

AGRICULTURAL EXTENSION

WORKING PAPER FOR THE DAC MEETING TO BE HELD ON FOR CONSIDERATION OF ADVANCE PARAS PERTAINING TO DIRECTORATE GENERAL, AGRICULTURE EXTENSION SINDH HYDERABAD FOR THE YEAR 2003-04.

D.P No.	Audit Observation																																			
03	<p><u>IRREGULAR DRAWAL TO AVOID LAPSE OF BUDGET RS. 1.216 MILLION</u> Rule- 290 of Central Treasury Rules, Volume, state, “no money shall be drawn from Government Treasury until and unless it is required for immediate disbursement or need” In the following offices of the agriculture department, an amount of Rs. 1.216 Million was drawn in the month of June 2004 and paid on account of Telephone and Stationery in advance, in the absence of detailed bills, which was unauthorized Furthermore, the amount was drawn in advance without any consumption, only to avoid lapse of budget grant (Annexure-T)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px auto;"> <thead> <tr> <th style="width: 5%;">Sr.#</th> <th style="width: 45%;">Name of office</th> <th style="width: 15%;">Particulars</th> <th style="width: 10%;">O.M. No</th> <th style="width: 25%;">Amount (Mil)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Director Agriculture Marketing, Sindh Hyderabad.</td> <td>Stationery</td> <td style="text-align: center;">01</td> <td style="text-align: center;">0.072</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Joint Director Statistics Sindh, Hyderabad</td> <td>Telephone</td> <td style="text-align: center;">02</td> <td style="text-align: center;">0.010</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Director Plant Protection Sindh, Hyderabad.</td> <td>Telephone</td> <td style="text-align: center;">12</td> <td style="text-align: center;">0.082</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Director Agriculture Marketing, Sindh Hyd.</td> <td>Telephone</td> <td style="text-align: center;">05</td> <td style="text-align: center;">0.031</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Principal Agriculture Training Institute Sakrand.</td> <td>Electricity Charge</td> <td style="text-align: center;">07</td> <td style="text-align: center;">1.021</td> </tr> <tr> <td colspan="4" style="text-align: center;">Total</td> <td style="text-align: center;">1.216</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Department in the month of August 2004, but no reply was received. Conclusion: Irregular drawl of government money to avoid lapse of budget may be justified to audit.</p>	Sr.#	Name of office	Particulars	O.M. No	Amount (Mil)	01	Director Agriculture Marketing, Sindh Hyderabad.	Stationery	01	0.072	02	Joint Director Statistics Sindh, Hyderabad	Telephone	02	0.010	03	Director Plant Protection Sindh, Hyderabad.	Telephone	12	0.082	04	Director Agriculture Marketing, Sindh Hyd.	Telephone	05	0.031	05	Principal Agriculture Training Institute Sakrand.	Electricity Charge	07	1.021	Total				1.216
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D.P No.	Audit Observation					
4	<p><u>IRREGULAR PAYMENT OF LIABILITIES FROM CURRENT BUDGET RS.4.678 MILLION</u> According to Rule-289 of Federal Treasury Rule volume-I, all charges must be paid and drawn at ones and under no circumstances may they be allowed to stand over to be paid from the Budget grant of the next year and under Clause(g) of the policy decision of the Government of Sindh, bearing No.FD/D-1/22(3)/99-2000, dated 17.1.2000. The previous years liabilities from the current budget shall be made after the prior approval of the Finance Department, Government of Sindh. In the following offices of Government of Sindh Agriculture Department an amount of Rs.4.678 million was clear on account of previous year liabilities from current budget grant without obtaining sanction from Finance Department Government of Sindh (Annexure-w).</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px auto;"> <thead> <tr> <th style="width: 5%;">#</th> <th style="width: 40%;">Name of office</th> <th style="width: 15%;">Particulars</th> <th style="width: 10%;">O.M No.</th> <th style="width: 30%;">Amount in Million</th> </tr> </thead> </table>	#	Name of office	Particulars	O.M No.	Amount in Million
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1	DG Agri. Extension	POL & Electricity	06	0.248
2	Director TrgAE Hyd.	Electricity	53	0.051
3	Controller Weight & Measure Cell Karachi	Pur: of Seals	05	0.172
4	Dir.PMC Kyc.	Electri: Bill	10	0.325
5	Dir.WRI Sak.		21	0.102
6	Dir. Agri. Engin. Hyd.	Various Vouchers	02	3.546
7	Dir. OFWM Hyd	Rent of Bungalow	04	0.234
	Total:			4.678
<p>The irregularity was pointed out to the department in the month of August 2004, in reply Director On Farm Water Management Hyderabad have replied that Finance Department provided additional funds to clear, the liability, hence documentary evidence have not been provided. The other offices have not furnished any reply.</p> <p><u>Conclusion:</u> The matter may be justified and approved of Finance Department may be provided.</p>				

D.P No.	Audit Observation				
7	<p><u>IRREGULAR EXPENDITURE INCURRED BY SPLITTING-UP THE CASES OF RS.3.862 MILLION</u> Para-145 of General Financial Rules volume-I, "Purchase must be made in the most economical manner in accordance with the definite requirements of the public services. Stores should not be purchased in small quantities". Further Para-146 of General Financial Rules Volume-I, states, "Purchase orders should not be split up to avoid the necessary for obtaining the sanction of higher authority required with reference to the total amount of the orders". In the following offices of Agriculture Department, an expenditure of Rs.3.862 million was incurred by splitting-up the cases to avoid the necessity for obtaining the sanction from higher authority (Annex-U).</p>				
	#	Name of office	Partic:s	O.M	Amount
	1	DG Agri. Ext.	Repair of vehicle	08	0.173
	2	Director PP, Agri. Extension Hyd.	Repair of Furniture	13	0.039
	3	Dir WRI Sakrand	Pur:of various articles	03	0.154
	4	Dir.RRI Dokri	Pur: of fertilizer	02	0.311
	5	Agri.Engin. W/ Shop Sukkur	POL/ Spare parts	30	1.183
	6	Agri.Engin. W/ Shop Larkana	POL	19	0.892
	7	Agri.Engin. W/ Shop Larkana	Spare Parts	28	0.229
	8	Dev.Scheme Intro.Inte.PestM& Bio Technology	Rep. Of vehicle	02	0.144
	9	Dev.Scheme Enhancing Edible OSPCR& Dev.	Fertili-zer	2.3.10	0.566
	10	Dir.ARI T.Jam	Seed	2.3.10	0.098
	11	Dir.ARI T.Jam	Furni-ture	2.3.11	0.030
	12	Princ.ATI Sak.	Stat:	768	0.043
	Total:				3.862

D.P No.	Audit Observation
08	<p><u>IRREGULAR HANDING LOVER OF COMPUTERS WORTH RS.111,190</u> Para No.23 of General Financial Rules Volume-I, states, "every Government</p>

	<p>Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.</p> <p>In the office of Principal Agriculture Training Institute Sakrand for the year 2003-04 two computers worth Rs.111, 190 were handed over to Planning and Monitoring Cell, Karachi without approval of the competent authority.</p> <p>The irregularity was pointed out to the management in the month of August, 2004, but no reply was received.</p> <p>The public Accounts Committee (PAC) may like to issue appropriate directives to the department on the subject.</p>
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10	<p><u>IRREGULAR/UNAUTHORIZED EXPENDITURE ON PURCHASE OF P.O.L RS. 0.606 MILLION.</u></p> <p>According to Para-20 of Notification No. XV(CT) III/69 dated 09.10.1969 of Government of West Pakistan and Government of Sindh Services and General Administration Department circular No.CTC (S & GAD)-I(2)/90 dated 09.12.1991, the following record/ books are to be maintained for each motor vehicle.</p> <ol style="list-style-type: none"> 1. The log Book of the vehicle in Form-A 2. History sheet of the vehicle in Form-B 3. The petrol consumption account in Form-C 4. Stamped acknowledgement receipts is also required under Rule-25 of Sindh Financial Rules Volume-I <p>In the following offices of the Agriculture Department, an amount of Rs. 0.606 Million was incurred on P.O.L, but above record as per codal requirement was not maintained during the financial year 2003-04 (Annexure-AI)</p> <p style="text-align: right;">(Fig. In Million)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">#</th> <th style="width: 65%;">Name of Office</th> <th style="width: 10%;">O.M</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Joint Dir. Agri. Statistics Sindh Hyd.</td> <td style="text-align: center;">01</td> <td style="text-align: right;">0.106</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dir. Agri. Marketing Sindh Hyd.</td> <td style="text-align: center;">04</td> <td style="text-align: right;">0.061</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Dir. Plant Protection Sindh Hyd.</td> <td style="text-align: center;">08</td> <td style="text-align: right;">0.227</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dir. Agri. Farm & Major Crops (Project CDP)</td> <td style="text-align: center;">08</td> <td style="text-align: right;">0.212</td> </tr> <tr> <td style="text-align: center;">5</td> <td>D.G. Agri. Res. Tandojam</td> <td style="text-align: center;">08</td> <td style="text-align: right;">0.140</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Dir. ARI Tandojam</td> <td style="text-align: center;">08</td> <td style="text-align: right;">0.239</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Dir. Qauid-e-Azam ARI Larkana</td> <td style="text-align: center;">10</td> <td style="text-align: right;">0.080</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Dir. Sindh Horticulture Res. Institute Mirpurkhas</td> <td style="text-align: center;">10</td> <td style="text-align: right;">0.173</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Dir. Sindh Institute (Trg. & Res.) OFWM Sak.</td> <td style="text-align: center;">06</td> <td style="text-align: right;">0.061</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Dir. OFWM Sindh Hyd.</td> <td style="text-align: center;">11</td> <td style="text-align: right;">0.392</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Secretary Agri. Dept. Karachi</td> <td style="text-align: center;">05</td> <td style="text-align: right;">0.497</td> </tr> <tr> <td></td> <td>Total:</td> <td></td> <td style="text-align: right;">2.188</td> </tr> </tbody> </table>			#	Name of Office	O.M	Amount	1	Joint Dir. Agri. Statistics Sindh Hyd.	01	0.106	2	Dir. Agri. Marketing Sindh Hyd.	04	0.061	3	Dir. Plant Protection Sindh Hyd.	08	0.227	4	Dir. Agri. Farm & Major Crops (Project CDP)	08	0.212	5	D.G. Agri. Res. Tandojam	08	0.140	6	Dir. ARI Tandojam	08	0.239	7	Dir. Qauid-e-Azam ARI Larkana	10	0.080	8	Dir. Sindh Horticulture Res. Institute Mirpurkhas	10	0.173	9	Dir. Sindh Institute (Trg. & Res.) OFWM Sak.	06	0.061	10	Dir. OFWM Sindh Hyd.	11	0.392	11	Secretary Agri. Dept. Karachi	05	0.497		Total:		2.188
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	<p>In the absence of above record/books, the authenticity of expenditure could not be verified by audit. The irregularity was pointed out to the department during audit in the month of August 2004, in reply the Director on Farm Water Management have replied that the log book have been maintained but no documentary evidence have been furnished where as the Secretary have replied the concerned officers have been instructed to maintain the log books. The other offices have not furnished any reply.</p> <p><u>Conclusion</u> The log books and other relevant record should be maintained and produced to audit.</p>
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D.P No.	Audit Observation
<p>12 Agri. Chemist</p>	<p><u>NON ANALYSIS WORK OF 1200 SAMPLES OF FERTILIZER AND 900 SAMPLES OF PESTICIDES.</u></p> <p>As per Pc-I of “Establishment fo Pesticide & Fertilizer Quality Control Laboratory at Larkana & Mirpurkhas” the laboratories were to be established by year 2002-03, 100 samples of fertilizer and 75 samples of pesticide per month were to be tested.</p> <p>Due to non-functioning of Larkana and Mirpurkhas laboratories during the year 2003-04, the target of analysing / testing of 1200 samples of fertilizer and 900 samples of pesticide could not be achieved. This resulted into use of adulterated pesticide & fertilizers by the farmers resulting in damage to crops thus less yield / hectare.</p> <p>Management could not achieved it’s goal in terms of maintaining quality control on pesticide and fertilizer.</p> <p><u>Conclusion</u></p> <p>Non achieving targets may be justified to audit.</p>

D.P No.	Audit Observation			
<p>15 Dir. Farms (CDP)</p>	<p><u>NON ACHIEVEMENT OF TARGETS OF THE SCHEM “ENHANCING COTTON PRODUCTIVITY IN SINDH”.</u> <u>The main objective of the scheme “Enhancing cotton Productivity in Sindh” was to increase the production and yield per acre for cotton product.</u></p> <p>The scheme was approved by DDWP at a total cost of Rs. 31.299 for the period of two years 2001-02 to 2002-03 but due to late releasing of funds the scheme was carried out during 2002-03 to 2003-04. An amount of Rs. 15.500 million was released upto 30.6.2004 out of which Rs. 15.475 million were utilized resulting in saving of Rs. 0.025 million.</p> <p>Targets fixed as per Pc-I along with their achievements up to 30.6.2004 are enumerated below:</p>			
	#	As per PC-I	Achievements	Remarks
	1	732,700 hectares area were to be brought under cultivation.	561,378 hectares were achieved.	The remaining 171,322 hectares were not brought under cultivation.

2	Production was to be increased by 4,000,673 bales	2,242,824 bales were achieved.	Increase in target by 1,757,849 bales were not achieved.		
3	Increasing 28 maunds yield per acre.	20 maunds per acre were achieved.	The remaining target 8.18 maunds per acre were not achieved.		
4	11,120 maunds of cotton seed were required to be distributed to the growers.	Only 3,156 maunds were distributed to the growers.	The remaining target 7,964 maunds were not distributed.		
5	131 growers were to be trained.	Only 111 growers were trained.	The remaining target of 20 were not achieved.		
6	Pest scouting training was to be imparted to 34 persons	Only 14 persons were trained.	The remaining target of 20 were not achieved.		
It is pointed out that according to Pc-I under the heading description of the project, the actual performance of the year 1999 was taken as the base year. The performance after completion of the project was even less than the base year.					
Base Year			Performance during the year 2002-03 to 2003-04		
Area	Production	Kg/Acre	Area	Production	Kg/Acre
633,540	2,377,380 bales	19.37 Mds	561,378	2,242,824 bales	20 Mds
As such the expenditure of rs. 15.475 million was a wasteful expenditure. This was pointed out to the management in the month of August 2004, but no reply was received.					
<u>Conclusion</u>					
<u>Non-achievement of targets of the development scheme may be justified tot he audit.</u>					
Para No.1.27.1 & 1.27.2 of the AIR for the year 2003-04					

D.P No.	Audit Observation
21	<p><u>LOSS TO GOVERNMENT DUE OF LNON FUNCTIONING OF COMPUTER LAB LWORLTH RS.0.550 MILLION</u></p> <p>Para No.88 of Sindh Financial Rules Volume-I, states, “every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part land that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.</p> <p>In the office of Principal Agriculture Training Institute Sakrand for the year 2003-04, a computer lab with ten computers was established during the period under audit for providing training to the students. But not a single computer course was conducted land the Lab remained without functioning during the period under audit. Hence the government sustained the loss of IRs.0.550 million.</p> <p>The irregularity was pointed out to the management in the month of August, 2004, but no reply was furnished.</p> <p>Conclusion.</p> <p>The Non functioning of Lab may be justified.</p>

D.P No.	Audit Observation																			
22	<p data-bbox="334 348 1468 407"><u>WASTEFUL EXPENDITURE ON SEED FARMS AND GOVERNMENT GARDENS ON SALARIES OF STAFF AMOUNTING TO RS.27,389 MILLION.</u></p> <p data-bbox="334 441 1468 533">According to Para (10) (I) & (ii) of General Financial Rules Vol.I. every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.</p> <p data-bbox="334 562 1468 655">In the following offices of the Agriculture Department expenditure of Rs. 27.389 Million was incurred during the year 2003-04 on the salaries and contingencies of Seed Farms and Government Gardens without achieving any objectives of production (Annexure- N)</p> <table border="1" data-bbox="334 659 1468 877"> <thead> <tr> <th data-bbox="334 663 370 688">#</th> <th data-bbox="370 663 656 688">Name of office</th> <th data-bbox="656 663 786 688">O.M No.</th> <th data-bbox="786 663 1468 688">Amount in Million</th> </tr> </thead> <tbody> <tr> <td data-bbox="334 693 370 718">1</td> <td data-bbox="370 693 656 718">DG Agri. Extension</td> <td data-bbox="656 693 786 718">14</td> <td data-bbox="786 693 1468 718">10.934</td> </tr> <tr> <td data-bbox="334 722 370 814">2</td> <td data-bbox="370 722 656 814">Director Plant Protection, Agri. Extension Hyd.</td> <td data-bbox="656 722 786 814">02</td> <td data-bbox="786 722 1468 814">16.455</td> </tr> <tr> <td data-bbox="334 819 370 873"></td> <td data-bbox="370 819 656 873">Total</td> <td data-bbox="656 819 786 873"></td> <td data-bbox="786 819 1468 873">27.389</td> </tr> </tbody> </table> <p data-bbox="334 911 1468 970">The irregularity was pointed out to the department during audit in the month of August 2004, but no reply was received.</p> <p data-bbox="334 974 1468 1033"><u>Conclusion:</u> Expenditure on up-productive seed farms and Government Gardens may be justified to Audit.</p>				#	Name of office	O.M No.	Amount in Million	1	DG Agri. Extension	14	10.934	2	Director Plant Protection, Agri. Extension Hyd.	02	16.455		Total		27.389
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D.P No.	Audit Observation			
24 Agri. Chemist	<p data-bbox="402 1260 990 1289">LACK OF WIDE PUBLICITY OF TENDER</p> <p data-bbox="357 1327 1468 1432"><u>According to Rule-170 of PWD Manual Vol-I, tender should be opened at least one month after the publication in the newspapers to achieve the lowest competitive rates through wide publicity.</u></p> <p data-bbox="357 1465 1468 1583">In the development scheme of “Establishment of Pesticide & Fertilizer Quality Control Laboratory at Larkana and Mirpurkhas” it was observed that tender for the purchase of twenty one different items was invited on 22.11.2003 through press and opened after 17 days only and no sufficient time was given to the participants. Lack of wide publicity deprived the department of competitive & economical rates.</p> <p data-bbox="357 1617 1468 1675">The irregularity was pointed out to the management in the month of August 2004, but not reply was received.</p> <p data-bbox="357 1709 1468 1768"><u>Conclusion</u> Irregularity may be justified to audit.</p>			

D.P No.	Audit Observation					
26 Dir. Farms (CDP)	<p style="text-align: center;">EXCESS EXPENDITURE OF RS. 1.520 MILLION OVER & ABOVE THE PROVISION IN PC-I</p> <p><u>As per Para-88 of General Financial Rule Volume-I, the Drawing & Disbursing Officer is not permitted to incur expenditure over and above the available budget grant.</u></p> <p><u>But contrary to above rule, in the following Development Schemes of the Agriculture Department Government of Sindh, it was observed that an amount of Rs. 1.520 million was incurred in excess of the provisions of PC-I for the year 2003-04.</u></p>					
	#	Name of Schemes	O.M. No.	Provision of PC-I	Actual Expenditure	Excess
	1	Entomologist Agriculture Research Institute, Agriculture Department, Tandojam.	01	1155000	1375000	220000
	2	Enhancement of the Productivity and Improving Quality of Vegetables, Fruits and Flowers.	35	20000	27000	7000
	3	Enhancement of the Productivity and Improving quality of vegetables, fruits and flowers.	37	1103000	1741000	638000
	4	Enhancing of Cotton Productivity in Sindh.	33	1820000	1165000	655000
		Total				1520000 (1.520 M)
	<p>The irregularity was pointed out to the Department in the month of August 2004, but no reply was received.</p> <p><u>Conclusion</u></p> <p>Irregular expenditure over and above the provision of PC-I may be justified to the audit.</p> <p>Para No. 1.16.9, 1.27.7, 2.14.8, 2.24.10 of the AIR for the year 2003-04</p>					

D.P No.	Audit Observation			
27 Agri. Chemist	<u>UN-AUTHORIZED PURCHASE OF ITEMS WITHOUT PROVISION IN PC-I OR RS. 175,000/-</u>			
In the following Development Schemes of Agriculture Department, it was observed that an amount of Rs. 175,000/- was incurred without provision in PC-I.				
#	Name of Schemes	Particulars	O.M No.	Amount
1	Establishment of Pesticide and Fertilizer Quality Control Laboratory at Larkana and Mirpurkhas	Computer + Printer	-	0.078
2	Enhancement of Productivity and Improving yield quality of Vegetables, Fruits and Flowers.	Repair of furniture	34	0.050
3	Introduce Integrated Pest Management and Bio-Technology System and Strengthening of Tissue Culture Laboratory at Tandojam.	Office equipment	-	0.047
	Total			0.175
The irregularity was pointed out to the Department in August 2004, but no reply was received.				
<u>Conclusion</u> Expenditure without provision in PC-I may be justified to the audit.				
Para No. 2.14.11, 1.16.9, & 2.24.9 of the AIR for the year 2003-04				

D.P No.	Audit Observation			
28 Agri. Chemist	<u>NON ACHIEVEMENT OF TARGETS OF PROJECT "ESTABLISHMENT OF PESTICIDE & FERTILIZER QUALITY CONTROL LABORATORY AT LARKANA AND MIRPURKHAS</u>			
<u>The main object of the scheme was to curb the adulteration in pesticides and fertilizers and to maintain the quality of both so that the growers may be able to use the pure pesticide and fertilizer to raise their production. The scheme was approved by DDWP at cost of Rs. 37.924 for the period of three years (2002-03 to 2004-05). The amount released for the year 2003-04 was Rs. 16.982 million against which Rs. 1.668 were utilized resulting savings of Rs.0.314 million.</u>				
As per PC-I the following physical targets were defined with their achievement.				
Year	As per PC-I	Achievements	Remarks	

	1 st Yr. 2002-03	1	Renovation work of both laboratory i.e. Larkana and Mirpurkhas will be completed.	Not completed	Equipments were stored @ Hyd. Lab. Furniture were stored @ Hyd. Lab.
		2	The equipments for Mirpurkhas Lab. Will be procured and installed.	Equipments were procured.	
		3	Furniture for Mirpurkhas Lab. Will be procured.	Furniture procured	

D.P No.	Audit Observation				
28	2 nd Year 2003-04	1	Equipments for Larkana Lab. Will be procured.	Equipments were procured.	Equipments were stored @ Hyd Lab. Furniture were not delivered As no staff was recruited.
		2	Furniture for Larkana Lab. Will be procured.	Furniture procured.	
		3	Staff for Mirpurkhas Lab will be recruited/ adjusted.	Nil	
		4	Staff of Mirpurkhas Lab will be sent for training.	Nil	
		5	The Mirpurkhas Lab will be made functional.	Nil	
		6	The analysis work will be carried out in Mirpurkhas Lab.	Nil	
		7	100 Samples per month of fertilizer will be analysed at Mirpurkhas Laboratory.	Nil	
		8	75 samples per month of pesticides will be analysed at Mirpurkhas Laboratory.	Nil	
<p>In above table, it can be analysed that no such target were achieved after incurring expenditure of Rs. 16.668 million which reflects poor performance of the executing agency. This was pointed out to the management in the month of August 2004, but no reply was received.</p> <p><u>Conclusion</u> Non-achievement of targets of the development scheme may be justified to the audit.</p>					

D.P No.	Audit Observation
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31	<p><u>LOSS TO GOVERNMENT WORTH RS. 0.276 MILLION DUE TO STOLEN OFFICE EQUIPMENTS.</u></p> <p>Para No. 88 of Sindh Financial Rules Volume-I, states, “every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.</p> <p>In the office of the Director Information Agriculture Extension Hyderabad following office equipments costing Rs. 0.276 million were stolen on 11.4.2004 and the FIR was lodged on 12.6.04 neither efforts were taken by the department to recovery the stolen equipments nor departmental enquiry held. Hence the government sustained loss of Rs. 0.276 million.</p>		
	#	Name of equipments.	Amount
	1	Projector	24300 0
	2	V.C.D.	20500
	3	V.C.P.	8500
	4	Tap	3150
	5	Cable	100
			27525 0
	<p>The irregularity was pointed out to the department in the month of August-2004 , but not reply was received.</p> <p><u>Conclusion:</u></p> <p>Steps taken to recover the stolen equipment may be intimated to audit.</p> <p>Para No. 1.3.5 of the AIR for the year 2003-04.</p>		

D.P No.	Audit Observation					
32	<p><u>RECOVERY DUE TO MISUES OF P.O.L. AND REPAIR OF VEHICLES NOT PERTAINING TO LOCAL OFFICE AMOUNTING TO RS.0.274 MILLION.</u></p> <p>Para No.10 (1) of General Financial Rules volume-I, states, “every Government Officer is expected to exercise the same vigilance in-respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of this own money”.</p> <p>In the following offices of the Agriculture Department, Government of Sindh, for the year 2003-2004, an expenditure of Rs.0.274 million was incurred on purchase of P.O.L. and repair of vehicles not pertaining to the local office (Annexure-D).</p>					
	#	Name of office	Part:	No. of Vehicle	O.M	Amount
	1	DG Agri. Extension	POL & Repair of veh:	02	04	0.036
	2	Director Information, Extension Hyd.	44-POL Rep: of vehicle	03	44 & 50	0.074

3	Director, AF&M Crops / Project CDP Hyd.	POL	08	19	0.144
4	Director Training, Agri. Ext. Sindh, Hyd.	POL & Repair of veh.	02	57	0.020
5	D.G. Agri. Res. Sindh Tandojam	POL & Rep. Of vehicle	03		0.033
6	Secretary Agri. Department, Kcy.	POL	04	10	0.032
7	Dir. Agri. Engin. Hyderabad	POL	18	63	3.260
	Total:				3.599
<p>The irregularity was pointed out to the management during audit in the month of August-2004 , but not reply was received.</p> <p>Conclusion: Amount should be recovered and deposited into Government account.</p>					

D.P No.	Audit Observation																																																																						
33 DPP	<p><u>LOSS TO NATIONAL ECONOMY DUE TO WEAK PERFORMANCE / NEGLIGENCE OF DIRECTORATE OF PLANT PROTECTION.</u></p> <p>Directorate Plant Protection was established, for implementation and enforcement of the Pesticide Control Ordinance, 1971 by collection of pesticide samples and testing analysis and to take action against person doing business of adulterated pesticide in the province.</p> <p>It was observed through different newspapers that adulterated pesticide business was being run in the province. Sixty eight samples of pesticides were tested and declared sub-standard by Director Plant Protection (Annex-C), but no action was taken against the defaulters not adulterated pesticide were withdrawn from the market as per pesticide control ordinance 1971. As such the yield of cotton crops decreased b 75 kg per hectare during the year 2003-04. Following is the comparison of the last 6 years showing yield kgs per hectare. It will be seen that loss was sustained by the farmers/landlords during the year 2003-04.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Area in hect.</th> <th>Prod. In Bales</th> <th>Yield kg/ha</th> <th>Area in hect.</th> <th>Prod. In Bales</th> <th>Yield kg/ha</th> <th>Area in hect.</th> <th>Prod. In Bales</th> <th>Yield kg/ha</th> </tr> </thead> <tbody> <tr> <td>1998-99</td> <td>700000</td> <td>2000000</td> <td>486</td> <td>630249</td> <td>2134133</td> <td>576</td> <td>-69751</td> <td>134133</td> <td>90</td> </tr> <tr> <td>1999-00</td> <td>630000</td> <td>2200000</td> <td>594</td> <td>633540</td> <td>2377388</td> <td>638</td> <td>+3540</td> <td>177388</td> <td>44</td> </tr> <tr> <td>2000-01</td> <td>630000</td> <td>2200000</td> <td>594</td> <td>523595</td> <td>2141076</td> <td>696</td> <td>-106405</td> <td>(58924)</td> <td>102</td> </tr> <tr> <td>2001-02</td> <td>500000</td> <td>1560000</td> <td>531</td> <td>547413</td> <td>2443150</td> <td>759</td> <td>+47413</td> <td>883150</td> <td>228</td> </tr> <tr> <td>2002-03</td> <td>497000</td> <td>2000000</td> <td>684</td> <td>542608</td> <td>2411803</td> <td>756</td> <td>+45608</td> <td>411803</td> <td>72</td> </tr> <tr> <td>2003-04</td> <td>541000</td> <td>2400000</td> <td>755</td> <td>561378</td> <td>2242824</td> <td>680</td> <td>+20378</td> <td>(157176)</td> <td>(75)</td> </tr> </tbody> </table>	Year	Area in hect.	Prod. In Bales	Yield kg/ha	Area in hect.	Prod. In Bales	Yield kg/ha	Area in hect.	Prod. In Bales	Yield kg/ha	1998-99	700000	2000000	486	630249	2134133	576	-69751	134133	90	1999-00	630000	2200000	594	633540	2377388	638	+3540	177388	44	2000-01	630000	2200000	594	523595	2141076	696	-106405	(58924)	102	2001-02	500000	1560000	531	547413	2443150	759	+47413	883150	228	2002-03	497000	2000000	684	542608	2411803	756	+45608	411803	72	2003-04	541000	2400000	755	561378	2242824	680	+20378	(157176)	(75)
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	<p>The matter was pointed out to the department in the month of August 2004, but no reply was received.</p> <p><u>Conclusion</u></p> <p><u>Due to adulterated pesticide in the province, beneficiaries sustained loss of more than billion, which may be justified.</u></p> <p>Para No. 1.3.3 of the AIR for the year 2003-04</p>
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D.P No.	Audit Observation
35 Agri. Chemist	<p><u>MIS-USE OF GOVERNMENT MONEY / STORE STOCK AMOUNTING TO RS.235.170.</u></p> <p><u>According to Pc-I of development scheme of “Establishment of Pesticide & Fertilizer Quality Control Laboratory at Larkana and Mirpurkhas”, 3 computers worth Rs.235170/- were purchased on 22.4.2004 for Larkana, Mirpurkhas and Hyderabad Laboratories for analysing and integrating the results of pesticides. Three computers were issued to Planning & Monitoring Cell Karachi instead to concerned laboratories.</u></p> <p>Non availability of computers in the Larkana and Mirpurkhas Laboratories hampered the process of analyzing and integrating the results of pesticide and fertilizer tests.</p> <p>The irregularity was pointed out to the management in the month of August 2004, but no reply was received.</p> <p><u>Conclusion</u></p> <p>The computer be returned to the laboratories concerned.</p>

D.P No.	Audit Observation			
39	<p><u>IRREGULAR EXPENDITURE DUE TO MISCLASSIFICATION RS. 0.676 MILLION.</u></p> <p><u>Under Para-30 of Audit Code all financial transactions should be properly recorded in the relevant account to which it pertains.</u></p> <p>In the following offices of the Agriculture Department Government of Sindh, for the year 2003-04, it was observed that an amount of Rs. 0.676 million was incurred on various items / works but expenses booked in wrong head of account. Detail at Annex-L.</p>			
	#	Name of office	O.M	Amount
	1	Director Agriculture Farms & Major Crops, Hyderabad	10 & 15	0.206
	2	Director Sindh Horticulture Research Institute Mirpurkhas.	09	0.033
	3	Scheme of the Director, Sindh Horticulture Research Institute, Mirpurkhas.	27	0.056
	4	Entomologist, Agriculture Research Institute.	05	0.381

	<p>The irregularity was pointed out to the department in the month of August-2004 , but not reply was received.</p> <p><u>Conclusion:</u></p> <p>Misclassification may be justified to audit.</p> <p>Para No. 1.3.15, 2.3.17, 2.14.12 & 2.24.4 of the AIR for the year 2003-04.</p>
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D.P No.	Audit Observation			
41 Dir. Farms (CDP)	IRREGULAR EXPENDITURE WITHOUT INVITING TENDER OF RS. 0.255 MILLION			
	As laid down in Para-67 of Sindh Purchase Manual-1991 read with notification No. SO-(iii)(Co-ord) S&GAD/6 (25) S.No.III/90 dated 28.10.91 (De centralization of purchase) issued by Secretary valuing rupees one lac and above except those of proprietary through press.			
	Contrary to above rule, in the following offices of Agriculture Department, it was observed that an expenditure worth Rs. 255,000 as detailed in enclosed statement was incurred on the execution of work without inviting open tenders in the leading newspapers.			
	#	Name of office	O.M	Amount
	1	Entomologist, Agriculture Research Institute Tando Jam	02	0.110
	2	Enhancing of Cotton Productivity in Sindh	21	0.145
	Total:		0.255	
	<p>The irregularity was pointed out to the Department in the month of August-2004 , but not reply was received.</p> <p><u>Conclusion:</u></p> <p>Irregularity may be justified to audit.</p> <p>Para No. 2.14.9 & 2.24.6 of the AIR for the year 2003-04.</p>			

D.P No.	Audit Observation																																			
42	<p><u>Irregular Expenditure without inviting quotations of Rs.0.722 million.</u></p> <p>According to Rule-178 of Sindh Financial Rules Vol-I, tender/quotations are required to be obtained through press to achieve the most economical rates from the local market further under Para 145 of General Financial Rules Volume-I, the purchases must be made in the most economical manner in accordance with the definite requirement of the public service stores should not be purchased in small quantities and periodical indent should be prepared and as many articles as possible should be obtained by means of such indents.</p> <p>In the following offices of the Agriculture Department for the year 2003-04, an amount of Rs. 0.722 million was incurred without obtaining quotations.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">#</th> <th style="text-align: center;">Name of office</th> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">O.M No.</th> <th style="text-align: center;">Amount (mil)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Dir. Plant Protection Sindh Hyd.</td> <td>Decoration charge</td> <td style="text-align: center;">15</td> <td style="text-align: center;">0.090</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dir. Agri. Farms & Major Crops (Project Coord: Cotton Dev. Project) Hyd.</td> <td>Decoration charge</td> <td style="text-align: center;">16</td> <td style="text-align: center;">0.084</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Dir. Wheat Research Institute Sakrand</td> <td>Purch. of seed</td> <td style="text-align: center;">04</td> <td style="text-align: center;">0.182</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Enhancing Edible Oil Seed Produc. Through consolidation of Res. & Dev. In Sindh</td> <td>Purchase of seed</td> <td style="text-align: center;">03</td> <td style="text-align: center;">0.181</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Plant Pathologist, Agri. Res. Institute Tandojam.</td> <td>Various items</td> <td style="text-align: center;">05</td> <td style="text-align: center;">0.185</td> </tr> <tr> <td colspan="4" style="text-align: center;">Total:</td> <td style="text-align: center;">0.722</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the management in the month of August 2004, but no reply was received.</p> <p><u>Conclusion</u> The irregularity may be justified to audit. Para No.1.3.27,2.9.3,2.14.20 & 3.2.18 of the AIR for the year 2003-04.</p>	#	Name of office	Particulars	O.M No.	Amount (mil)	1	Dir. Plant Protection Sindh Hyd.	Decoration charge	15	0.090	2	Dir. Agri. Farms & Major Crops (Project Coord: Cotton Dev. Project) Hyd.	Decoration charge	16	0.084	3	Dir. Wheat Research Institute Sakrand	Purch. of seed	04	0.182	4	Enhancing Edible Oil Seed Produc. Through consolidation of Res. & Dev. In Sindh	Purchase of seed	03	0.181	5	Plant Pathologist, Agri. Res. Institute Tandojam.	Various items	05	0.185	Total:				0.722
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D.P No.	Audit Observation				
45 Dir. Farms (CDP)	<p style="text-align: center;">IRREGULAR EXPENDITURE INCURRED BY SPLITTING-UP OF EXPENDITURE OF RS. 2.126</p> <p><u>According to Para-146 of General Financial Rules Volume-I, states, “purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders”.</u></p> <p>Contrary to above rule, in the following offices of Agriculture Department, it was observed that an expenditure of Rs. 2.126 million as detailed in enclosed statement was incurred on the execution of work/purchase by splitting up of orders to avoid inviting open tenders and sanction of the higher authority.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">#</th> <th style="text-align: center;">Name of office</th> <th style="text-align: center;">O.M</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> </tbody> </table>	#	Name of office	O.M	Amount
#	Name of office	O.M	Amount		

1	Entomologist, Agriculture Research Institute Tando Jam	02	0.198
2	Plant Pathologist, Agriculture Research Institute Tandojam	09	0.144
3	Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh	02	0.935
4	Enhancement of the Productivity and Improving Quality of Vegetables, Fruits and Flowers.	31	0.327
5	Enhancing of Cotton Productivity in Sindh	21	0.145
6	Director Agriculture Research Institute Tando Jam	10	0.297
7	Director Rice Research Institute Dokri	04	0.080
	Total:		2.126
<p>The irregularity was pointed out to the Department in the month of August-2004 , but not reply was received.</p> <p><u>Conclusion:</u></p> <p>Irregularity may be justified to audit.</p> <p>Para No. 2.9.2 & 2.14.9 of the AIR for the year 2003-04.</p>			

D.P No.	Audit Observation																																							
48 JD (Statis)	<p><u>NON ACHIEVING TARGET OF WHEAT AND COTTON CROPS PRODUCTION AMOUNTING TO RS. 2718.942 MILLION APPROXIMATELY.</u></p> <p>Director General Agriculture Extension Sindh is responsible to transfer improved technology to the growers, training and education of farmers, implementation of crop area, production and yield targets, prevention of adulteration in crop inputs, coordination with Government organizations for timely availability of inputs and coordination with MINFAL and other Federal Agencies, information and implementation of policies.</p> <p>Targets of Cash Crops (Wheat & Cotton) fixed for the year 2003-04 were not achieved by the Agriculture Department, Government of Sindh, due to which national economy sustained loss of Rs. 2718.942 million.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Crop</th> <th colspan="3">Target</th> <th colspan="3">Achievement</th> <th colspan="3">Shortage/Excess</th> </tr> <tr> <th>Area in hect.</th> <th>Prod. In M.Tons</th> <th>Yield kg/ha</th> <th>Area in hect.</th> <th>Prod. In M.Tons</th> <th>Yield kg/ha</th> <th>Area in hect.</th> <th>Prod. In M.Tons</th> <th>Yield kg/ha</th> </tr> </thead> <tbody> <tr> <td>Wheat</td> <td>851000</td> <td>2300000</td> <td>2703</td> <td>878186</td> <td>2172154</td> <td>2473</td> <td>27186(3%)</td> <td>-127846(6%)</td> <td>-230(8.5%)</td> </tr> <tr> <td>Cotton</td> <td>541000</td> <td>2400000</td> <td>755</td> <td>561378</td> <td>2242824</td> <td>680</td> <td>20378(4%)</td> <td>-157176(7%)</td> <td>-75(10%)</td> </tr> </tbody> </table> <p>From the above table it will be seen that in case of Wheat the area cultivated in hectares was 3% more than the target whereas the production in metric tons was less by 6% & yield kg/ ha was less by 8% of the target.</p> <p>As for the Cotton crop the area cultivated was more by 4% while the production in metric ton was less by 7% and the yield kg/ha. Was less by 10% of the target.</p> <p>This was pointed out to the management in the month of August 2004, but no reply was received.</p> <p><u>Conclusion</u></p> <p><u>Non-achievement of targets may be justified to the audit.</u></p> <p>Para No. 1.3.1 & 1.3.2 of the AIR for the year 2003-04.</p>	Crop	Target			Achievement			Shortage/Excess			Area in hect.	Prod. In M.Tons	Yield kg/ha	Area in hect.	Prod. In M.Tons	Yield kg/ha	Area in hect.	Prod. In M.Tons	Yield kg/ha	Wheat	851000	2300000	2703	878186	2172154	2473	27186(3%)	-127846(6%)	-230(8.5%)	Cotton	541000	2400000	755	561378	2242824	680	20378(4%)	-157176(7%)	-75(10%)
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D.P No.	Audit Observation																																										
49	<p><u>NON-ACCOUNTAL OF VARIOUS ARTICLES AMOUNTING TO RS. 2.648 MILLION</u> Para-148 of General Financial Rules Volume-I, states, “all materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good and record a certificate to the effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register” In the following offices of Government of Sindh, Agriculture Department, an expenditure of Rs. 0.868 million was incurred on the purchase of various articles during the year 2003-2004 but the same were not accounted for in the appropriate stock register (Annexure-AK)</p> <table border="1"> <thead> <tr> <th>Sr.#</th> <th>Name of office</th> <th>O.M. No</th> <th>Amount (Million)</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Joint Director Statistics Sindh, Hyderabad</td> <td>05</td> <td>0.103</td> </tr> <tr> <td>02</td> <td>Director Plant Protection Sindh, Hyderabad.</td> <td>07 & 17</td> <td>0.142</td> </tr> <tr> <td>03</td> <td>Principal ATI Sakrand</td> <td>75</td> <td>0</td> </tr> <tr> <td>04</td> <td>Director Training, Agriculture Extension Sindh, Hyderabad</td> <td>61</td> <td>0.58</td> </tr> <tr> <td>05</td> <td>Director Information, Agriculture Extension.</td> <td>49</td> <td>0.044</td> </tr> <tr> <td>06</td> <td>D.G. Research Tandojam</td> <td>06</td> <td>0.068</td> </tr> <tr> <td>07</td> <td>Dir. Agri. Research Institute Tandojam</td> <td>11</td> <td>0.244</td> </tr> <tr> <td>08</td> <td>Dir. Wheat Research Institute Sakrand</td> <td>20</td> <td>0.036</td> </tr> <tr> <td></td> <td>Dir. Sindh Horticulture Research Institute Mirpurkhas</td> <td>13</td> <td>0.057</td> </tr> </tbody> </table>			Sr.#	Name of office	O.M. No	Amount (Million)	01	Joint Director Statistics Sindh, Hyderabad	05	0.103	02	Director Plant Protection Sindh, Hyderabad.	07 & 17	0.142	03	Principal ATI Sakrand	75	0	04	Director Training, Agriculture Extension Sindh, Hyderabad	61	0.58	05	Director Information, Agriculture Extension.	49	0.044	06	D.G. Research Tandojam	06	0.068	07	Dir. Agri. Research Institute Tandojam	11	0.244	08	Dir. Wheat Research Institute Sakrand	20	0.036		Dir. Sindh Horticulture Research Institute Mirpurkhas	13	0.057
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D.P No.	Audit Observation			
49	11	Plant Pathologist ARI T.Jam	06	0.190
	12	Dir. Sindh Institute (Trg. &Res.)OFWM Sak.	04	0.043
	13	Agri.Engin. W/Shop Sukkur	31	0.118
	14	Dir. Agri. Engin. W/Shop Larkana	25	0.038
	15	D.G. Agri. Eng. OFWM Sindh Hyderabad	04	0.029
	16	Controller Weight & Measures Cell Karachi	15	0.106
	17	Secretary Agri. Department Karachi	09	0.043
	18	Dir. PMC Agri. Deptt. Karachi	07	0.011
	19	Estt.of Pesticide & Fertilizer Quality Control Laboratory at Larkana & Mirpurkhas	08	0.175
	20	Integ.Prog. for Enhancement of PIQ of Veg. Fruits & Flowers for Export Through Consolidation of Res. & Dev. In Sindh	38	0.235
		Total:		2.648

D.P No.	Audit Observation				
50 Dir. Farms (CDP)	<u>NON-RECOVERY OF OUTSTANDING DUES AMOUNTING TO RS. 86.467 MILLIONB</u>				
	<u>Para- 28 of General Financial Rules Volume-I states, “no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought”.</u>				
	In the following offices of the Agriculture Department, an amount of Rs. 86.467 million was found outstanding for the year 2003-04.				
	#	Name of office	Particulars	O.M No.	Amount in Million
	1	Director Wheat Research Institute Sakrand.	Recovery of sale of wheat from growers.	23	0.252
	2	Director, Sindh Horticulture Research Institute, Mirpurkhas.	Contractor on a/c of sale proceed of Mango Fruit.	23 & 28	0.754
	3	Agriculture Engineer Workshop Larkana.	Hiring charges from Govt. agencies / operators.	20 & 27	76.378
	4	Agriculture Engineering Workshop Sukkur.	Hiring charges from Govt. agencies.	38	8.596
	5	Director On Farm Water Management Sindh, Hyd.	House Purchase Advance and Car Maintenance allowance and special pay.	15 & 13	0.119
6	Enhancing of Cotton Productivity in Sindh.	Sale of seed.	22	0.368	
			Total	86.467	
The irregularity was pointed out to the department, in August 2004, but no reply was received.					
<u>Conclusion:</u>					
Efforts should be made by the Department to recover the outstanding amount.					
Para No. 1.27.3, 2.3.5, 3.2.2, 3.2.3 & 4.1.3 of the AIR for the year 2003-04.					

D.P No.	Audit Observation					
53	<p>NON DISPOSAL OF UNSERVICEABLE / CONDEMNED VEHICLES MACHINERY AND OLD SPARE PARTS WORTH RS.5.227 MILLIONS</p> <p>Para-167 of General Financial Rules Volume-I, states, “stores which are reported to be obsolete, surplus or unserviceable may be disposed off by sale or otherwise under the orders of competent authority to sanction the writing off of a loss caused by deficiencies and depreciation equivalent to their value”.</p> <p>In the following offices of the Government of Sindh, Agriculture Department, the unserviceable / condemned vehicles, machinery and old spare parts worth Rs.5.227 million were not disposed off since 1988 to date to safeguard the Government money.</p>					
	#	Name of office	Parti:	Since	O.M No.	Amount in Million
	1	DG Agri. Extension	Veh:	98-99	10	0.905
	2	DG Agri.Ext.	Spare parts	03-04	11	0.123
	3	JD Stat:Hyd:	--do--	01-02	06	0.157
	4	Dir.PP Hyd.	--do--	02-04	11	0.064
	5	Principal ATI Sakrand	Cond-emned mach:		74	00
	6	DAF & M Crops Dev. Hyd.	News-Papers, Spare parts	03-04	20	00
	7	Dir:Wheat Res.Institute Ssakrand	Un-serviceable vehicle	1986	13	1.075
	8	Agri.Engine. W/Shop Sukkur	Condemned mach:	1988	32	2.227
					Total	5.227
	<p>Irregularity was pointed out to the department during audit in the month of August 2004, Joint Director Statistics replied that unserviceable spare parts will be auctioned as early as possible, the reply of management is not satisfactory. Other offices have not furnished any reply.</p> <p>Conclusion: Un-serviceable spare parts may be disposed off under intimation to audit.</p>					

D.P No.	Audit Observation			
57	<p>UN-DUE BURDEN OF EXCESS STAFF AMOUNTING TO RS.16.732 MILLION</p> <p>According to Para 10 (I) & (ii) of General Financial Rules Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as a person of ordinary prudence would exercise in respect of expenditure of his own money.</p> <p>Contrary to above rule, it was observed that in the following offices of the Agriculture Department, an amount of Rs.16.732 million was paid as salaries to excess staff of drivers, operators and greasers without performing any duty.</p>			
	#	Name of office	O.M	Amount
	1	DG Agri. Extension	07	0.247
	2	JD Stat. Sindh Hyd.	04	0.164
	3	Princ.ATI Sakrand	64	0.684
	4	Dir. Trg.Agri.Ext. Hyd	55	0.600
	5	D.G.Agri.Ext. Hyd.	12	2.968
	6	Dir. AF&MC(CDP)	23	1.366
	7	Dir.Trg.Ext. Hyd	04	0.601

8	Dir.WRI Sakrand	10	4.105
9	--do--	24	0.157
10	Dir.ARI T.jam	01	0.699
11	Dir.SI for OFWM T.jam	02	0.76
12	Agri.Engin.W/shop Larkana	18	4.106
13	Agri.Engin. W/Shop Sukkur	37	0.359
		Total	16.732
<p><u>Irregularity was pointed out to the department in August and September 2004, Director Sindh Institute for On Farm Water Management (T&R) Sakrand replied that this Institute appointed staff as per PC-I and Joint Director Statistics replied that the higher authority is being intimated for transfer of driver, the reply of the management was not satisfactory.</u></p> <p><u>Conclusion</u> The management did not make any effort for the adjustment of the excess posts elsewhere.</p>			

D.P No.	Audit Observation
62 Agri Chemist	<p><u>NON-ADJUSTMENT OF ADVANCE AMOUNTING TO RS. 110,120/=</u></p> <p>According to para-10 (I) of General Financial Rules, Vol-I, every Government officer is expected to exercise the same vigilance in respect of expenditures incurred from public money as a person of ordinary presence would exercise in respect of expenditure of his own money.</p> <p>In the Development Schemes of “Establishment of Pesticides & Fertilizers Quality Controls Laboratory at Larkana and Mirpurkhas” an amount of Rs. 110,120/= was paid to a contractor as advance for purchase of furniture for Larkana laboratory. Neither the items were delivered to the Project Director by the contractor nor was the amount refunded till 18.08.2004.</p> <p>The irregularity was pointed out to the management in the month of August 2004 but no reply was received.</p> <p><u>Conclusion</u></p> <p>Non adjustment of advances may be justified to audit.</p> <p>(Para No. 1.16.5 of the AIR for the year 2003-04)</p>

D.P No.	Audit Observation				
67	<p><u>NON SURRENDERING OF SAVINGS WELL IN TIME OF RS.210.008.519 MILLION.</u></p> <p>As per Rule-128 of Sindh Budget Manual and Para-95 of General Financial Rules Vol,I. The Drawing and Disbursing Officer is presently responsible for surrendering the saving to the Government before the close of the Financial years.</p> <p>In the following offices of the Agriculture Department an amount of Rs.210.008 million of savings was not surrendered well in time to the Government so that it could be utilized some where also where need exist3ed (Annexure-AA)</p> <table border="1"> <thead> <tr> <th>#</th> <th>Name of office</th> <th>O.M</th> <th>Amount</th> </tr> </thead> <tbody> </tbody> </table>	#	Name of office	O.M	Amount
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1	DG Agri. Extension	15	50.000
2	Director Agriculture Marketing Sindh, Hyd.	06	0.729
3	Director Plant Protection, Agr. Ext. Sindh, Hyd.	03	2.551
4	Director, Agri. Farms & Major Crops Dev. (CDP)	31	19.239
5	D.G. Res. T.jam	04	98.659
6	Dir. RRI Dokri	13	21.049
7	Dir. Qauid-e-Awam ARI Larkana	07	10.918
8	Dir. Sindh Instt. (Trg.&Res.) OFWM Sindh Sakrand	03	3.000
9	Dir. OFWM Sindh Hyd.	12	3.478
10	Dev. Scheme "IIPM&B Tech. System & STC Lab. T.Jam	03	0.385
	Total:		210.008
<p>The irregularity was pointed out to the department in the month of August 2004, but only the Director On Farm Water Management have replied that the savings have been surrendered to the Director General, hence documentary evidence was not produced to audit. Other offices have not furnished reply.</p> <p><u>Conclusion:</u> Non surrendering of saving well in time to the Government may be justified to Audit.</p>			

D.P No.	Audit Observation
66 DPP	<p><u>IRREGULAR EXPENDITURE INCURRED IN EXCESS OVER AND ABOVE THE BUDGET ALLOCATION ON ACCOUNT OF PAY & ALLOWANCES OF RS.770,000/-</u></p> <p>According to Para-88 of General Financial Rules Volume-I, no expenditure over and above the budget allocation is permitted to be incurred by the Drawing and Disbursing Officer.</p> <p>In the office of the Director Plant Protection Sindh, Hyderabad, Agriculture Department, an amount of Rs. 770,000 million was incurred over and above the budget allocation during the year 2003-04.</p> <p>The irregularity was pointed out to the management in the month of August 2004, but no reply was received.</p> <p><u>Conclusion</u></p> <p>Excess expenditure over and above the budget allocation may be justified to audit.</p> <p>Para No. 1.3.30 of the AIR for the year 2003-04.</p>

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D.P No.	Audit Observation																		
68	<p><u>NON-PRODUCTION OF RECORD AMOUNTING TO RS. 14.581 MILLION.</u></p> <p><u>According to Rule 14(2) the Auditor General's (Functions, Powers and terms and Conditions of Service) Ordinance, 2001), the officer Incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.</u></p> <p>In the following offices of Government of Sindh, Agriculture Department, auditable record of expenditure of Rs. 14.581 million was not produced to audit for scrutiny for the year 2003-04.</p> <table border="1"> <thead> <tr> <th>#</th> <th>Name of office</th> <th>Particulars</th> <th>O.M</th> <th>Amount (mil)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Director Agriculture Marketing Sindh, Hyd.</td> <td>Contingent vouchers</td> <td>08</td> <td>0.085</td> </tr> <tr> <td>2</td> <td>Director Plant Protection, Agr. Ext. Sindh, Hyd.</td> <td>Pay bills, contingent voucher & pesticide companies record.</td> <td>04,14 & 18</td> <td>0.232</td> </tr> </tbody> </table>				#	Name of office	Particulars	O.M	Amount (mil)	1	Director Agriculture Marketing Sindh, Hyd.	Contingent vouchers	08	0.085	2	Director Plant Protection, Agr. Ext. Sindh, Hyd.	Pay bills, contingent voucher & pesticide companies record.	04,14 & 18	0.232
#	Name of office	Particulars	O.M	Amount (mil)															
1	Director Agriculture Marketing Sindh, Hyd.	Contingent vouchers	08	0.085															
2	Director Plant Protection, Agr. Ext. Sindh, Hyd.	Pay bills, contingent voucher & pesticide companies record.	04,14 & 18	0.232															

3	Director Informaiton Agri. Ext. Hyd.	Total record for the year 2002-03	40A	3.936
4	Principal Agri. Training Institute Sakrand.	Record of Fees amount	68	0.208
5	Enhancing of Cotton Productivity in Sindh.	Detailed record.	28	10.000
6	Plant Pathologist, Agri. Resh. Institute Tandojam.	Record of TA/DA	11	0.120
7	Development Scheme Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh.	Record of Achievements of schemes.		-
	Total			14.581
<p>The irregularity was pointed out to the department during the month of August 2004, Project Director “Enhancing of Cotton Productivity in Sindh” replied that the record was available in office of the Director General. The reply was unsatisfactory as being the “Project Director” of the project; the record should have been available with him.</p> <p><u>Conclusion</u> Responsibility be fixed on persons responsible for non-production of record.</p> <p>Para No. 1.3.42, 1.27.9 & 2.14.23 of the AIR for the year 2003-04.</p>				