122

GOVERNMENT OF PAKISTAN
MINISTRY OF PARLIAMENTARY AFFAIRS
*****

Subject: **INTERNAL AUDIT OF THE MINISTRY FOR THE FINANCIAL YEARS 2018-19 AND 2019-20.**

Reference Ministry of Parliamentary Affairs' Office Order No. F. 18(9)/2020-PA (G), dated 22nd July, 2020 on the above subject under which the undersigned was assigned to carry out the internal audit of the Ministry for the financial year 2018-19 and 2019-20.

2. The undersigned carried out the internal audit of the Ministry of Parliamentary Affairs for the financial year 2018-19 and 2019-20. Enclosed herewith is the report of Internal Audit which is submitted for kind information and further necessary action.

(Muhammad Javaid)
Deputy Secretary (Committee)

The Secretary, M/o Parliamentary Affairs, Islamabad
No 6(1) /2018 PA (C) Islamabad, the 11th September, 2020.

Office of the Secretary
M/o Parliamentary Affairs
Dy. No. 1079
Dated 17-9-20

Ministry of Parliamentary Affairs
Office of the Secretary (A-I)
Dy. No. 1079
Dated 17-9-20

INTERNAL AUDIT REPORT

ON

THE ACCOUNTS OF

MINISTRY OF

PARLIAMENTARY AFFAIRS

FOR THE FINANCIAL YEAR

2018-19

And

2019-20

Physical Verification of Cash / Imprest Money

Ministry of Affairs sanctioned impressed is Rs.90,000/ - (Rs.70,000 for purchase of POL and Rs.20,000 for petty items). Physical verification of the imprest account was carried out on 28-08-2020. The cash in hand and bills submitted to AGPR were found in agreement with the sanctioned amount of imprest account. Detail verification is given below:-

i.	Balance Cash in Hand	Rs.82,802/-
ii.	Bills submitted to AGPR	Rs.7,198/-
	Total (i +ii)	Rs. 90,000/-

Para1: Non composition of Grievance Committee during procurement process

Rule 48 of PPRA Rules, 2004 provides, inter-alia, " The procuring agency shall constitute a committee comprising of odd number of persons, with proper powers and authorizations, to address the complaints of bidders that may occur prior to the entry into force of procurement contract.

It has been observed that no such committee has been constituted while initiating procurement process.

Para 2: Non-Announcement of Bid Evaluation Report through website of Division / or PPRA Website

Rule 35 of PPRA Rules, 2004 says, "Procuring agencies shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract."

To this end, PPRA has even prescribed a standard Evaluation Report Sample and dedicated a menu on its website under the title of "Evaluation Results" on which the evaluation results of procuring agencies are uploaded which adds to standardization of the exercise of bid evaluation results of procuring agencies are uploaded which adds to standardization of the exercise of bid evaluation as well as give increased credence to the exercise as well.

Although, bid evaluation report was duly prepared by the Division yet it was found to be a little different from the format prescribed by PPRA on its website. Moreover, bid evaluation repost was also not placed on Division's website and PPRA's website.

Para 3: Non-observance of SOP devised by Establishment Division and recommended by Wafaqi Mohtasib in its report on Pension System Reforms

With a view to ensure that a retiring Government servant begins to draw his pension on the date it becomes due, Finance Division O.M. No. F.6(4)-Reg. (6)/79 dated 22-03-1981 as contained at Sr. No. 53 of Manual of Pension Procedure lays down detailed procedure to be followed by the authorities concerned . As an effective check to this end, the said procedure prescribes, inter-alia, maintaining a progress sheet which envisages activities and timelines aimed at initiation of preparation of pension papers of retiring employee one year before his/ her date of retirement and to ensure that 15 days before retirement date pension is disbursed to retiring employee. The said procedure further says "This Progress Sheet should move with the pension papers of the individual concerned and be returned to the administrative authority after Pension Payment Order has been issued where observations of Head of Department / DS/JS should be recorded.

Early finalization of pension cases has further been emphasized upon under a suo moto taken by the Supreme Court of Pakistan in Civil Appeal No. 48 of 2013 which was disposed off vide judgment dated 21-02-2013 with direction, the later circulated vide Finance Division's O.M No. 11(1)-Reg.6/2013 dated 03-05-2013, inter-alia provides "We, therefore, direct all Government Department, Agencies and Offices deployed to serve the general public within the limit by the Constitution as well as by the law shall not cause unnecessary hurdle of delay in finalizing the payment of pensionary benefits cases in future and violations of these direction shall amount to criminal negligence and dereliction of the duty assigned." "We also direct that in future if there is any delay in the finalization of the pension benefits cases of the government servants, widow or orphan children and the matter brought to the notice of this court, the head of

the concerned department shall also be held liable for contempt of the Court and shall be dealt with strictly in accordance with law."

Apex Court's aforesaid direction was further stressed upon by Wafaqi Mohtasib (Ombudsman) who taking cognizance of this problem constituted a Committee which examined the problem and made recommendation in the form a report. An important feature of the recommendation was adoption by all Ministries / Divisions / Departments an SOP devised by Establishment for timely disposal of pension cases.

It has been observed that the said SOP is not complied with which is likely to cause unavoidable delay in processing of pension cases of retiring employees of Ministry of Parliamentary Affairs anytime in future . It is advisable that the said SOP may be implemented in true spirit for early finalization of pension cases.

Para 4: Non Compliance of Rule 5 of Staff Car Rules, 1980

Sub Rule 10 of Rule 5 of Staff Car Rules, 1980 states, "An officer requiring a staff car for official duty shall fill Part-I of the Requisition Slip at Annexure "C" and sent it to the Officer-in-Charge of Transport, who will subject to availability of car, detail a driver for the specific duty vide Part-II of Annexure "C" will be filled by the requisitioning officer, before he leaves the car."

It has been observed that above mentioned rule remains, mostly, non complied with.

*****

OS-18: **Non-conducting of physical verification of stores/ stock**

In this regard, physical verification for the year 2016-17 to 2017-18 and 2018-19 to 2019-20, has already been carried out by the Deputy Secretaries (NA/committee), (Copies enclosed).

2. In view above position, the said observation may be dropped, please.

(Ahmed Shams-Ur-Rehman)
Section Officer (General)

Accounts Officer/ DDO

No.F.1(11)/2015-DS(C)
GOVERNMENT OF PAKISTAN
MINISTRY OF PARLIAMENTARY AFFAIRS
><>< ><>< ><>< ·

Subject: - CONDUCTION OF PHYSICAL VERIFICATION OF STORE/STOCK

Vide Administration Section u.o.No.F.23(1)/2017-PA (Admn), dated 13th January, 2017, the assets in the possession of this Ministry have been randomly verified physically by the undersigned. A detailed statement showing detail of store/stock items placed/utilized in different sections duly verified by the officials of respective sections, is attached). The stock/record is found to be maintained properly.

Dated: 23/01/17

(GHULAM SARWAR)
Deputy Secretary (Senate)

No.F.1 (1)/2018-DS (NA)
GOVERNMENT OF PAKISTAN
MINISTRY OF PARLIAMENTARY AFFAIRS
>>><><><<<

Subject: - **CONDUCTION OF PHYSICAL VERIFICATION OF STORE/STOCK**

Vide Administration Section's u.o.No.F.23 (1)/2017-PA (Admn), dated 4th January, 2018, the assets in the possession of this Ministry have been randomly verified physically by the undersigned. A detailed statement showing detail of store/stock items placed/utilized in different sections duly verified by the officials of respective sections, is attached. The stock record is found to be maintained properly.

(Ghulam Satwal)
Deputy Secretary (NA)
25/1/2018

No.F.1 (9)/2020-DS (Com)
GOVERNMENT OF PAKISTAN
MINISTRY OF PARLIAMENTARY AFFAIRS
>>><><><><<<

Subject: - **CONDUCTION OF PHYSICAL VERIFICATION OF STORE/STOCK FOR THE FINANCIAL YEAR 2018-2019 & 2019-2020**

Vide Administration Section's letter No.F.18 (9)/2020-PA (General), dated 22nd July, 2020, the assets in the possession of this Ministry have been randomly verified physically by the undersigned. A detailed statement showing detail of store/stock items placed/utilized in different sections duly verified by the officials of respective sections, is attached. The stock record is found to be maintained properly.

8/9/20
(Muhammad Javaid)
Deputy Secretary (Committee)