

NATIONAL ASSEMBLY SECRETARIAT

SPECIAL REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON NON-APPEARANCE OF PRINCIPAL ACCOUNTING OFFICER OF THE SUPREME COURT OF PAKISTAN BEFORE THE PAC FOR EXAMINATION OF APPROPRIATION ACCOUNTS /AUDIT REPORTS RELATING TO THE SUPREME COURT OF PAKISTAN

I, the Chairman of the Public Accounts Committee, have the honour to present this special report, under rule 234 of the Rules of Procedure and Conduct of Business in the National Assembly, 2007, on the matter of non-appearance of Principal Accounting Officer of the Supreme Court of Pakistan before the Public Accounts Committee for examination of Appropriation Accounts/Audit Reports relating to the Supreme Court of Pakistan.

2. The Committee comprises the following:

1.	Mr. Nadeem Afzal Gondal	Chairman
2.	Mr. Noor Alam Khan	Member
3.	Mr. Aftab Shaban Mirani	Member
4.	Syed Ali Musa Gillani	Member
5.	Ms. Rukhsana Bangash	Member
6.	Syed Ghulam Mustafa Shah	Member
7.	Ms. Yasmeen Rehman	Member
8.	Ch. Saeed Iqbal	Member
9.	Khawaja Mohammad Asif	Member
10.	Engineer Khurram Dastgir Khan	Member
11.	Sardar Ayaz Sadiq	Member
12.	Mr. Zahid Hamid	Member
13.	Ch. Abid Sher Ali	Member
14.	Dr. Attiya Inayatullah	Member
15.	Mr. Hamid Yar Hiraj	Member
16.	Mr. Akram Masih Gill	Member
17.	Mr. Riaz Fatyana	Member
18.	Mr. Wasim Akhtar	Member
19.	Mr. Asfandyar Wali	Member
20.	Ms. Asiya Nasir	Member
21.	Mr. Noor-ul-Haq Qadri	Member
22.	Mr. Saeed Ahmad Zafar	Member
23.	Minister In-charge for Finance and Revenue	(Ex-officio Member)

3. The Committee issued notice for examination of appropriation accounts of the Supreme Court of Pakistan as audited by the office of the Auditor General of Pakistan, and, vide Annex-A, required the Principal Accounting Officer of the Supreme Court to appear before the Committee on 10.03.2006 at 09:30 a.m. in the Parliament House, Islamabad. Vide Annex-B, the Registrar sought exemption

from subject appearance. This was followed by correspondence vide **Annex-C** with Law Division, Finance Division and Auditor General of Pakistan who all concluded that the Registrar was obliged to appear before the PAC. However, the Registrar once again claimed the exemption vide correspondence placed at **Annex-D**.

4. The Registrar, vide letter dated 14th June, 2011 (**Annex-E**), was again informed by the PAC that the Accounts and Audit Reports of the Auditor General of Pakistan relating to the Supreme Court were required to be examined by the PAC. While referring to the decision of the Full Court, the Registrar vide letter dated December 1, 2011 (**Annex-F**) reiterated earlier decision vide letter dated 10.06.2010, that the PAC was not competent to scrutinize the expenditure of the Supreme Court and as such the Registrar was not required to appear before it.

5. The subject matter was considered during the meeting of the PAC held on 11th July, 2012 and the opinion of Law Division was again solicited, which reiterated vide **Annex-G**, that **"Public Accounts Committee is empowered to scrutinize the expenses plan of Supreme Court of Pakistan like other institutions."** The Committee considered list of pending business of the Supreme Court and records of the last meeting attended by the Registrar vide **Annex-H & I**, respectively. It was decided to hold a special meeting of the PAC with a single item agenda of seeking the expert opinion of renowned Senior Advocates of the Supreme Court on the subject matter with reference to legal and constitutional aspects and impacts, in the public interest.

6. On 11th October, 2012, during special meeting of the PAC, the following Senior Advocates of the Supreme Court of Pakistan concluded that the Registrar was bound to appear before the PAC with reference to the subject pending business:

S.No.	Name	Annex	Pages
1	Mr. Yasin Azad, President, Supreme Court Bar Association; Senior Advocate Supreme Court of Pakistan	"J"	01
2.	Mr. Justice (R) Syed Shabbar Raza Rizvi, Senior Advocate Supreme Court of Pakistan	"K"	06
3.	Mr. Justice (R) Tariq Mehmood, Senior Advocate Supreme Court of Pakistan	"L"	03

7. With reference to the said views of Senior Advocates of the Supreme Court of Pakistan and Ministry of Law and Justice and in continuation of previous communications, the Public Accounts Committee again requested the Supreme Court vide **Annex-M** to direct its Principal Accounting Officer to attend the meeting of the Public Accounts Committee scheduled to be held on 14th December, 2012 at 10:00 a.m. in Committee Room No. 2, Parliament House, Islamabad, vide Notice placed **Annex-N**.

8. The Registrar again failed to attend the said meeting and, vide letter dated December 11, 2012 (Annex-O), informed about the stance of the Supreme Court that the Registrar was not required to appear before the PAC.

9. Accordingly, the PAC decided to hold an internal *in camera* meeting on 18th December, 2012, during the course of which the subject matter was discussed at length and it was resolved that by failing to appear before the Public Accounts Committee, the Registrar Supreme Court had committed breach of privilege, not only of the Committee but of the entire National Assembly. Appropriate action against the Registrar Supreme Court may therefore be taken, if deemed necessary.

10. The Committee unanimously decided to place this special report of the PAC, under rule 234 of the Rules of Procedure and Conduct of Business in the National Assembly, 2007, before the Assembly with the following recommendations:

- 1) That all efforts may be made to avoid confrontation and tussle between the institutions;
- 2) That the matter may be resolved through further debate in the Assembly;
- 3) That the Assembly may consider the feasibility of adopting all the lawful methods to ensure compliance of all the relevant provisions of law relating to the subject matter so that all the pending appropriation accounts/audit reports relating to the Supreme Court of Pakistan may be examined in the presence of its Principal Accounting Officer.

sd/-
(NADEEM AFZAL GONDAL)
Chairman

sd/-
(Karamat Hussain Niazi)
Secretary
National Assembly Secretariat
Islamabad, the 20th December, 2012