

**“The collapse of civilization is due
to the collapse of its institutions
of accountability”**

IBN-KHALDOON 1332-1406

FOREWORD

One of the assignments of the legislature is Financial Accountability. This duty has been assigned to the legislature under Articles 120, 124 & 171 of the Constitution of the Islamic Republic of Pakistan. The job of Financial Accountability is being carried out by the Public Accounts Committee with the support of Auditor General of Pakistan. Hence, the Public Accounts Committee enjoys the place of pride in our Committee System.

The effective parliamentary oversight of the Government helps to construct a stable foundation for democracy by assuring the best possible delivery of services to the people.

The PAC has been working continuously since 1948 even in the days when parliament remained dissolved. In each military regime, an ad-hoc PAC has been constituted. It was, therefore, realized that detailed history of the Public Accounts Committee in the newly named Khyber Pakhtunkhwa Province may be compiled in a booklet form. The task was successfully completed by the staff of PAC Cell under the supervision and guidance of Secretary Provincial Assembly of Khyber Pakhtunkhwa, Peshawar. I from the core of my heart appreciate, recognize and acknowledge the personal efforts of

M/s. Amanullah, Secretary Assembly, Amjad Ali, Additional Secretary, Inamullah Khan, Deputy Secretary and other staff of PAC Cell who made untiring efforts in collecting scattered/dispersed data from various sources and amalgamated the same in the booklet form. Hence, the services of said officers are commendable.

This booklet will help the readers to know the detailed history of Khyber Pakhtunkhwa PAC, its Membership, duration of their tenure and business taken up by the Committee.

**(KIRAMATULLAH
KHAN)**

Speaker
Provincial Assembly of
Khyber
Pakhtunkhwa,
Peshawar

Peshawar, the ____ /01/2011.

ACKNOWLEDGEMENT

It was realized that detailed history of the Public Accounts Committee in the newly named Khyber Pakhtunkhwa Province may be compiled in a booklet form. I as Secretary, Provincial Assembly of Khyber Pakhtunkhwa, Peshawar voluntarily accepted the task of compiling the scattered data of PAC spanning over about 40 years and assigned this task to Mr. Amjad Ali, Additional Secretary, who is holding the charge of PAC Cell. It gives me pleasure to express my special gratitude for his efforts in collecting speckled data, research, gathering information from various documents and amalgamating the same in the booklet form. This is a great effort on his part for which his services are commendable. I also appreciate the services of Mr. Inamullah Khan, Deputy Secretary, Mr. Tariqullah, Assistant Secretary and Mr. Baz Muhammad, Superintendent of the PAC Cell, who helped the officer by providing necessary information and making the task easy. However, my guidance and supervision was involved through out the process.

In accomplishing such a complex and demanding task, I sincerely appreciate the dedication

of the officers to the task, which enabled me to bring the scattered data in this booklet form.

(AMANULLAH)
Secretary
Provincial Assembly of
Khyber Pakhtunkhwa,
Peshawar.

PUBLIC ACCOUNTS COMMITTEE

INTRODUCTION

Legislature has four (4) core functions i.e. electoral representation, law making, authorization of budget and oversight. Oversight entails assessment, monitoring and rectification of implementation processes relating to laws and Government policies. Through its oversight function the legislatures support to ventilate the abuses, misuse of power or irregularities, if any made by the Government functionaries. Legislative participation in the formation and the implementation of the Government budget is a most critical area of fiscal oversight; it helps to ensure both accountability and efficiency in the expenditure of funds. It takes the shape of scrutiny of the formulation and implementation of budget and also through ex-post facto examination of public accounts. One of the tools that legislature can use to further enhance oversight of the financial operations of Government is a specialized Committee. In the Westminster model of democracy the committee is known as the Public Accounts Committee (PAC). It is the Audit Committee of Parliament and as such is the core institution of public financial

accountability established by Federal and Provincial Legislatures to examine the accounts of Governments and their agencies. The Committee on Public Accounts enjoys the place of pride in our Committee System as this Committee is one of the tools that a legislature can use to further enhance oversight of the financial operations of Government.

The effective parliamentary oversight of the Government helps to construct a stable foundation for democracy by assuring the best possible delivery of services to the people. It improves the quality and effectiveness of the Government services to the people by keeping Ministers and other Government official alert to the obligations and responsibilities and by holding them accountable to the people for their actions and their performance.

The responsibilities of the PAC cover the area of oversight traditionally referred to as fiscal audits. Fiscal audits focus exclusively on the examination of Government expenditures to assure that funds appropriated by the parliament have been spent legally and as the parliament intended, hence the public Accounts

Committee is a key part of our accountability arrangements to safeguard public money.

HISTORY OF PAC

The structure and functions of the PAC date back to the reforms initiated, by William Gladstone, when he was British Chancellor of the Exchequer in the mid-19th century. The first PAC was established to oversee Government accounts in 1861 by a Resolution of the British House of Commons which is replicated in virtually all Commonwealth Countries and many non-Commonwealth Countries. In 1866 the exchequer and Audit Department Act was passed which marked a significant step in the development of parliamentary control. It required all the departments, for the first time, to produce annual accounts known as Appropriation accounts. It also established the position of comptroller and Auditor general (C&AG) and set up an exchequer and Audit Department, this created a uniform system of accounting and in 1869 the first complete report on

Appropriation accounts was laid before the Parliament. The Public Accounts Committee developed the practices that continue to this day in examining the use that Government makes of public money.

PAC IN BRITISH INDIA

The Committee on Public Accounts was first set up in 1921 in the wake of the Montague-Chelmsford Reforms. The Finance Member of the Executive Council was the Chairman of the Committee. The Secretariat assistance to the Committee was rendered by the Finance Department (now called the Ministry of Finance). The system continued up to 1949. This naturally restricted the free expression of views and criticism of the Executive. The PAC underwent a radical change with the coming into force of the Constitution of India on 26th January, 1950, when the committee became a parliamentary committee functioning under the control of Speaker with a non official chairman appointed by the Speaker amongst the members of Lok Sabha elected to the committee.

PAC IN PAKISTAN

The PAC has been working continuously since 1948. The PAC has functioned even in the days when parliament remained dissolved. In each military regime, an ad-hoc PAC has been constituted. The first PAC was constituted on 20th May 1948. This Committee unfortunately never met. Thereafter, the following PACs were formed:-

ame of the Committee	Date of Constitution	Chairman
2nd PAC	14-04-1951	Mr. Ghayasuddin Pathan, MoS for Finance
3rd PAC	12-04-1954	Mr. Mohammad Ali, Finance Minister
4th PAC	13-04-1956	Syed Amjad Ali, Finance Minister
1st Ad-hoc PAC	03-03-1960	Mr. Mohammad Shoaib, Finance Minister
5th PAC	13-07-1965	Mr. Noor-ul-Amin, MNA
2nd Ad-hoc PAC	13-11-1965	- do -
3rd Ad-hoc PAC	12-06-1970	Mr. Muzaffar Ali Qizilbash, Finance Minister
6th PAC	18-08-1972	Dr. Mubashir Hassan, Finance Minister Rana M. Hanif Khan, Finance Minister
4th Ad-hoc PAC	25-03-1978	Mr. A.G.N. Kazi, Governor SBP
5th Ad-hoc PAC	25-08-1982	Mr. Ghulam Ishaq Khan
7th PAC	18-08-1985	Sahibzada M. Ali Shah, MNA
8th PAC	05-03-1989	Mr. Hakim Ali Zardari, MNA
9th PAC	16-05-1991	Mr. Hamza, MNA
10th PAC	28-08-1995	Rao M. Hashim Khan, MNA
11th PAC	12-05-1997	Mr. Hamza, MNA
6th Ad-hoc PAC	25-08-2000	Mr. H.U. Beg
12th PAC	03-11-2003	Malik Allah Yar Khan, MNA
13 th PAC	19-09-2008	Chaudry Nisar Ali Khan

PAC IN KHYBER PAKHTUNKHWA

Khyber Pakhtunkhwa has been a very unfortunate Province, during British era it was known as an unconstitutional land. In 1932 it was declared as Province and hence a separate Legislative Council came into being to run the affairs of Province. Under the Government of India Act 1935, enforced on 1st April, 1937, the legislative council was renamed as NWFP Legislative Assembly, Election for the NWFP Legislative Assembly was held in 1937. After creation of Pakistan in 1947 the then NWFP was retained as separate Province, parliamentary traditions were developing here, but unfortunately in 1955 all West Pakistan was declared as one Unit and NWFP was incorporated into it, hence it ceased to exist as a Provincial Assembly, so there was no question of PAC during that period.

In 1970 General Yahya Khan annulled one Unit and consequently four Provinces were restored, so the then NWFP again emerged as a Province with its own Provincial Assembly.

Elections were held for both Provincial and National Assemblies. The then NWFP Assembly took oath on 02/05/1972, However, there is no PAC was constituted during that period. That Assembly was dissolved on 13/02/1977, after completion of its Constitutional tenure. New elections were held in 1977 but mean while General Zia-ul-Haq, imposed martial law and the Constitution of 1973, was suspended.

Detail of PACs constituted from time to time since 1979.

<u>Name of the Committee</u>	<u>Date of Constitution</u>	<u>Chairman</u>
1 st PAC (Ad-hoc)	29/04/1979	Justice (R) Qaisar Khan
2 nd PAC	01/07/1985	Raja Muhammad Amanullah Khan
3 rd PAC	26/07/1989	Syed Masood Kausar
4 th PAC	02/12/1992	Mr. Habibullah Khan Tareen
5 th PAC	04/08/1994	Mr. Abdul Akbar Khan
6 th PAC	08/05/1997	Mr. Hidayatullah Khan Chamkani
7 th PAC (Ad-hoc)	20/10/2000	Justice (R) Abdul Karim Khan Kundi
8 th PAC (Ad-hoc)	08/06/2002	Mr. Naeem Ullah Khan
9 th PAC	28/01/2003	Mr. Bakht Jehan Khan
10 th PAC	20/08/2008	Mr. Kiramat Ullah Khan

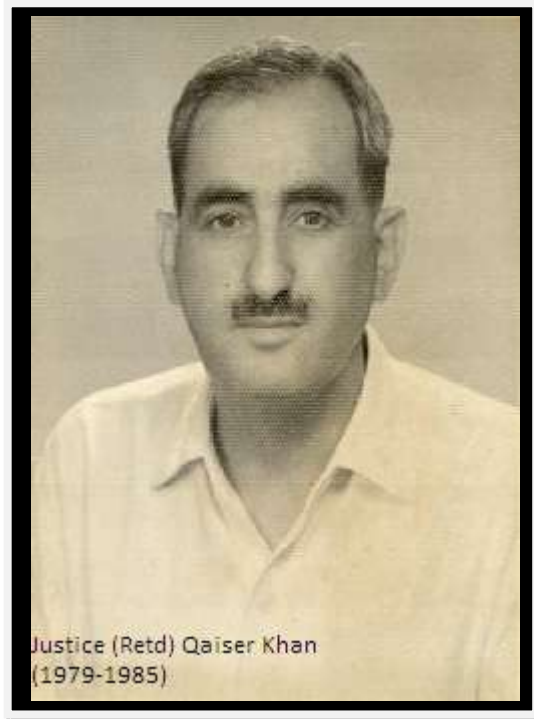
PAC existence and non-existence periods

<u>S.No</u>	<u>Period of NWFP PAC in existence</u>	<u>Period of PAC in non-existence</u>	<u>Reasons for non-existence</u>
1.		1947 to 28/04/1979	i. due to one unit no Provincial Assembly existed. ii. Subsequently the first Provincial Assembly come into existence in 1972 but no PAC was constituted till 28/04/1979
2.	29/04/1979 to 28/02/1985	01/03/1985 to 30/06/1985	Due to non-constitution of PAC by the Assembly.
3.	01/07/1985 to 29/05/1988	30/05/1988 to 25/07/1989	Due to dissolution of Provincial Assembly on 29/05/1988.
4.	26/07/1989 to 06/08/1990	07/08/1990 to 01/12/1990	Due to the dissolution of Provincial Assembly on 06/08/1990.
5.	02/12/1990 to 30/05/1993	31/05/1993 to 28/04/1994	Due dissolution of Provincial

			Assembly on 30/05/1993.
6.	28/04/1994 to 12/11/1996	13/11/1996 to 08/05/1997	Due dissolution of Provincial Assembly on 12/11/1996.
7.	08/05/1997 to 12/10/1999	13/10/1999 to 07/06/2002	Due to suspension of Provincial Assembly on 14/10/1999.
8.	08/06/2002 to 23/11/2002	28/11/2002 to 27/01/2003	Due to non-constitution of PAC.
9.	28/01/2003 to 10/10/2007	11/10/2007 to 19/08/2008	Due to non-existence of Provincial Assembly.
10.	20/08/2008 till date		

Chairman

1979-1985



1st PAC (Ad-hoc)

Pursuant to the proclamation of the fifth day of July, 1977, read with laws (continuance in force) order, 1977, the APAC was constituted vide Notification No.44/FD/Acco-unts/1972 (sub) dated 29th April, 1979 which comprised of the following:-

1. Mr. Justice Qaisar Khan, Chairman
Judge of the Supreme Court of Pakistan (Rtd)
2. Mr. Abdul Rashid Khan, Member
Chief Administrator Auqaf (Rtd)
3. Mr. Abdul Hashim Khan, Member
Vice Chancellor (Rtd)..
4. Mr. Sikandar Khan, Member
Deputy Secretary Finance (Rtd).
5. Mr. Muhammad Afzal Khan Baroch, Member
Political Agent (Rtd)
6. Mr. Sajjad Ahmad, Member
Chartered Accountant.
7. Secretary Finance Member
or his representative

The Committee met for the first time on 19th June, 1979 to lay down a procedure for the meetings to

scrutinize and examine the accounts of the Government of NWFP for the financial year 1970-71 and thereafter met for seventy nine (79) working days and all accounts upto financial year, 1978-79 as received by the Committee, were examined.

First Report of the Committee on the Appropriation Accounts, Finance Accounts, and the Audit Report on the Accounts of Govt. of NWFP for the financial years 1970-71 to 1978-79 was presented to the Governor, NWFP on 31st August, 1981 and was approved on 24th October, 1981.

The Committee then took up for consideration the Auditor General's report on the accounts of Government of NWFP for the year 1979-80 examined it in its fourteen (14) sittings held from 21-02-1982 to 03-04-1982, second Report of the Committee was finalized and presented to the Governor, NWFP which was approved on 13th June, 1982.

Third report of the Committee on Finance Accounts, and the Audit Report on the Accounts of Govt. of NWFP for the financial years 1980-81 & 1981-82 was examined by the Committee in forty eight (48) sittings and

presented to the Governor, on 18th March, 1985 which was approved on 20th March, 1985.

The APAC was dissolved on 28/02/1985.

Chairman
(1985-1988)



2nd PAC

In 1985 General Elections were held and the Assembly took oath on 12/03/1985. PAC was constituted on 01/07/1985. The following were the Members of the Committee:-

1. Raja Amanullah Khan, Speaker/Chairman.
2. Mr. Ahmad Hasan, Dy: Speaker/Dy;
Chairman
3. Minister for Finance, Ex-officio Member
4. Syed Inayat Ali Shah Bacha, Member
5. Mr. Nazir Ahmad Shinwari, Member
6. Mr. Muhammad Yousaf Tanoli, Member
7. Mr. Bakht Jehan Khan Member
8. Haji Muhammad Yaqub Khan, Member
9. Sardar Haji Sanaullah Miankhel, Member
10. Malik Salahuddin Khan, Member
11. Sardar Haider Zaman Khan, Member
12. Mr. Muhammad Ayub Khan Tanoli, Member
13. Maj:Rtd:Mukhtar Ahmad Khan, Member

The Committee met for the first time on 24/08/1986 and thereafter it held five (5) series of meetings comprising forty nine (49) sittings.

In the first two series of meetings held from 24/08/1986 to 04/09/1986 at Frontier House, Abbottabad and from 10/11/1986 to 24/11/1986 at Provincial Assembly of NWFP respectively, the Committee met for twenty two (22) working days in which the Appropriation Accounts and Audit Report for the year 1982-83 was examined, first report was presented to the House and was adopted on 18/12/1986.

In the third series of meetings held from 01/04/1987 to 16/04/1987 comprising eleven (11) working days at Provincial Assembly of NWFP, the Appropriation Accounts and Audit Report on the accounts of Government of NWFP for the year 1983-84 were examined. The Committee finalized its 2nd report and presented to the House which was adopted on 30/06/1987.

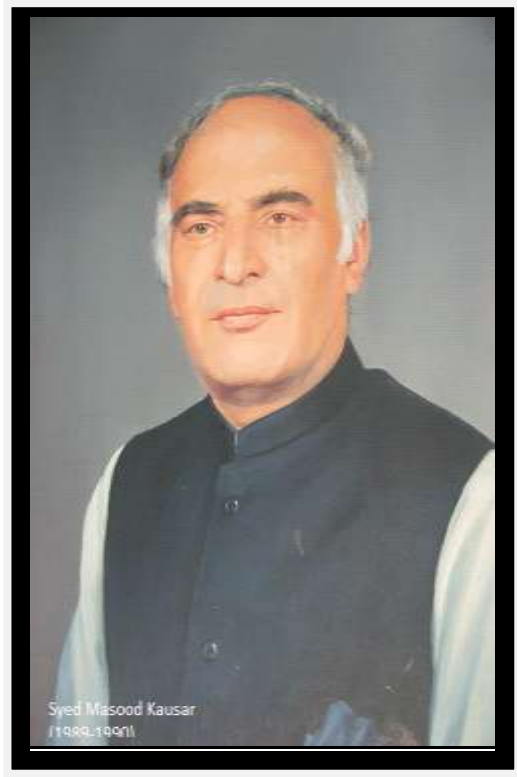
In the fourth series of meetings held from 20/07/1987 to 23/07/1987 at Frontier House,

Abbottabad, in four (4) sittings the PAC examined Commercial Accounts and the Audit Report on the accounts of Government of NWFP for the years 19981-82 and 1982-83. Third report of the Committee was prepared and placed before the House on 11/10/1987, which was adopted by the House on the same day.

Fifth Series of meetings comprising (12) working days was held from 12/12/1987 to 27/12/1987 at Provincial Assembly Secretariat of NWFP in which the Appropriation Accounts and Audit Report on the accounts of Government of NWFP for the year 1984-85 was examined, fourth report of the Committee was finalized and placed before the House on 08/10/1989 which was adopted on the same day.

This Committee remained in function up to 29/05/1988 and ceased to work due to the dissolution of the Assembly.

Chairman
(1989-1990)



3rd PAC

Next General Elections, were held on 19/11/1988 and the Assembly took oath on 30/11/1988 subsequently PAC was constituted on 26/07/1989 vide Notification No.PA/NWFP/ Legis-II/8392, in pursuance of the provisions of rule 193 of the Provincial Assembly of North-West Frontier Province Procedure and Conduct of Business Rules, 1988. Following were the members:-

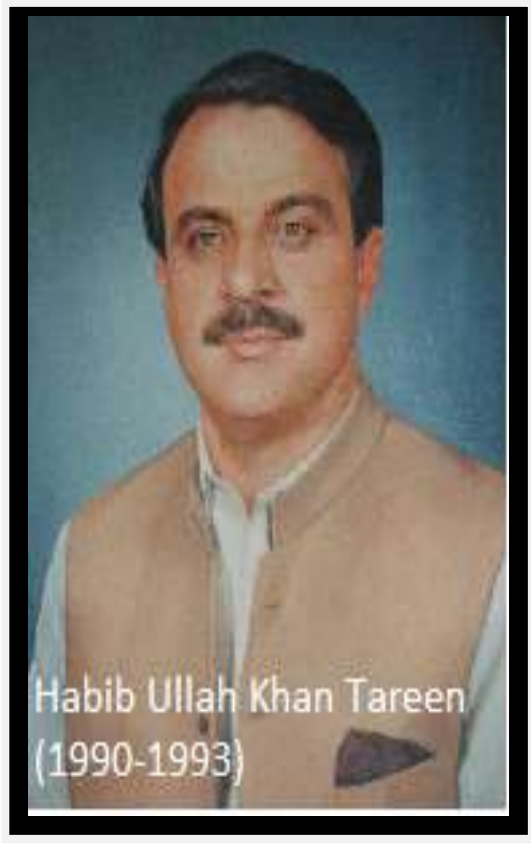
- | | |
|--|-------------------|
| 1. Syed Masood Kausar,
Speaker | Chairman |
| 2. Mr. Abdul Akbar Khan
Dy: Speaker | Dy: Chairman |
| 3. Minister for Finance, | Ex-officio Member |
| 4. Haji Muhammad Yaqub Khan, | Member |
| 5. Sardar Haider Zaman Khan, | Member |
| 6. Mr. Baz Muhammad Khan, | Member |
| 7. Sardar Mehtab Ahmad Khan, | Member |
| 8. Mr. Muhammad Azam Afridi, | Member |
| 9. Mr. Bakht Jehan Khan, | Member |
| 10. Mr. Jehangir Khan, | Member |

11. Malik Fida Muhammad Khan, Member

The Committee met for the first time on 26/07/1990 and thereafter met for eight (8) working days with effect from 26/07/1990 to 06/08/1990.

It partially examined the Audit Report for the year 1985-86, but the report could not be placed before the Assembly as the Assembly was dissolved on 06/08/1990.

Chairman
(1990-1993)



4th PAC

Next General Elections were held on 27/10/1990 and the Assembly took oath on 05/11/1990, Subsequently Public Accounts Committee was constituted on 02/12/1990, vide Notification No.PA/NWFP/ Legis-II/90/18224 under rule 193 of the Provincial Assembly of NWFP, Procedure and Conduct of Business Rules, 1988. Following were the Members:-

1. Mr. Habibullah Khan Tareen, Chairman
Speaker.
2. Arbab Saifur Rehman, Dy: Chairman
Dy: Speaker.
3. Minister for Finance., Ex-officio Member
4. Haji Muhammad Yaqoob Khan, Member
5. Mr. Baz Muhammad Khan, Member
6. Sahibzada Muhammad Sabir Shah, Member
7. Mr. Abdur Rehman Khan, Member
8. Mr. Bakht Jehan Khan, Member 9.
Mr. Muhammad Tariq Khan, Member
10. Syed Masood Kausar, Member
11. Haji Abdul Raziq Khan, Member
12. Shahzada Mohd: Gustasip Khan, Member

13. Mr. Zareen Gul, Member
14. Arbab Muhammad Ayub Jan, Member
15. Mr. Hidayatullah Khan Afridi, Member
16. Haji Muhammad Adeel, Member

The Committee met for the first time on 10/08/1991 and thereafter met for thirteen (13) working days with effect from 10/08/1991 to 26/08/1991.

The Committee took-up for examination the Report for the year 1985-86, which was left incomplete by the earlier PAC. However, it also could not finalize the above report. It was noticed that the recommendations of the PAC incorporated in its reports are not implemented in its true spirit. The Committee therefore discussed the follow up actions performed by the Departments on the recommendations of earlier PAC's and directed them strictly to implement the same. However once again the report could not be placed before the Assembly as Assembly was dissolved on 30/05/1993 and PAC ceased to exist.

Chairman
(1994-1996)



5th PAC

General Elections were held on 09/10/1993 and the members took oath on 18/10/1993, the PAC was constituted on 04/08/1994 vide Notification No.PA/NWFP/ PAC/94/13360 under rule 193 of the Provincial Assembly of NWFP, Procedure and Conduct of Business Rules, 1988. Following were the Members:-

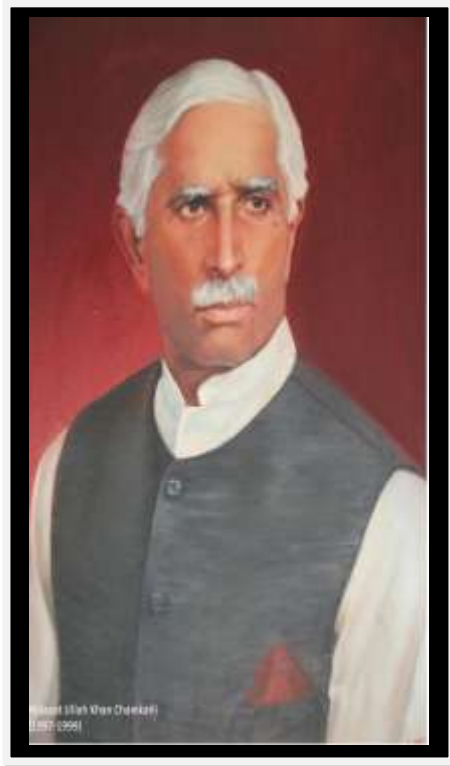
1. Mr. Abdul Akbar Khan, Chairman Speaker
2. Syed Allauddin, Dy: Chairman
Dy: Speaker
3. Minister for Finance, Ex-officio Member
4. Mr. Iqbal Hussain Khattak, Member
5. Mr. Salim Saifullah Khan , Member
6. Mr. Ghani Muhammad Khan, Member
7. Mr. Jehangir Khan, Member
8. Mr. Anwar Kamal Khan, Member
9. Mr. Pir Muhammad Khan, Member
10. Haji Muhammad Adeel, Member
11. Dr. Inayat ul Haq, Member

The Public Accounts Committee held series of meetings at Kalam, Kund and Peshawar respectively and

in its thirty (30) sittings held from 16/08/1994 to 11/10/1994 it examined the Appropriation Accounts and the Audit Report on the accounts of Government of NWFP for the year 1989-90.

The report was finalized and adopted by the House on 25th October, 1994. The Committee also examined partially the Audit Report and Appropriation accounts for the year 1991-92, but could not finalize its report as PAC ceased to work due to dissolution of the Assembly on 12/11/1996.

Chairman
(1997-1999)



6th PAC

General Elections were held on 03/02/1997 and newly elected Assembly took oath on 19/02/1997, PAC was constituted on 8th May, 1997 vide Notification No.PA/NWFP /Legis-II/8641, in pursuance of the provision of rule 193 of the Provincial Assembly of the North West Frontier Province Procedure and Conduct of Business Rules 1988, with the following Members:-

1. Mr. Hidayatullah Khan Chamkani, Chairman
2. Minister for Finance, Ex-officio Member
3. Syed Muhammad Sabir Shah, Member
4. Mr. Ali Afzal Khan Jadoon, Member
5. Mian Gul Asfandyar Amir zeb, Member
6. Haji Muhammad Adeel, Member
7. Mr. Muhammad Bashir (Umerzai), Member
8. Mian Ifthikhar Hussain, Member
9. Mr. Najmuddin Khan, Member
10. Nawabzada Mohsin Ali Khan, Member
11. Mr. Pir Muhammad Khan, Member

Mr. Ali Afzal Khan Jadoon, was replaced by Syed Manzoor Hussain, Mian Gul Asfindiar Amirzeb was

replaced by Mr. Muhammad Ayub Khan Afridi and Mr. Pir Muhammad Khan was replaced by Mr. Farid Khan Toofan, due to their induction into the Provincial Cabinet.

A series of meetings of the Committee was held from 22/07/1997 to 23/08/1997 at Frontier House, Abbottabad, spanning over (26) sittings, the longest session in the history of PAC till that time, in which the Audit Report on the accounts of Government of NWFP for the year 1994-95 was scrutinized and examined thread bare. The Report was adopted by the House on 21st November, 1997.

2nd series of meetings of PAC was held from 11/08/1998 to 17/09/1998 spanning over (22) working days at Peshawar and Swat, to examine the Audit Report on the accounts of Government of NWFP for the year 1995-96. second Report of the Committee was finalized and adopted by the House on 2nd July 1999.

The Committee ceased to work due to dissolution of the Assembly on 12/10/1999.

Chairman

(2000)



7th PAC (Ad-hoc)

Consequent upon the suspension/ dissolution of the Provincial Assembly of NWFP and in view of proclamation order No. 2-10/99-Min-1 dated 14th October, 1999, 6th PAC ceased to function. In order to carry on the business of accountability and examination of Auditor General Reports, the Governor NWFP, promulgated the NWFP Adhoc Public Accounts Committee, Composition and Functions Ordinance, 2000.

Pursuant to that Ordinance, the Ad-hoc PAC was constituted vide Notification No. SO (PAC)/FD/4-1/99 (APAC) dated 20th october, 2000 comprising the following:-

- | | |
|------------------------------------|----------------|
| 1. Justice (Rtd) Abdul Khan Kundi, | Chairman Karim |
| 2. Mr. Muhammad Amin Khan | Member |
| 3. Syed Tanzeem-ul-Haq Halimi | Member |
| 4. Syed Nasir Hussain, | Member |
| 5. Professor (Rtd) Abdul Hamid | Member |
| 6. Dr. Sardar Ali, | Member |
| 7. Dr. Alaf Khan, | Member |

The committee could not start its function due to litigation in the Court of Law.

Chairman

(2002)



8th PAC (Ad-hoc)

Pursuant to NWFP Ad-hoc Public Accounts Committee, composition Functions Ordinance, 2000. 8th PAC (Ad-hoc) was constituted vide Notification No.SO(PAC)/FD/ 1-5/2002 (APAC) Vol: I dated 8th June, 2002. Following were the members:-

- | | |
|--------------------------------|----------|
| 1. Mr. Naeemullah Khan, | Chairman |
| 2. Mr. Karim Khan Marwat, | Member |
| 3. Mr. Nasrullah Jan, | Member |
| 4. Mr. Muhammad Afzal Khan, | Member |
| 5. Syed Nasir Hussain, | Member |
| 6. Mr. Mohib-ur-Rehman Kayani, | Member |
| 7. Dr. Nasir-ud-Din Azam Khan, | Member |

The Committee in its first introductory meeting held on 15th of July 2002, decided to take up Report of Auditor General of Pakistan for the year 1997-98, being the latest one. It finalized its report on Appropriation Accounts, Finance Accounts and Audit Report on Revenue Receipts of Government of NWFP in its twenty five (25)

sittings and presented the same to the Governor on 8th of October, 2002 for his approval, after that the Committee in its eighteen (18) days sittings, available with it, examined the Audit Report in respect of Local Government, Revenue, Higher Education, Industries and Food Departments. Last meeting of the Ad-hoc PAC was held on 28th September, 2002. The Committee could not completely examine the Audit Report as general elections were held on 10/10/2010 and it was dissolved on 23rd November, 2002 in view of the NWFP Ad-hoc Public Accounts Committee (Constitution and Function) (Repeal) Ordinance, 2002.

Chairman
(2003-2007)



9th PAC

General Elections were held on 10/10/2002, members took oath on 25/11/2002. Subsequently PAC was constituted on 28th of January 2003 vide Notification No.PA/NWFP/ PAC/2003/3069, under rule 193 of the Provincial Assembly of NWFP Procedure and Conduct of Business Rules, 1988 comprising of the following:-

- | | |
|--|-------------------|
| 1. Mr. Bakht Jehan Khan,
Speaker. | Chairman |
| 2. Minister for Finance | Ex-officio Member |
| 3. Mr. Ikramullah Shahid,
Speaker. | Member Deputy |
| 4. Mr. Abdul Akbar Khan, MPA | Member |
| 5. Mr. Anwar Kamal Khan, MPA | Member |
| 6. Mr. Pir Muhammad Khan, MPA | Member |
| 7. Shahzada Muhammad
Gustasip Khan, MPA | Member |
| 8. Mr. Shah Raz Khan, MPA | Member |
| 9. Mr. Khalil Abbas, MPA | Member |
| 10. Mr. Jamshed Khan, MPA | Member |
| 11. Mr. Khalid Waqar, MPA | Member |

After the induction of Mr. Shah Raz Khan, Member PAC in the Provincial Cabinet, he was replaced by Mr. Muzaffar Said, MPA as Member of PAC.

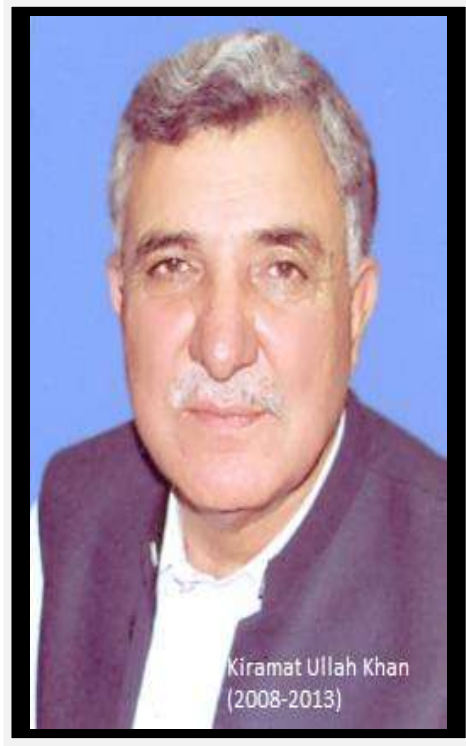
Just after Budget Session, the Committee started its functions and took-up for consideration the un-finished work for the year 1997-98. The PAC in its six sessions spanning over seventy four (74) days at Frontier House Abbottabad and Assembly Secretariat and completed the left-over work of the defunct APAC. It examined thread bare the Audit Paras in respect of the following Departments:-

1. Works and Services
2. Irrigation & Power.
3. Schools & Literacy
4. Agriculture, Livestock & Cooperation.
5. Health.
6. Environment.
7. Social Welfare & Women Development.
8. Home & Tribal Affairs.
9. Population Welfare.

In this lengthy process, the Committee disposed of 1375 Audit Paras and its first report was finalized which was adopted by the House on 28th June, 2005.

It also examined Audit Report and Appropriation Accounts for the year 2001-2002 in its twenty four (24) sittings at Peshawar held from 24/07/2006 to 28/08/2006, finalized its report and placed it before the House which was adopted by the House on 29th June, 2007. The Committee also examined the Auditor General's Report for the year 2002-03 and examined the Audit Report, Appropriation Accounts, Finance Accounts and Audit Report on Revenue Receipts in its thirty one (31) sittings at Peshawar, report was finalized but could not be placed before the House due to dissolution of the Assembly on 10/10/2007.

Chairman
(2008-2013)



10th PAC

General Elections were held on 18/02/2008 Members took oath on 28/03/2008, subsequently PAC was constituted on 20/08/2008 vide Notification No.PA/NWFP/PAC/2008/18709, under rule 193 of the Provincial Assembly of NWFP, Procedure and Conduct of Business Rules, 1988 consisting of the following:-

1. Mr. Kiramatullah Khan, Chairman Speaker
2. Minister for Finance Ex-officio Member
3. Mr Alam Zeb, MPA Member
4. Mr. Abdul Akbar Khan, MPA Member
5. Mr. Mukhtiar Ali Member
6. Syed Muhammad Sabir Shah, MPA Member
7. Mr. Muhammad Zamin Khan, MPA Member
8. Syed Muhammad Ali Member
Shah Bacha, MPA
9. Mr. Ziyad Akram Durrani, MPA Member
10. Mr. Fazal Shakoor Khan, MPA Member
11. Mr. Malik Tamash Khan, MPA Member

Due to sad demise of Late Alam Zeb, MPA/Member PAC, he was replaced by Mr. Saqib Ullah Khan Chamkani, MPA as Member of PAC.

The Committee started its functions and laid the report for the year 2002-03 before the House which was finalized by the earlier PAC, the report was adopted by the House on 21/01/2009. The Committee then took-up for consideration the Audit Report, Appropriation Accounts, Finance Accounts, Audit Report on Revenue Receipts and Audit Report on Public Sector Enterprises (Commercial Accounts) for year 2003-04 examined it completely in its twenty seven (27) sittings held at Peshawar, finalized its report which was adopted by the House on 30/09/2009. The Committee then took up for consideration the Auditor General's Report for the year 2004-05 which was also examined completely in its forty seven (47) sittings held at Peshawar, report has been finalized. The Committee then took up for consideration the Audit report for the year 2005-06, examined it completely expect Agriculture and Health Departments, reports are under process and will be placed before the House in its next Session. The

Committee also examined a portion of the Audit Report for the year 2008-09 which is likely to be finalized very soon.

Keeping in view the huge back log pending for examination before the Committee since 1985, the PAC constituted a Sub-Committee comprising the following :-

1. Mr. Muhammad Zamin Khan, Chairman
2. Mr. Saqib Ullah Khan, Member
3. Mr. Mukhtiar Ali, Member
4. Mr. Muhammad Ali Shah Bacha, Member

The Sub-Committee will examine the Auditor General's Reports for the year 1985-86 to 1988-89, 1990-91 to 1993-94, 1998-99 and 1999-2000.

The Committee noted with grave concern that the PAC directives are not implemented as the Departments miserably failed to follow-up its directives and their implementation required to be completed within two or three months is not done even after the lapse of years.

In order to ensure the implementation of PAC directives a Sub-Committee was constituted to carry out follow-up of the decision of PAC reflected in its reports for the year 1997-98 and onwards.

Following were the Members of Sub-Committee:-

1. Mr. Abdul Akbar Khan, Chairman
2. Mr. Fazal Shakoor Khan, Member
3. Mr. Muhammad Zamin Khan, Member

The PAC also observed that number of draft paras were dropped subject to verification of record by Audit but was not verified even after the lapse of years on various pretext.

In order to ensure the timely verification of record, the PAC constituted a Committee comprising the following Members:-

1. Mr. Alamzeb Khan, Chairman
2. A representative of Audit Deptt: Member
3. A representative of Finance Deptt: Member
4. Additional Secretary-I, Provincial Assembly of NWFP, Member Cum Secretary.

Due to the sad demise of Mr. Alamzeb Khan, MPA, he was replaced by Mr. Saqib Ullah Khan, MPA.

Total 232 draft paras were found pending for verification. The Verification of Record Committee conducted a number of meetings and submitted its report to the PAC. The PAC appreciated the efforts of the

Verification of Record Committee under the Chairmanship
of Mr. Saqib Ullah Khan, MPA.