immediate steps may be taken to regularize the whole affairs.

**700-Debt Servicing Investable funds and grants**

**740-Grant and subventions**

**742-Grant in aid to local bodies.**

The para is recommended to be condoned, but the Administrative Department is directed to furnish details of the saving in the next follow up meeting of the committee, fixing responsibility whether it was the fault of the Administrative Department or the Finance Department.

**9-730-R-Loans and Advances**

**732-Loans to Municipalities Local Bodies.**

The Administrative Department was of the opinion that there may not be provision for the urban loans without prior request of the Administrative Department for inclusion of the loans in the future budgets at the appropriate time of the preparation of the budgets. The SNE for the loans may be considered in consultation with the Administrative Department. The Administrative Department would ensure that only those local councils may receive loans which may be in a position to re-pay it. Subject to the observation, the para is recommended to be dropped.

**D.P No. 1195 Page 135.**

The Administrative Department is directed to conduct an inquiry as to under what circumstances the expenditure of Rs.1, 13, 2000 was incurred without observing local formalities i.e. calling of open tenders and securing competitive rates. The reports of the enquiry Officer along with the recommendation of the department may be furnished in the next follow up meeting of the PAC for appropriate decision in the matter. Subject to observation para stands.

**D.P No. 1194 Page 135.**

The Administrative Department is directed to conduct an inquiry into the loss of Rs.5,14,931 accrued to Government. The circumstances under which the losses were sustained may be investigated and detailed report furnished for the decision of the PAC in its next meeting. Both the inquiry reports may be under the Civil Servants Inquiry Commission Act and not under the Efficiency and Discipline Rules so that the decisions are left open to the Committee on the recommendation of the Inquiry Commissions.

IV. The Committee then adjourned to meet again on 15-12-1987 at 9:30 A.M at the Committee Room of Provincial Assembly of NWFP.

Sd/-x-x-  
(RAJA AMANULLAH KHAN),  
Chairman,  
Public Accounts Committee.

Dated Peshawar, the 14<sup>th</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 15<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

1.	Raja Amanullah Khan, Speaker	Chairman.
2.	Mr. Ahmad Hassan Khan, Deputy Speaker	Deputy Chairman.
3.	Haji M. Yaqub Khan, MPA	Member.
4.	Mr. M. Yousaf Tanoli, MPA	Member.
5.	Syed Inayat Ali Shah, MPA	Member.
6.	Mr. Salah-Ud-Din Khan, MPA	Member.
7.	Mr. Bakht Jehan Khan, MPA	Member.
8.	Mr. Mohammad Ayub Khan Tanoli, MPA	Member.
9.	Lt: Col:(Rtd). Sameen Jan Babar, Secretary to Government of NWFP, Food Department.	By Invitation.
10.	Mr. Iftikhar Ahmad, Accountant General, NWFP Peshawar.	Expert Advisor
11.	Mr. Ghulam Sabir, Deputy Secretary Finance Department	By Invitation.

II. Mr. Nazir Ahmad, Deputy Secretary Provincial Assembly of NWFP acted as Secretary to the Committee.

III. The Committee of NWFP took up for consideration the appropriation Accounts and Auditor Generals Report for the year 1984-85 in respect of Food Department, Government of NWFP.

**FOOD DEPARTMENT**

**APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85.**

**Grant No. 36 Page 191**

Para stands. The Administrative Department is directed to furnish detailed justification for the excess expenditure in the next meeting of PAC.

**Distt; Estt; Charges:**

In view of the plausible explanation of the department the para is recommended to be dropped. Efforts should, however, be made to avoid savings in future.

**Food Weat (Page 191)**

**Food (Sugar)**

**019-Other Cane Control Organ: P/193**

**620-Subsidies on Wheat P/195**

**620-From Federal Govt: on Wheat supplied to FATA.**

**613-620 From Subsidies on Sugar.**

**613-620 Grant from Federal Govt: on account of premium to cane growers.**

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

**State Trading Receipt Wheat.**

The reasons advanced by the department are cogent hence the para is recommended to be condoned.

**123 State Trading Sugar.**

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

**29-State Trading Receipt Others.**

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

**Page 199-700 Debt Servicing Investable Funds & Grants etc.**

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

**Page 17 Chapter II Para 4.**

Para stands. The Committee decided that the Administration Department shall constitute a committee comprising of the representatives of the Finance Department, A.G. and Food Department to evolve a mechanism to keep the accounts pertaining to State Trading accurately. Detailed report to this effect may be submitted to the PAC in its next meeting.

**S.No. I Irregularities.**

The Administrative Department is directed to obtain a list from the A.G. Office of the offices in which irregularities have been committed, and necessary action may be taken against the defaulters under E&D rules. Subject to the observation the para is recommended to be dropped.

**S.No. I Non-Production of Auditable record.**

The Administrative Department is directed to issue directives to all his subordinate officers to produce auditable record to the Inspection Party at the time of inspection.

The PAC took serious view about the non-production of record to the Audit, and directed that no such lapse shall occur in future cases.

Subject to the observation the para is recommended to be condoned.

**D.P No. 658 (1984-85).**

In view of the plausible explanation, the para is recommended to be condoned. However, the Administrative Department must furnish replies to the Audit notes well in time regarding the objection raised by the Audit Party.

**D.P No. 659 (1984-85).**

The Administrative Department should take up the matter with the Federal Government regarding the difference of incidental charges between PASSCO and the Food Department Government of Punjab. Subject to the above observation, the para is recommended to be condoned.

**D.P No. 662 91984-85).**

- (a) The para is recommended to be dropped.
- (b) Subject to verification by the Audit the para is recommended to be dropped.

**D.P No. 664 (1984-85).**

Para stands. In order to settle the dispute once for all, the Administrative Department is directed to put in its best efforts to finalize the claim for the refund of Rs.237,062 on account of excess freight charges made to the Railway Authority through frequent meetings with them and submit a detailed progress report in the next meeting of the PAC. In case the Administrative Department failed to settle the matter at their level, the PAC will have to summon the concerned Railway Authority to appear before the Committee so that the case is thoroughly discussed and a proper decision is taken in the matter.

**D.P No. 1073 (1984-85)**

**D.P No. 1057 (1984-85)**

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

**D.P No. 1109 (1984-85)**

Para stands. The Administrative Department is directed to conduct an inquiry and fix responsibility on the defaulter as to why the wheat in question was not carried direct to the reserve centre where it was originally required.

**D.P No. 1079 (1984-85)**

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

**D.P No. 1115 (1984-85)**

Para stands. The Administrative Department is directed to furnish copies of the report of the Chief Minister's Inspection Team for examination of the members and the Audit Office so that a proper decision with regard to transit shortage is taken.

**D.P No. 500 (1984-85)**

Para stands. The Administrative Department is directed to refer the matter to the Chief Minister's Inspection Team for conducting inquiry in all cases of transit shortage. The report of the Inspection Team may be submitted to the PAC.

**D.P No. 1074 (1984-85)**

**D.P No. 442 (1984-85)**

**D.P No. 1159 (1984-85)**

This para relates to the Federal Government, the same may therefore, be referred to the A.G.P.R. by the A.G. of NWFP.

**D.P No. 1285 (1984-85)**

Para is recommended to be condoned subject to verification by audit.

**D.P No. 505 (1984-85)**

The same remarks as against D.P No. 500 (1984-85).

**D.P No. 1158 (1984-85)**

Subject to the verification by the Audit, the para is recommended to be condoned.

**D.P No. 1156 (1984-85)**

**D.P No. 1280 (1984-85)**

As per remarks against para 500 (1984-85).

**D.P No. 494 (1984-85)**

The Accountant General is requested to refer the para to the A.G.P.R., because this pertains to the Federal Government.

**D.P No. 1083 (1984-85)**

**D.P No. 437 (1984-85)**

As against para 500 (1984-85).

**D.P No. 1255 (1984-85)**

Para stands for verification by the audit.

**D.P No. 11257 (1984-85)**

**D.P No. 1291 (1984-85)**

**D.P No. 482 (1984-85)**

**D.P No. 1072 (1984-85)**

These Paras relates to the Federal Government. The Accountant General of NWFP is requested to refer the same to the A.G.P.R.

**D.P No. 439 (1984-85)**

Para stands. The Administrative Department is directed to refer the matter to the Chief Minister's Inspection Team for conducting inquiry. The Report of the Inspection Team may be submitted to the PAC in the next meeting.

**D.P No. 1088**

**D.P No. 1077**

These Paras pertain to the Federal Government. The A.G. may refer the same to the A.G.P.R.

**D.P No. 118 (1984-85)**

**D.P No. 1094 (1984-85)**

Subject to verification by the Audit, the paras are recommended to be condoned.

**D.P No. 1282 (1984-85)**

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

**D.P No. 1084 (1984-85)**

As per remarks against D.P No. 664 (1984-85).

**D.P No. 1086 (1984-85)**

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

**D.P No. 1087 (1984-85)**

Verified, the para is recommended to be condoned.

**D.P No. 1125 (1984-85)**

The recovery of the remaining amount may be expedited.



**D.P No. 1284 (1984-85)**

Subject to verification by the Audit, the para is recommended to be condoned.

**D.P No. 488 (1984-85)**

Para stands till the recovery of 3 maunds of wheat. The recovery of 523 maunds of wheat may be verified by the Audit.

**D.P No. 1286 (1984-85)**

Subject to verification by the Audit, the para is recommended to be dropped.

**D.P No. 1161 (1984-85)**

**D.P No. 1160 (1984-85)**

Subject to verification by the Audit, the para are recommended to be dropped.

**D.P No. 1082 (1984-85)**

The same remarks as against D.P No. 1084.

**D.P No. 1143 (1984-85)**

Subject to verification by the audit, the para is recommended to be condoned.

**D.P No. 1092 (1984-85)**

Para stands. The Administrative Department is directed to furnish details of the inquiry report that whether the bags were changed or not. The details may be submitted in the next meeting of the PAC.

**D.P No. 1254 (1984-85)**

**D.P No. 1107 (1984-85)**

**D.P No. 486 (1984-85)**

Subject to verification by the audit, the paras are recommended to be condoned.

**D.P No. 515 (1984-85)**

**D.P No. 1081 (1984-85)**

**D.P No. 117 (1984-85)**

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

**D.P No. 1149 (1984-85)**

**D.P No. 1150 (1984-85)**

**D.P No. 1151 (1984-85)**

Paras stands, till the recovery of freight charges from PASSCO.

**D.P No. 1093 (1984-85)**

The Administrative Department is directed to take up the case with the Finance Department for write off. Subject to the observation, the para is recommended to be condoned.

IV. The Committee then adjourned to meet again on 16-12-1987 at 9:30 A.M in the Committee Room of the Assembly Secretariat.

**(RAJA AMANULLAH KHAN),  
Chairman,  
Public Accounts Committee.**

Dated Peshawar, the 15<sup>th</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 16<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

- |     |  |         |                 |
|-----|--|---------|-----------------|
| 1.  | Raja Amanullah Khan  | Speaker | Chairman.       |
| 2.  | Mr. Muhammad Yousaf Tanoli,  | MPA     | Member.         |
| 3.  | Mr. Nazir Ahmad Shinwari,  | MPA     | Member.         |
| 4.  | Mr. Salah-Ud-Din Khan,   | MPA     | Member.         |
| 5.  | Mr. Bakht Jehan Khan,  | MPA     | Member.         |
| 6.  | Haji Muhammad Yaqub Khan,  | MPA     | Member.         |
| 7.  | Mr. Khalid Mansoor,<br>Secretary to Government of NWFP,<br>Home & Tribal Affairs Department.           |         | By Invitation.  |
| 8.  | Mr. Suleman Ghani,<br>Secretary to Government of NWFP,<br>Planning and Development Department.         |         | By Invitation.  |
| 9.  | Mr. Iftikhar Ahmad,<br>Accountant General, NWFP.   |         | Expert Advisor. |
| 10. | Mr. Muhammad Sherin,<br>Addl: Secretary-I to Government of NWFP,<br>Home & Tribal Affairs Department.  |         | By Invitation.  |
| 11. | Mr. Muhammad Rafiq Afridi,<br>Inspector General of Prisons, NWFP.                                      |         | By Invitation.  |
| 12. | Col: (Rtd) Kamal Khan,<br>Director Armed Services Board, Peshawar.                                     |         | By Invitation.  |
| 13. | Mr. Muhammad Zaman Khan,<br>Superintendent of Police (C&E), C.P.O. Peshawar.                           |         | By Invitation.  |
| 14. | Mr. Ghulam Sabir-III,<br>Deputy Secretary Finance, Representative of<br>Secretary, Finance Department. |         | By Invitation.  |

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

III. The Committee took up for consideration the Appropriation Accounts, Auditor General's Report for the year 1984-85 in respect of \_\_\_

- (i) Home & Tribal Affairs Department.
- (ii) Planning and Development Department.

**APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85.**

**HOME AND TRIBAL AFFAIRS DEPARTMENT.**

**Grant No. 10, Page 243.**

In view of the plausible explanation of the Administrative Department that the

was nominal and was inevitable due to posting of officers drawing lesser salaries, the para is recommended to be dropped.

**Grant No. 12 From (i) to (v).**

The nominal savings are of inevitable nature in a huge expenditure and are recommended to be condoned.

**(vi) Works:**

The Administrative Department has placed the amount at the disposal of C&W Department in November, 1984, but the C&W Department has failed to draw the amount for deposit work. If the C&W Department might have drawn the amount for deposit works, it would not have lapsed. The explanation of the C&W Department may be obtained by the Administrative Department that as to why the C&W Department could not drawn the amount in time. The Administrative Department should also explain as to why the progress of work was not watched and a vigilant eye was not kept on the C&W Department. Full details of the amount sanctioned and placed at the disposal of C&W Department be furnished along with the comments of the C&W Department by the Administrative Department in the next follow up meeting. Subject to the observation, the para stands.

**(vii) Grant No. 033 (Misc).**

On account of the cogent reasons advanced by the Administrative Department, the para is recommended to be dropped.

**POLICE DEPARTMENT.**

**3. Grant No. 13, Page 251 222-Provl: Plice (Direction).**

On account of the cogent reasons advanced by the Administrative Department that the excess was due to the posting of senior officers receiving higher salaries, the para is recommended to be dropped.

**4. Page 251, 6-222-Provl: Police Suptt:**

On account of the cogent reasons advanced by the Administrative Department that the saving was due to posting of officers receiving less salaries, the para is recommended to be condoned.

**5. Page 251, 6-222-(Police Proper)**

(i) The Administrative Department should have watched the progress and if it was anticipated that the consignment was not to be received within the final year, the amount should have been surrendered in time. It also appears that the correct procedure of opening L.C, finding out the shipment period and effective involvement of the Industries Department have not been followed. The Administrative Department explained that a liability register has been maintained and future such like lapses will

not occur. On assurance of the Administrative Department, the para is recommended to be condoned.

(ii) **Rs. 1,245,920/-**

The Administrative Department is directed to fill in the vacancies immediately and to anticipate vacancies much earlier, so that before the filling of vacancies suitable candidates might have been recruited. In these hard days of economic crises and unemployment, the Committee will not approve the delayed recruitment in any case. Simple procedure may be followed for filling of vacancies and all the codal formalities may be observed. Subject to the observation, the para is recommended to be condoned.

6. **Page 251, 6-222 (Police supplied to other Department, etc).**

On account of cogent reasons advanced by the Administrative Department that Police guards were withdrawn from the Federal buildings by the Federal Government, the saving occurred, which appears to be justified and the para is recommended to be condoned.

7. **Page 251, 6-222 (Q.R.O).**

As per para 4 above.

8. **Page 251, 6-222 Spl. Br:**

On account of cogent reasons advanced by the Administrative Department that the gap was due to retirements and subsequent appointments, the para is recommended to be dropped.

9. **Page 253, 6-222 Alliens Br:**

As per para 3 above.

10. **Page 253, 6-222 Crims Br:**

As per para 4 above.

11. **Page 253, 6-222 (Misc) (Rs.71,970).**

The Administrative Department is directed to be vigilant about reconciliation of account and it should be emphasized on the D.D.Os to draw the allocation under the correct heads. Subject to the observation the para is recommended to be condoned.

12. **Page 253, (Trg: Instt).**

13. **Page 255 (Traffic Control).**

As per para 4 above.

## **ARMED SERVICES BOARD NWFP.**

**14. Page 257, Grant No.33 (Misc).**

The Director of Armed Services Board is directed to streamline the drawal of the contribution with the CMA, so that the drawal is on the quarterly basis and only the anticipated expenditure for the last three months is retained after the final Excess and Surrender statement on the 31<sup>st</sup> of March and no huge funds are accumulated without utilization as savings. Subject to the observation, the para is recommended to be condoned.

### **CIVIL DEFENCE.**

**15. Grant No.34, Page 263.**

On account of the documentary evidences, that the saving were surrendered in time, but was inadvertently not recorded, the para is recommended to be condoned.

**16. Page 261, 000-010-019-States of Dir, Chitral, etc.**

All the excess and surrenders are nominal and were inevitable and hence all the paras are recommended to condoned.

### **DRAFT PARAS.**

**17. Page 100, D.P No.931.**

As the recovery of the amount was verified, the para is recommended to be condoned.

**18. Page 100, D.P No.923,938 & 933.**

Para stands. The decision of the adjuster may be put up in the follow up meeting of the Committee.

**19. Page 100, D.P No.929.**

In view of the explanation of the Administrative Department that the stores have since been utilized, the para is recommended to be condoned.

**20. Page 100, D.P No.941.**

In view of the cogent reasons advanced by the Administrative Department, the para is recommended to be condoned.

**21. Page 100, D.P No.975.**

The Administrative Department is directed to be vigilante not to procure exorbitant quantities and the purchases should be commensurate according to the requirements. Subject to the observation, the para is recommended to be condoned.

**22. Page 101, D.P No.925.**

The out dated uniform should have been auctioned in time. The delayed auction might have deteriorated the value and hence resulted in loss to the Government. The Department should be careful and vigilante in future. Subject to the observation, the para is recommended be condoned.

**23. Page 101, D.P No.976.**

The Administrative Department is directed not to purchase uniform and wasteful equipments unless required. The Government money should not be dumped in unnecessary purchases. Subject to the observation the para is recommended to be condoned.

**24. Page 101, D.P No.973.**

As the defaulting officer have since been retired and no disciplinary proceeding can be initiated against him, the para is recommended to be condoned.

**25. Page 102, D.P No.980.**

Since the rules have been framed for departmental work by the Police Department. The rules should be strictly observed in letter and spirit. Subject to the observation, the para is recommended to be condoned.

**26. Page 102, D.P No.978.**

The Administrative Department may not entrust duties to such an officer who may not be available in the Headquarter for the whole time and if he goes out, he must have an Assistant to whom the documents can be entrusted for any time for Audit, etc. As the record have since been verified by the Audit, the para is recommended to be condoned.

**27. Page 102, D.P No.926.**

Subject to the observation that on what reasons Ex-post facto sanction has been accorded by the Authority, which may be furnished in the next follow up meeting of the committee, the para is recommended to be condoned.

**28. Page 102, D.P No.940.**

The Administrative Department is directed to direct the subordinate offices to avoid splitting up of purchases and expending competency without legal authority. In future in such like cases, lenient view will not be taken. Subject to observation, the para is recommended to be condoned.

**29. Page 103, D.P No.935.**

The Administrative Department is directed no to draw money from the Treasury unless required for immediate disbursement. There should not be cash in

hand at any time. All the transaction must be completed before 30<sup>th</sup> June and payments made accordingly. No lenient view will be taken if any such lapse in future. Subject to the observation, the para is recommended to be dropped.

**30. Page 103, D.P No.1148.**

The Administrative Department is directed not to deviate Administrative Approval and Technical Sanction. Cogent reasons should be advanced to the satisfaction of the PAC. In future, there should not be any such lapse and such a serious lapse will be dealt with seriously. Subject to the observation, the para is recommended to be condoned.

**31. Page 102, D.P No.942.**

The Administrative Department is directed to ensure that the subordinate offices may not split up sanctions to meet their respective financial requirements. If there would have been effective internal check system, such like lapses should be brought to the notice of the senior officers in time and there would have been efficient financial discipline. Subject to the observation, the para is recommended to be condoned.

**32. Page 103, D.P No.972.**

Subject to verification by Audit, the para is recommended to be condoned.

**PRISONS DEPARTMENT**

**33. D.P No.924 (1984-85)**

Since the Administrative Department approval and Technical sanction was issued by the Competent Authority, the para is recommended to be condoned.

**PLANNING AND DEVELOPMENT DEPARTMENT**

**APPROPRIATION ACCOUNTS 1984-85.**

**34. Grant No.10-GA (Pg: 387).**

**35. Grant No.24-Dev: (Pg: 389).**

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

**36. Grant No.39, (Pg:391,393).**

In view of the plausible explanation of the Administrative Department that the excess was due to over payment to the staff of Printing Press due to printing of documents of C.R.B.C., the para is recommended to be dropped.



**37. 700-Debt Servicing Investable Funds & Grant.  
730-Loans & Advances  
734-To Non-Financial Institutions.**

The Committee noted with great concern that Rs.1,91,73,000/- were to be paid to WAPDA. Sanction was issued by the Planning and Development Department authorizing Accountant General, NWFP, to raise as debit to A.G. Punjab through A.G.P.R. It came to the notice of the Committee that the debit was raised by A.G.NWFP, but somehow the same was not credited by A.G. Punjab to WAPDA and as such the Provincial Consolidated Funds is showing a false balance of more than rupees 19 Millions on that account. The Committee has taken a serious note of this situation, because the Committee is concerned to see that the Finance Accounts of the Province must be accurate and the opening balance shown to the Provincial Assembly for the ensuing financial year must be correct to utmost accuracy.

The Planning and Development Department and Finance Department should put in their best efforts to liquidate the liability as early as possible.

The Committee proposes that in future the procedure may be streamlined in a manner that A.G.P.R., and A.G. Punjab may not be involved in between the transaction. The WAPDA authorities may be directed to send the bill to the Provincial Government, the same may be passed by A.G. and as draft or cheque whichever may be feasible, may be sent to WAPDA authorities directly without involving intermediaries.

The Finance Department in consultation with the Planning & Development Department may furnish a detailed report in the next follow up meeting of the Committee.

No further comments as the para can neither be condoned nor it can be kept for further discussion.

IV. The committee then adjourned to meet again on 17-12-1987.

**Sd/-x-x-  
(RAJA AMANULLAH KHAN),  
Speaker  
Provincial Assembly of NWFP  
Chairman,  
Public Accounts Committee.**

Dated Peshawar, the 16<sup>th</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 17<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

- |     |  |                  |
|-----|--|------------------|
| 1.  | Raja Amanullah Kha, Speaker  | Chairman.        |
| 2.  | Mr.Ahmad Hassan Khan, Deputy Speaker   | Deputy Chairman. |
| 3.  | Mr.Muhammad Yousaf Khan Tanoli,MPA   | Member.          |
| 4.  | Mr.Nazir Ahmad Shinwari,MPA  | Member.          |
| 5.  | Maj (Rtd) Mukhtar Ahmad Khan,MPA   | Member.          |
| 6.  | Malik Salah-Ud-Din Khan,MPA  | Member.          |
| 7.  | Mr.Iftikhar Ahmad,<br>Accountant General,NWFP Peshawar   | Expert Advisor.  |
| 8.  | Dr.Ali Sher Khan,<br>Secretary to Government of NWFP,<br>Health and Social Welfare Department.           | By Invitation.   |
| 9.  | Mr.Muhammad Amin,<br>Secretary to Government of NWFP,<br>Services and General Administration Department. | By Invitation.   |
| 10. | Mr.Ghulam Sabir,<br>Deputy Secretary, Finance Department,<br>Government of NWFP, Peshawar.               | By Invitation.   |

II. Syed Tanzimul 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 1984-85 in respect of Health Department and S&GAD, Government of NWFP.

**APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85**

**HEALTH AND SOCIAL WELFARE DEPARTMENT.**

**Grant No.10, P/217**

The Administrative Department is directed to note that each item of Appropriation Accounts is to be signed by the Principal Accounting Officer i.e. Administrative Secretary. The Administrative Department should have reconciled the figures before the close of the finance account with the A.G., Office. Subject to observation, the para is recommended to be condoned.

**326-Anti-Malaria Programme Page 219**

The Administrative Department should assess the amount set a part for saving before 31<sup>st</sup> March and surrender the saving in time. Subject to observation, the para is recommended to be condoned.

**413-Prof: College KMC Peshawar.**

From the Appropriation Accounts, it came to light that the Administrative Department is very slack in reconciliation of the Accounts. The difference is due to non reconciliation. Efforts should be made to reconcile the accounts after the close of each finance account by the A.G.'s, Office. Subject to observation, the para is recommended to be condoned.

**600-400-Social Services**

**6-420-Health Department.**

**6-413-Prof: Colleges**

**Ayub Med: College P/219**

**413-Prof: Colleges:**

**iii-PGMI/LRG. P/219.**

**419-Other Edu: training and Research**

**i. Public Health School, Peshawar**

**ii. Para Med: Institute, Swat P/221.**

In view of the explanation of the department that the complied figures of both the Public Health Institutes were correct, and there was neither saving nor excess, the paras are recommended to be condoned.

**421-Admn (84-85) P/221**

**Grant in aid.**

- i. Artificial 1 Limb Centre,  
Fauji Foundation, Rawalpindi.**
- ii. Para Med: Instt: Besham**
- iii. Green December Movement.**

The Administrative Department is directed to maintain financial discipline. Re-appropriation may only be made when clear saving is available. No excess expenditure should be allowed on the contingency item, particularly POL, electricity, purchase of newspapers and stationery, T.A. Bills must not be paid when the allocation is not available, because it cannot be claimed as a matter of right and the officers/officials may wait for the next year when proper allocation is received. The Committee has observed that gross financial indiscipline has been witnessed in the accounts of health department. Subject to observation the para is recommended to be condoned.

**iii. T.B. Association.**

The expenditure of Rs.11,02,378 has been shown as have been drawn by the Health Department for T.B. Association, but the department has declined to have drawn the same. The Finance Department has not recorded the release of the aforesaid allocation. The Finance Department is directed to investigate as to who provided this fund for release to T.B. Association, to which T.B. Association the amount was allocated and who was authorized to draw the amount and why the same was neither reflected in the Annual Budget nor in the Supplementary Budget. The

Inquiry report may be furnished in the next follow up meeting of the Public Accounts Committee positively.

The Administrative Department is directed to forward this para to the Finance Department for further necessary action.

**Grant in aid to Charity show for the Institute of Cancer Patients at Khyber Inter continental, Peshawar.**

The Administrative Department explained that saving was due to non reconciliation and total expenditure under head 421 was duly reconciled, but has not been correctly recorded in the working paper. Subject to general observation on the accounts of the department, the para is recommended to be condoned.

**Civil Hospital Darosh P/223**  
**Welfare grant for Vill: Sdr: Chitral**  
**Civil Dispensories Cherat and Risalpur,**  
**Mission Hospital, Peshawar.**

Subject to general observation of the accounts of the department, the paras are recommended to be condoned. However, the department should be care about reconciliation.

**422-General Hospital and Clinics.**  
**Khyber Hospital, Peshawar.**

The Administrative Department should have surrendered the saving in time. In future whenever there in saving it should be properly assessed and surrendered before 31<sup>st</sup> March. Subject to general observation, the paras are recommended to be condoned.

**422-General Hospital & Clinics**  
**DHQ: Hospital Abbotabad, P/225**

**422-General Hospital and Clinics**  
**DHO and Civil Hospitals.**  
**423-Mental Hospital**

**424-Mother & Child Health P/225**  
**425-Other Facilities & Preventive Measures**  
**426-Food Laboratories**  
**427-Drug Control**  
**429-Other Medical Faculty, Peshawar.**

The Administrative Department is directed that in future actual bills and the anticipated amount calculated on the basis of actual bills used to be furnished to the Finance Department for obtaining sanction. As the expenditure was inevitable, the paras are recommended to be condoned.

**Grant No.33**  
**6-400-Social Services**  
**6-470-Social Security and Social Welfare**  
**Grant in aid to Green December**  
**Grant in aid to Children Academy P/227**

As explained by the department that the amount was remitted, the paras are recommended to be condoned.

**813-Prof: Medical Store Depot P/229**

The Administrative Department is directed to plane Promotion and Recruitments so that in future there in no gap in between the promotions and fresh appointments. Subject to the observation, the para is recommended to be condoned.

**813-Prof: College KMC., Peshawar.**

The award of scholarship should have been planned in prior consultation with the Ministry of Health and foreign Affairs so that there would have not been such a hurdle. If there are any arrears of the stipened holders funds should be arranged for the same. In future all the scholarships should be planned with calculated steps. Subject to the observation, the para is recommended to be condoned.

**8-419-Stipened HHV in Public Health School, Peshawar.**

The Administrative Department is directed to be more vigilant about the reconciliation. Para is recommended to be condoned.

**4-8-422-G.H. & Clinics.**

The Administrative Department has claimed that the excess expenditure was incurred by the Director General, Local Government and Rural Development Department as allocation was made to the Chairman of District Councils. It does not appear to be a correct version, because the allocation was to be drawn by the Director General on simple receipt and there was no possibility to have over drawn the amount. The Finance Department is directed to conduct an inquiry in to the matter and fix responsibility for the over expenditure and furnished detailed report in the follow up meeting of the PAC. Subject to the observation, para stands.

- ii. **LRH Peshawar.**
- iii. **Khyber Hospital, Peshawar.**

Saving should have been surrendered in time. Subject to general observation, the para is recommended to be condoned.

- iv. **Const of Hospital at Hayatabad.**  
**8-425-Other Health Facilities &**  
**Prevent Measures.**

Subject to general observation on the accounts of the department, the para is recommended to be condoned.

**Grant No.24**

Saving should have been surrendered in time. Subject to general observation, the para is recommended to be condoned.

**Grant No.39**

The Accounts have not been correctly reconciled which has resulted in this confusion. Subject to the general observation on the accounts of the Administrative Department, the para is recommended to be condoned.

**DRAFT PARAS**

**D.P No.993 (84-85)**

The Administrative Department explained that the X-ray plants were installed, but were not in full function due to non availability of Radio-Graphers. The reasons are cogent and the para is recommended to be condoned.

**D.P No.960 (84-85)**

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

**D.P No.994 (84-85) P/93**

The Administrative Department informed that inquiry was being conducted in the matter and responsibility is likely to be fixed. The report of the Inquiry Officer shall be furnished to be Committee. Subject to observation, the para stands.

**D.P No.965 P/94 (81-82)**

The Administrative Department is directed that in case of imported stuff they should consult the Director of Industries and shipment for the same may be arranged and if foreign exchange is not available open tenders may be called and in case of acceptance of higher tenders or imported model, for which only single quotation might have been received, reason may be recorded on the face of tenders by technically competent officer having experience in the specialty.

The Administrative Department is future directed that funds may be so utilized that even expenditure is ensured at least in each quarters of the fiscal year and purchases should not be delayed to the close of the financial year.

**D.P No.997 (84-85) P/94**

Para stands. Recovery may be expedited.

**D.P No.1020, (84-85)P/94**

Subject to verification of the record by the A.G's Office, the para is recommended to be condoned.

**D.P No.951, (84-85) P/94**

The Administrative Department may conduct an inquiry into the affairs to justify the expenditure incurred. Subject to observation, the para stands.

**D.P No.995, (84-85) P/95**

The Administrative Department is directed not to violate the instructions of the Finance Department and there should be any deviation in future. The deviation from the instruction of the F.D. shall be dealt with. Subject to the observation, the para is recommended to be dropped.

**D.P No.968, (84-85) P/95**

The Administrative Department is directed to be more careful and should not draw the amount in advance of the actual requirement. Security from the suppliers must be obtained so that in case of non compliance of contractual obligation, there is no loss to the Government. Subject to observation, the para is recommended to be condoned.

**D.P No.989, (84-85) P/95**

The Administrative Department is directed to comply with the instructions of the Finance Department in letter and spirit. Violation of the instructions of the Finance Department will be serverly dealt with in future. Subject to observation, the para is recommended to be condoned.

**D.P No.981, (84-85) P/95**

The Administrative Department is directed to emphasis on all the subordinate offices that Government money can in no way be credited or kept in any private bank. This is most irregular that the amount was drawn from the treasury and kept in private bank. If there is a genuine demand of the MSD, some amount may be kept for payment to the Agencies, and a proper case may be taken up through the Finance Department with the Accountant General Office for opening PLA. But no irregularity of this account will, in no way, be tolerated in future. Subject to observation, the para is recommended to be condoned.

**D.P No.1021, (84-85) P/95**

Subject to verification by the Audit, the para is recommended to be condoned.

**D.P No.1014, (84-85) P/96**

Para stands. Corrective measures may be expedited and matter settled with the Finance Department.

**D.P No.1019, (84-85) P/96**

The Administrative Department explained that doctors on duty within the premises of the Hospitals are entitled for free accommodation since time immemorial and as such no recovery has been made from them. The para is therefore, recommended to be condoned on past precedent. Finance Department may examine the case for future policy.

**D.P No.996, (84-85) P/96**

Para stands. Report of the Inquiry Officer may be furnished to the Public Accounts Committee in the next meeting.

**D.P No.963, (84-85) P/86**

Para stands. Legal action may be taken against the defaulter.

**D.P No. 952, (84-85) P/96**

Subject to verification by the Audit, the para is recommended to be condoned.

**Page 154 A/General for (84-85)**  
**Non recovery of advanced tax.**

The Administrative Department is directed to inform Income Tax Department that advance tax was not deducted from M/S Bariand Cor, Peshawar. The Administrative Department should direct all the D.D.O's that in future the desired amount of income tax should invariably be deducted at source.

**SERVICES AND GENERAL ADMINISTRATIVE DEPARTMENT**

**APPROPRIATION ACCOUNTS FOR THE YEAR 1984-85**

**013-NWFP Public Service Commission.**

In view of the plausible explanation of the department the para is recommended to be condoned.

**012-MLA**

In view of the plausible explanation of the department that on account of Martial Law expenditure, which was to be booked by Military Accounts against the Provincial Government the Provincial Government, could not exercise any vigilance over it, the para is recommended to be condoned.

**012-MINISTERS.**

In view of the explanation of Administrative Department that the saving was due to vacancies of the Minister in the Provincial Government, the para is recommended to be condoned.



### **013-S&GAD**

Due to plausible explanation of the department and keeping in view the exigencies of expenditure of S&GAD, the para is recommended to be condoned. However the department is directed to assess each saving and all possible savings may be surrendered in time i.e. before 31<sup>st</sup> March.

### **013-Eastate Officers.**

#### **890-Other unallocable expenditure.**

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

### **013-Service Tribunal.**

The Administrative Department is directed to fill in the posts in time. Subject to the observation, the para is recommended to be dropped.

### **013-Anti: Corruption Estt:**

The Administrative Department has already ordered a prob as to why such a huge amount was saved without surrendered in time. The result of the Inquiry may be submitted in the follow up meeting of the Public Accounts Committee.

The Administrative Department is further directed to emphasis on the subordinate offices the importance of timely reconciliation of the accounts. The para is recommended to be condoned.

### **013-Spl: Judge Anti Corruption.**

The Administrative Department should have reconciled the figures in time. The excess expenditure is nominal and is recommended to be condoned.

IV. The Committee then adjourned to meet again on 20-12-2987 at 9:30 A.M. at the Committee Room of the Provincial Assembly of NWFP, Peshawar.

Sd/-x-x-  
**RAJA AMANULLAH KHAN),**  
**Speaker**  
**Provincial Assembly of NWFP**  
**Chairman,**  
**Public Accounts Committee.**

Dated Peshawar, the 17<sup>th</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 20<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

1.	Raja Amanullah Khan, Speaker	Chairman
2.	Mr.Ahmad Hassan, Deputy Speaker	Dy Chairman
3.	Major (Rtd) Mukhtar Ahmad Khan, MPA	Member
4.	Syed Inayat Ali Shah, MPA	Member
5.	Mr.Muhammad Ayub Tanoli, MPA	Member
6.	Malik Salah-ud-Din Khan, MPA	Member
7.	Engr: Muhammad Amin Khattak, Secretary to Govt: of NWFP, Irrigation and P.H.E. Department.	By Invitation
8.	Mr.Nazir Hussain Afridi, Chief Engineer, Public Health Engg: Department.	By Invitation
9.	Mr.Muhammad Jalil, Chief Engineer, Irrigation Department.	Expert Advisor
10.	Mr.Iftikhar Ahmad, Accountant General, NWFP	Expert Advisor
11.	Mr.Ghulam Sabir, Deputy Secretary, Finance, Representative of Secretary, Finance Department, NWFP	By Invitation
12.	Mr.Sher Alam, Electric Inspector, Irrigation & PHE Department NWFP	By Invitation

II. S.Tanzimul 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's of Pakistan report in respect of Irrigation and Public Health Engineering Department, NWFP.

**APPROPRIATION ACCOUNTS 1984-85**

**PUBLIC HEALTH ENGINEERING DEPARTMENT**

**1. Grant No.7**

In view of the cogent reasons advanced by the Administrative Department, the para is recommended to be condoned, subject to the observation that the matter regarding piece-meal objection on the bills may be sorted out with the Audit office.

## APPROPRIATION ACCOUNTS 1984-85

### PUBLIC HEALTH ENGINEERING DEPARTMENT

2. **Grant No.10-G, Pg: 317**

On account of the cogent reason advanced by the Administrative Department that the posts remained vacant from April to June, the saving could not be surrendered in time, the para is recommended to be condoned.

3. **Grant No.18, Pg: 329**

The Administrative Department is advised to be more précised planning the demand of electricity charges for payment of bills of drinking water supply schemes. As the payment is inevitable and drinking water supply cannot be stopped being community service, the para is recommended to be condoned.

4. **Grant No.18-321-Admn.**

The Administrative Department is directed to surrender the saving, which accrues before 31<sup>st</sup> of March and may have nominal allocations reserved for the remaining three months, provided there are chances of the utilization of the same. Subject to the observation, the para is recommended to be condoned.

5. **Grant No.18-321-Admn: Executive Engineer.**

The Administrative Department is directed to be very particular about reconciliation of accounts to avoid such confusion as has occurred. Such reconciliation should be finalized before the close of the final accounts in the Accountant-General office. Subject to the observation, the para is recommended to be condoned.

6. **Grant No.39-Dev: Pg: 331**

The Administrative Department is directed to reconcile the figures in time to avoid future confusion. Subject to the observation, the para is recommended to be condoned.

**DRAFT PARAS, etc:**

7. **Pg: 127 Audit Report 1984-85**

The Administrative Department Secretary was of the opinion that at time of sanction of Administrative Approval, full technical details were explained to the satisfaction of the Competent Authority and as such Ex-post facto sanctions might be accepted. The Committee is of the opinion that according to rules, unless Technical Sanction is available, work could not be started. If the Department is of the opinion that amendment in the rules is needed, the matter may be taken up with the Finance Department and Accountant-General and rules may be suitably amended. Unless the rules are amended, under the provisions of the existing rules, no work is to be started

without the prior Technical Sanction of the Competent Authority. It will not be only a financial irregularity, but also violation of the rules on the part of the defaulting officers and they shall be liable for disciplinary action. Subject to the observation and on the assurance of the Administrative Secretary, Ex-post facto technical sanctions were accepted this time only to condone the irregularities which may please be condoned.

**8. Page 127-PHE (O/Standing periodical returns)**

The Administrative Department is directed to prepare annual stock returns as required by the Defunct West Pakistan F.D. letter No. A&A/4(2)/65, dated 5<sup>th</sup> April, 1967 and the Audit Office may verify the statements at Divisional Headquarters at the time of Annual Audit.

**9. Page 129, D.P No.1696**

The Administrative Department explained that the action taken was in good faith to provide lesser rate per unit for long distances and reasonable rate for short distances, but the Committee was of the opinion that the system was irregular and was not prevalent any where and in any other Division.

A uniform policy may be adopted through out the Province and the Administrative Department should ensure that there is no deviation from the normal Department Policy. Subject to the observation, the para is recommended to be condoned.

**10. D.P No.1764, Page 129.**

The Administrative Department explained that as the Department failed to provide pipes to the Contractor within three months, i.e. the period of the termination of contract, the Contractor abandoned the contract and there was a fresh tender at higher rate. The para is recommended to be condoned, subject to the observation that the material site accounts may be shown to the Audit to verify that the pipes were actually not available.

**11. D.P No.1715, Page 129**

The Administrative Department is directed to issue instructions to all the subordinate offices for proper stocking of cement and ensure that the stock is not destroyed and utilized in time. There should not be unnecessary purchases. Proper enquiry may be conducted to fix responsibility and report submitted in the next follow up meeting of the Committee. Subject to the observation, the para is recommended to be condoned.

**12. D.P No.1695, Pg: 129-30.**

The Committee is of the opinion that the Technical report furnished by the Department is plausible and acceptable and the para is recommended to be condoned.

**13. D.P No.1762, Pg: 130.**

On account of the technical cogent reasons advanced by the Administrative Department, the para is recommended to be condoned.

**14. D.P No.1781, Pg: 130.**

As per para 13 above.

**15. D.P No.1704, Pg: 130.**

It was noted with great concern that an amount of Rs.5770/- was outstanding against M.L. Cement Factory for the last nine years and the pace of recovery of the Department was extremely slow. The Department should expedite recovery and fix responsibility. Detailed report may be submitted in the next follow up meeting of the Committee. Subject to the observation, the para stands.

**16. D.P No.1692, Pg: 130.**

The Administrative Department is directed to emphasize on all the subordinate offices that Income Tax must be deducted at source, which is the legal liability of every D.D.O.

**17. D.P No.1720, Pg: 130.**

As the recovery of the amount has already been done, the para is recommended to be dropped, subject to observation that no advance payment should be made to the contractor in future, and the recovery of Rs.29750/- may be verified from the Audit.

**18. D.P No.1747, Pg: 131.**

The Administrative Department explained that the purchases were for Chitral and due to close of Lawari Top, the same could only be transported during May and June. The Committee agrees with the explanation of the Administrative Department.

The Committee observed with grave concern that work was started at Khawaza Khela without obtaining Technical Sanction, the Govt: was put to loss. Moreover, unnecessary transportation charges were incurred on the transport of material from Khawaza Khela to Ouch and from Ouch to Manufacturer again from whom recovery was made after a lapse of five years. It is a very serious case of the unnecessary blockade of the Government money which is deeply regretted. The Committee will again emphasize that no work should be taken in hand without Technical Sanction of the Competent Authority. The displeasure of the Committee may be conveyed to the defaulting officers. Subject to the observation, the para is recommended to be condoned.

**19. D.P No.1717, Pg: 131.**

On the assurance of the Administrative Secretary that the site material account was maintained, the para is recommended to be condoned.

**20. D.P No.1707, Pg: 131.**

In view of the explanation of the Administrative Department that codal formalities under P.W.D. and B&R code were observed. The para is recommended to be condoned, subject to observation that by now GFR is in vogue in the Province under Article 119 of the Constitution and any rules coming in conflict with GFR shall stand void to the extent of repugnancy.

**21. D.P No.1726, Pg: 132.**

Para stands. The Administrative Department is directed to conduct an enquiry, fix responsibility and order recovery from the defaulting officer/contractor. Report may be submitted in the next follow up meeting of the Committee.

**22. D.P No.1807, Pg: 132 (Over-Payment of Rs.21,000/-).**

The para may be referred to Federal P.A.C.

**23. D.P No.1721, Pg: 132.**

As the recovery has been effectuated by the Department, the para is recommended to be condoned.

**24. D.P No.1694, Pg: 133.**

The Administrative Department is directed to expedite recovery, the para is recommended to be condoned.

**APPROPRIATION ACCOUNTS 1984-85**

**IRRIGATION DEPARTMENT**

**25. Demand No.8.**

Due to plausible explanation of the Department that the saving was due to low premium by the Contractor and economy measures, the saving is appreciated and the para is recommended to be condoned.

**26. Pg: 319 (520-Irr., 521-Admn:Irr: Estt:)**

In view of the plausible explanation of the Department that there was more receipt of Abyanas and hence more Punjutra to Lumerdars, the para is recommended to be condoned. The efforts of the Irrigation Department are appreciated.

**27. Pg: 321 (521-Irr:, 541-Admn:Irr: Estt:)**

In view of the plausible explanation of the Department and the saving being nominal, the para is recommended to be dropped.

**28. Demand No.9**

Due to plausible explanation of the Department that the saving was due to lowest premium offered by the Contractor, the paras are recommended to be condoned.

**29. Demand No.40.**

The Administrative Department should have been vigilant enough to have credited allocation committed for the purchase to have been timely deposited in suspense account, which is serious omission on the part of the Administrative Department. Such a lapse should not occur again. Subject to observation, the para is recommended to be dropped.

The Administrative Department has incurred expenditure from the Suspense Account without legal authority on the presumption that the same was to be recoped from the PLA after the receipt of allocation from the Federal Government. This procedure is extremely illegal, because the suspense Account is essential under the appropriate object-cum-functional Head and without proper authority from the Finance Department, and Accountant General allocation cannot be loaned to project in anticipation of the receipt from the Federal Government. The procedure is totally irregular and needs rectification and such an irregularity should not occur in future. All the expenditure incurred in anticipation of the receipts of the allocation from the Federal Government should be immediately recoped under intimation to the Accountant General's Office.

The Finance Department may examine the whole issue, because it is a genuine demand that expenditure may be incurred for completion of development projects out of suspense Account in anticipation of the receipts of allocations from the Federal Government. The Finance Department may evolve a procedure to remove this irregularity.

**DRAFT PARAS ETC. IRR:DEPTT:**

**30. Para 1, Page 113**

On assurance of the Administrative Department that Technical Sanctions were issued, the para is recommended to be condoned. However, the codal formalities may be observed in future and no work should be undertaken without prior approval of the Competent Authority as required by the Code.

**31. DP.No. 1699, Page 5.**

The Provincial Government may direct the Industries Department to plan the allocation of cement in such a manner that there should be less cost of transportation from the factory to the site. The allocation scheme should be prepared by the Industries Department in consultation with the Secretary to Government of NWFP, C&W Department, Irrigation and P.H.E. Department and Physical Planning and Housing Department.

The Finance Department may please ensure that such a plan is prepared before each financial year and quota allocated to the Departments according to the requirements. Subject to observation, the para is recommended to be condoned.

**32. DP.No.1640.**

As per para 31 above.

**33. DP.No. 1755.**

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

**34. DP. No. 1697.**

On the assurance of the Administrative Secretary that the cutting was attested by the contractor, the para is recommended to be condoned, subject to the observation that a circular should be issued to the subordinate offices that any tender having any over writing or cutting whether initiated or un-initialed shall not be accepted. This point may please be given wide publicity in the tender notices.

**35. DP. No. 1638.**

In view of the position explained by the Administrative Department that the canal is partially in F.R. Bannu, where there is a tribal commitment that the rates are to be approved by the Rates Committee under the Chairmanship of Deputy Commissioner, Bannu as in case of FATA. Subject to the observation, the para is recommended to be condoned.

**36. DP. No. 1712.**

In view of the plausible explanation of the Administrative Department, the para is recommended to be condoned. However, there is a suggestion that if the owner of the Iraabs may be requested to remove the stubble on voluntary basis, there may be a saving to the Government in this respect. The Department may examine the possibility of this suggestion.

**37. DP. No. 1745.**

As the verification has already been done by the Audit Office, the para is recommended to be dropped.



**38. DP. No. 1713.**

Para stands. Progress may be reported in the next follow up meeting of the Committee.

**39. DP. No. 1722.**

In view of the fact that the permit issued by the Industries Department was not honoured by the factory and amount deposited was returned, the para is recommended to be condoned, subject to verification by Audit.

**40. DP. No. 1676.**

In view of the plausible explanation of the Department that the cement bags were purchased for stocking cement for good staking of cement and not favouring a particular contractor, the para is recommended to be condoned.

**41. DP. No. 1746.**

Subject to verification by Audit, the para is recommended to be condoned.

**42. DP. No. 1738.**

As per para 41 above.

**43. DP. No. 1700.**

Para stands. The Administrative Department is directed to conduct an enquiry and effectuate recovery if there is any defaulting contractor and responsibility may also be fixed on defaulting officer for over-payment of Committee.

**44. DP. No. 1744.**

**45. DP. No. 1730.**

The Administrative Department explained that under the orders of MLA/Governor, Irrigation Rest Houses were fully furnished and equipped. The work was to be expeditiously completed. Codal formalities should have been observed and in case of non-observance relaxation might have been obtained from the Finance Department. however, in view of the instructions of the MLA/Governor, the paras are recommended to be condoned.

**46. DP. No. 1752.**

In view of the community service of the scheme, the irregularity is recommended to be condoned.

**47. DP. No. 1674.**

In view of the peculiar circumstances obtaining in Chitral and plausible explanation of the Administrative Department, the para is recommended to be condoned.

**48. DP. No. 1875.**

In view of the fact that the sanction of the Finance Department has now been obtained, the para is recommended to be condoned.

**49. DP. No. 1872.**

The Administrative Department is directed to emphasize on the subordinate offices not to split up the sanction to bring the purchases within their own respective competency. Such like financial irregularity will be dealt with seriously, subject to observation, the para is recommended to be condoned.

**50. DP. No. 1642.**

The Administrative Department is directed that in future the expenditure may be booked under the appropriate budget classification, subject to observation, the para is recommended to be condoned.

**51. DP. No. 1735.**

Subject to verification by Audit, the para is recommended to be condoned.

**52. DP. No. 1874.**

As per para 51 above.

**53. DP. No. 2026.**

The Administrative Department is directed to have even expenditure at least on quarterly basis. The expenditure should not be accumulated to the last month of the financial year. In future all the tenders should be advertised in the press and the practice of pasting the tender notices on the notice boards may be dispensed forthwith. Subject to observation, the para is recommended to be condoned.

**54. DP. No. 1733.**

The explanation of the Administrative Department is plausible that two tenders could not be accepted and hence, the work was re-tendered and out of three tenders, the lowest tender was accepted. Subject to the observation, the para is recommended to be condoned.

**55. DP. No. 1741.**

The Administrative Department is directed that in future all tenders should be floated in the press. The code may be deemed to have been amended by the provisions of GFR. Subject to observation, the para is recommended to be condoned.

**56. DP. No. 1928.**

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

**57. DP. No. 1736.**

The Administrative Department explained that the PC-I form was subsequently revised and Toyota Pick Up was provided and hence the para is recommended to be condoned.

**58. DP. No. 1880.**

The Administrative Department is directed to have even pace of expenditure during each quarter of the financial year. The expenditure in the last month of the financial year may be avoided. Subject to the observation, the para is recommended to be condoned.

**59. DP. No. 1725.**

Subject to verification of recovery by Audit, the para is recommended to be dropped with the observation that the Administrative Department may conduct an enquiry and fix responsibility on the defaulter and submit report in the next follow up meeting of the Committee.

**60. DP. No. 1714.**

Para stands. The Administrative Department is directed to conduct enquiry and fix responsibility and furnish report in the next follow up meeting of the Committee.

**61. DP. No. 1739.**

Para stands. The Administrative Department is directed to conduct enquiry and fix responsibility and furnish a detailed report in the next follow up meeting of the Committee.

**62. DP. No. 1877.**

As per para 61 above.

**63. DP. No. 1953.**

Para stands. The Administrative Department is directed to conduct enquiry and fix responsibility and furnish a detailed report in the next follow up meeting of the Committee.

**64. DP. No. 1701.**

Para stands. Recovery may be expedited. The Administrative Department may conduct an enquiry and fix responsibility and furnish a detailed report in the next follow up meeting of the Committee.

**65. DP. 1740.**

**66. DP. 1636.,**

As per para 64 above.

**67. DP. 1759.**

According to the technical and plausible explanation of the Administrative Department that the rate of Sft was quoted in the B.O.Q and there was no difference in the rates as per unit notified to the contractor, the para is recommended to be condoned.

**68. DP. 1675.**

Para stands. The fact of entry in the M.B may be verified and report furnish in the next follow up meeting of the Committee.

**69. DP. 1760.**

In view of the plausible and technical explanation of Administrative Department that diversions were provided at due to good season the diversions were not needed, the para is recommended to be condoned.

**70. DP. 1751.**

The Administrative Department is directed to be careful in preparing correct technical estimates and B.O.Qs, on account of the wrong technical calculations, higher tenders were accepted resulting in less to the Government. The Administrative Department is directed to conduct an enquiry into the affairs fix responsibility on the defaulter and furnish a detailed report in the next follow up meeting.

**71. DP. 1711.**

Para stands. The Department may please persue the case with the Anti-Corruption Department. The progress may be intimated in the next follow up meeting of the Committee.

**72. DP. 1673.**

Report may be furnished in the next follow up meeting of the Committee.

**VI.** The Committee then adjourned to meet again on 21<sup>st</sup> December, 1987 in the Assembly Chamber, Peshawar at 9:30 a.m.

Sd/-x-x-  
RAJA AMANULLAH KHAN,  
SPEAKER/CHAIRMAN  
PUBLIC ACCOUNTS COMMITTEE

Dated Peshawar the 20<sup>th</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 21<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

- |    |  |               |
|----|--|---------------|
| 1. | Raja Amanullah Khan, Speaker   | Chairman      |
| 2. | Haji Muhammad Yaqub Khan, MPA  | Member        |
| 3. | Malik Salah-ud-Din Khan, MPA   | Member        |
| 4. | Mr. Manzoor Ahmad Sethi,<br>Additional Secretary,<br>Agriculture Department. | By Invitation |
| 5. | Mr. Mukhtar Ahmad,<br>Deputy Accountant-General,<br>NWFP, Peshawar.          | By Invitation |
| 6. | Mian Sahib jan,<br>Deputy Secretary,<br>Finance Department.                  | By Invitation |

II. S.Tanzimul 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's Report for the year 1984-85 in respect of Agriculture Department, Government of NWFP.

**APPROPRIATION ACCOUNTS 1984-85**

**AGRICULTURE DEPARTMENT**

**Grant No.10**

**000-Fun-Class**

**6-500-Eco. Serv:**

**6-510-Agri:**

**6-511-Admn:**

The S&GAD is directed to ensure that there should be no vacancies of the ministerial staff in the Civil Secretariat during these hard days of un-employment. The Administrative Department is directed to convey the observation of the Committee to the S&GAD.

Subject to observation the para is recommended to be condoned.

6-510-Agri: Grant No. 19:

(1) The Finance Department might have allocated token grant under the appropriate objective functional classification head and might have re-appropriated the whole amount against the correct head of objective and functional classification so that the Accountant General might have not objected to the accuracy of the Provincial Accounts.

The objection is of technical nature and the Administrative Department may refer the case to the Finance Department for re-examination in order

to discharge the liability. Token grant may now be provided under the appropriate head of objective e and functional classification and the saving re-appropriated towards the correct head so that the liability of the Government is discharged on one side and the liability of the ADA is discharged on the other side and both the accounts are corrected. Para stands.

(2) Para stands. The Administrative Department is directed to conduct an inquiry into the whole affairs as to how the sanction was issued without obtaining the re-appropriation order from the Finance Department and under what circumstances the sanction was withdrawn after the drawal of money from the Accountant General. The report of the Inquiry Officer may be furnished in the next follow up meeting of the PAC.

**6-500-Econ Serv:**

**6-510-Agri:**

**6-513- Scheme for Oper: Expenses of Agri: Mach: (Tractor and Buldozer).**

The Administrative Department is directed to taken up the matter with the appropriate authority either to arrange cash payment or to evolve any other system in which there is no accumulation of bills and the bills are not in arrear and the payment is made in time before 30<sup>th</sup>, June. In future the Department should arrange to clear the bills before the close of the financial year.

Subject to the observation, the para is recommended to be condoned.

**Grant No. 39**

**8-510-Agriculture Page 29-30:**

In view of the cogent advanced by the Department, the para is recommended to be condoned.

**Grant No. 38**

**7-735-851-H.B.A.**

**7-735-852- Motor Car Advance:**

In the view of the settlement of the recoveries of arrears on account of both of the defaulters, the paras are recommended to be condoned.

**7-735-Motr Cycle Advance:**

**7-735-854-Cycle Advance:**

In view of the reply of the Department that the convey has been effectuated, the para is recommended to be condoned.

**Grant No. 4 Forests**

**517-Forestry Non-Dev:**

**(i) A-General Direction:**

In view of the cogent reasons advanced by the Department that the saving was in a number of sub-offices, the para is recommended to be condoned.

**(ii) B-Contr: & Works:**

In view of plausible explanation of the Department that the amount could not be utilized due to dispute on the ownership of the forest in Dir District, the para may be condoned.

**(iii) C-Establishment:**

The Administration Department is directed to furnish details as to why the employees cannot be promoted/recruited in time. As this is a very huge saving and cannot go un-noticed. Full details may be furnished in the next follow up meeting of the PAC alongwith recommendation of the Department that such lapses would not occur again. Subject to observation, the para is recommended to be condoned.

**Grant No. 39:**  
**517-Forest (Dev):**

The Administrative Department is directed to emphasise on the subordinate offices that the expenditure incurred out of PLA should not be recorded alongwith the expenditure incurred out of the regular budget so that the accuracy of the accountancy is not disturbed and confusion is not created.

**Grant No. 20**                      No Comments.

**Grant No. 39,**  
**518-Fishing**  
**500-Econ. Ser:**  
**510-Agri: & Food**                      No Comments.

**Grant No. 21 (AH)**  
**Grant No. 39 A.H P/42**  
**Grant No. 22 519-Cooperation:**

On account of cogent reasons advanced by the Department, paras are recommended to be condoned.

**Grant No. 39:**  
**519-Cooperation P/45:**

The Administrative Department is directed to be very vigilant and careful in reconciliation of accounts and a senior official may be deputed for the reconciliation work and such an important work should not be left to juniors only, it is also the duty of the DDO's to ensure that the reconciliation is under correct objective and functional classification under various demands approved by the Provincial Assembly.

**DP. No. 1110 Haripur Forest Div:**

It appears that either there was no physical verification of the relevant stock registers or the stock registers were verified negligently. The Administrative



Department may conduct an inquiry to find out the fact and furnish a detailed report in the next follow up meeting of the PAC. Para stands.

**DP No. 1183 (84-85)**

In view of the plausible explanation of the Department that the material was foreign imported and due to fluctuation in rates of dollar, the dealer could not stick to the price quoted beyond shipment period, the irregularity is recommended to be condoned.

**DP.No. 1097 (82-83):**

Para stands. The Administrative Department is directed to conduct an inquiry into the whole affairs, fix responsibility and furnish detailed report in the next follow up meeting.

**P/142 Chap: VII:**

The Committee noted with great concern that the Administrative Department has not prepared stores accounts in 39 offices and have not produced that same to the audit. This is an imperative provision of G.F.R which has been adopted by the Provincial Government. The Administrative Department should prepare the stores accounts and get the same audited during the current financial year. The provision of rules should be strictly followed.

**700-740-Est:Charges No. 33 Mis:**

Saving should have been surrendered in time, subject to observation, the para is recommended to be condoned.

**GENERAL:**

As G.F.R has been adopted by the Provincial Government and it was amended in 1986 and para 95 was substituted as under:-

“95.” All anticipated saving should be surrendered to Government immediately these are foreseen but not later than 15<sup>th</sup>, May of each n any case, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time (see paragraph 98). However, savings accruing from funds provided through supplementary grant after 15<sup>th</sup>, May shall be surrendered to the Government immediately these are foreseen but not later than 30<sup>th</sup>, June of each year. No saving should be held in reserve for possible future excesses.

The Finance Department is directed to circulate this amendment to all Administrative Departments and accept surrenders accordingly.

IV. The Committee then adjourned to meet again at 9:30 a.m on 22<sup>nd</sup>, December, 1987 at the Committee Room of the Provincial Assembly of NWFP.

Sd/-x-x  
Raja Amanullah Khan,  
Speaker,  
Provincial Assembly of NWFP/  
Chairman,  
Public Accounts Committee

Dated Peshawar the 21<sup>st</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 22<sup>nd</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

- |     |  |                |
|-----|--|----------------|
| 1.  | Raja Amanullah Khan, Speaker   | Chairman       |
| 2.  | Mr. Ahmad Hassan Khan, Deputy Speaker  | Dy: Chairman   |
| 3.  | Mr. Nazir Ahmad Shinwari, MPA  | Member         |
| 4.  | Major (Redt) Mukhtar Ahmad Khan, MPA   | Member         |
| 5.  | Haji Muhammad Yaqoob Khan, MPA   | Member         |
| 6.  | Malik Salahuddin Khan, MPA   | Member         |
| 7.  | Mr. Abdul Majid Mohmand,<br>Secretary to Govt: of NWFP,<br>Communication and Works Department.         | By invitation  |
| 8.  | Mr. Iftikhar Ahmad,<br>Accountant General, NWFP  | Expert Advisor |
| 9.  | Mr. Ghulam Sabir,<br>Deputy Secretary, Finance,<br>Representative of Secretary,<br>Finance Department. | By invitation  |
| 10. | Mr. Adam Khan,<br>Chief Engineer (Dev)<br>C&W Department.  | By invitation. |

II. S.Tanzimul 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's Report for the year 1984-85 in respect of Agriculture Department, Government of NWFP.

**APPROPRIATION ACCOUNTS 1984-85**

**COMMUNICATION AND WORKS DEPARTMENT**

**1. Grant No. 10-GA [Rs. (-) 18,551/-]**

On account of cogent reasons advanced by the Administrative Department, the para is recommended to be condoned.

**2. Grant No. 25 Page 103 [Rs. (-) 5,755,287/-]**

The Administrative Department is directed to promptly response to the correspondence of the Audit Office, so that the disputes are timely settled. As the re-appropriation order of the Finance Department was produced, the para is recommended to be condoned.

**3. Grant No. 26 (Page 105-107)**

The Committee observed with great concern that there were huge savings at the Provincial level although the same were within the permissible limits, but the same cannot be re-appropriated to the other Departments who were in need of allocations, moreover, the appropriation accounts were not kept accurate. The Administrative Department may in consultation with the Finance Department streamline a new procedure for the competition of account of the subordinate offices, so that the saving/excess are made known to the Principal Accounting Officer in time. Simplification of procedure is a dire need at the advice of the expert. Subject to observation, the para is recommended to be condoned.

**4. Grant No. 27 (Page 109-111)**

On account of verification that the original grant was modified by the Finance Department, the para is recommended to be condoned.

**5. Grant No. 42 Page 115**

The Committee observed with great concern that the Administrative Department has indulged in an over expenditure on the projects on behalf of the Federal Government only on a paper assurances, while the actual amount was not available. This over expenditure might have resulted in procurement of loan and an interest might have been accrued on it which obviously was to be paid by the Provincial Government. The Finance Department is directed to conduct a probe into the matter and calculate the loans procedure by the Provincial Government on this account and fix responsibility that as to why interest accrued to Government without the sanction of the Finance Department and the legislature. In view of observation and unless the Committee is satisfied that no loss has been accrued to the Provincial Government or even otherwise, the Committee is reluctant to condone the para.

**6. Grant No. 43 Page 117-119**

The Finance Department may please verify whether a nill provision under grant can be construed as provision under the great for the purposes of Article 122 (2) of the Constitution of the Islamic Republic of Pakistan. The Finance Department observed that the Administrative Department should fix reasonable allocation of the Suspense Account for each divisional and effectuate recovery in time, so that there are no huge accumulation under the head Suspense and money is not kept out of the Provincial Consolidated Fund. The Committee observed with great concern that Rs.29 crores were lying in the Suspense Account without effectuating recoveries. The head Suspense Account needs through examination by the Finance Department and the Administrative Department is directed to streamline the procedure so that there are no accumulation of huge funds. Subject to the observation, the para stands.

**7. Page 6 of W.P.W/O Technical Sanction Expenditure.**

The Administrative Department is directed not to implement any work without prior Technical Sanction, because Ex-post facto sanction are of no use.

Subject to observation, para is recommended to be condoned.

8. **DP No. 1686.**

9. **DP No. 1772.**

The Administrative Department is directed to resort to the appointment of Consultants sparingly and all codal formalities should be observed regarding the registration on the basis of pre-qualification of the Consultants. Subject of observation, the paras are recommended to be condoned.

10. **DP. No. 1774.**

The Administrative Department is directed to curative steps in consultation with the Finance Department to correct the irregularity. Subject to observation, the para stands.

11. **DP. No. 1667.**

Due to plausible explanation of the Department that extension in time was within the competency of the Department and on cogent reasons the Department was satisfied to have extended the time period, the para is recommended to be condoned.

12. **DP. No. 1850.**

In view of plausible explanation of the Department that it was technically correct to fill in the expansion joints caused by the frames, the para is recommended to be condoned.

13. **DP. No. 1788.**

Para stands. The Administrative Department may conduct an enquiry expeditiously and furnish report in the next follow up meeting of the Committee.

14. **DP. No. 1647.**

Due to fact that recovery from the contractor was verified by the Audit, the para is recommended to be condoned.

15. **DP. No. 1682.**

The Committee examined the reasons recorded by the Executive Engineer on the second tender, which was within his competency, the para is recommended to be condoned.

16. **DP. No. 1646.**

Para stands. The Department should expedite the recovery from the contractor.

**17. DP. No. 1671.**

Para stands. The Administrative Department is directed to conduct an enquiry, fix responsibility and arrange recovery of the loss accrued to the Government and report may be furnished in the next follow up meeting of the Committee.

**18. DP. No. 1683.**

The Administrative Department is directed to emphasize on the subordinate officers that while exercising their discretion conferred on them any rules, a speaking order may be recorded giving reasons as to why the discretion was so exercised. Subject to observation, the para is recommended to be condoned.

**19. DP. No. 1829.**

On account of the plausible explanation of the Administrative Department that the repair was necessary, as there was no by pass road, the para is recommended to be condoned.

**20. DP. No. 1687.**

**21. DP. No. 1833.**

**22. DP. No. 1864.**

**23. DP. No. 1786.**

Subject to verification of Store Account by Audit, the paras are recommended to be condoned.

**24. DP. No. 1805.**

Para stands. The Administrative Department may conduct an enquiry into the matter and furnish a detailed report in the next follow up meeting of the Committee.

**25. DP. No. 1684.**

The Administrative Department is directed to well plan the projects so that there are less changes during the execution of work. Subject to observation, the para is recommended to be condoned.

**26. DP. No. 1650.**

Para stands. The Administrative Department may conduct an enquiry, fix responsibility and furnish report in the next follow up meeting of the Committee.

**27. DP. No. 1785.**

Subject to verification by the Audit, the para is recommended to be condoned.

**28. DP. No. 1765.**

Para stands. The report may be submitted in the next follow up meeting of the Committee.

**29. DP. No. 1802.**

In view of the plausible explanation of the Administrative Department that spreading of sand was a technical requirement and there was no provision in the contractual work for the spreading of sand, the para is recommended to be condoned.

IV. The Committee then adjourned to meet again on 23<sup>rd</sup> December, 1987 at Assembly Chamber, Peshawar at 9:00 A.M.

Sd/-x-x  
Raja Amanullah Khan,  
Speaker,  
Provincial Assembly of NWFP/  
Chairman,  
Public Accounts Committee

Dated Peshawar the 22<sup>nd</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 23<sup>rd</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

- |    |  |                |
|----|--|----------------|
| 1. | Raja Amanullah Khan, Speaker   | Chairman       |
| 2. | Mr. Ahmad Hassan Khan, Deputy Speaker  | Dy: Chairman   |
| 3. | Haji Muhammad Yaqoob Khan, MPA   | Member         |
| 4. | Syed Inayat Ali Shah, MPA  | Member         |
| 5. | Mr. Nazir Ahmad Shinwari, MPA  | Member         |
| 6. | Mr. Salahuddin Khan, MPA   | Member         |
| 7. | Mr. Iftikhar Ahmad,<br>Accountant General, NWFP  | Expert Advisor |
| 8. | Mr. Abdul Majid Mohmand,<br>Secretary to Govt: of NWFP,<br>Communication & Works Department. | By Invitation  |
| 9. | Mr. Ghulam Sabir,<br>Deputy Secretary,<br>Finance Department.                                | By invitation. |

II. S.Tanzimul 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's Report for the year 1984-85 in respect of Agriculture Department, Government of NWFP.

**APPROPRIATION ACCOUNTS 1984-85**

**COMMUNICATION AND WORKS DEPARTMENT**

**DP No. 1768 P/9 77-78 (84-85).**

In view of technical explanation of the Department that the estimate was correctly made and codal formalities were observed, the para is recommended to be condoned.

**DP No. 1851**

**Doubtful Payment of Rs.38,802/-**

The Administrative Department explained that wrong nomenclature was used and instead of the words 'removal' of earth the word 'escalation' was used which has created this confusion. This also resulted a wrong entry in the M.B, which is the permanent record of the Department. the Administrative Department is directed to emphasis on all the subordinate offices to be very careful in recording the measurement according to the correct nomenclature to avoid future confusion. On the Assurance of the Administrative Secretary that the technical explanation was correct, the para is recommended to be condoned.



**DP No. 1789**

The Administrative Department explained that this was a practice that sand was being allowed to be spread during winter. The Committee is of the opinion that this may be included in the schedule conditionally that if the road remains un-torred during the winter. Sand may be spread, otherwise the rate is to be deducted. Subject to observation, the para is recommended to be condoned.

**DP No. 1836 Loss of Rs. 45,632/-**

Para stands. Enquiry may be conducted into the circumstances, responsibility may be fixed and recovery effectuated from the defaulters after observing codal formalities.

**DP No. 1787 P/45/**

Para stands. An inquiry may be conducted as to why firstly brick masonry was planned and later on stone masonry was executed without observing codal formalities. Report of the inquiry officer may be furnished in the next follow up meeting of the Public Accounts Committee.

**DP No. 1816 P/45.**

Subject to verification by the Audit, the para is recommended to be dropped.

**DP No. 1837 Overpayment of Rs.10,785/-**

The Administrative Department explained that the calculation was not made on the basis of pre-mix, subject to verification by the Audit, the para is recommended to be condoned.

**DP No. 1839 Overpayment of Rs.29,092/-**

Subject to verification of M.B. by Audit, the para is recommended to be condoned overpayment of Rs.86,718/- on account of escalation of cement.

The Administrative Department explained that the rates of transportation was increased on the authority of National Highway, Islamabad dated 11<sup>th</sup> August, 1983, and hence the para is recommended to be condoned.

**DP No. 1831 Overpayment of Rs.37,022/.**

In view of technical explanation of the Department that 5' cement concrete was used, 2' under the ground and 3' above, on assurance of the Administrative Secretary, the para is recommended to be condoned.

**DP No. 1848 Overpayment of Rs.5,500/-**

Subject to verification by the audit, the para is recommended to be condoned.

**DP No. 1856 P/47.**

Para stands. Recovery may be expedited and the recovery already made may be verified by the Audit. The Administrative Department may conduct inquiry into the affair and fix responsibility and action may be initiated against the defaulters and report furnished to the Public Accounts Committee in the next follow up meeting.

**DP No. 1779 loss of Rs. 1,52,398/-**

The Administrative Department explained that excavation for the abutments of the project were involved and it was not an ordinary excavation in Chitral, the para is recommended to be condoned.

**DP No. 1920.**

Para stands. Judgment of the Civil Court and action taken by the Department thereon may be furnished in the next meeting of Public Accounts Committee, Department may also conduct an inquiry into the whole affair and responsibility may be fixed on the defaulters.

**DP No. 1938 Overpayment of Rs.8,432/-**

Para stands. Recovery may be verified from the audit and the rest of the recovery expedited.

**DP No. 1944 based on Para 19 to 35.**

Para stands. The Administrative Department may conduct an inquiry into the whole affairs and furnish detailed report in the next up meeting.

**DP No. 1926 Misclassification of Expdt:**

In view of the plausible explanation of the department that during hot summer coolers were needed at the site to continue work, the para is recommended to be condoned, subject to observation that such like lapses will be seriously dealt with in future. Sanction could be obtained on cogent reasons in time.

**DP No. 1791.**

On examination of the record it was found that the approved rate was 93 paisa and not 90 paisas, the para is recommended to be condoned.

**DP No. 1852 P/49**

In view of the detailed explanation of the Department that no overpayment was involved and details were furnished before the Committee, the para is recommended to be condoned, subject to verification by audit office.

**DP No. 1857 P/49.**

Para stands. The Administrative Department should furnish detailed report and if recovery is to be effectuated, the same be ordered to be recovered and responsibility may be fixed.

**DP No. 1930 Excess Edpedt: of Rs. 6,17,579/-**

In view of the explanation of the Administrative Department that the work was covered by duly sanctioned estimates, the para is recommended to be condond.

**DP No. 1931.**

In view of the explanation of the Department that the estimate comprises of a number of different work and no work was executed above 5 lac. However, it was pointed out that officer on the spot did not produce complete documents to the audit and as such the confusion was created. The Administrative Department is directed to issue a warning to the officer who was working in that office at the time to settle this confusion. Subject to observation, the para is recommended to be condoned.

**DP No. 1853 P/50.**

Para stands. Pace of recovery may be expedited. The Administrative Department explained that the drum were included in the cost of tor and the amount was recovered from the contractor including the cost of drum. However, recovery of drums were also been made, which was being presented by the Contractor. The Committee observed that in future if thecost of drums have been included in the cost of tor and already recovered from the Contractor, drums should not be recovered, but in case the cost of drums are not included in the bill, the cost of drums shall be recoverable.

**DP No. 1793.**

The explanation of the Department is plausible. It may be examined as to how the manufacturing accounts is to be maintained and what is the difference of Operational Accounts and Manufacturing Account. This point may be jointly examined by the Finance Department and Audit, and the Administrative Department may be advised accordingly. The codal formalities in this respect are not cleared. Subject to observation, the para is recommended to be condoned.

**DP No. 1823 P/15.**

Para stands. The Administrative Department may conduct an inquiry, fix responsibility and inflect penalties on the defaulters and furnish a report in the next meeting of Public Accounts Committee.

**DP No. 1858 P-50**

**DP No. 1859 P-51**

The Administrative Department may direct all the subordinate offices to deduct income tax at source, because not doing so is a penal offence. Recoveries may be effectuated and the income tax office informed accordingly. Subject to observation, the paras are recommended to be condoned.

**DP No. 1778.**

Para stands. Recovery may be expedited.

**DP No. 1685.**

The Administrative Department is directed to conduct an inquiry into the whole affairs as to why huge stores were issued and recoveries were not effectuated in time. The pace of recovery may be expedited. Subject to observation, the para stands.

**DP No. 1990**

On verification of recovery from the Contractor, the para is recommended to be condoned.

**DP No. 1803 P/52.**

The Administrative Department is directed to conduct inquiry into the whole affairs, fix responsibility, inflict penalties on the defaulters and expedite recovery. Subject to observation the para stands.

**DP No. 1814 P/52.**

In view of the plausible explanation of the Department that bulldozers were engaged for the clearance of water way and the work was immeasurable, the para is recommended to be condoned.

**DP No. 1817 P/52.**

Recovery may be verified and pace of the recovery accelerated. Subject to observation the para is recommended to be condoned.

**DP No. 1832 P/52.**

In view of the plausible explanation of the Administrative Department that the accounts have by now been corrected, the para is recommended to be condoned.

**DP No. 1812 P/52.**

Para stands. Pace of recovery may be expedited.

**DP No. 1934.**

Para stands. The Administrative Department may conduct an inquiry into the whole affairs, fix responsibility, inflict penalty and furnish a report in the next meeting of the Public Accounts Committee.

**DP No. 1669.**

Subject to verification of recovery, the para is recommended to be condoned.

**DP No. 1655 P/53.**

Para stands. Recovery may be expedited.

**DP No. 1838 Short Recovery of Rs. 43,600/-.**

In view of the plausible explanation of the Department and production of documents on the spot, the para is recommended to be condoned.

**DP No. 1663.**

Due to verification of recovery, the para is recommended to be condoned.

**DP No. 1657 P/54.**

Efforts may be made by the Administrative Department and Finance Department to recover the amount from the Federal Government. In future no expenditure should be incurred on the federal projects out of the suspense account.

**DP No. 1819 P/52.**

Para stands. The Administrative Department should expedite the pace of recovery and submit report in the next follow up meeting.

**DP No. 1801 P/55.**

In view of the plausible explanation of the Department and different nature of the roads, the para is recommended to be condoned, subject to observation that in future such like lapses will be dealt with seriously.

**DP No. 1855 P/55.**

In view of the plausible explanation of the Administrative Department that there was no split up, the para is recommended to be condoned.

**DP No. 1884.**

Documents were produced on the spot, which shows that due publicity was given in the press and hence the para is recommended to be condoned.

**DP No. 1783.**

Sanction has hence been accorded by the competent authority for the purchase of the machinery. However, it was mis-classified to objective and functional classification head according to audit observation. The irregularity of mis-classification is recommended to be condoned with the observation that in future no such like irregularity be committed. Funds may be provided under the appropriate head for the purchase of equipment.

**DP No. 1795.**

In view of the explanation of the Department that purchase of Pick Up was including in the PCI and duly sanctioned, para is recommended to be condoned.

**DP No. 1933.**

The Administrative Department is directed not to execute any work without concluding the formal agreement and observing codal formalities. Subject to observation, the para is recommended to be condoned.

**DP No. 1927.**

The Administrative Department explained that under the B&R Code it was the provision that tenders might have been pasted on the notice board and copies circulated to the Contractors Association. The Committee observed that the Provincial Government has adopted GFR in 1987 and hence all the tenders are to be floated in the press and provision of GFR shall be strictly complied with. Subject to the observation, the para is recommended to be condoned.

**DP No. 1885 P/56.**

Para stands. The Administrative Department may please probe into the whole affairs that why the jeep was purchased without proper sanction and furnish a report in the next follow up meeting.

**DP No. 1784 P/57.**

The Administrative Department explained that tenders were called but the Chief Engineer at Provincial level and tenders documents were retained in his office and the rates were communicated to the sub office for purchase. Subject to the production of the record to Audit Office, the para is recommended to be condoned.

**DP No. 1767 P/6.**

As all the codal formalities have been completed for the purchase of articles except that the purchase of the item was baned by the Finance Department, the Department should have complied with the instructions of the Finance Department. but in view of the requirement of the circuit House, where VIP's were to stay, the para is recommended to be condoned.

**DP No. 1916.**

The Administrative Department is directed that no purchase should be made without proper advertisement in the press for wide publicity and all formalities under GFR must be completed in letter and spirit. Subject to verification of stock entries by Audit, the para is recommended to condoned.

**DP No. 1917.**

In view of the explanation of the Administrative Department that proper advertisements were floated in the press, the para is recommended to be condoned.

**DP No. 1766 P/77-78.**

In view of the technical explanation of the Department that these were lump sum contracts and advances were made according to the contract agreements, the para is recommended to be condoned.

**DP No. 1942.**

Financial irregularity has been committed and correctly pointed out by the Audit. In order to regularize the appropriation accounts of the Provincial Government a saving of Rs. 2 lac is condoned under Head-9-300-Community Services, 310-Work-314-Building and Structure const: and self held services under Grant No. 43 and other expedit: of Rs. Two lac is condoned under Head 9-300-Community Services, 310-Work-312-Road, Highways and Bridges Construction under Grant No. 42. Subject to observation, the para is recommended to be condoned.

**DP No. 2020.**

Para stands. The Finance Department is directed to clarify the provisions under the Delegation of Financial Powers and Powers of Re-appropriation Rules, 1981, regarding the purchase of stores for XEN out of the Suspense Account, within the limits fixed by the Chief Engineer.

IV. The Committee then adjourned to meet again on 24<sup>th</sup> December, 1987 at 9:30 A.M. in the Committee Room of the Provincial Assembly of NWFP.

Sd/-x-x  
Raja Amanullah Khan,  
Speaker,  
Provincial Assembly of NWFP/  
Chairman,  
Public Accounts Committee

Dated Peshawar the 23<sup>rd</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 24<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

- |     |  |                |
|-----|--|----------------|
| 1.  | Raja Amanullah Khan, Speaker   | Chairman       |
| 2.  | Haji Muhammad Yaqoob Khan, MPA   | Member         |
| 3.  | Major (Retd) Mukhtar Ahmad Khan, MPA   | Member         |
| 4.  | Malik Salahuddin Khan, MPA   | Member         |
| 5.  | Mr. Muhammad Ayub Khan Tanoli, MPA   | Member         |
| 6.  | Sardar Haidar Zaman Khan, MPA  | Member         |
| 7.  | Syed Inayat Ali Shah, MPA  | Member         |
| 8.  | Mr. Tanwir Ahmad,<br>Secretary to Govt: of NWFP,<br>Industries, Commerce, Mineral Development,<br>Labour and Transport Department. | By Invitation. |
| 9.  | Mr. Iftikhar Ahmad,<br>Accountant General, NWFP  | Expert Advisor |
| 10. | Mr. Ahmad Nawaz Shinwari,<br>Secretary to Govt: of NWFP,<br>Information, Sports, Culture<br>and Tourism Department.                | By Invitation  |
| 11. | Mr. Muhammad Ibrahim,<br>Secretary to Govt: of NWFP,<br>Planning Department.   | By Invitation. |
| 12. | Mr. Ghulam Sabir,<br>Deputy Secretary,<br>Finance Department.  | By invitation. |

II. S.Tanzimul 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's Report for the year 1984-85 in respect of:-

- (i) Industries, Commerce, Mineral Development, Labour and Transport Department.
- (ii) Information, Sports, Culture & Tourism Department.
- (iii) Population Welfare Planning Department, Govt: of NWFP.

**APPROPRIATION ACCOUNTS 1984-85**

**INDUSTRIES DEPARTMENT**

1. **Grant No. 44 (Dev), SDA.**

No comments.



2. **Page 273, 400-Social Services, 470-Social Security, etc. [Rs. (-) 2,486/- & 475-Welfare of Pakistanis [Rs. 18,535/-].**

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

3. **Page-273, [Rs. (+) 385/-].**  
4. **Page 275, [Rs. (-) 1,14,757/-].**

As per para 1 above.

5. **Grant No. 15, Page 276 &278.**

As per para 2 above.

6. **Grant No. 23, P/275 (Non-Dev:).**  
7. **Page 277, [Rs. (-) 64,087/-].**  
8. **(Rs. 15,000/- 700-740-749-Others Grant-in-Aid, etc.**  
9. **Grant No. 39, Rs. 35,47,000/- SIDB.**  
10. **Grant No. 39, Page 281, Rs. 1,35,40,000/-.**  
11. **Grant No. 45 (Rs. 1,04,88,000/-.**  
12. **Grant No. 45 (Dev:) Page 283 (Rs. 2,13,92,000/-.**

No comments.

13. **Page 285, 289:500-Eco:Ser: & Min:Res:  
570-Ind: & Min: Res:, 6-575-Stationery and Printing  
Rs. (-) 1,63,805/-, 28,597/-, 8,89,88,935/- upto 24,437/-, etc).**

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

14. **Page 293, (Rs.14,59,600/-)**  
15. **Page 295, [Rs.(-) 7,96,000/-]**

As per para 1 above.

16. **Page 295, [Rs. (-) 12,398/-]**

As per para 2 above.

17. **Grant No. 33 (Rs.1,00,00,000/-.**  
18. **Grant No. 44 (Rs. 10,57,000/-.**

## INFORMATION DEPARTMENT

### APPROPRIATION ACCOUNTS 1984-85

**19. Page 305, [Rs. (-) 2,270/-]**

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

**20. Grant No. 24, P/307, [Rs. (+) 15,247/-]**

The Administrative Department is directed to be very particular in reconciliation of accounts and avoid mis-classification. Subject to the observation, the para is recommended to be condoned.

**21. (ii), (iv) [Rs. (-) 15,000/-]**

Due to plausible explanation of the Department, the para is recommended to be condoned, subject to observation that reconciliation should be done on correct lines and mis-classification should be avoided.

**22. 24-Misc: Archieves [Rs. (-) 7,364/-]**

The Department should have reconciled the figure with the Accountant General's Office in time and modified grant should have communicated to Audit Office as the order was issued on 3<sup>rd</sup> October, 1984. Subject to observation, the para is recommended to be condoned.

**23. Grant No. 15, Peshawar Museum:**

- (i) No comments.
- (ii) [Rs. (-) 15/-]

As per para 9 above.

**24. A-Museum, B-Museum & Rs. (+) 95/-**

No comments.

**25. P/112, DP No. 1193, P/9.**

The Committee observed that as to why there was in an ordinate delay in the enquiry against the defaulters. The Administrative Department may conduct an enquiry as to what caused this ordinate delay and furnish a detailed report in the next follow up meeting of the Committee. Subject to the observation and condonation by the Finance Department, the para is recommended to be condoned.

**26. P/112, DP No. 1190, P/10.**

In view of the fact that the defaulter was sentenced and fined by the Martial law Summary Court, the para is recommended to be condoned.

**POPULATION WELFARE PLANNING DEPARTMENT**

**APPROPRIATION ACCOUNTS 1984-85**

27. **400-430-431-S.S, P.PI: Admn, etc [Rs. (-) 5,094].**
28. **011-Pay of Officers [Rs.(+) 10,459/-].**
29. **012-Pay of Estt: [Rs. (-) 1,700/59].**
30. **020-Reg: All: [Rs. (-) 926/80].**
31. **030-Other All: [Rs.n (-) 11,625/20].**
32. **100-Purchase of Durable Goods [Rs. (-) 25/-].**
33. **500-Commodities & Services [Rs. (-) 1,276/26].**

In view of the plausible explanation of the Administrative Department, all the paras are recommended to be condoned.

IV. The Committee then adjourned to meet again on 27<sup>th</sup> December, 1987 at the Assembly Chamber, Peshawar.

Sd/-x-x  
Raja Amanullah Khan,  
Speaker,  
Provincial Assembly of NWFP/  
Chairman,  
Public Accounts Committee

Dated Peshawar the 24<sup>th</sup> December, 1987.

**PROCEEDING OF MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 27<sup>th</sup>  
DECEMBER, 1987 AT 9:30 A.M. AT THE COMMITTEE ROOM OF THE PROVINCIAL  
ASSEMBLY OF NWFP.**

1. The following were present:-

1.	Raja Amanullah Khan, Speaker	Chairman
2.	Mr. Ahmad Hassan Khan, Deputy Speaker	D/Chairman
3.	Syed Inayat Ali Shah, MPA	Member
4.	Mr. Nazir Ahmad Shinwari, MPA	Member
5.	Major (Retd) Mukhtar Ahmad Khan, MPA	Member
6.	Malik Salahuddin Khan, MPA	Member
7.	Mr. Iftikhar Ahmad, Accountant General, NWFP Peshawar.	Expert Advisor
8.	Col: Jehanzeb Khan, M.S to Governor, NWFP, Peshawar.	By Invitation
9.	Mr. Faqir Ahmad Paracha, Secretary to Govt: of NWFP, Physical Planning and Housing Department.	By Invitation.
10.	Mr. M-Salim Khan, Secretary/Chief Administrator Zakat and Ushr Department.	By invitation.
11.	Syed Tanzimul Haq Halimi, Secretary to Govt: of NWFP Provincial Assembly of NWFP	By Inivation.

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

III. The Committee took up for consideration the Appropriation Accounts for the year 1984-85 in respect of:-

- (i) Industries, Commerce, Mineral Development, Labour and Transport Department.
- (ii) Information, Sports, Culture & Tourism Department.
- (iii) Population Welfare Planning Department, Govt: of NWFP.

**APPROPRIATION ACCOUNTS 1984-85**

**GOVERNOR SECRETARIAT, SECRETARY TO GOVERNOR.**

**6-000-G,  
6-000-Organs of State  
6-012-Sectt: Staff Governor.**

The Administrative Department is directed to be careful in respect of the reconciliation in future. Every modified grant may be correctly recorded and when an intimated is received from the A.G's Office for the acceptance of the final or modified grant & if there is any discrepancy, the same may be pointed out in time. Subject to observation the para is recommended to be condoned.

## **M.S TO GOVERNOR.**

**6-000-G.A.**

**6-000-Organs of State.**

**6-012-Staff & House held of the Governor.**

The Administrative Department explained that letter of the modified grant was received after the close of the financial year and a technical objection was raised by the Audit Office to take the same into account. This is just a national irregularity and the para is recommended to be condoned.

**000-G.A-010-O.S.**

**011-P.A. Charged.**

As the modified grant was placed at the disposal of the Governor Secretariat and was wrongly shown in the figures of the Provincial Assembly, the para is recommended to be condoned being charged expenditure.

**018-Local Government & R.D.**

The Administrative Department explained that it was beyond the control of the Provincial Assembly Secretariat to have summoned the meeting of the Provincial Assembly or the Committee there of and similarly it was beyond the control of the Provincial Assembly Secretariat to have summoned the meeting of the Provincial Council.

## **ZAKAT & USHR.**

**6-400-Social Services.**

**6-490-Religious Affairs.**

**6-499-Other Zakat and Ushr Admn:**

In view of the cogent reasons advanced by the Department that the saving was inevitable, the para is recommended to be condoned.

## **PHYSICAL PLANNING AND HOUSING.**

**6-400-Social Services.**

**6-450-Physical Planning and Housing Department.**

**6-451-Admn:**

**6-451-500-Commodities and Services.**

In view of the cogent reasons advanced by the Department that the saving was 1% and inevitable, the para is recommended to be condoned.

IV. The meeting then adjournment till further orders.

Sd/-x-x

Raja Amanullah Khan,

Speaker,

Provincial Assembly of NWFP/

Chairman,

Public Accounts Committee

Dated Peshawar the 27<sup>th</sup> December, 1987.

