



No.SOR(LG)38-1/2006(P)
GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT
DEPARTMENT

Dated Lahore, 25th April, 2017

To

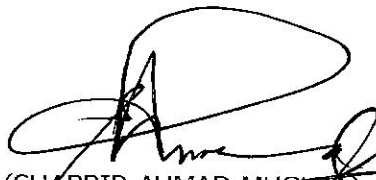
The Deputy Auditor General (Central),
O/o Auditor General of Pakistan,
PT&T Building, Lahore.

Subject: **CONSTITUTION OF ADHOC ACCOUNTS COMMITTEE**

I am directed to refer to letter No.DAG(C)/PAC-Meeting & Affairs/Vol-I/62/29 dated 28.02.2017 on the subject noted above and to state that as per section 2(v) of PLGA, 2013, "Local Government" means a Union Council, a Municipal Committee, a Municipal Corporation, the Metropolitan Corporation, a District Council or an Authority and their audit reports will be placed before the PAC under section 108 of the Act; whereas audit reports of District Governments under Punjab Local Government Ordinance, 2001 were to be placed before Adhoc Accounts Committees constituted under section 179-A of the said Ordinance.

2. In order to lead the exercise of reviewing audit reports and settling audit paras to its logical conclusion, it is advisable that the audit reports of District Governments may be placed before the respective Adhoc Accounts Committee instead of PAC under section 108 of the Act, for the reason that local governments established under the said Act are quite different from those established under the repealed Ordinance. The liability of the District Governments, if any, assessed by the Adhoc Accounts Committee would be succeeded by the successor local governments under section 3 of the Act.

3. As regard the legal status of Audit Reports placed before the AACs and their functions and powers with regard to such reports after the repeal of Punjab Local Government Ordinance, 2001, it may be mentioned that any action taken or order issued under the repealed Ordinance, if not inconsistent with the provisions of the Act, will continue to be in force and have legal effect in term of section 154 of the said Act. Accordingly, the Adhoc Accounts Committees functional at the time of repeal of Punjab Local Government Ordinance, 2001, will continue to function and perform their functions under section 179-A of the Ordinance and take further action on the audit reports as per law. The Deputy Commissioners as successor of District Coordination Officers in the Districts will also coordinate with the Adhoc Accounts Committee of their respective district in the early settlement/finalization of audit paras/reports.


(SHABBIR AHMAD MUGHAL)

SECTION OFFICER (REGULATIONS)


Cmtd P.2.

(2)

No. & Date Even:

A copy is forwarded for information and necessary action to the:

1. All Conveners of the respective Adhoc Accounts Committees in Punjab with the request to convene meeting(s) of respective AACs, as early as possible.
2. Secretary to the Chief Minister, Punjab, Lahore.
3. Secretary, Government of the Punjab, P&D Department.
4. Secretary, Government of the Punjab, Finance Department.
5. All Divisional Commissioners in Punjab.
6. All Deputy Commissioners in Punjab. They are requested to please facilitate the holding of meeting(s) of the Ad hoc Accounts Committee of their district as and when convened and forward progress reports of the respective Adhoc Accounts Committee to this Department as earlier DCOs were requested vide this Department's letter of even number dated 11.07.2016 **(copy enclosed)**.
7. Additional Secretary (Admn) LG&CD Department.
8. PS to Minister for Local Government.
9. PS to the Secretary, LG&CD Department.


(SHABBIR AHMAD MUGHAL)
SECTION OFFICER (REGULATIONS)



No. SOR(LG)38-01/2006
GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT
DEPARTMENT

Dated Lahore, the 11th July, 2016

To


All the District Coordination Officers in the Punjab

Subject: **CONSTITUTION OF AD HOC ACCOUNTS COMMITTEES – REVIEW OF AUDIT AND ACCOUNTS REPORTS**

I am directed to refer to the subject noted above and to inform that the Government has constituted Adhoc Accounts Committee under sub-section (7) of Section 179-A of the Punjab Local Government Ordinance, 2001 vide this Department's Notification of even number dated 11.06.2016 for each district in the Punjab Province, whereafter LG&CD, P&D and Finance Departments have nominated their representatives vide Notifications dated 14.06.2016, 01.07.2016 and 11.07.2016, respectively, as official members of the said Committees.

2. The *Ad hoc* Accounts Committee shall be deemed to be the Accounts Committee of the Zila Council, Tehsil/Town Councils and Union Councils of the district for the purposes of the Ordinance and the rules made thereunder and shall perform all the functions and exercise all the powers of the Accounts Committee of all the local governments in the district and an Administrator shall receive the audit reports of the local government and refer the audit reports for examination to the *Ad hoc* Accounts Committee of the district in terms of Section 179-A of the Punjab Local Government Ordinance, 2001.

3. In view of the above, you are requested to facilitate the holding of meeting(s) of the *Ad hoc* Accounts Committee of your district as and when convened and forward progress reports of the respective *Ad hoc* Accounts Committee, immediately.


(Shabbir Ahmad Mughal)
Section Officer (Regulations)

No. and date even

Copy forwarded for information and further necessary action to:

1. The Auditor General of Pakistan, Islamabad.
2. All Divisional Commissioners in the Punjab.
3. The Director General (Audit), District Governments (North), Johar Town, University Road, Lahore, with the request to depute representative in each district to attend meeting of the respective Adhoc Accounts Committee, as and when convened.
4. The Director General (Audit), District Governments (South), Shah Rukn-e-Alam Colony, Multan, with the request to depute representative in each district to attend meeting of the respective Adhoc Accounts Committee, as and when convened.
5. The Secretary, Planning & Development Department w.r.t Notification No.SOB(P&D)3-149/2016/Distt.Audit dated 01.07.2016.
6. The Secretary, Finance Department w.r.t letter No.FD/SO(M-I)AFS(B)6770/02 dated 11.07.2016.
7. All the Assistant Directors, Local Government in the Punjab.
8. The Director Legal, LG&CD Department.
9. PS to Secretary, LG&CD Department


(Shabbir Ahmad Mughal)
Section Officer (Regulations)