

**REPORT**  
**OF THE**  
**PUBLIC ACCOUNTS COMMITTEE**  
**ON**

- **MINISTRY OF JUSTICE AND PARLIAMENTARY AFFAIRS**
- **SUPREME COURT OF PAKISTAN**
- **ELECTION COMMISSION OF PAKISTAN**
- **NATIONAL ASSEMBLY SECRETARIAT**
- **SENATE SECRETARIAT**
- **WAFAQI MOHTASIB SECRETARIAT**

**(1981-82 TO 1984-85)**

## 1. INTRODUCTION

1.1. The results of examination of the accounts of the following Ministry and Agencies for the years 1981-82 to 1984-85 and the report of the Auditor-General thereon are discussed in succeeding pages :—

- (i) Ministry of Justice and Parliamentary Affairs.
- (ii) Supreme Court of Pakistan.
- (iii) Election Commission of Pakistan.
- (iv) National Assembly Secretariat.
- (v) Senate Secretariat.
- (vi) Wafaqi Mohtasib Secretariat.

1.2. The Committee would like to place on record its thanks for the valuable help rendered by Mr. Riyaz H. Bokhari Auditor-General of Pakistan, Mr. M.A. Haq former Secretary National Assembly, Mr. K.M. Chima Secretary, National Assembly, Ch. Abdul Qadir Additional Secretary, National Assembly, Mr. A.A. Zaidi, Deputy Auditor-General of Pakistan, representatives of the agencies concerned and their officers and staff in assisting the Committee in its work.

1.3. While submitting this report to the National Assembly it is finally recommended that the suggestions and recommendations made by the Committee in the report may be accepted.

K. M. CHIMA,  
Secretary.

Dated,                      December, 1987.

SARDARZADA MUHAMMAD ALI SHAH,  
*Chairman.*

SARDAR ASEFF AHMAD ALI,  
*Member.*

CH. MUHAMMAD SARWAR KHAN,  
*Member.*

NAWAB MUHAMMAD YAMIN KHAN,  
*Member.*

MALIK SAID KHAN MAHSUD,  
*Minister of State for Water and Power, Member.*

RAI ARIF HUSSAIN,  
*Member.*

SHAHABUDDIN SHAH HUSSAINY,  
*Member.*

MIANGUL AURANGZEB,  
*Member.*

SHAHZADA JAM MUHAMMAD YOUSUF,  
*Member.*

MIAN MUHAMMAD YASIN KHAN WATTOO,  
*Minister for Finance and Economic Affairs.*  
*Ex-Officio Member.*

## 2. MINISTRY OF JUSTICE AND PARLIAMENTARY AFFAIRS

2.1. Appropriation Accounts of Justice and Parliamentary Affairs Divisions for 1981-82 were examined by the Public Accounts Committee on 26th August, 1984. The Committee was, however, dissolved before it could finalize its report. The Accounts for 1982-83, 1983-84 and 1984-85 and the reports of the Auditor-General of Pakistan on these accounts were examined by the Standing Committee on Public Accounts on 28th August, 1986, 23rd April, 1986 and 31st December, 1986.

2.2. The views of the Committee regarding regularization of excess expenditure have already been discussed in its report on the Ministry of Finance which has been laid before the Assembly.

2.3. The Committee observed that various forms of contract, tenders, supply orders, etc., designed in the past had become outdated in view of the frequent changes in rules, regulations necessitated due to socio-economic and technological development in the country. It was, therefore, desirable that these forms may be reviewed. The Committee directed that a Committee under the Chairmanship of Secretary Justice Division with the representatives of Works, Finance and Audit should be constituted to examine the form of contract agreements to make necessary changes.

2.4. The Committee also observed that a large number of cases filed by the Federal Government for recovery of its claims/dues were lying in Courts for considerably long periods. The Committee, therefore, asked Secretary Justice Division to request the concerned agencies to expedite their finalization. Justice Division was also requested to compile a list of such outstanding cases and furnish it to the Committee for its information.

2.5. The minutes of the proceedings pertaining to Justice and Parliamentary Affairs Divisions are appended as Annexure 'A'.

### 3. SUPREME COURT OF PAKISTAN

3.1. Appropriation Accounts of Supreme Court of Pakistan for 1981-82 were examined by the Public Accounts Committee on 28th October, 1984. The Committee was, however, dissolved before it could finalize its recommendations. The Accounts for 1982-83, 1983-84 and 1984-85 and the reports of the Auditor-General of Pakistan on these accounts were examined by the Standing Committee on Public Accounts on 1st September, 1986 and 22nd July, 1987.

3.2. The views of the Committee regarding regularization of excess expenditure have already been discussed in its report on the Ministry of Finance which has been laid before the Assembly. There was no other issue requiring specific discussion.

3.3. The minutes of the proceedings pertaining to Supreme Court of Pakistan are appended as Annexure ' B '.

### 4. ELECTION COMMISSION OF PAKISTAN

4.1. Appropriation Accounts of Election Commission of Pakistan for 1981-82 were examined by the Public Accounts Committee on 28th October, 1984. The Committee was, however, dissolved before it could finalize its report. The Accounts for 1982-83, 1983-84 and 1984-85 and the reports of the Auditor-General of Pakistan on these accounts were examined by the Standing Committee on Public Accounts on 1st September, 1986 and 22nd July, 1987.

4.2. The views of the Committee regarding regularization of excess expenditure have already been discussed in its report on the Ministry of Finance which has been laid before the Assembly. There was no other issue requiring specific discussion.

4.3. The minutes of the proceedings pertaining to Election Commission of Pakistan are appended as Annexure ' C '.

## **5. NATIONAL ASSEMBLY SECRETARIAT**

5.1. Appropriation Accounts of National Assembly Secretariat for 1981-82 were examined by the Public Accounts Committee on 27th August, 1984. The Committee was, however, dissolved before it could finalize its report. The Accounts for 1982-83, 1983-84 and 1984-85 and the reports of the Auditor-General of Pakistan on these accounts were examined by the Standing Committee on Public Accounts on 5th May, 1986 and 6th January, 1987.

5.2. The views of the Committee regarding regularization of excess expenditure have already been discussed in its report on the Ministry of Finance which has been laid before the Assembly. There was no other issue requiring specific discussion.

5.3. The minutes of the proceedings pertaining to National Assembly Secretariat are appended as Annexure 'D'.

## **6. SENATE SECRETARIAT**

6.1. Appropriation Accounts of Senate Secretariat for 1981-82 were examined by the Public Accounts Committee on 27th August, 1984. The Committee was, however, dissolved before it could finalize its report. The Accounts for 1982-83, 1983-84 and 1984-85 and the reports of the Auditor-General of Pakistan on these accounts were examined by the Standing Committee on Public Accounts on 5th May, 1986 and 6th January, 1987.

6.2. The views of the Committee regarding regularization of excess expenditure have already been discussed in its report on the Ministry of Finance which has been laid before the Assembly. There was no other issue requiring specific discussion.

6.3. The minutes of the proceedings are appended as Annexure 'E'.

## **7. WAFAQI MOHTASIB'S SECRETARIAT**

7.1. Appropriation Accounts of Wafaqi Mohtasib's Secretariat for 1982-83, 1983-84 and 1984-85 and the reports of the Auditor-General of Pakistan on these accounts were examined by the Standing Committee on Public Accounts on 23rd April, 1986 and 7th January, 1987.

7.2. The views of the Committee regarding regularization of excess expenditure have already been discussed in its report on the Ministry of Finance which has been laid before the Assembly. There was no other issue requiring specific discussion.

7.3. The minutes of the proceedings pertaining to Wafaqi Mohtasib's Secretariat are appended as Annexure 'F'.

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**ANNEXURES A TO F**  
**PROCEEDINGS**  
**OF**  
**PUBLIC ACCOUNTS COMMITTEE**  
**(1981-82 TO 1984-85)**

**MINISTRY OF JUSTICE AND PARLIAMENTARY AFFAIRS**  
**SUPREME COURT OF PAKISTAN**  
**ELECTION COMMISSION OF PAKISTAN**  
**NATIONAL ASSEMBLY SECRETARIAT**  
**SENATE SECRETARIAT**  
**WAFAQI MOHTASIB SECRETARIAT**

FOR THE YEAR

ENDING

1960

STATE OF

NEW YORK

IN SENATE

January 12, 1961

REPORT

OF THE

COMMISSIONERS

OF THE STATE

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**FEDERAL COUNCIL SECRETARIAT**

*Sunday, the 26th August, 1984*

**First Sitting (PAC)**

The Public Accounts Committee assembled at 09.30 a.m. in the State Bank Building, Islamabad to resume the examination of the Federal Accounts for 1981-82 and compliance Report 1979-80. The following were present :—

*PAC :*

- (1) Syed Saieed Hasan, Member, Federal Council .. *Member (Acting Chairman).*
- (2) Akhunzada Bahrawar Saeed, Member, Federal Council .. *Member.*
- (3) Mir Jam Ghulam Qadir Khan of Lasbela, Member, Federal Council. *Member.*
- (4) Mr. Abdul Qadir, Former Chairman, Railway Board *Member.*
- (5) Mr. Yusuf Bhai Mian, Chartered Accountant .. *Member.*

*Federal Council Secretariat :*

- (1) Mr. M. A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Syed Muhammad Ahmad, Assistant Secretary.

*Audit :*

- (1) Mr. Abdur Raouf, Auditor-General of Pakistan.
- (2) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (3) Mr. Khalid Rafique, Deputy Auditor-General (A & R).
- (4) Mr. M. A. Lodhi, Accountant-General, Pakistan Revenues.
- (5) Mr. Iftikhar Ali Khan Raja, Director-General, Audit and Accounts Works.
- (6) Mr. M. Saleem Siddiqi, Director, Concurrent Audit (CDA).

*Ministry of Finance :*

- (1) Raja Raza Arshad, Deputy Secretary.
- (2) Mr. Saeedullah, F.A. (Law, P.A.).

2. *Accounts Examined.*—The Accounts pertaining to the following Divisions were examined by the Committee during the course of the day :—

(1) Law Division.

(2) Parliamentary Affairs Division.

## LAW DIVISION

3. The Committee took up for examination, the Appropriation Accounts etc., pertaining to the Law Division. The following departmental representatives were present :—

- (1) Ch. Hasan Nawaz, Joint Secretary.
- (2) Mr. Ghulam Mustafa, Section Officer.
- (3) Mr. Muhammad Aslam, Superintendent.

4. This Division controlled the following grants :—

| S. No. | Name of Grant  | Grant No. |
|--------|--|-----------|
| 1.     | Ministry of Law and Parliamentary Affairs .. .. .                      | 97        |
| 2.     | Other expenditure of Ministry of Law and Parliamentary Affairs .. .. . | 98        |

5. *Reconciliation of Accounts with Audit.*—The Committee noted that the reconciliation work of the Division pertaining to 1983-84 was not up-to-date. The departmental representative was directed that the Deputy Attorney Generals, Quetta and Karachi should be asked to have the reconciliation of their Accounts completed before September 30, 1984. It should also be examined whether the number of Disbursing Officers could be reduced from 37, to facilitate more expeditious reconciliation of Accounts.

## APPROPRIATION ACCOUNTS

6. *Grant No. 97—Ministry of Law and Parliamentary Affairs (Page 878-AA).*—The Appropriation Accounts showed a saving of Rs. 11,600 against the object “100—Purchase of Durable Goods”. The departmental representative contended that the figures of final grant, shown by Audit, was not correct. The A.G.P.R. had applied an economy cut of Rs. 62,400 instead of Rs. 60,000. The additional economy cut of Rs. 2,400 related to the object classification “900—Miscellaneous Expenditure” and should have been adjusted accordingly. Taking this into account, there was a saving of Rs. 14,000, because a bill of this amount for the purchase of a Motor Cycle for the Law Division Camp Office, Karachi, was not passed and returned by Audit after 30th June, 1982 with objections. As such, the saving could not be surrendered during the year 1981-82.

7. Audit commented that the Finance Division had decided that no economy cut should be applied on international obligations and, under the object “900—Miscellaneous Expenditure”, the provisions in question related to the function “International Contribution and Subscriptions”. However, the overall accountal of the economy cut remained unchanged.

8. A member remarked that, had there been reconciliation in time, this dispute would not have arisen. The amounts should be reconciled now.

9. After discussion, the Committee directed the departmental representative to ensure that to avoid any complications in future, reconciliation work is always completed in time.

10. The Appropriation Accounts showed a total saving of Rs. 1,539,786 under the above grant. The Division explained that, of the aforesaid saving, Rs. 472,000 represented the economy cut and Rs. 1,039,282 were surrendered, leaving a net saving of only Rs. 28,504. Besides, out of surrendered amount of Rs. 1,039,282 a sum of Rs. 799,500 pertained to the Law Division and the balance to the Parliamentary Affairs Division. The reason given by the Division for the surrender of Rs. 387,500 out of Rs. 799,500 was that some posts of officers and staff remained vacant during some part of the financial year.

11. A member enquired as to why the Division did not surrender the amount during the year. The Audit representative intervened to say that the Division was aware that, as soon as their need for staffing was met, the amount was to be surrendered. The department not being able to give a convincing reason for the large saving, *the Committee directed that explanation about savings and surrenders should be specific and lucidly worded. Similarly, where posts may remain vacant, surrender of anticipated savings must be made by the date prescribed by the Finance Division.*

12. *Grant No. 98—Other Expenditure of Ministry of Law and Parliamentary Affairs (Page 884-AA).*—At the outset a member pointed out that a summary need always be prepared as done in the Appropriation Accounts in the beginning of the Ministry's reply. A saving of Rs. 13,685 was shown under object 011—Law Division. 011—Officers. The Division explained that it was mainly due to the fact that the National Hijra Committee was no longer under the administrative control of the Law Division, but its budget was included in the Demand, controlled by that Division. As the Committee had been maintaining a Personal Ledger Account with the Federal Treasury, Islamabad, it deposited the saving of Rs. 6,500 in the Treasury on 30th June, 1982. But, somehow, intimation to that effect was not sent by the Hijra Committee in time to the A.G.P.R. or the Law Division. Hence the saving remained unaccounted for.

13. Besides, an expenditure of Rs. 2,932 was incurred in the accounts of the Deputy Attorney General, Quetta during 1981-82, was booked not in that year but in 1982-83. The balance of saving related to expenditure in the Office of the Attorney General, Rawalpindi which could not be regularised due to non-receipt of its intimation in time during the financial year 1981-82.

14. "020—Fiscal Administration 023—Tax Management 011—Officer" (Page 886-AA).—The department explained that of the saving of Rs. 28,324 shown under this head, Rs. 21,971 pertained to two benches of the Income Tax Appellate Tribunal at Karachi, where the post of a Member of the Tribunal remained vacant during a part of the financial year. The remaining saving of Rs. 6,353 was due to the salary bill of one Accountant Member of the Lahore Bench having been returned unpassed by Audit, after the end of the financial year. The saving could not, therefore, be surrendered within the year.

15. In reply to a question, the departmental representative informed the Committee that several posts were vacant. *The Committee directed the departmental representative to look into the case, as the explanation was not convincing as the saving was not equal to the pay of the post which were stated to have remained vacant.*

16. "500—Commodities and Services" (Page 886-AA).—The department stated that the saving of Rs. 74,815 related to the five benches of the Income Tax Appellate Tribunal and was mainly due to the fact that bills, pertaining to Telephones, Stationery, Liveries and certain contingency expenditure, were returned unpassed by Audit on 30th June, 1982 with objections. The Committee did not make any observation on it.

17. *Function Head "034—Regulating of Insurance 011—Officers" (Page 888-AA).*—The Accounts showed a saving of Rs. 11,101 which according to the department caused by the post of the Chairman having remained vacant during a part of the financial year and which could not be surrendered due to the non-receipt of intimation during the financial year.

18. *The Committee did not find the explanation to be satisfactory and directed that a revised explanation, alongwith a note on the Insurance Tribunal, its composition, function etc. should be furnished to it.*

19. "210—Justice—Law Courts—011—Officers" (Page 888-AA).—The saving of Rs. 8,521 under this head was due to certain posts in the Office of the Special Judge (Customs and Taxation), Peshawar, and the Drug Court, Karachi having remained vacant during a part of the financial year. The saving could not be surrendered due to the non-receipt of intimation about it. In reply to a query regarding the number of Drug Courts under the Law Division, the departmental representative informed the Committee that they were at Lahore and Karachi, also that one was being established at Peshawar.

20. "413—Professional Technical Universities, Colleges and Institutes—011—Officers" (Page 890-AA).—The saving of Rs. 25,681, shown in the Accounts and due to certain posts having remained vacant in view of the establishment of the Law College in April, 1982, could not be surrendered as intimation

about it was not received during the financial year 1981-82. No further observation was made by the Committee.

21. "600—Transfer Payments" (Page 892-AA).—Regarding the saving of Rs. 94,000, the department explained that Audit was asked to pay the amount to the Urdu Law College, Karachi, in June, 1982, but, due to the imposition of a ban by the Ministry of Finance, Audit did not issue the authority letter till the end of the financial year, with the result that the amount could not be surrendered. *No explanation having been received by the Committee for the delay in the issue of the sanction, the Committee directed the departmental representative to look into the matter personally to see that the correct procedure is followed.*

22. A member of the Committee observed that an overall saving of Rs. 6,489,130, under the Grant No. 98 in the last note, appeared in the book of Appropriation Accounts at page 892 and that the explanation of the Department in respect of the above Audit note, namely that the savings had been surrendered due to posts of Officers and staff remaining vacant during a part of the financial year in various Offices needed more specific details. The departmental representative assured the Committee that, in future, the explanation would be more elaborate and convincing. *Reasons for surrender Object "011—Law Division" Rs. 1,132,400 Item Nos. 5 and 8 amounting to Rs. 602,300 and Rs. 434,000, respectively.*

23. The explanation of the Department did not convince the Committee, who directed that more specific and detailed explanations *i.e.* when meeting was to be held and when was cancelled should be furnished. The Committee asked for an explanation for making a surrender towards the end of June and then reappropriating funds against Item No. 1 of Object "023—Tax Management" of the same Grant.

24. *Points not discussed to be treated as settled.*—The Committee did not make any observation on the other points in the Appropriation Accounts and the Audit Report thereon and Compliance on the PAC's Report for 1979-80. These would be deemed as settled subject to such regularisation actions, as may be necessary under the rules.

## PARLIAMENTARY AFFAIRS DIVISION

25. The Committee, thereafter, took up for examination the Appropriation Accounts etc., pertaining to the Parliamentary Affairs Division for 1981-82. The following departmental representatives were present :—

- (1) Ch. Hasan Nawaz, Joint Secretary.
- (2) Mr. Ghulam Mustafa, Section Officer.
- (3) Mr. Muhammad Aslam, Superintendent.

26. This Division controlled Grant No. 97—Ministry of Law and Parliamentary Affairs.

27. *Reconciliation of Accounts with Audit.*—The Committee noted with satisfaction that the reconciliation work of the Division was up-to-date.

### APPROPRIATION ACCOUNTS

28. *Grant No. 97—Function Head "011—Parliamentary Affairs Division" (Page 880-AA).*—A member of the Committee observed that the amount of Rs. 294,382 saved due to non-appointment of eight Parliamentary Secretaries, should have been surrendered much earlier. The departmental representative was asked to furnish the date of surrender and cogent reasons for not surrendering the amount in time.

29. *Points not discussed to be treated as settled.*—The Committee did not make any observation on the other points in the Appropriation Accounts and the Audit Report thereon and on the Compliance on the PAC's Report for 1979-80. These would be deemed as settled, subject to such regularisation actions as may be necessary under the rules.

M. A. HAQ,  
Secretary.

Islamabad, the 20th September, 1985.

## NATIONAL ASSEMBLY SECRETARIAT

*Thursday, the 28th August, 1986*

### Twelfth Sitting (PAC)

\*779. The Public Accounts Committee assembled at 09.00 a.m. in the Parliament Building, Islamabad to continue the examination of the Federal Accounts for 1982-83. The following were present :—

#### *PAC :*

- |  |    |    |           |
|--|----|----|-----------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | .. | .. | Chairman. |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. | .. | Member.   |
| (3) Rai Arif Hussain, M.N.A.             | .. | .. | Member.   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. | .. | Member.   |
| (5) Nawab Muhammad Yamin Khan            | .. | .. | Member.   |
| (6) Malik Said Khan Mahsud, M.N.A.       | .. | .. | Member.   |

#### *National Assembly Secretariat :*

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor General (Co-ord).
- (4) Mr. A.A. Zaidi, Deputy Auditor General (A&R).
- (5) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (6) Mr. M.S. Amjad, Director General (PEC).
- (7) Mr. Iftikhar Ali Khan Raja, Director General (A&A Works).
- (8) Mr. Ahmad Nawab Qureshi, Director General, Commercial Audit.

#### *Ministry of Finance :*

Mr. Muhammad Zafar Mian, FA (Justice & Parliamentary Affairs).

780. *Accounts examined.*—Accounts pertaining to the following Divisions were examined by the Committee during the course of the day :—

- (1) Justice Division.
- (2) Parliamentary Affairs Division.

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\*Paragraphs upto 778 pertain to other Ministries/Divisions.

## JUSTICE DIVISION

781. The Committee first took up for examination, the Appropriation Accounts etc ; pertaining to the Justice Division. The following departmental representatives were present :—

- (1) Mr. Justice Irshad Hassan Khan, Secretary.
- (2) Mr. Arshad Jamil Khokhar, Deputy Secretary.
- (3) Mr. Ghulam Mustafa, Section Officer.

782. This Division controlled the following grants :—

| S.No. | Name of Grant   | Grant No. |
|-------|---|-----------|
| 1.    | Ministry of Law and Parliamentary Affairs (partly controlled by Justice Division) | 94        |
| 2.    | Other Expenditure of Ministry of Law and Parliamentary Affairs.                   | 95        |

## APPROPRIATION ACCOUNTS

783. *Grant No. 94—Justice & Parliamentary Affairs Division (Page 592-AA).*—The grant closed with a saving of Rs. 18,705, which was nominal. The Committee did not make any observation.

784. *Grant No. 95—Other Expenditure of Ministry of Justice and Parliamentary Affairs (Page 597-AA).*—According to the Appropriation Accounts there was a saving of Rs. 5,426,792 under this grant. The Audit observed that the saving was substantial and should have been surrendered by the Ministry in time. The Department in reply explained that the amount of saving after excluding the amount of economy cut Rs. 1,644,000 and surrendered amount of Rs. 1,737,328 would works out to Rs. 3,689,464. The main reason for the saving was non-filling of vacant posts of Judges and the connected staff of the Law Division. The Department had been waiting for the posting of Judges as such the amounts could not be surrendered. The Committee accepted the explanation of the Department.

### Other Issues for Discussion

785. The Chairman, PAC pointed out that there were a large number of court cases filed by the Government against various agencies involving recovery of Government dues, some of which were pending since last 14 to 15 years and the Justice Division might be aware of this problem. The Department explained that this was a national problem, and it was all over the world as well. These back logs were due to financial difficulties. 20 posts of Additional High Court Judges were recently created, and similarly additional posts were being created in

Supreme Court and subordinate courts. Justice Division expected that by the induction of new Judges, arrears would be cleared. More over courts were independent and the Division could not interfere in their administration.

786. A member suggested that since the Government dues were taken away by the contractors and it took long time to recover those, a circular letter was required to be issued to curtail inordinate delay in such cases. The Department promised to request the Chief Justice for his help to give priority in these cases. The Committee directed that the Department may request the Chief Judges of the High Courts to arrange disposal of cases expeditiously, where the Public money was involved.

787. As far legal advices in the cases referred by other Divisions to Justice Division were concerned, there was no delay since March, 1984. They had devised the procedure for dealing with such cases expeditiously. A member pointed out that there were certain lacunae in the existing agreement forms, tender forms and work order forms, which were required to be reviewed by the Law Division. Audit observed that Justice Division could play an important role in revision of contract agreement forms. The Department informed the Committee that a list of outstanding cases was available with the Justice Division. This list was overall and was not particularly for Government cases. They could prepare a list for Government cases separately. The Chairman PAC suggested that a Committee should be formed under the Chairmanship of Secretary Justice Division with the representatives of Works Division, Finance Division, and Audit who could recommend changes in the existing form of contract agreement. The representative of the Justice Division pointed out that such a Committee could examine the issue provided working paper covering the suggestions as prepared by the Auditor General of Pakistan, and that the representation on this Committee was not lower than Additional Secretary of the Department concerned.

788. The PAC, after discussion, directed that a Committee headed by Secretary Ministry of Justice, comprising of representatives of Finance, Works and Auditor General of Pakistan should go into revision of form of agreements/work orders. The Auditor General will submit working paper for the meeting of the Committee. The report should be submitted to the Committee within three months.

**PARLIAMENTARY AFFAIRS DIVISION**

789. The Committee took up for examination, the Appropriation Accounts etc. pertaining to the Parliamentary Affairs Division. The following departmental representatives were present :—

- (1) Mr. Justice Irshad Hassan Khan, Secretary.
- (2) Mr. Muhammad Riaz, Superintendent.

790. This Division controlled Grant No. 94—Ministry of Law and Parliamentary Affairs (partly controlled by Parliamentary Affairs Division).

**APPROPRIATION ACCOUNTS**

791. *Grant No. 94—Ministry of Law and Parliamentary Affairs (Parliamentary Affairs Division only) (Page 592-AA).*—Against final grant of Rs. 641,000, the actual expenditure amounted to Rs. 634,076, resulting in net saving of Rs. 6,924. The Committee did not make any observation.

**M. A. HAQ,**  
*Secretary.*

*Islamabad, the 17th February, 1987.*

## NATIONAL ASSEMBLY SECRETARIAT

*Wednesday, the 31st December, 1986*

### Third Sitting (PAC)

\*123. The Public Accounts Committee assembled at 09.00 a.m. in the Parliament House, Islamabad to continue the examination of the Federal Accounts for 1983-84 and 1984-85. The following were present :—

#### *PAC :*

- |  |    |    |                  |
|--|----|----|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | .. | .. | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. | .. | <i>Member.</i>   |
| (3) Rai Arif Hussain, M.N.A.             | .. | .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. | .. | <i>Member.</i>   |
| (5) Mr. Shahbuddin Shah Hussainy, M.N.A. | .. | .. | <i>Member.</i>   |
| (6) Nawab Muhammad Yamin Khan, M.N.A.    | .. | .. | <i>Member.</i>   |
| (7) Mr. Miangul Aurangzeb, M.N.A.        | .. | .. | <i>Member.</i>   |

#### *National Assembly Secretariat :*

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riayaz H. Bokhari, Auditor-General of Pakistan.
- (2) Syed Iftikhar Shabbir, Deputy Auditor General (Co-ord).
- (3) Mr. A.A. Zaidi, Deputy Auditor General (A&R).
- (4) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (5) Mr. Ahmed Nawab Qureshi, Director General, Commercial Audit.
- (6) Raja M. Saleem Khan, Director Foreign Audit.

#### *Ministry of Finance :*

- (1) Mr. Manzur Husain, Joint Secretary (Budget).
- (2) Mr. Muhammad Zafar Mian, Joint Secretary.
- (3) Mr. Tanwir Ali Agha, Deputy Secretary.
- (4) Mr. Muzaffar Hussain, DFA (Justice & Parliamentary Affairs).

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\*Paragraphs upto 122 and 124 to 164 pertain to other Ministries/Divisions.

## MINISTRY OF JUSTICE AND PARLIAMENTARY AFFAIRS

165. The Committee took up for examination, the Appropriation Accounts etc. ; pertaining to the Parliamentary Affairs Division and Justice Division. The following departmental representatives were present :—

- (1) Ch. Hasan Nawaz, Joint Secretary.
- (2) Mr. Muhammad Amir Malik, Joint Secretary.
- (3) Mr. Arshad Jamil Khokhar, Deputy Secretary.
- (4) Mr. Ghulam Mustafa, Section Officer.
- (5) Mr. Z.H. Shuja, DDO (National Hijra Council).
- (6) Mr. Muhammad Riaz, Superintendent.

166. Parliamentary Affairs & Justice Divisions controlled the following grants :—

| S.No.          | Name of Grant   | Grant No. |
|----------------|---|-----------|
| <b>1983-84</b> |   |           |
| 1.             | Ministry of Law and Parliamentary Affairs .. .. .   | 94        |
| 2.             | Other Expenditure of Ministry of Law and Parliamentary Affairs .. .. .                    | 95        |
| <b>1984-85</b> |   |           |
| 1.             | Ministry of Law and Parliamentary Affairs .. .. .   | 97        |
| 2.             | Other Expenditure of Ministry of Law and Parliamentary Affairs (Justice Division) .. .. . | 98        |

### APPROPRIATION ACCOUNTS (1983-84)

167. *Grant No. 94—Ministry of Law & Parliamentary Affairs Division (Page 750-AA).*—This grant was jointly controlled by Parliamentary Affairs & Justice Division. There was an overall excess of Rs. 542,241. The amount of excess of Parliamentary Affairs Division was Rs. 28,657 which was nominal. As for excess of Rs. 513,584 in the case of Justice Division, an amount of Rs. 445,993 was due to payment of Advance Salary on Eid. The remaining excess was due to receipt of belated debits. The Committee accepted the explanation and recommended the excess for Excess Budget Statement.

168. *Grant No. 95—Other Expenditure of Ministry of Law and Parliamentary Affairs (Page 756-AA).*—This grant closed with a saving (Rs. 2,152,729) of Rs. 2,681,212. The Department reported that the main saving was in the Accounts of National Hijra Committee, which was an independent body. The National

Hijra Committee surrendered an amount of Rs. 2,154,393 on 28-6-1984 which was not accepted beyond the due date of 31st March. The Committee observed that the funds should have been surrendered in time.

#### APPROPRIATION ACCOUNTS (1984-85)

169. *Grant No. 97—Ministry of Law & Parliamentary Affairs (Page 748-AA).*—This grant was jointly controlled by Justice and Parliamentary Affairs Division. There was a saving of Rs. 12,558 under this grant, which was nominal and was recommended for Excess Budget Statement.

170. *Grant No. 98—Other Expenditure of Ministry of Law & Parliamentary Affairs (Page 752-AA).*—This grant closed with a saving of Rs. 2,178,314. The Department explained that an amount of Rs. 529,042 was surrendered before 31-3-1985. An amount of Rs. 250,000 was placed at the disposal of Pak. P.W.D. They could not utilize it. Thus the saving of Rs. 1,346,724 was surrendered in June, 1985 and was not accepted being late. The Committee observed that the Department in future should ensure that funds not required were surrendered in time.

171. *Points not discussed to be treated as settled.*—The Committee did not make any observation on other points/paras and thus all such points contained in the Appropriation Accounts and Audit Report thereon should be deemed to have been settled subject to such regularisation action and verification by Audit as may be necessary under the rules.

172. The Committee then adjourned to meet again at 11.00 A.M. on Thursday, the 1st January, 1987.

M. A. HAQ,  
*Secretary.*

*Islamabad, the 11th June, 1987.*

**FEDERAL COUNCIL SECRETARIAT***Sunday, the 28th October, 1984***Sixth Sitting (PAC)**

\*812. The Public Accounts Committee assembled at 9.30 a.m. in the State Bank Building, Islamabad, to continue examination of the Federal Accounts for 1981-82. The following were present :—

**PAC :**

- |  |                                    |
|--|------------------------------------|
| (1) Syed Saeed Hasan, Member, Federal Council ..         | .. Member<br>(Acting<br>Chairman.) |
| (2) Akhunzada Bahrawar Saeed, Member, Federal Council .. | .. Member.                         |
| (3) Mr. Yusuf Bhai Mian, Chartered Accountant ...        | .. Member.                         |

**Federal Council Secretariat :**

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Syed Muhammad Ahmad, Assistant Secretary.

**Audit :**

- (1) Mr. Abdur Raouf, Auditor-General of Pakistan.
- (2) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (3) Mrs. Suraiya Hafeez, Deputy Auditor-General (CA).
- (4) Mr. Khalid Rafique, Deputy Auditor-General (A&R).
- (5) Mr. M.A. Lodhi, Accountant General, Pakistan Revenues.
- (6) Mrs. S.N. Sheikh, Director-General, Commercial Audit.
- (7) Mr. Iftikhar Ali Khan Raja, Director General Audit & Accounts Works.

**Ministry of Finance :**

- Mr. Manzur Husain, Joint Secretary (Budget).

## SUPREME COURT OF PAKISTAN

824. The Committee took up for examination, the Appropriation Accounts etc., pertaining to the Supreme Court of Pakistan. The following departmental representatives were present :—

- (1) Mr. M. A. Latif, Registrar.
- (2) Mr. Muhammad Jamil, Accountant.

825. The Supreme Court of Pakistan controlled Appropriation "Supreme Court".

826. *Reconciliation of Accounts with Audit.*—The Committee noted that the reconciliation of accounts in respect of Supreme Court of Pakistan was up-to-date.

### APPROPRIATION ACCOUNTS

827. *Appropriation "Supreme Court" under the head 200—Law and Order—210—Justice—Law Courts (Pages 894-895-AA).*—The Committee did not make any observation under this head.

828. However, a member of the Committee observed that the Headquarters of the Supreme Court are at Rawalpindi but, the Benches functioning at Karachi and Lahore when they come to Rawalpindi, claim TA/DA and enquired as to whether they are entitled to such TA/DA. The departmental representative explained that the position is that at Lahore and Karachi the volume of work is such that in order to save TA/DA, the Chief Justice transferred temporary headquarter of some of the Judges to Karachi and Lahore. At present there are two Judges whose temporary headquarters are at Karachi. Another member enquired as to whether it is in order and correct? The departmental representative replied in the affirmative.

829. Questioned as to what was the provision in the Constitution, the departmental representative answered that the Constitution provided that the Supreme Court shall sit in Rawalpindi and such other places as the Chief Justice may determine. The Auditor-General inquired as to what did the department mean by temporary headquarter? Can it be an indefinite arrangement? The departmental representative replied that this was not a perpetual arrangement because from the 7th of October, i.e. from the re-opening of the Court, two judges were transferred back to Rawalpindi keeping in view the volume of work there, one from Karachi and the other from Lahore leaving only one judge in Lahore and two at Karachi. As soon as the load of work decreases the latter will also be transferred back to Rawalpindi. The departmental representative also clarified the position of TA/DA and satisfied the member of the Committee.

830. No further comments were made by the Committee.

## AUDIT REPORT

831. *Delay in processing of G.P. Fund/Pension Cases [Para 2(34), pages 281—283-AR) and Para 3(160-161), pages 286—293-AR].—*The Committee did not make any observation of the above paragraphs.

832. *Points not discussed to be treated as settled.—*The Committee did not make any observation on (i) the other points in the Appropriation Accounts 1981-82 and the Audit Report thereon ; and (ii) Compliance on PAC's Report for 1979-80. These would be deemed as settled subject to such regularisation action as may be necessary under the rules.

M. A. HAQ,  
Secretary.

*Islamabad, the 20th September, 1985.*

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## NATIONAL ASSEMBLY SECRETARIAT

*Monday, the 1st September, 1986*

### Fourteenth Sitting (PAC)

\*938. The Public Accounts Committee assembled at 0230 p.m. in the Parliament Building, Islamabad to continue the examination of the Federal Accounts for 1982-83. The following were present :

#### *PAC :*

- |  |     |    |                  |
|--|-----|----|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | ... | .. | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | ..  | .. | <i>Member.</i>   |
| (3) Rai Arif Hussain, M.N.A.             | ..  | .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | ..  | .. | <i>Member.</i>   |
| (5) Nawab Muhammad Yamin Khan, M.N.A.    | ..  | -  | <i>Member.</i>   |
| (6) Malik Said Khan Mahsud, M.N.A.       | ..  | .. | <i>Member.</i>   |
| (7) Shahzada Jam Muhammad Yusuf, M.N.A.  | ..  | .. | <i>Member.</i>   |

#### *National Assembly Secretariat :*

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor General (Co-ord).
- (4) Mr. A.A. Zaidi, Deputy Auditor General (A&R).
- (5) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (6) Mr. Ahmad Nawab Qureshi, Director General, Commercial Audit.
- (7) Mr. A.R. Farooqi, Director of Audits (IS&F).

#### *Ministry of Finance :*

Mr. Masood Ahmed, Deputy Secretary.

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\*Paragraphs upto 937 and 939 to 1004 pertain to other Ministries/Divisions.

## SUPREME COURT OF PAKISTAN

1005. The Committee took up for examination, the Appropriation Accounts etc., pertaining to the Supreme Court of Pakistan. The following departmental representatives were present :—

- (1) Mr. M.A. Latif, Registrar.
- (2) Mr. M. Jamil, Accountant.

1006. The Court controlled the Appropriation under the Head "Supreme Court".

### APPROPRIATION ACCOUNTS

1007. *Appropriation "Supreme Court" (Pages 602-603-AA).*—This Appropriation closed with a saving of Rs. 38,410 which was considered nominal and the PAC did not make any observation on it.

1008. *Points not discussed to be treated as settled.*—The Committee did not make any observation on the other points/paras in the Appropriation Accounts. These would be deemed as settled, subject to such regularisation action and verification by Audit as may be necessary under the rules.

1009. The Committee then adjourned to meet again at 9.00 A.M. on Tuesday, 2nd September, 1986.

M. A. HAQ,  
Secretary.

*Islamabad, the 9th March, 1987.*

## NATIONAL ASSEMBLY SECRETARIAT

*Wednesday, the 22nd July, 1987*

### Nineteenth Sitting (PAC)

\*1032. The Public Accounts Committee assembled at 09.00 a.m. in the Parliament House, Islamabad to continue the examination of the Federal Accounts for 1983-84 & 1984-85. The following were present :—

#### PAC :

- |  |    |    |           |
|--|----|----|-----------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | .. | .. | Chairman. |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. | .. | Member.   |
| (3) Rai Arif Hussain, M.N.A.             | .. | .. | Member.   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. | .. | Member.   |
| (5) Mr. Miangul Aurangzeb, M.N.A.        | .. | .. | Member.   |
| (6) Shahzada Jam Muhammad Yusuf, M.N.A.  | .. | .. | Member.   |

#### National Assembly Secretariat :

- (1) Mr. K.M. Chima, Secretary.
- (2) Ch. Abdul Qadir, Additional Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### Audit :

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor General (CA).
- (3) Mr. A.A. Zaidi, Deputy Auditor General (A&R).
- (4) Sh. Muhammad Sadiq, Accountant General, Pakistan Revenues.
- (5) Mr. Ahmad Nawab Qureshi, Director General (CA).
- (6) Mr. Irfan Husain, Director General (A&A Works).

#### Ministry of Finance and Planning Division :

- (1) Mr. Manzur Hussain, Joint Secretary (Budget).
- (2) Mian Abdul Hakim, Director (Project Wing) Planning Division.
- (3) Mr. Sajid Hussain, Deputy, Solicitor, Justice Division.

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\*Paragraphs upto 1031 and 1033 to 1061 pertain to other Ministries/Divisions.

## SUPREME COURT OF PAKISTAN

1062. The Committee took up for examination, the Appropriation Accounts etc. ; pertaining to the Supreme Court of Pakistan. The following departmental representatives were present :—

- (1) Mr. M.A. Latif, Registrar.
- (2) Mr. Shahzada Alam (Budget Assistant).

1063. The Supreme Court Controlled only Appropriation "Supreme Court of Pakistan".

### APPROPRIATION ACCOUNTS 1983-84

1064. *Appropriation "Supreme Court" (Pages 762 & 763-AA).*—There was an excess of Rs. 372,974 under this Appropriation, which was attributed to payment of advance salary on Eid. The Committee recommended the excess for regularisation through Excess Budget Statement.

### APPROPRIATION ACCOUNTS 1984-85

1065. *Appropriation "Supreme Court" (Pages 758 & 759-AA).*—The Appropriation closed with a saving of Rs. 901,993. The Department explained that the saving was due to non-availability of Judges for vacant posts. The amount was surrendered, but a part of surrender, was not accepted being late. The Committee did not make any observation on the saving. It was, however, directed that replies should be submitted to the PAC object-wise/function-wise according to the printed Appropriation Accounts.

K. M. CHIMA,  
*Secretary.*

*Islamabad, the 6th January, 1988.*

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**FEDERAL COUNCIL SECRETARIAT***Sunday, the 28th October, 1984***Sixth Sitting (PAC)**

\*812. The Public Accounts Committee assembled at 9.30 a.m. in the State Bank Building, Islamabad, to continue examination of the Federal Accounts for 1981-82. The following were present :—

**PAC:**

- |  |    |                                 |
|--|----|---------------------------------|
| (1) Syed Saieed Hasan, Member, Federal Council ..        | .. | Member<br>(Acting<br>Chairman.) |
| (2) Akhunzada Bahrawar Saeed, Member, Federal Council .. | .. | Member.                         |
| (3) Mr. Yusuf Bhai Mian, Chartered Accountant ..         | .. | Member.                         |

**Federal Council Secretariat :**

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Syed Muhammad Ahmad, Assistant Secretary.

**Audit :**

- (1) Mr. Abdur Raouf, Auditor-General of Pakistan.
- (2) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (3) Mrs. Suraiya Hafeez, Deputy Auditor-General (CA).
- (4) Mr. Khalid Rafique, Deputy Auditor-General (A&R).
- (5) Mr. M.A. Lodhi, Accountant General, Pakistan Revenues.
- (6) Mrs. S.N. Sheikh, Director General, Commercial Audit.
- (7) Mr. Iftikhar Ali Khan Raja, Director General, Audit and Accounts Works.

**Ministry of Finance :**

Mr. Manzur Husain, Joint Secretary (Budget).

\*813. *Accounts examined.*—Accounts pertaining to the Election Commission of Pakistan were examined by the Committee during the course of the day.

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\*Paragraphs upto 811 pertain to other Ministries/Divisions.

## ELECTION COMMISSION OF PAKISTAN

814. The Committee took up, for its examination, the Appropriation Accounts etc., pertaining to the Election Commission of Pakistan. The following departmental representatives were present :—

- (1) Mr. Jamil Ahmed, Joint Secretary.
- (2) Mr. S.A. Wahab, Deputy Secretary.
- (3) Mr. Saidul Hasan, Accounts Officer.

815. The Commission controlled the Appropriation "Elections".

816. *Reconciliation of Accounts with Audit.*—The Committee noted that the reconciliation for the year 1983-84 had not yet been completed. The departmental representative was directed that all outstanding reconciliations should be completed within a fortnight.

### APPROPRIATION ACCOUNTS

817. *Elections (Page 898-AA).*—Audit had shown an excess of Rs. 339,426 under this Appropriation. The department explained that although the total figures of final appropriation and actual expenditure tallied with the Audit figures, the variation under different heads were due to the fact that some re-appropriation/surrender orders had not been taken into account.

818. A member of the Committee observed that the explanation given by the department did not give details of objects, the necessity of which was obvious.

819. The Committee, therefore, decided that if the department failed to give the detailed break up of "Objects" in the re-appropriation orders, Audit should have obtained the same from the department with a view to assist the Committee.

820. The same member further enquired as to the explanation of the belated adjustment and also observed that the Committee had previously, on a number of occasions, directed Audit to see that the department was advised of the belated adjustments. The departmental representative submitted that the department had a saving during 1981-82, which had been surrendered on 31st March, 1981. That was the reason for the excess expenditure shown in the Appropriation Accounts.

821. After discussion, the Committee took the following decision : —

*Surrender of saving by end of March.*—If any un-expected debits are received after the surrender of the expected savings by March, the Ministry of Finance may consider allowing such debits to be adjusted against the surrendered amount. This position may also be suitably intimated to the Ministries.

## AUDIT REPORT

822. *Delay in processing of G.P. Fund Cases (Para 2, page 285) (Item 62-AR).—* The department informed the Committee that the delay was in the case of Mr. Sammandar Khan, Driver and his case had been settled. Thereupon, the Committee observed that the Election Commission should settle the matter with Audit and subject to that the paragraph would be deemed as dropped.

823. *Points not discussed to be treated as settled.*—The Committee did not make any observation on (i) other points contained in the Appropriation Accounts 1981-82 and the Audit Report thereon ; and (ii) Compliance on PAC's Report for 1979-80. These would be deemed settled subject to regularisation action as may be necessary under the rules.

*Islamabad, the 20th September, 1985.*

M. A. HAQ,  
*Secretary.*

## NATIONAL ASSEMBLY SECRETARIAT

*Monday, the 1st September, 1986*

### Fourteenth Sitting (PAC)

\*938. The Public Accounts Committee assembled at 02.30 p.m. in the Parliament Building, Islamabad to continue the examination of the Federal Accounts for 1982-83. The following were present :—

#### *PAC :*

- |  |     |    |                  |
|--|-----|----|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | ... | .. | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | ... | .. | <i>Member,</i>   |
| (3) Rai Arif Hussain, M.N.A.             | ... | .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | ..  | .. | <i>Member.</i>   |
| (5) Nawab Muhammad Yamin Khan, M.N.A.    | ..  | .. | <i>Member.</i>   |
| (6) Malik Said Khan Mahsud, M.N.A.       | ... | .. | <i>Member.</i>   |
| (7) Shahzada Jam Muhammad Yusuf, M.N.A.  | ..  | .. | <i>Member.</i>   |

#### *National Assembly Secretariat :*

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor General (Co-ord).
- (4) Mr. A.A. Zaidi, Deputy Auditor General (A&R).
- (5) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (6) Mr. Ahmad Nawab Qureshi, Director General, Commercial Audit.
- (7) Mr. A.R. Farooqi, Director of Audit (IS&F).

#### *Ministry of Finance :*

- Mr. Masood Ahmed, Deputy Secretary.

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\*Paragraphs upto 937 and 939 to 1001 pertain to other Ministries/Divisions.

**ELECTION COMMISSION OF PAKISTAN**

1002. The Committee took up for examination, the Appropriation Accounts etc., pertaining to the Election Commission of Pakistan. The following departmental representatives were present :—

- (1) Mr. M. M. Kazim, Secretary.
- (2) Mr. Jamil Ahmed, Joint Secretary.
- (3) Mr. S. A. Wahab, Deputy Secretary.
- (4) Mr. S. Niaz Ahmed, Accounts Officer.

1003. The Commission controlled the Appropriation under the Head "Elections".

**APPROPRIATION ACCOUNTS**

1004. *Appropriation "Elections"*—(Pages 604-605-AA).—There was a net saving of Rs. 3,203,752 which was about 10% of the final grant. The Committee accepted the explanation of the Department.

*Islamabad, the 9th March, 1987.*

**M. A. HAQ,**  
*Secretary.*

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## NATIONAL ASSEMBLY SECRETARIAT

*Wednesday, the 22nd July, 1987*

### Nineteenth Sitting (PAC)

\*1032. The Public Accounts Committee assembled at 0900 a.m. in the Parliament House, Islamabad to continue the examination of the Federal Accounts for 1983-84 & 1984-85. The following were present :—

#### *PAC :*

- |  |    |    |                  |
|--|----|----|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | .. | .. | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. | .. | <i>Member.</i>   |
| (3) Rai Arif Hussain, M.N.A.             | .. | .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. | .. | <i>Member.</i>   |
| (5) Mr. Miangul Aurangzeb, M.N.A.        | .. | .. | <i>Member.</i>   |
| (6) Shahzada Jam Muhammad Yusuf, M.N.A.  | .. | .. | <i>Member.</i>   |

#### *National Assembly Secretariat :*

- (1) Mr. K.M. Chima, Secretary.
- (2) Ch. Abdul Qadir, Additional Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor General (CA).
- (3) Mr. A.A. Zaidi, Deputy Auditor General (A&R).
- (4) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (5) Mr. Ahmad Nawab Qureshi, Director General (CA).
- (6) Mr. Irfan Husain, Director General (A&A Works).

#### *Ministry of Finance and Planning Division :*

- (1) Mr. Manzur Hussain, Joint Secretary (Budget).
- (2) Mian Abdul Hakim, Director (Project Wing), Planning Division.
- (3) Mr. Sajid Hussain, Deputy Solicitor, Justice Division.

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\*Paragraphs upto 1031 and 1033 to 1057 pertain to other Ministries/Divisions.

## ELECTION COMMISSION OF PAKISTAN

1058. The Committee took up for examination, the Appropriation Accounts etc ; pertaining to the Election Commission of Pakistan. The following departmental representatives were present :—

- (1) Mr. M. M. Kazim, Secretary.
- (2) Mr. M. Sarwar Durrani, Joint Secretary.
- (3) Mr. S.A. Wahab, Deputy Secretary.
- (4) Mr. Niaz Ahmed, Accounts Officer.

1059. The election Commission of Pakistan controlled the Appropriation " Elections ".

### APPROPRIATION ACCOUNTS—1983-84

1060. *Appropriation " Elections " (Pages 764—66-AA).*—There was a saving of Rs. 11,198,925 under this Appropriation. An amount of Rs. 9,224,212 was surrendered by the Department and remaining saving of Rs. 1,974,713 was stated to be due to the fact that Elections proposed to be held, were not held during 1983-84. The Committee accepted the explanation.

### APPROPRIATION ACCOUNTS—1984-85

1061. *Appropriation " Elections " (Pages 760-761-AA).*—The Appropriation closed with a saving of Rs. 31,314,441. The Department informed that an amount of Rs. 29,750,441 was surrendered. The remaining saving was due to incorrect actual expenditure shown in the Appropriation Accounts. The Committee did not make any observation.

*Islamabad, the 6th January, 1988.*

**K. M. CHIMA,**  
*Secretary.*

**FEDERAL COUNCIL SECRETARIAT***Monday, the 27th August, 1984***Second Sitting (PAC)**

\*79. The Committee then took up, for its examination, the Appropriation Accounts etc., for 1981-82. The following were present :—

**PAC :**

- |   |    |  |
|---|----|--|
| (1) Syed Saieed Hasan, Member, Federal Council ..                                   | .. | <i>Member<br/>(Acting<br/>Chairman).</i> |
| (2) Akhunzada Bahrawar Saeed, Member, Federal Council ..                            | .. | <i>Member.</i>                           |
| (3) Mir Jam Ghulam Qadir Khan of Lasbela, Member, Federal<br>Council -- -- -- -- .. | .. | <i>Member.</i>                           |
| (4) Mr. Abdul Qadir, former Chairman, Railway Board ..                              | .. | <i>Member.</i>                           |
| (5) Mr. Yusuf Bhai Mian, Chartered Accountant ..                                    | .. | <i>Member.</i>                           |

**Federal Council Secretariat :**

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Syed Muhammad Ahmad, Assistant Secretary.

**Audit :**

- (1) Mr. Abdur Raouf, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor-General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (4) Mr. Khalid Rafique, Deputy Auditor-General (A&R).
- (5) Mr. M.A. Lodhi, Accountant General, Pakistan Revenues.
- (6) Mr. Zaheeruddin Jeddy, Director General (PEC).
- (7) Mrs. S.N. Sheikh, Director General, Commercial Audit.
- (8) Mr. Saleem Siddique, Director, Concurrent Audit (CDA).

**Ministry of Finance :**

Raja Raza Arshad, Deputy Secretary.

## NATIONAL ASSEMBLY/FEDERAL COUNCIL SECRETARIAT

101. The Committee took up, for its examination, the Appropriation Accounts etc., pertaining to the National Assembly/Federal Council Secretariat. The following departmental representatives were present :—

- (1) Mr. M. Aminul Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Abdur Rashid, Deputy Secretary.
- (4) Mr. Abdul Majid, F&AO.

102. This Secretariat controlled the following grants :—

| S.No. | Name of Grant                       | Grant No. |
|-------|-------------------------------------|-----------|
| 1.    | National Assembly .. .. .           | 101       |
| 2.    | Federal Council Secretariat .. .. . | 102—A     |

103. *Reconciliation of Accounts with Audit.*—The Committee noted that the reconciliation work was complete and up-to-date.

### APPROPRIATION ACCOUNTS

104. *Grant No. 101—National Assembly (Page 924-AA).*—According to Audit, a net saving of Rs. 650,965 had been shown under this grant (Charged). The Department stated that the amount of Rs. 650,500, surrendered *vide* letter No. F. 1(7)/81-82/B&A dated 30-6-1982 due to non-payment of pay and allowances against the posts of officers and staff, which remained unfilled, had not been taken into account by Audit, though the Surrender Order was delivered on 30-6-1982. Audit commented that the difference in the final grant was due to the fact that the surrender order could not be taken into account by Audit. In this year, the last date for surrender was changed from 30th June, to 31st March, but these orders were relaxed by Finance Division at the eleventh hour for 1981-82.

105. The Committee did not make any observation on this grant.

106. *Grant No. 102-A.—Federal Council Secretariat (Page 936-AA).*—An excess of Rs. 904,720 (charged) and Rs. 4,758,397 (Other than charged) approved in the Appropriation Accounts under this grant. Explaining the excess, the department stated that Federal Council was constituted by the Presidential Order No. 15 of 1981. The Finance Division decided that apart from pay and Allowances of the employees of National Assembly and Senate Secretariat, the funds provided for 1981-82 under other heads may be surrendered and a supplementary grant of

an equivalent amount be taken to meet the expenditure of Federal Council under grant No. 102-A. The Schedule for supplementary grant was sent to Finance Division on 15-3-1982, it could not, however, be got printed in the Book of Supplementary Grants for 1981-82 due to some misunderstanding.

107. The departmental representative informed the Committee that a circular on the subject issued by the Finance Division, was not received in time and the schedule of supplementary demand which was sent to be included in the Book of supplementary demands, could not be printed therein. The Department requested the Ministry of Finance to do so, but they advised this Secretariat, to explain the position before the Public Accounts Committee and have the same regularised.

108. In view of the above position, the Committee did not make any observation on this grant.

#### AUDIT REPORT

109. *Delay in disposal of pension cases [Para 3 (162) page 293-AR].*—The Committee did not make any observation on the above para.

M. A. HAQ,  
Secretary.

*Islamabad, the 20th September, 1985.*

## NATIONAL ASSEMBLY SECRETARIAT

*Monday, the 5th May, 1986*

### **Eighth Sitting (PAC)**

\*433. The Public Accounts Committee assembled at 9.00 a.m. in the State Bank Building, Islamabad to continue the examination of the Federal Accounts for 1982-83. The following were present :—

#### **PAC :**

- |  |     |     |                  |
|--|-----|-----|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | ..  | ..  | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | ... | ... | <i>Member.</i>   |
| (3) Rai Arif Hussain, M.N.A.             | ... | ... | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | ..  | ..  | <i>Member.</i>   |
| (5) Malik Said Khan Mahsud, M.N.A.       | ..  | ..  | <i>Member.</i>   |

#### **National Assembly Secretariat :**

- (1) Ch. Abdul Qadir, Joint Secretary.
- (2) Mr. Muhammad Aslam, Deputy Secretary.
- (3) Mr. Gulzar Ahmed, Officer on Special Duty.

#### **Audit :**

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor-General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (4) Mr. A.A. Zaidi, Deputy Auditor-General (A&R).
- (5) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (6) Mr. Iftikhar Ali Khan Raja, Director General (A&A works) Lahore.
- (7) Mr. Ahmad Nawab Qureshi, Director General, Commercial Audit.
- (8) Mr. Sikandar Aziz Eskar, Director Revenue Receipt Audit.

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\*Paragraphs upto 432 and 434 to 494 pertain to other Ministries/Divisions.

## NATIONAL ASSEMBLY/FEDERAL COUNCIL SECRETARIAT

495. The Committee took up for examination, the Appropriation Accounts etc. ; pertaining to the National/Federal Council Secretariat. The following departmental representatives were present :—

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Abdur Rashid, Deputy Secretary.
- (4) Mr. Abdul Majid, F.&A.O.

496. This Secretariat, controlled the following grants :—

| S.No. | Name of Grant                       | Grant No. |
|-------|-------------------------------------|-----------|
| 1.    | National Assembly .. .. .           | 98        |
| 2.    | Federal Council Secretariat .. .. . | 100       |

### APPROPRIATION ACCOUNTS

497. *Grant No. 98—National Assembly (Page 625-AA).*—The Grant closed with a net saving of Rs. 49,877. The Committee observed that object-wise explanation were not submitted and directed that in future explanation for excess/savings for each object should be submitted to P.A.C.

498. *Grant No. 100—Federal Council Secretariat (Page 629-AA).*—As per Appropriation Accounts there was an excess of Rs. 4,501,679 under “Charged” section of this grant and saving of Rs. 6,752,534 under “Other than Charged”. The Department explained that an amount of Rs. 4,948,000 was got re-appropriated to “Charged” from “Other Than Charged” with the express approval of Ministry of Finance. While working out final grant, Audit did not account for re-appropriation order on the plea that re-appropriation could not be made between “Charged” and “Other Than Charged” sections of accounts.

499. The Finance representative then explained the background of the case. Actually on this point whether re-appropriation between Charged and Voted was possible, there were three distinct view points. The view point of Audit was that the Constitution required that the distinction be maintained between charged and voted expenditure and therefore they thought that no transfer between the two categories of expenditure would be permissible. The Finance Ministry was of the view that re-appropriation was nowhere defined in the Constitution and that kind of re-appropriation was governed by rule 99 of the GFR. It did not put any restriction on re-appropriation between these two categories of expenditure.

When this could not be settled between Finance and Audit, Law Division was approached for their opinion. Law Division twice agreed with the views of Finance and they again reaffirmed their views in writing after a meeting between the representatives of Audit and Law Ministry. The views of Law Division were that re-appropriation between the Charged and Voted expenditure was permissible. Then later on in 1983, the *ad-hoc* PAC did not really accept the contention of Law and Finance and they accepted the views of Audit and they decided that the re-appropriation should not be permitted in the interest of proper control of legislature over expenditure. What happened was that when Law Division advised that Finance could allow this re-appropriation, Finance Ministry issued a circular letter on the subject and stated that re-appropriation in such cases were permissible. But when a directive came from the PAC in 1983 notwithstanding the advice given by the Law Division earlier, the Finance Ministry withdraw their instructions and advised that in future procedure followed would be, that surrender could be made in one case and supplementary grant obtained in the other. That was acceptable to Audit also. During this period between 1981—84 certain cases of re-appropriation in such manner did occur and this was one of these cases. This, of course, had been discontinued after we got directive of PAC.

500. The Committee accepted the position of the Department in view of explanation by the representative of the Finance Division.

M. A. HAQ,  
Secretary.

Islamabad, the 23rd November, 1986.

## NATIONAL ASSEMBLY SECRETARIAT

*Tuesday, the 6th January, 1987*

### Seventh Sitting (PAC)

\*384. The Public Accounts Committee assembled at 10.00 a.m. in the Parliament House, Islamabad to continue the examination of the Federal Accounts for 1983-84 and 1984-85. The following were present :—

#### *PAC :*

- |  |    |    |                  |
|--|----|----|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | .. | .. | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. | .. | <i>Member.</i>   |
| (3) Rai Arif Hussain M.N.A.              | .. | .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. | .. | <i>Member.</i>   |
| (5) Nawab Muhammad Yamin Khan, M.N.A.    | .. | .. | <i>Member.</i>   |
| (6) Mr. Miangul Aurangzeb, M.N.A.        | .. | .. | <i>Member.</i>   |
| (7) Malik Said Khan Mahsud, M.N.A.       | .. | .. | <i>Member.</i>   |

#### *National Assembly Secretariat :*

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (3) Mr. A.A. Zaidi, Deputy Auditor-General (A&R).
- (4) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (5) Mr. Ahmed Nawab Qureshi, Director General, Commercial Audit.
- (6) Mr. Iftikhar Ali Khan Raja, Director General, Audit and Accounts (Works).
- (7) Mr. M.S. Amjad, Director General (PEC).

#### *Ministry of Finance :*

- (1) Mr. Manzur Hussain, Joint Secretary (Budget).
- (2) Mr. Muhammad Zafar Mian, Joint Secretary.
- (3) Mr. Tanwir Ali Agha, Deputy Secretary.

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\*Paragraphs upto 383 and 385 to 442 pertain to other Ministries/Divisions.

### NATIONAL ASSEMBLY SECRETARIAT

443. The Committee then took up for examination, the Appropriation Accounts etc ; pertaining to the National Assembly Secretariat. The following departmental representatives were present :—

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Moqimuddin, Deputy Secretary.
- (4) Mr. Abdul Majid, F&AO.

444. This Secretariat controlled the following grants :—

| S.No.          | Name of Grant             | Grant No. |
|----------------|---------------------------|-----------|
| <b>1983-84</b> |                           |           |
| 1.             | National Assembly .. .. . | 98        |
| 2.             | Federal Council .. .. .   | 100       |
| <b>1984-85</b> |                           |           |
| 1.             | National Assembly .. .. . | 101       |
| 2.             | Federal Council .. .. .   | 103       |

### APPROPRIATION ACCOUNTS (1983-84)

445. *Grant No. 98—National Assembly (Page 785-AA).*—This grant closed with an excess of Rs. 339,110. The Department intimated that this excess was due to payment of advance salary on Eid. The Committee accepted the explanation and recommended the excess for regularization.

446. *Grant No. 100—Federal Council (Page 788-AA).*—According to Appropriation Accounts, the “Charged” section of this grant closed with an excess Rs. 1,995,375 and “other than charged” section with a saving of Rs. 3,736,510. It was reported to the Committee that an amount of Rs. 2,200,000, was re-appropriated from “other than charged” section to “charged” section. Finance Division approved re-appropriation. Another amount of Rs. 100,000 was surrendered before 31-3-1984. Thus final grant was Rs. 6,600,000 under charged section and not Rs. 4,500,000 as shown by audit. Thus there was saving of Rs. 104,265 which is 1.58% and was within prescribed limit. Similarly in the case of “other than charged” section from where an amount of Rs. 2,200,000 was re-appropriated, another amount of Rs. 1,530,000 was surrendered, leaving the

amount of final grant as Rs. 9,770,000. Thus there was nominal excess of Rs. 6,517 only. The Audit held that re-appropriation was not in order as such was not admitted by Audit. The Committee directed the Department to avoid such unauthorised re-appropriation in future and recommended the excess for regularisation.

#### APPROPRIATION ACCOUNTS (1984-85)

447. *Grant No. 101—National Assembly (Page 780-AA).*—In this case there was a saving of Rs. 516,361 under “charged” section and saving of Rs. 1,513,052 under “other than charged” section. It was explained that saving under “charged” section was due to the fact that anticipated visits of Parliamentary delegates from and to foreign countries did not mature. Similarly saving under “other than charged” section was due to the fact that duration of National Assembly Sessions was less than the anticipated number of days as such there was saving in allowances and salary of members and contingencies. The saving were surrendered. The Committee made no comments.

448. *Grant No. 103—Federal Council (Page 786-AA).*—The “charged” section of this grant closed with a saving of Rs. 2,190,387 and “other than charged” with a saving of Rs. 11,387,802. The Committee was informed that the funds could not be utilized as the Federal Council was dissolved *w.e.f.* 1-3-1985 and funds were surrendered. The Committee did not make any observation.

449. *Points/Paras not discussed to be treated as settled.*—The Committee did not make any observation on other points/paras in the Appropriation Accounts and Audit Report for the years 1983-84 and 1984-85. These would be deemed as settled subject to any regularisation action, and verification by Audit where necessary under the rules.

K. M. CHIMA,  
*Secretary.*

*Islamabad, the 11th January, 1987.*

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### SENATE SECRETARIAT

110. The Committee took up, for examination, the Appropriation Accounts etc., pertaining to the Senate Secretariat. The following departmental representatives were present :—

- (1) Mr. M. Aminul Haq, Secretary.
- (2) Mr. Aziz Ahmad Qureshi, Joint Secretary.
- (3) Mr. Akhtar Hussain Khan, Deputy Secretary.
- (4) Mr. M. A. Hameed, Section Officer.

111. This Secretariat controlled the grant No. 102—The Senate.

112. *Reconciliation of Accounts with Audit.*—The Committee noted that the reconciliation work of the Senate Secretariat was up-to-date.

### APPROPRIATION ACCOUNTS

113. *Grant No. 102—The Senate (Page 930).*—Audit had reported a saving of Rs. 181,816 under the object “011—Officers (Charged)”. The Department explained that the actual saving under this object came to Rs. 56 only, which was far less than 5%. An amount of Rs. 181,760 due to saving on account of vacant posts, was surrendered on the 29th June, 1982. But Audit had not given effect to it in the Book of Appropriation Accounts.

114. Audit had further depicted a saving of Rs. 132,943 under the object “012-Other Staff (Other than Charged)”. The Department contended that there was a nominal saving of Rs. 3 only, as against Rs. 132,943 shown in the Book of Appropriation Accounts. A sum of Rs. 132,940 on account of saving from the Allowances, pertaining to vacant posts, was surrendered on the 19th June, 1982. But Audit had not given effect to this also in the Book of Appropriation Accounts.

115. Audit pointed out in their comments on both the above objects that the difference in final grant was due to non-accountal of the surrender order by Audit. The Finance Division decided in 1981-82 to change the last date of surrenders from the 30th June to 31st March. At the fag end of the year, while the Book of Appropriation Accounts etc. was under print, it was decided by the Finance Division, that the above said decision would not be applicable to the year 1981-82. The effect of Surrender Order could not be included in the Appropriation Accounts at that stage.

116. In view of the above position, the Committee did not make any observation under this grant.

Islamabad, the 20th September, 1985.

M. A. HAQ,  
Secretary.

## NATIONAL ASSEMBLY SECRETARIAT

*Monday, the 5th May, 1986*

### **Eighth Sitting (PAC)**

\*433. The Public Accounts Committee assembled at 09.00 a.m. in the State Bank Building, Islamabad to continue the examination of the Federal Accounts for 1982-83. The following were present :—

#### *PAC :*

- |  |       |                  |
|--|-------|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | ..    | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. .. | <i>Member.</i>   |
| (3) Rai Arif Hussain, M.N.A.             | .. .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. .. | <i>Member.</i>   |
| (5) Malik Said Khan Mahsud, M.N.A.       | .. .. | <i>Member.</i>   |

#### *National Assembly Secretariat :*

- (1) Ch. Abdul Qadir, Joint Secretary.
- (2) Mr. Muhammad Aslam, Deputy Secretary.
- (3) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor-General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (4) Mr. A.A. Zaidi, Deputy Auditor-General (A&R).
- (5) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (6) Mr. Iftikhar Ali Khan Raja, Director General (A&A works), Lahore.
- (7) Mr. Ahmad Nawab Qureshi, Director General, Commercial Audit.
- (8) Mr. Sikandar Aziz Eskar, Director Revenue Receipt Audit.

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\*Paragraphs upto 432 and 434 to 500 pertain to other Ministries/Divisions.

## NATIONAL ASSEMBLY SECRETARIAT

*Monday, the 5th May, 1986*

### Eighth Sitting (PAC)

\*433. The Public Accounts Committee assembled at 09.00 a.m. in the State Bank Building, Islamabad to continue the examination of the Federal Accounts for 1982-83. The following were present :—

*PAC :*

- |  |       |                  |
|--|-------|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | ..    | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. .. | <i>Member.</i>   |
| (3) Rai Arif Hussain, M.N.A.             | .. .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. .. | <i>Member.</i>   |
| (5) Malik Said Khan Mahsud, M.N.A.       | .. .. | <i>Member.</i>   |

*National Assembly Secretariat :*

- (1) Ch. Abdul Qadir, Joint Secretary.
- (2) Mr. Muhammad Aslam, Deputy Secretary.
- (3) Mr. Gulzar Ahmed, Officer on Special Duty.

*Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor-General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (4) Mr. A.A. Zaidi, Deputy Auditor-General (A&R).
- (5) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (6) Mr. Iftikhar Ali Khan Raja, Director General (A&A works), Lahore.
- (7) Mr. Ahmad Nawab Qureshi, Director General, Commercial Audit.
- (8) Mr. Sikandar Aziz Eskar, Director Revenue Receipt Audit.

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\*Paragraphs upto 432 and 434 to 500 pertain to other Ministries/Divisions.

### SENATE SECRETARIAT

501. The Committee took up for examination, the Appropriation Accounts etc. ; pertaining to the Senate Secretariat. The following departmental representatives were present : —

- (1) Mr. M. A. Haq, Secretary.
- (2) Mr. Aziz Ahmed Qureshi, Additional Secretary.
- (3) Mr. Akhtar Hussain Khan, Deputy Secretary.
- (4) Mr. Nazir Ahmed, F&AO.

502. This Secretariat controlled Grant No. 99-Senate.

### APPROPRIATION ACCOUNTS

503. *Grant No. 99-Senate (Page 627-AA).*—The Grant closed with a net saving of Rs. 60,144 which was nominal. The Committee did not make any observation on it.

504. In the end, the PAC appreciated the assistance provided by the Auditor General and his staff and also the National Assembly Secretariat for their help in the conduct of Public Accounts Committee Meetings.

505. The P.A.C. thereafter adjourned *sine die*.

M. A. HAQ,  
Secretary.

*Islamabad, the 23rd November, 1986*

## NATIONAL ASSEMBLY SECRETARIAT

*Tuesday, the 6th January, 1987*

### Seventh Sitting (PAC)

\*384. The Public Accounts Committee assembled at 10.00 a.m. in the Parliament House, Islamabad to continue the examination of the Federal Accounts for 1983-84 and 1984-85. The following were present :—

#### *PAC :*

- |  |    |    |                  |
|--|----|----|------------------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A. | .. | .. | <i>Chairman.</i> |
| (2) Sardar Aseff Ahmed Ali, M.N.A.       | .. | .. | <i>Member.</i>   |
| (3) Rai Arif Hussain, M.N.A.             | .. | .. | <i>Member.</i>   |
| (4) Ch. Muhammad Sarwar Khan, M.N.A.     | .. | .. | <i>Member.</i>   |
| (5) Nawab Muhammad Yamin Khan, M.N.A.    | .. | .. | <i>Member.</i>   |
| (6) Mr. Miangul Aurangzeb, M.N.A.        | .. | .. | <i>Member.</i>   |
| (7) Malik Said Khan Mahsud, M.N.A.       | .. | .. | <i>Member.</i>   |

#### *National Assembly Secretariat :*

- (1) Mr. M.A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (3) Mr. A.A. Zaidi, Deputy Auditor-General (A&R).
- (4) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (5) Mr. Ahmed Nawab Qureshi, Director General, Commercial Audit.
- (6) Mr. Iftikhar Ali Khan Raja, Director General, Audit and Accounts (Works).
- (7) Mr. M.S. Amjad, Director General (PEC).

#### *Ministry of Finance :*

- (1) Mr. Manzur Hussain, Joint Secretary (Budget).
- (2) Mr. Muhammad Zafar Mian, Joint Secretary.
- (3) Mr. Tanwir Ali Agha, Deputy Secretary.

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\*Paragraphs upto 383 and 385 to 449 pertain to other Ministries/Divisions.

## SENATE SECRETARIAT

450. The Committee took up for examination, the Appropriation Accounts etc. ; pertaining to the Senate Secretariat. The following departmental representatives were present :—

- (1) Mr. K. U. Farooqi, Secretary.
- (2) Mr. Javed Akhtar Sheikh, Deputy Secretary.
- (3) Mr. Nazir Ahmed Chaudhry, F & A O.

451. This Secretariat Controlled the following grants :—

| S. No.        | Name of Grant  | Grant No. |
|---------------|----------------|-----------|
|               | <b>1983-84</b> |           |
| 1. The Senate | .. .. .        | 99        |
|               | <b>1984-85</b> |           |
| 1. The Senate | .. .. .        | 102       |

## APPROPRIATION ACCOUNTS (1983-84)

452. *Grant No. 99—The Senate (Page 786-AA).*—The grant closed with a saving of Rs. 41,177. The saving being nominal, the Committee did not make any observation.

## APPROPRIATION ACCOUNTS (1984-85)

453. *Grant No. 102.—The Senate (Page 783-AA).*—The “charged” section of this grant closed with a saving of Rs. 1,388,589 and “other than charged” section with a saving of Rs. 1,713,396. The Committee was reported that an amount of Rs. 1,239,000 was surrendered from “charged” section. The remaining saving was nominal, Similarly an amount of Rs. 1,626,000 was surrendered from grant under “other than charged” section, leaving a balance of Rs. 87,896, which was due to the fact that travel vouchers issued to the Senators anticipated to be cashed, were not cashed.

454. The Committee accepted the explanation and did not make any comments.

455. *Points/paras not discussed to be treated as settled.*—The Committee did not make any observations on other points/paras in the Appropriation Accounts and Audit Report for the years 1983-84 and 1984-85. These would be deemed as settled, subject to any such recovery and regularisation action and verification by Audit where necessary under the rules.

456. The Committee then adjourned to meet again on Wednesday, the 7th January, 1987.

M. A. HAQ,  
Secretary.

Islamabad, the 11th June, 1987.

**NATIONAL ASSEMBLY SECRETARIAT***Wednesday, the 23rd April, 1986***Second Sitting (PAC)**

\*66. The Public Accounts Committee assembled at 09.00 a.m. in the State Bank Building, Islamabad, to continue the examination of the Federal Accounts for 1982-83. The following were present :—

*PAC :*

- |   |    |    |           |
|---|----|----|-----------|
| (1) Sardarzada Muhammad Ali Shah, M.N.A.  | .. | .. | Chairman. |
| (2) Sardar Aseff Ahmed Ali, M.N.A.        | .. | .. | Member.   |
| (3) Ch. Muhammad Sarwar Khan, M.N.A.      | .. | .. | Member.   |
| (4) Mr. Shahabuddin Shah Hussainy, M.N.A. | .. | .. | Member.   |
| (5) Mr. Miangul Aurangzeb, M.N.A.         | .. | .. | Member.   |
| (6) Malik Said Khan Mahsud, M.N.A.        | .. | .. | Member.   |

*National Assembly Secretariat :*

- (1) Ch. Abdul Qadir, Joint Secretary.
- (2) Mr. Muhammad Aslam, Deputy Secretary.
- (3) Mr. Gulzar Ahmed, Officer on Special Duty.

*Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor General of Pakistan.
- (2) Mrs. Suraiya Hafeez, Deputy Auditor General (CA).
- (3) Syed Iftikhar Shabbir, Deputy Auditor General (Co-ord).
- (4) Mr. A.A. Zaidi, Deputy Auditor General (A&R).
- (5) Sh. Muhammad Sadiq, Accountant General, Pakistan Revenues.
- (6) Mr. Iftikhar Ali Raja, Director General, (A & A Works).

*Ministry of Finance :*

Mr. Muhammad Zafar Mian, Joint Secretary.

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\*Paragraphs upto 65 and 67 to 144 pertain to other Ministries/Divisions.

## WAFAQI MOHTASIB SECRETARIAT

145. The Committee took up for examination the Accounts etc. ; pertaining to the Wafaqi Mohtasib Secretariat. The following departmental representatives were present :—

- (1) Mr. Rafiq Inayat Mirza, Secretary.
- (2) Mr. S.Q.H. Zahidi, Director General.
- (3) Mr. Noor Hassan Awan, Deputy Director.

146. *Appropriation 'Wafaqi Mohtasib' (Page 878-AA).*—The Department explained that there was a saving of Rs. 6052 under this grant and not excess as shown in the Appropriation Account. The Audit pointed out that excess was shown due to an accounting error. The PAC accepted the explanation.

### MINISTRY OF JUSTICE AND PARLIAMENTARY AFFAIRS

147. The Secretary of the Ministry being Principal Accounting Officer was not present. The PAC observed that as a matter of principle, the Accounts could not be considered in his absence. The consideration of Accounts were deferred to next session.

148. *Points not discussed to be treated as settled.*—The Committee did not make any observation on other points/paragraphs of Appropriation Account and the Audit Reports thereon for the year 1982-83. These would be deemed to have been settled subject to such regularisation action or recovery as may be necessary under the rules.

149. The Committee then adjourned to meet again on Thursday, the 24th April, 1986.

M. A. HAQ,  
*Secretary.*

*Islamabad, the 23rd November, 1986.*

## NATIONAL ASSEMBLY SECRETARIAT

*Wednesday, the 7th January, 1987*

### **Eighth Sitting (PAC)**

\*457. The Public Accounts Committee assembled at 2.00 p.m. in the Parliament House Islamabad to continue the examination of the Federal Accounts for 1983-84 and 1984-85. The following were Present :—

#### *PAC :*

- |  |    |    |                             |
|--|----|----|-----------------------------|
| (1) Sardar Aseff Ahmed Ali, M.N.A. . . . .     | .. | .. | <i>Acting<br/>Chairman.</i> |
| (2) Rai Arif Hussain, M.N.A. . . . .           | .. | .. | <i>Member.</i>              |
| (3) Ch. Muhammad Sarwar Khan, M.N.A. . . . .   | .. | .. | <i>Member.</i>              |
| (4) Nawab Muhammad Yamin, Khan, M.N.A. . . . . | .. | .. | <i>Member.</i>              |
| (5) Mr. Miangul Aurangzeb, M.N.A. . . . .      | .. | .. | <i>Member.</i>              |
| (6) Malik Said Khan Mahsud, M.N.A. . . . .     | .. | .. | <i>Member.</i>              |

#### *National Assembly Secretariat :*

- (1) Mr. M. A. Haq, Secretary.
- (2) Ch. Abdul Qadir, Joint Secretary.
- (3) Mr. Muhammad Aslam, Deputy Secretary.
- (4) Mr. Gulzar Ahmed, Officer on Special Duty.

#### *Audit :*

- (1) Mr. Riyaz H. Bokhari, Auditor-General of Pakistan.
- (2) Syed Iftikhar Shabbir, Deputy Auditor-General (Co-ord).
- (3) Mr. A. A. Zaidi, Deputy Auditor-General (A&R).
- (4) Sh. Muhammad Sadiq, Accountant General Pakistan Revenues.
- (5) Mr. Ahmed Nawab Qureshi, Director General, Commercial Audit.
- (6) Mr. S. M. Najamul Arfin, Deputy Director, Commercial Audit.

#### *Ministry of Finance :*

- (1) Mr. Manzur Hussain, Joint Secretary (Budget).
- (2) Mr. Muhammad Zafar Mian, Joint Secretary.
- (3) Mr. Tanwir Ali Agha, Deputy Secretary.

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\*Paragraphs upto 456 and 458 to 476 pertain to other Ministries/Divisions.

## WAFAQI MOHTASIB SECRETARIAT

477. The Committee then took up of examination, the Appropriation Accounts etc ; pertaining to the Wafaqi Mohtasib Secretariat. The following departmental representatives were present :—

- (1) Mr. Rafique Inayat Mirza, Secretary.
- (2) Mr. S.Q.H. Zahidi, Advisor (Admn).
- (3) Mr. Noor Hasan Awan, Deputy Director.

478. This Secretariat controlled Appropriation “ Wafaq-i-Mohtasib ”.

### APPROPRIATION ACCOUNTS (1983-84)

479. *Wafaqi Mohtasib (Page 1014-AA)*.—There was a saving of Rs. 19,656,748 in the (Charged) Appropriation. It was explained to the Committee by the Department that office of the Wafaqi Mohtasib was established in 1983. The funds could not be utilized and an amount of Rs. 20,000,000 was surrendered, leaving a nominal excess of Rs. 353,252 which was due to payment of advance salary on Eid. The Committee accepted the explanation.

### APPROPRIATION ACCOUNTS (1984-85)

480. *Wafaqi Mohtasib (Page 1038-AA)*.—There was a saving of Rs. 9,270,332 in the (Charged) Appropriation. The Department explained that an amount of Rs. 10,000,000 was surrendered. There was, however, an excess of Rs. 742,790 under “ Purchase of Durable Goods ” which was due to the fact that an issue of a “ no objection certificate ” by the Cabinet Division for the purchase of Cars, an order was placed with Director General Supplies Karachi, the payment of the Cars was required to be made during 1985-86 but by mistake payment was made on 30-6-1985, which resulted in excess under the above OBJECT . The Committee accepted the explanation.

*Islamabad, the 25th June, 1987.*

M. A. HAQ,  
Secretary.