All Administrative Secretaries, Government of the Punjab.

Subject:- GRANT OF NDC TO RETIRING GOVERNMENT SERVANTS INVOLVED IN MISAPPROPRIATION/EMBEZZLEMENT \& IRREGULARITIES ETC.

Reference subject cited above.

1. The instructions issued by Finance Department vide No.FD(M-II)10/98/2000(P) dated 11-7-2000 provide guide lines to the departments that the government losses pointed out in the audit paras should be finalized well before the retirement of the employee concerned. Further to ensure that No Demand Certificate should not be issued to officials involved in audit para/observation in connection with the financial irregularities.
2. It has been observed that amount mentioned in the audit para relating to the retiring government servants is with-held from commuted pension of retired government servant till the settlement of audit para. The D.G. Civil Audit has also mentioned that with-holding of pension case of an employee for clearance of audit para/reports belong to his tenure of posting, is unfair unless the personal involvement of an employee is established.
3. It is, therefore, clarified that in cases where any audit para is pending against the retiring government servants the pension for such employees may not be with-held and an undertaking on the stamp paper may be obtained from the retiring government servants that in case the recovery is established at any stage against the individual then he will be liable to pay the amount of recovery.

Sd/-<br>(KARIM BAKHSH ABID)<br>Addl. Finance Secy. (Monitoring)

## No. \& Date Even.

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

1. Director General Civil Audit, Punjab, Lahore.
2. The Secretary (Education), Government of the Punjab, Lahore with reference to his U.O. No.SO(G)-IV)2-148/2001 dated 25-10-2001.
