

## AGRICULTURE RESEARCH

### **DRAFT PARAS BASED ON AUDIT INSPECTION REPORT FOR THE YEAR 2003-04 OF AGRICULTURE DEPARTMENT (DIRECTOR GENERAL AUDIT SINDH)**

Draft Para No.	Audit Observations
4/5 Director Wheat Sakrand	<p><u>IRREGULAR PAYMENT OF LIABILITIES FROM CURRENT BUDGET RS. 0.102 MILLION.</u></p> <p>According to rule 289 of federal treasury rule volume 1 all charges must be paid &amp; drawn at once and under no circumstance may they be allowed to stand over to be paid from the budget grant of the next year and other clause(g) of the policy decision of the government of Sindh bearing No. FD.B-1/22(83)/99-2000 dated 17.1.2000 the previous year liability from the current budget shall be made after the prior approval of the Finance Department, Government of Sindh.</p> <p>In the office of the Director, Wheat Research Institute, an amount of Rs.0.102 million was cleared on account of previous year liability from current budget grant without obtaining sanction from Finance Department, Government of Sindh.</p> <p>The irregularity was pointed out to the Department during audit vide O.M. No.21 but not reply was received.</p> <p><u>Conclulsion.</u> The matter may be justified and approval of Finance Department may be proved.</p>

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7/3 Director Wheat Sakrand (Rs.0.154 Million)	<p><u>IRREGULAR EXPENDITURE INCURRED BY SPLITTING UP THE CASES OF RS.0.465 MILLION.</u></p> <p>Para 146 of General Financial Rules Volume-I, stated purchase must be made in the most economical manner in accordance with the determine requirements of the public service. Stores should not be purchased in small quantities. "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. In the following offices of agriculture department an expenditure of Rs.0.465 million was incurred by splitting up the cases to avoid the necessity for obtaining the sanction from higher authority and calling of tender.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">S.No.</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</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Director, WRI, Sakrand.</td> <td>Purchase of various articles</td> <td style="text-align: center;">3</td> <td style="text-align: right;">0.154</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Director, RRI, Dokri</td> <td>Purchase of Fertilizer</td> <td style="text-align: center;">2</td> <td style="text-align: right;">0.311</td> </tr> <tr> <td colspan="3" style="text-align: right;"><b>Total</b></td> <td></td> <td style="text-align: right;"><b>0.465</b></td> </tr> </tbody> </table> <p>The irregularity was pointed out to the department during August, 2004 but no reply was received.</p> <p><u>Conclusion.</u> Splitting up the cases may be justified to audit.</p>	S.No.	Name of Office	Particulars	O.M.No.	Amount	1.	Director, WRI, Sakrand.	Purchase of various articles	3	0.154	2.	Director, RRI, Dokri	Purchase of Fertilizer	2	0.311	<b>Total</b>				<b>0.465</b>
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7/4 Director RRI Dokri	<u>Irregular expenditure by splitted up the sanction order Rs.311,383/-.</u> According to Rule 178 of Sindh Financial Rule Vol.1 no expenditure may be incurred without inviting of open tender through press. Contrary to above rule in the local office the purchase of fertilizer amounting to Rs.311,383/- was made in to small pieces with a view to avoid the sanction of next higher authority and inviting of open tender through press. Management to failed to observe the codal formalities and rules which reflects the weakness prevalent in the department. As expenditure was incurred by splitted up which is against the rules and irregular. The position need to be explained to audit.

Draft Para No.	Audit Observations
7/8 Directorate General Research (Rs.0.144 Million)	<u>Irregular expenditure incurred by splitting up the cases of Rs.3.862 million.</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”. 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 and calling of tender. Development scheme “Introduce Integrated Pest Management and Bio-Technology System and Strengthening of Tissue Culture Laboratory at Tando Jam” Rs.0.144 millions. The irregularity was pointed to the department in the month of August, 2004, but no reply was received.

Draft Para #	Draft Para
7/9 Director General Research	<b>IRREGULAR EXPENDITURE INCURRED BY SPLITTING- UP THE CASE OF RS. 566 MILLION</b>  <b>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”.</b>  <b>In the development scheme “Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh” an expenditure of Rs.566 million was incurred on the Purchase of Fertilizer by splitting-up cases to avoid the necessity for obtaining the sanction of higher authority and calling tenders.</b>  <b>The irregularity was pointed out to the Department vide O.M. No. 10 in the month of August 2004, but no reply was received.</b>  <u>Conclusion</u> <b>Splitting-up the case may be justified to audit.</b>  <b>Para No: 2.9.10 of the AIR for the year 2003-04</b>

Para No.	Audit Observation
<p data-bbox="350 321 483 411">7/10 Director AIR Tandojam</p>	<p data-bbox="561 289 1370 321"><u>Irregular Expenditure incurred by splitting-up the cases of Rs.3.862 Million</u></p> <p data-bbox="561 321 1533 499">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”. In the following officers of Agriculture Department, an expenditure of Rs. 3.862 was incurred by splitting-up the cases to avoid the necessity for obtaining the sanction from higher authority and calling of tender.</p> <p data-bbox="561 499 672 531"><u>Sr. No.</u> 10</p> <p data-bbox="561 531 990 562"><u>Name of Office:</u> Director, A.R.I. T.Jam.</p> <p data-bbox="561 562 883 594"><u>Particulars:</u> Purchase of Seed</p> <p data-bbox="561 594 737 625"><u>O.M. No.</u> 2.3.10</p> <p data-bbox="561 625 828 657"><u>Amount (Million):</u> 0.098</p> <p data-bbox="561 688 1500 751">The irregularity was pointed out to the department in the month of August 2004, but no reply was received.</p> <p data-bbox="561 783 688 814"><u>Conclusion</u></p> <p data-bbox="561 814 1052 846">Splitting up the cases may be justified to audit.</p> <p data-bbox="561 877 1533 930">Para No.1.3.26, 2.3.18, 3.2.11, 2.9.10, 1.3.40, 2.3.10, 2.3.11 &amp; 2.3.11 &amp; 2.14.4 of the AIR for the year 2003-04</p>

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<p data-bbox="305 1031 529 1150">7/11 Director ARI Tandojam (Rs.0.048 Million)</p>	<p data-bbox="561 999 1370 1031"><u>Irregular Expenditure incurred by splitting-up the cases of Rs.3.862 Million</u></p> <p data-bbox="561 1031 1533 1209">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”. In the following officers of Agriculture Department, an expenditure of Rs. 3.862 was incurred by splitting-up the cases to avoid the necessity for obtaining the sanction from higher authority and calling of tender.</p> <p data-bbox="561 1209 672 1241"><u>Sr. No.</u> 11</p> <p data-bbox="561 1241 990 1272"><u>Name of Office:</u> Director, A.R.I. T.Jam.</p> <p data-bbox="561 1272 899 1304"><u>Particulars:</u> Repair of Furniture</p> <p data-bbox="561 1304 737 1335"><u>O.M. No.</u> 2.3.11</p> <p data-bbox="561 1335 828 1367"><u>Amount (Million):</u> 0.030</p> <p data-bbox="561 1398 1500 1461">The irregularity was pointed out to the department in the month of August 2004, but no reply was received.</p> <p data-bbox="561 1493 688 1524"><u>Conclusion</u></p> <p data-bbox="561 1524 1052 1556">Splitting up the cases may be justified to audit.</p> <p data-bbox="561 1587 1533 1640">Para No.1.3.26, 2.3.18, 3.2.11, 2.9.10, 1.3.40, 2.3.10, 2.3.11 &amp; 2.3.11 &amp; 2.14.4 of the AIR for the year 2003-04</p>

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10	<p data-bbox="378 296 1292 321"><u>Irregular / unauthorized expenditure on purchase of POL Rs.2.188 million.</u></p> <p data-bbox="378 354 1458 426">According to Para-20 of Notification No.DV(CT) III/69, dated 9.10.69 of Government of West Pakistan &amp; Government of Sindh Services and General Administration Department circular No.CTC(S&amp;GAD)-1(2)/90 dated 9.12.91, the following record/books are to be maintained for each motor vehicle.</p> <ol data-bbox="423 430 1435 525" style="list-style-type: none"> <li>1. The Log Book of the Vehicles in Form-A.</li> <li>2. History sheet of the vehicle in Form-B.</li> <li>3. The petrol consumption account in Form-C.</li> <li>4. Stamped acknowledgement receipt is also required under Rule-25 of Sindh Financial Rules Volume-I..</li> </ol> <p data-bbox="378 552 1458 598">In the following offices of the Agriculture Department, an amount of Rs.2.188 million was incurred on POL, but above record as per codal requirement was not maintained during the financial year, 2003-04.</p> <table border="1" data-bbox="378 600 1458 1010"> <thead> <tr> <th>S.No.</th> <th>Name of Office</th> <th>O.M.No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Joint Director, Agri.Statistics Sindh, Hyderabad.</td> <td>1</td> <td>0.106</td> </tr> <tr> <td>2.</td> <td>Director, Agri.Marketing Sindh, Hyderabad.</td> <td>4</td> <td>0.061</td> </tr> <tr> <td>3.</td> <td>Director, Plant Protection Sindh, Hyderabad.</td> <td>8</td> <td>0.227</td> </tr> <tr> <td>4.</td> <td>Director, Agri.Farm &amp; Major Crops (Coordinator Cotton Dev.Project,Hyd.).</td> <td>8</td> <td>0.212</td> </tr> <tr> <td>5.</td> <td>Director General Agri Res.Sindh, T.Jam</td> <td>8</td> <td>0.140</td> </tr> <tr> <td>6.</td> <td>Director, ARI, Tando Jam.</td> <td>8</td> <td>0.239</td> </tr> <tr> <td>7.</td> <td>Director, QAARI,Larkana,.</td> <td>10</td> <td>0.080</td> </tr> <tr> <td>8.</td> <td>Director,SHRI, Mirpurkhas.</td> <td>10</td> <td>0.173</td> </tr> <tr> <td>9.</td> <td>Director,Sindh Inst.(T&amp;R) OFWM Sindh Sakrand.</td> <td>06</td> <td>0.061</td> </tr> <tr> <td>10.</td> <td>Director,OFWM Sindh, Hyd.</td> <td>11</td> <td>0.392</td> </tr> <tr> <td>11.</td> <td>Secretary, Agru.Deptt,Govt.of Sindh.</td> <td>05</td> <td>0.497</td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>Total</b></td> <td></td> <td><b>2.188</b></td> </tr> </tbody> </table> <p data-bbox="378 1016 1458 1073">In the absence of above records/books the authenticity of expenditure could not be verified by audit.</p> <p data-bbox="378 1079 1458 1234">The irregularity was pointed out to the department in the month of August,2004, in reply the Dikrektor,OFWM replied that the log book have been maintained but no documentary evidence have been furnished whereas the Secretary have replied that concerned officers have been instructed to maintain the log books. The other offices have not furnished any reply.</p> <p data-bbox="378 1241 1458 1297"><u>Conclusion.</u> The log books and other relevant record should be maintained and produced to audit.</p> <p data-bbox="378 1304 1312 1331">Para No.1,3,41, 3.2.22, 4.1.9 and 2.3.30 of the AIR for the year, 2003-2004.</p>	S.No.	Name of Office	O.M.No.	Amount	1.	Joint Director, Agri.Statistics Sindh, Hyderabad.	1	0.106	2.	Director, Agri.Marketing Sindh, Hyderabad.	4	0.061	3.	Director, Plant Protection Sindh, Hyderabad.	8	0.227	4.	Director, Agri.Farm & Major Crops (Coordinator Cotton Dev.Project,Hyd.).	8	0.212	5.	Director General Agri Res.Sindh, T.Jam	8	0.140	6.	Director, ARI, Tando Jam.	8	0.239	7.	Director, QAARI,Larkana,.	10	0.080	8.	Director,SHRI, Mirpurkhas.	10	0.173	9.	Director,Sindh Inst.(T&R) OFWM Sindh Sakrand.	06	0.061	10.	Director,OFWM Sindh, Hyd.	11	0.392	11.	Secretary, Agru.Deptt,Govt.of Sindh.	05	0.497	<b>Total</b>			<b>2.188</b>
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8.	Director,SHRI, Mirpurkhas.	10	0.173																																																		
9.	Director,Sindh Inst.(T&R) OFWM Sindh Sakrand.	06	0.061																																																		
10.	Director,OFWM Sindh, Hyd.	11	0.392																																																		
11.	Secretary, Agru.Deptt,Govt.of Sindh.	05	0.497																																																		
		<b>Total</b>	<b>2.188</b>																																																		

Draft Para	Audit Observations																								
10.	<p><u>MISUSE OF P.O.L. AND REPAIR OF VEHICLES NOT PERTIANING TO LOCAL OFFICE AMOUNTING TO RS.3,599 MILLION (PERTAINING TO D.G RESEARCH TANDO JAM RS.0.033 MILLION)</u></p> <p>Para-10(i) of G.F.R. 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 his own money".</p> <p>In the following offices of Agriculture Department, Government of Sindh, for the year, 2003-2004, an expenditure of Rs.3,599 million was incurred on purchase of POL and repair of vehicles not pertaining to the local office.</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>OM #</th> <th>Particulars</th> <th>No.of Vehicles</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>DG, Agri.Ext.Hyd.</td> <td>04</td> <td>POL &amp; Repair of Vehicle</td> <td>2</td> <td>0.036</td> </tr> <tr> <td>2</td> <td>Director, Information &amp; Ext.Hyd.</td> <td>44 &amp; 50</td> <td>44-POL &amp; 50-Repair of Vehicle</td> <td>3</td> <td>0.074</td> </tr> <tr> <td>3</td> <td>Director, AF&amp;</td> <td>19</td> <td>POL</td> <td>8</td> <td>0.020</td> </tr> </tbody> </table>	S.#	Name of Office	OM #	Particulars	No.of Vehicles	Amount	1	DG, Agri.Ext.Hyd.	04	POL & Repair of Vehicle	2	0.036	2	Director, Information & Ext.Hyd.	44 & 50	44-POL & 50-Repair of Vehicle	3	0.074	3	Director, AF&	19	POL	8	0.020
S.#	Name of Office	OM #	Particulars	No.of Vehicles	Amount																				
1	DG, Agri.Ext.Hyd.	04	POL & Repair of Vehicle	2	0.036																				
2	Director, Information & Ext.Hyd.	44 & 50	44-POL & 50-Repair of Vehicle	3	0.074																				
3	Director, AF&	19	POL	8	0.020																				

	Maj.Crops PD, CDP.Hyd.					
4	Director, Agri.Training Ext.Hyd.	57	POL & repair of Vehicle	2	0.020	
<b>5</b>	<b>D.G.Agri.Res. Sindh T.Jam</b>		<b>POL &amp; repair of Vehicle</b>	<b>3</b>	<b>0.033</b>	
6	Sec.Agri.Deptt.	10	POL	4	0.032	
7	Director, Agri.Eng.Hyd.	63	POI	18	3.260	
<b>Total</b>					<b>3.599</b>	

The irregularity was pointed out to the management in the month of August, 2004, but no reply was received.

Conclusion.  
Amount should be recovered and deposited into government treasury.

Draft Para	Audit Observations
11	<p><u>Non cultivation of 153 acres of land (pertaining to Director Sindh Horticulture Research Mirpurkhas).</u></p> <p>Under rule-88 of SFR Vol-I every 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 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>During scrutiny of the accounts of Director, SHRI, MPKhas for the year, 2003-04 it was observed that 153 acres of land of Ghulamullah station have been shown as saline and under water. Further more 10 acres of land have been handedover to market committee for agro processing zone and 10 acres Nuclear Institute of Agriculture at Badin station. Another 10 acres was handed over to the market committee at Husri Hyderabad without any compensation. Non cultivation of land 153 acres and handing over of 30 acres land without compensation be justified.</p> <p>The matter was pointed out to the department in august, 2004 but no reply was received.</p> <p>The matter may be justified to the audit and steps taken to overcome the salinity may be intimated to audit.</p>

<u>Draft Para #</u> 14	<p>IRREGULAR EXPENDITURE ON POL WITHOUT MAINTENANCE OF LOGBOOKS RS. 498612/- (D.G RESEARCH TANDOJAM)</p> <p><b>According to Rule (20) (1) 20 (3) of Government Staff Vehicle (Use &amp; Maintenance) Order, 1969 logbook &amp; Petrol consumption account may be intimated in support of P.O.L. utilized in the vehicle.</b></p> <p><b>Contrary to the above rule, in the development scheme “Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh” a sum of Rs.498612/= incurred on account of Purchase of P.O.L. for Government vehicles without maintenance of logbooks.</b></p> <p><b>An expenditure incurred without maintenance of logbooks + petrol of vehicles is irregular.</b></p>
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	<p><b>The irregularity was pointed out to the Department in the month of August 2004, but no reply was received.</b></p> <p><u>Conclusion</u></p> <p><b>The irregularity needs to be justified to audit.</b></p> <p>Para No: 2.9.1 of the AIR for the year 2003-04</p>
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Draft Para No.	Audit Observation																									
16.	<p><b>UN-JUSTIFIED PAYMENT AMOUNTING TO <u>RS.128,000/= TO HESCO</u></b></p> <p>According to Rule-88 of Sindh Financial Rule Volume-1, every payment of money previously lodged with the Government what ever purposes must be supported by a voucher setting forth full and clear particulars under Rule-25 of Financial Rule Volume-I, no payment should be made without proper acknowledgement receipts of payee.</p> <p>Contrary to the above Rule, in the office of the Entomologist, Agriculture Research Institute, Tandojam, a sum of Rs.128,000/= was drawn against photo state copies of demand draft from HESCO on account of new connection but proof regarding deposit of amount to M/S HESCO Hyderabad was not provided.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Reference No.</th> <th style="text-align: left;">Date</th> <th style="text-align: left;">Token</th> <th style="text-align: left;">Date</th> <th style="text-align: left;">Amount</th> </tr> <tr> <th style="text-align: left;">-----</th> <th style="text-align: left;">-----</th> <th style="text-align: left;">-----</th> <th style="text-align: left;">-----</th> <th style="text-align: left;">-----</th> </tr> </thead> <tbody> <tr> <td>Photostat demand Note</td> <td>04-11-2002</td> <td>452</td> <td>11-12-2002</td> <td>Rs. 8,000</td> </tr> <tr> <td style="text-align: center;">-do-</td> <td>04-11-2002</td> <td>452</td> <td>11-12-2002</td> <td>Rs.120,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">----- Rs.120,000</td> </tr> </tbody> </table> <p>-----</p> <p>The irregularity was pointed out to the Department in August 2004, but replay was not received.</p> <p><u>Conclusion</u></p> <p>Payment on Photostat copies may be justified to audit.</p> <p>Para No.2.14.18 of the AIR for the Year 2003-2004</p>	Reference No.	Date	Token	Date	Amount	-----	-----	-----	-----	-----	Photostat demand Note	04-11-2002	452	11-12-2002	Rs. 8,000	-do-	04-11-2002	452	11-12-2002	Rs.120,000					----- Rs.120,000
Reference No.	Date	Token	Date	Amount																						
-----	-----	-----	-----	-----																						
Photostat demand Note	04-11-2002	452	11-12-2002	Rs. 8,000																						
-do-	04-11-2002	452	11-12-2002	Rs.120,000																						
				----- Rs.120,000																						

Para No.	Audit Observation
17	<p data-bbox="430 264 1112 291"><u>Doubtful payment of Rs.278,907/= made on Photostat vouchers</u></p> <p data-bbox="430 323 1477 415">According to Rule 23 of Sindh Financial Rule Vol-I, every payment, including repayment of money previously lodged with Government for whatever purpose must be supported by a voucher setting forth full and clear particulars.</p> <p data-bbox="430 447 1485 560">In the office of the Director Agriculture Research Institute Tandojam, an expenditure of Rs.278,907/- was incurred on purchase of various items and payment made on Photostat copies of the vouchers instead of original vouchers from the suppliers. This renders the entire expenditure as doubtful.</p> <p data-bbox="430 592 1388 627">The irregularity was pointed to the department in August 2004, but no reply was received.</p> <p data-bbox="430 659 950 716"><u>Conclusion</u> Action be taken against those found responsible.</p> <p data-bbox="430 747 941 777">Para No.2.3.23 of the AIR for the year 2003-04.</p>

<b>Draft Para #</b>	<b>Draft Para</b>
<p data-bbox="295 879 397 936"><u>Draft Para # 23</u></p>	<p data-bbox="418 879 1128 936"><b>IMPROPER USE OF MATERIALS WORTH RS. 402219/- (D.G RESEARCH TANDOJAM)</b></p> <p data-bbox="418 1010 1490 1108"><b>Under rule 114 of Sindh Financial Rule Vol-I no materials should be issued unless received a written indent from the officer concerned, similarly Consumption Account should be maintained properly to watch the utilization of materials.</b></p> <p data-bbox="418 1146 1490 1276"><b>Contrary to the above rules, in the development scheme “Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh” pesticides were purchased from various persons agencies without indent of the officer and maintenance of Consumption Account of issued or purchased pesticides.</b></p> <p data-bbox="418 1314 1490 1377"><b>As the pesticides issued without observance of codal requirements, the authenticity of consumption of pesticides could not be verified by audit.</b></p> <p data-bbox="418 1415 1490 1478"><b>The irregularity was pointed out to the Department in the month of August 2004, but no reply was received.</b></p> <p data-bbox="418 1516 990 1579"><u>Conclusion</u> <b>The irregularity needs to be justified to audit.</b></p> <p data-bbox="418 1617 966 1644">Para No: 2.9.9 of the AIR for the year 2003-04</p>

Draft Para No.	Audit Observation										
26.	<p><u>EXCESS EXPENDITURE OF RS.1.520 MILLION OVER &amp; ABOVE THE PROVISION IN PC-I (D.G RESEARCH TANDOJAM)</u></p> <p>As per Para-88 of General Financial Rule Volume-I, the Drawing &amp; Disbursing Officer is not permitted to incur expenditure over and above the available budget grant.</p> <p>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 2003-2004.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Development Scheme</th> <th style="text-align: center;">O.M. No.</th> <th style="text-align: center;">Provision in PC-I</th> <th style="text-align: center;">Actual Expenditure</th> <th style="text-align: center;">Excess</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Entomologist Agriculture Research Institute, Agriculture Dept. Tandojam</td> <td style="text-align: center;">01</td> <td style="text-align: center;">1,155,000</td> <td style="text-align: center;">1,375,000</td> <td style="text-align: center;">220,000</td> </tr> </tbody> </table> <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> Payment on Photostat copies may be justified to audit.</p> <p>Para No.1.16.9, 1.27.7, 2.14.8, 2.24.10 of the AIR for the Year 2003-2004</p>	Name of Development Scheme	O.M. No.	Provision in PC-I	Actual Expenditure	Excess	Entomologist Agriculture Research Institute, Agriculture Dept. Tandojam	01	1,155,000	1,375,000	220,000
Name of Development Scheme	O.M. No.	Provision in PC-I	Actual Expenditure	Excess							
Entomologist Agriculture Research Institute, Agriculture Dept. Tandojam	01	1,155,000	1,375,000	220,000							

Draft Para No.	Audit Observations																				
27	<p><u>UN-AUTHORIZED PURCHASE OF ITEMS WITHOUT PROVISION IN PC-I OF RS.175,000. (D.G RESEARCH/ DIRECTOR SHRIM MIRPURKHAS Rs.0.050 MILLION)</u></p> <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr.No.</th> <th style="text-align: left;">Name of Scheme</th> <th style="text-align: left;">Particulars</th> <th style="text-align: center;">O.M.No.</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: left;">Establishment of Pesticides and Fertilizer Quality Control Laboratory at Larkana and Mirpurkhas.</td> <td style="text-align: left;">Computer and Printer</td> <td style="text-align: center;">-</td> <td style="text-align: center;">0.078</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: left;">Enhancement of Productivity and Improving yield quality of vegetables, fruits and flowers.</td> <td style="text-align: left;">Repair of Furniture</td> <td style="text-align: center;">34</td> <td style="text-align: center;">0.050</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: left;">Introduce integrated Pest Management &amp; Bio-technology system and strengthening of Tissue Culture Laboratory at Tando Jam.</td> <td style="text-align: left;">Office equipment</td> <td style="text-align: center;">-</td> <td style="text-align: center;">0.047</td> </tr> </tbody> </table>	Sr.No.	Name of Scheme	Particulars	O.M.No.	Amount	1	Establishment of Pesticides and Fertilizer Quality Control Laboratory at Larkana and Mirpurkhas.	Computer and 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 & Bio-technology system and strengthening of Tissue Culture Laboratory at Tando Jam.	Office equipment	-	0.047
Sr.No.	Name of Scheme	Particulars	O.M.No.	Amount																	
1	Establishment of Pesticides and Fertilizer Quality Control Laboratory at Larkana and Mirpurkhas.	Computer and 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 & Bio-technology system and strengthening of Tissue Culture Laboratory at Tando Jam.	Office equipment	-	0.047																	

				<b>Total</b>	<b>0.178</b>
<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> Expenditure without provision in PC-I may be justified. Para No.2.14.11, 1.16.9 of the AIR for the year, 2003-2004.</p>					

Draft Para No.	Audit Observations
27/3	<p><u>UN-AUTHORIZED PURCHASE OF ITEMS WITHOUT PROVISION IN PC-I OF RS 47,000. (DIRECTOR ARI TANDOJAM)</u></p> <p>In the following Development scheme of Agriculture Department, it was observed that an amount of Rs.47,000/- was incurred without provision in PC-I of the scheme "INTEGRATED PEST MANAGEMENT &amp; BIO-TECHNOLOGY SYSTEM AND STRENGTHENING OF TISSUE CULTURE LABORATORY AT TANDO JAM". The irregularity was pointed out to the department in August, 2004, but no reply was received.</p>

Draft Para #	Draft Para
<u>30/1</u>	<p>NON-RECOVERY OF GENERAL SALES TAX AMOUNTING TO RS. Rs. 99877/-</p> <p><b>As per Government Orders No: C1/collection/S.Tax/98/0048 dated: 6-1-1999 and circular No.F-4(ii)/98 dated: 18-4-1998, the General Sales Tax should be deducted @ 15% from the contractor /supplier at the time of payment and deposited into the Government treasury.</b></p> <p><b>But contrary to the above, in the development scheme "Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh" it was noticed that an amount of Rs.99877/- was not recovered on account of General Sales Tax at the rate of 15% against the purchases.</b></p> <p><b>The irregularity was pointed out to the Department vide O.M. No.11 in the month of August 2004, but no reply was received.</b></p> <p><u>Conclusion</u> <b>Non deduction of General Sales Tax may be justified to audit.</b></p> <p>Para No: 2.9.11 of the AIR for the year 2003-04</p>

Draft Para No.	Audit Observations
30/2	<p><u>Non-recovery of General sales Tax amounting to Rs.182,417/- .</u></p> <p>As per government orders No.C-I/collection /S.Tax/98/004 dated 6.1.99 and circular No.F-4(ii) /98 dated 18.4.98, the General Sales Tax should be deducted at 15% from the contractor / supplier at the time of payment and deposited into Government treasury.</p> <p>But contrary to the above in the following office of the Agriculture Department, Government of Sindh, it was noticed that an amount of Rs.182,417/- was neither sales tax invoice acquire nor sales tax deducted on account of general sales tax 15% against the provision.</p> <p>Introduce Integrated Pest Management and Bio-Technology System and Strengthening of Tissue Culture Laboratory at Tando Jam.</p>

Draft Para No.	Audit Observations																				
36 D.G Research / SHRI Mirpurkhas	<p><u>NON ACHIEVEMENT OF TARGETS OF THE SCHEME INTEGRATED PROGRAMME FOR ENHANCEMENT OF PRRODUCTIVITY AND IMPROVING YIELD/HA AND QUALITY OF FRUITS, VEGETBLES AND FLOWERS FOR EXPORT THROUGH CONSOLIDATION OF RESEARCH AND DEVELOPMENT IN SINDH.</u></p> <p>The main objectives of the scheme were:</p> <ol style="list-style-type: none"> <li>1. Introduction, acclimatization and evolution of exotic and indigenous fruits and vegetables and flowers.</li> <li>2. Development of Agronomic and Horticulture practices through comprehensive trial techniques in relation to irrigation, fertilizer and cultural operations of fruits, vegetables and flowers to develop the package of cultivation technology for guidance to the growers for improving the yield/ha. Quality of fruits and vegetables and flowers for export.</li> <li>3. to develop harvesting, grading and packing of fruits, vegetables, flowers to minimize the post harvest losses. Improve the quality prolong the shelf life of fruits, vegetables and flowers acceptable in local market as well as in international market.</li> <li>4. Establishment of progeny stock of selected varieties.</li> <li>5. To explore the possibilities of control of fruits pests through biological agents.</li> <li>6. to study the harvest technology aspects.</li> </ol> <p>The scheme was approved by DDWP at a total cost of Rs.13.223 million for the period of five years, 2000-01 to 2004-05, the amount of Rs.10.207 million was released upto 30.06.04 and Rs.5.828 million were utilized resulting in saving of Rs.4.379 million.</p> <table border="1" data-bbox="378 758 1451 982"> <thead> <tr> <th>SR.No.</th> <th>PC-I</th> <th>Achievement upto June,2004</th> <th>%age of achievement</th> </tr> </thead> <tbody> <tr> <td>A.</td> <td>2930 farmers were required to be trained during the period 2000-2003.</td> <td>Only 786 were trained.</td> <td>26% of targets achieved.</td> </tr> <tr> <td>B.</td> <td>236 research trails were required.</td> <td>Only 2 research trains were carried out.</td> <td>8.89 % of targets achieved.</td> </tr> <tr> <td>C.</td> <td>21 demonstration were required to be carried out on plots.</td> <td>Only 6 demonstration were carried out.</td> <td>28.57% targets achieved.</td> </tr> <tr> <td>D.</td> <td>1020 staff was required to be trained.</td> <td>Nil</td> <td>0%</td> </tr> </tbody> </table> <p>In above table it can be analysed that only 21% of targets were achieved after incurring expenditure of Rs.5.828 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>	SR.No.	PC-I	Achievement upto June,2004	%age of achievement	A.	2930 farmers were required to be trained during the period 2000-2003.	Only 786 were trained.	26% of targets achieved.	B.	236 research trails were required.	Only 2 research trains were carried out.	8.89 % of targets achieved.	C.	21 demonstration were required to be carried out on plots.	Only 6 demonstration were carried out.	28.57% targets achieved.	D.	1020 staff was required to be trained.	Nil	0%
SR.No.	PC-I	Achievement upto June,2004	%age of achievement																		
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Draft Para No.	Audit Observations																								
39/2.3 Director SHRI Mirpurkhas	<p><u>IRREGULAR EXPENDITURE DUE TO MIS-CLASSIFICATION RS.0.676 MILLIOIN.</u></p> <p>Under para No.30 of audit code all financial transactions should be properly recorded in the relevant account to which it pertains.</p> <p>In the following offices if the Agri.Deptt. Govt.of Sindh foir the year, 2003-04 it was observed that an amount of Rs.0.676 million was incurred on various items / works but expenses in wrong head of account. Details are as under.</p> <table border="1" data-bbox="378 1465 1451 1730"> <thead> <tr> <th>Sr.#</th> <th>Office Name</th> <th>O.M.No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Director, Agriculture Farm &amp; Major Crops, Hyd.</td> <td>10 &amp; 13</td> <td>0.206</td> </tr> <tr> <td>2</td> <td>Director, SHRI, Mirpurkhas</td> <td>9</td> <td>0.033</td> </tr> <tr> <td>3</td> <td>Scheme of the Director, SHRI, Mirpurkhas.,</td> <td>27</td> <td>0.056</td> </tr> <tr> <td>4</td> <td>Entomologist, ARI, Tando Jam.</td> <td>5</td> <td>0.381</td> </tr> <tr> <td></td> <td></td> <td>Total</td> <td>0.676</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Department in the month of August, 2004, but no reply was received.</p> <p><u>Conculsion.</u> Misclassification may be justified to audit.</p>	Sr.#	Office Name	O.M.No.	Amount	1	Director, Agriculture Farm & Major Crops, Hyd.	10 & 13	0.206	2	Director, SHRI, Mirpurkhas	9	0.033	3	Scheme of the Director, SHRI, Mirpurkhas.,	27	0.056	4	Entomologist, ARI, Tando Jam.	5	0.381			Total	0.676
Sr.#	Office Name	O.M.No.	Amount																						
1	Director, Agriculture Farm & Major Crops, Hyd.	10 & 13	0.206																						
2	Director, SHRI, Mirpurkhas	9	0.033																						
3	Scheme of the Director, SHRI, Mirpurkhas.,	27	0.056																						
4	Entomologist, ARI, Tando Jam.	5	0.381																						
		Total	0.676																						

Draft Para No.	Audit Observation						
39/4	<p data-bbox="391 447 1333 474"><b>IRREGULAR EXPENDITURE DUE TO <u>MISCLASSIFICATION RS.0.676 MILLION</u></b></p> <p data-bbox="391 506 1442 564">Under Para-30 of Audit Code all financial transactions should be properly recorded in the relevant account to which it pertains.</p> <p data-bbox="391 596 1446 686">In the following offices of the Agriculture Department Government of Sindh, for the year, 2003-2004, 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-I.</p> <table border="0" data-bbox="391 718 1062 869"> <thead> <tr> <th data-bbox="391 718 732 772">Office Name -----</th> <th data-bbox="837 718 943 772">O.M. No. -----</th> <th data-bbox="976 718 1062 772">Amount -----</th> </tr> </thead> <tbody> <tr> <td data-bbox="391 810 781 869">Entomologist, Agriculture Research Institute, Tandojam</td> <td data-bbox="873 810 906 837">05</td> <td data-bbox="987 810 1049 837">0.381</td> </tr> </tbody> </table> <p data-bbox="391 905 1442 963">The irregularity was pointed out to the Department in the month of August 2004, but no reply was received.</p> <p data-bbox="391 995 846 1054"><u>Conclusion</u> Misclassification may be justified to audit.</p> <p data-bbox="391 1085 1211 1113">Para No.1.3.15, 2.3.17, 2.14.12 &amp; 2.24.4 of the AIR for the Year 2003-2004.</p>	Office Name -----	O.M. No. -----	Amount -----	Entomologist, Agriculture Research Institute, Tandojam	05	0.381
Office Name -----	O.M. No. -----	Amount -----					
Entomologist, Agriculture Research Institute, Tandojam	05	0.381					

Draft Para No.	Audit Observations
40	<p data-bbox="410 1276 1458 1341"><b><u>IRREGULAR EXPENDITURE ON PURCHASE OF FARM YEAR MANURE ON RS.118.250. (DIRECTOR SHRI MIRPURKHAS)</u></b></p> <p data-bbox="410 1373 1458 1467">According to Clause-12(I) of Chapter-II of Sindh purchase manual-1991, all demands of the value of Rs.100,000/- and above should be advertised accordingly to achieve the most economical rates.</p> <p data-bbox="410 1472 1458 1566">During scrutiny of the accounts records of the Director, SHRI, Mirpurkhas for the year, 2003-04 it was observed that FYM amounting to Rs.118.,250/- was purchased but following irregularities were observed:-</p> <ol data-bbox="461 1570 1187 1692" style="list-style-type: none"> <li>1. Tender/quotations were not invited.</li> <li>2. Demand from different station were not mentioned.</li> <li>3. The vouchers have been prepared on plain papers.</li> <li>4. Acknowledgement / receipts of payees is not obtained.</li> </ol> <p data-bbox="410 1696 1458 1755">The irregularity was pointed out to the Department in the month of August, 2004, but no reply was received.</p> <p data-bbox="410 1759 1003 1818"><b><u>Conculsion.</u></b> Investigations be conducted to fix responsibility.</p>
Draft	

Para No.	Audit Observation						
<p>41/1 Director ARI Tandojam</p>	<p><b>IRREGULAR EXPENDITURE WITHOUT <u>INVITING TENDER OF RS.0.255</u></b></p> <p>As laid down in Para-67 of Sindh Purchase Manual-1991 read with notification No.SO.(iii) (Co-ord)S&amp;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.</p> <p>Contrary to above rule, in the following offices of Agriculture Department, it was observed that an expenditure worth Rs.255,000 as detailed enclosed statement was incurred on the execution of work without inviting open tenders in the leading newspapers.</p> <table border="0" data-bbox="337 590 1008 743"> <thead> <tr> <th data-bbox="337 590 776 642">Office Name -----</th> <th data-bbox="776 590 911 642">O.M. No. -----</th> <th data-bbox="911 590 1008 642">Amount -----</th> </tr> </thead> <tbody> <tr> <td data-bbox="337 680 776 743">Entomologist, Agriculture Research Institute, Tandojam</td> <td data-bbox="776 680 911 743">02</td> <td data-bbox="911 680 1008 743">0.110</td> </tr> </tbody> </table> <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> Irregularity may be justified to audit.</p> <p>Para No. 2.14.9 &amp; 2.24.6 of the AIR for the Year 2003-2004.</p>	Office Name -----	O.M. No. -----	Amount -----	Entomologist, Agriculture Research Institute, Tandojam	02	0.110
Office Name -----	O.M. No. -----	Amount -----					
Entomologist, Agriculture Research Institute, Tandojam	02	0.110					

Draft Para #	Draft Para
<p>4/42</p>	<p><b>IRREGULAR EXPENDITURE WITHOUT INVITING QUOTATIONS OF RS. 181 MILLION (DIRECTOR ARI TANDOJAM)</b></p> <p><b>According to Rule –178 of Sindh Financial Rules Vol-1 tender/quotations are required to obtain through press to achieve the most economical rates from the local market further under Para 145 of General Financial Rules Volume-1, the purchases must be made with 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 possible should be obtained by means of such indents</b></p> <p><b>In the development scheme “Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh” an amount of Rs. 181 million was incurred on Purchase of Seed without inviting quotations.</b></p> <p><b>The irregularity was pointed out to the Department vide O.M. No. 07 in the month of August 2004, but no reply was received.</b></p> <p><u>Conclusion</u> <b>The irregularity needs to be justified to audit.</b></p> <p style="text-align: right;"><b>Para No.2.9.3 of the AIR for the year 2003-04</b></p>

Draft Para No.	Audit Observations
42/5 Director ARI Tandojam	<u>Irregular Expenditure without inviting quotations of Rs.185,000/-</u> According to Rule-178 of SFR 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 purchase must be made with most economical manner in accordance with the definite requirement of the public service stores should not be prepared and as many as articles as possible should be obtained by means of such tenders. In the following offices of Agriculture Department, Govt. of Sindh for the year, 2003-2004 an amount of Rs.185,000 /- was incurred without obtaining quotations.
42/3 Director Wheat Sakrand	<u>Irregular Expenditure without inviting quotations of Rs.0.182 Million</u>

Draft Para No.	Audit Observations
43 Director SHRI Mirpurkhas	<u>ENCROACHMENT OF LAND OF 40 ACRES.</u> Under Rule-88 of SFR Vol-I every 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 he will 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. During scrutiny of the accounts record of the Director, SHRI Mirpurkhas for the year, 2003-2004 it was observed that 40 acres of land was under encroachment of land mafia at Coconut Research Station, Karachi for the last 20 years. It was observed that no effective steps were taken to recover the land from land mafia. The irregularity was pointed out to the Department during audit in the month of August, 2004 but reply was not received. <u>Conclusion.</u> Steps taken to recover the land from land mafia may be intimated to audit. It may also be intimated since when the land is under encroachment.

45/1	<u>IRREGULAR EXPENDITURE INCURRED BY SPLITTING-UP OF EXPENDITURE OF RS.2.126 (DIRECTOR ARI TANDOJAM)</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".  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.
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	Name of Office -----	O.M. No. -----	Amount -----
	Entomologist, Agriculture Research Institute, Tandojam	02	0.198
	The irregularity was pointed out to the Department in the month of August 2004, but no reply was received.		
	<u>Conclusion</u> Irregularity may be justified to audit.		
	Para No. 2.9.2 & 2.14.9 of the AIR for the Year 2003-2004.		

Draft Para #	Draft Para
<u>45/2</u>	<p><b>IRREGULAR EXPENDITURE INCURRED BY SPLITTING-UP OF EXPENDITURE OF RS.2.126 (PLANT PATHOLOGIST TANDOJAM)</b></p> <p><b>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”</b></p> <p><b>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.</b></p> <p><b>The irregularity was pointed out to the Department in the month of August 2004, but no reply was received.</b></p> <p><u>Conclusion</u> <b>The irregularity needs to be justified to audit.</b></p> <p>Para No: 2.9.2 &amp; 2.14.9 of the AIR for the year 2003-04</p>

Draft Para No.	Audit Observations												
45/1	<p><u><b>IRREGULAR EXPENDITURE INCURRED BY SPLITTING UPTO EXPENDITURE OF RS.2.126 (Rs.0.192 MILLION DIRECTOR ARI TANDOJAM)</b></u></p> <p>According to Para-146 of GFR Volume-I states. Purchase orders should not be split up to avoid necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.</p> <p>Contrary to above rule, in the following offices of Agri.Deptt, 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="width: 10%;">Sr.No.</th> <th style="width: 45%;">Name of Office</th> <th style="width: 20%;">O.M.No/</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Entomologist, ARI, Tando Jam</td> <td style="text-align: center;">2</td> <td style="text-align: right;">0.198</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Plant Path.ARI,Tando Jam</td> <td style="text-align: center;">9</td> <td style="text-align: right;">0.144</td> </tr> </tbody> </table>	Sr.No.	Name of Office	O.M.No/	Amount	1	Entomologist, ARI, Tando Jam	2	0.198	2	Plant Path.ARI,Tando Jam	9	0.144
Sr.No.	Name of Office	O.M.No/	Amount										
1	Entomologist, ARI, Tando Jam	2	0.198										
2	Plant Path.ARI,Tando Jam	9	0.144										

	3	Enhancing Edible Oilseeds Productivity through Consolidation of Res.& Dev.in Sindh.	2	0.935
	4	Enhancing of Productivity and Improving quality of Vegetables, fruits and vegetables, fruits and flowers.	31	0.327
	5.	Enhancing of cotton productivity in Sindh.	21	0.145
	6.	Director, ARI, Tando Jam	10	0.297
	7	Director, RRI,. Dokri	4	0.080
		<b>Total</b>		<b>2.126</b>
<p>The irregularity was pointed out to the Department in August, 2004, but reply not received.</p> <p><u>Conclusion.</u> Irregularity may be justified to audit.</p>				

Para No.	Audit Observation
45 Sr. No.6	<p><u>Irregular expenditure incurred by splitting-up of expenditure of Rs.2.126 (Director ARI Tandojam)</u></p> <p>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”.</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> <p><u>Sr. No. 6</u> <u>Name of Office:</u> Director, A.R.I. T.Jam. <u>O.M. No. 10</u> <u>Amount (Million):</u> 0.297</p> <p>The irregularity was pointed out to the Department in August 2004, but reply was not received.</p> <p><u>Conclusion</u> Irregularity may be justified to audit.</p> <p>Para No.2.9.2 &amp; 2.14.9 of the AIR for the year 2003-04.</p>

Draft Para No.	Audit Observations
45/6 Director SHRI Mirpurkhas	<p><u>Un-authorized Expenditure on account of purchase of field materials amounting to Rs.80,000/-</u></p> <p>Under Rule-178 of SFR Rule Vol-I No purchase should be made without inviting open tender through press. According to Rule-146 of GFR Vol-I the splitting up of the purchase order / sanction order with a view to avoid the sanction of next higher authority is not allowed and irregular. As per Rule 23 of GFR Vol.I, the full particulars of the expenditure should be recorded on the bills.</p> <p>Contrary to the above rules in the local office the purchase of field materials worth Rs.80,000/- was made into parts without inviting of open tenders to avoid the sanction</p>

	<p>of next higher authority and showing the reference of supply order or delivery chalanans etc.</p> <p>Management failed to observe the codal formalities, which reflects the weakness of the Department. As the expenditure has been made without fulfillment of codal formalities the authenticity of expenditure could not be verified.</p> <p>The position needs to be explained to audit.</p>
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Draft Para No.	Audit Observations															
47/2 Director ARI tando Jam	<p><u>IRREGULAR SALE OF WHEAT, RICE, WITHOUT OPEN AUCTION NOTICE THROUGH PRESS RS.1.516 MILLION. (Rs.0.852 Million)</u></p> <p>As per standing orders of the government proceeds should be sold by open auction notice through press.</p> <p>In the following offices of the Agriculture Department government proceeds like, Rice, Wheat worth Rs.1.516 million were sold during 2002-2003 and 2003-2004 to various persons without auction (Annexure-BK).</p> <table border="1"> <thead> <tr> <th>S.No.</th> <th>Name of Office</th> <th>Particulars</th> <th>O.M.No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Director,WRI,Sakrand</td> <td>Sale of Wheat</td> <td>17</td> <td>0.564</td> </tr> <tr> <td>2</td> <td>Director,RRI,Dokri</td> <td>Sale of Rice Seed</td> <td>01</td> <td>0.952</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Department during audit in August, 2004 the Department replied that the purchase were made by the Zamindars for the seed purpose without open auction. The reply of Department is not acceptable as no documentary evidence was supplied to the audit.</p> <p><u>Conclusion.</u> Irregularity may be justified to the audit.</p>	S.No.	Name of Office	Particulars	O.M.No.	Amount	1	Director,WRI,Sakrand	Sale of Wheat	17	0.564	2	Director,RRI,Dokri	Sale of Rice Seed	01	0.952
S.No.	Name of Office	Particulars	O.M.No.	Amount												
1	Director,WRI,Sakrand	Sale of Wheat	17	0.564												
2	Director,RRI,Dokri	Sale of Rice Seed	01	0.952												

Draft Para No.	Audit Observations
47(SR.2)	<p><u>IRREGULAR SALE OF CULTIVATION RICE/OTHER ARTICLES WITHSOUT OPEN AUCTION NOTICE THROUGH PRESS RS.952,544/- (Director RRI Dokri)</u></p> <p>As per standing orders of the Government, the government proceeds should be sale by open auction notice through press.</p> <p>Contrary to the above standing orders, the various kind government proceeds i.e. Rice, Wheat etc were shown sold out to various concerned without open auction notice through press.</p> <p>Management failed to observe the codal requirement and rules.</p> <p>As the sale was made without observing the codal requirements, it seems to be irregular. The position needs to be explained to the audit.</p>

Para No.	Audit Observation
49 Sr. No.7	<p><u>Non-Accountal of various articles amounting to Rs.2.648 million (Director RRI Dokri Rs.0.244 Million)</u></p> <p>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 that 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".</p> <p>In the following offices of Government of Sindh, Agriculture Department, an expenditure of Rs.2.648 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. <u>Sr. No. 7</u> <u>Name of Office:</u> Director, A.R.I. T.Jam. <u>O.M. No.</u> 11 <u>Amount (Million):</u> 0.244</p> <p>The irregularity was pointed out to the department in the month of August 2004, Joint Director Statistics replied that entries have now been made but documentary evidence have not been furnished. The Secretary Agriculture and Controller Weight &amp; Measure Cell, have replied that entries have now been made but documentary evidence have not been furnished, whereas the Director Planning &amp; Monitoring Cell, Karachi have replied that entries will be made. Other offices have not furnished any reply.</p> <p><u>Conclusion</u> Material may be accounted for and record be produced to audit for verification.</p> <p>Para No.1.3.43, 2.3.35, 2.9.7, 2.14.21, 3.2.28, 2.24.4 &amp; 4.1.16 of the AIR for the year 2003-04.</p>

Para No.	Audit Observation								
49/6	<p><u>NON ACCOUNTAL OF VARIOUS ARTICLES AMOUNTING TO RS.0.068 MILLION. (DIORECTOR ARI TANDOJAM)</u></p> <p>Para-148 of General Financial Rules Volume-I, stated, "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 CHARE BY A RESPONSIBLE GOVERNMENT OFFICER WHO SHOULD SEE THAT THE QUANTITIES ARE CORRECT AND THEIR QUALITY GOOD AND RECORDA CERTIFICATE THAT HE HAS ACTUALLY RECEIVED THE MATERIALS AND RECORDED IN THE APPROPRIATE STOCK REGISTER".</p> <p>In the office of the Director General, Agriculture Research Sindh, Tando Jam an expenditure of Rs.0.068 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-CD).</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Sr.No.</u></th> <th style="text-align: left;"><u>Name of Office</u></th> <th style="text-align: left;"><u>O.M.No.</u></th> <th style="text-align: left;"><u>Amount in Million.</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">1.</td> <td style="text-align: left;">Director General, ARS, Tando Jam.</td> <td style="text-align: left;">06</td> <td style="text-align: left;">Rs.0.068</td> </tr> </tbody> </table> <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> Material may be accounted for and produce to audit for verification.</p>	<u>Sr.No.</u>	<u>Name of Office</u>	<u>O.M.No.</u>	<u>Amount in Million.</u>	1.	Director General, ARS, Tando Jam.	06	Rs.0.068
<u>Sr.No.</u>	<u>Name of Office</u>	<u>O.M.No.</u>	<u>Amount in Million.</u>						
1.	Director General, ARS, Tando Jam.	06	Rs.0.068						

Draft Para No.	Audit Observation																														
49/6, 7, 8 &9	<p><b><u>Para 2.3.35. NON-ACCOUNTAL OF VARIOUS ARTICLES AMOUNTING TO RS. 0.405 MILLION.</u></b></p> <p>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 that effect. The officer receiving the stores should also be required to give a certificate to that 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”.</p> <p>In the following offices of Government of Sindh, Agriculture Department, an expenditure of Rs. 0.405 million was incurred on the purchase of various articles during the year 2003-2004 but the same were not accounted for in the appropriate sock register (Annex-CD).</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>O.M No.</th> <th>Amount Million</th> <th>Amount (Million)</th> </tr> </thead> <tbody> <tr> <td>6</td> <td>Director General, Agri. Res. Tandojam</td> <td>06</td> <td>0.068</td> <td>0.068</td> </tr> <tr> <td>7</td> <td>Director A.R.I. Tandojam</td> <td>11</td> <td>0.244</td> <td>0.244</td> </tr> <tr> <td>8</td> <td>Director W.R.I. Sakrand.</td> <td>20</td> <td>0.036</td> <td>0.036</td> </tr> <tr> <td>9</td> <td>Director S.H.R.I. Mirpurkhas</td> <td>13</td> <td>0.057</td> <td>0.057</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>0.405</td> </tr> </tbody> </table> <p>The matter was pointed out to the department in August 2004, but no reply was received.</p> <p><b>Conclusion:</b> Material may be accounted for and produced to audit for verification.</p>	S.#	Name of Office	O.M No.	Amount Million	Amount (Million)	6	Director General, Agri. Res. Tandojam	06	0.068	0.068	7	Director A.R.I. Tandojam	11	0.244	0.244	8	Director W.R.I. Sakrand.	20	0.036	0.036	9	Director S.H.R.I. Mirpurkhas	13	0.057	0.057					0.405
S.#	Name of Office	O.M No.	Amount Million	Amount (Million)																											
6	Director General, Agri. Res. Tandojam	06	0.068	0.068																											
7	Director A.R.I. Tandojam	11	0.244	0.244																											
8	Director W.R.I. Sakrand.	20	0.036	0.036																											
9	Director S.H.R.I. Mirpurkhas	13	0.057	0.057																											
				0.405																											

Draft Para No.	Audit Observation																				
49/12 (Rs.0.380 Million ) Director SHRI Mirpurkhas	<p><b><u>NON-ACCOUNTAL OF VARIOUS ARTICLES AMOUNTING TO RS. 2.648 MILLION.</u></b></p> <p>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 that effect. The officer receiving the stores should also be required to give a certificate to that 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”.</p> <p>In the following offices of Government of Sindh, Agriculture Department, an expenditure of Rs. 2.648 million was incurred on the purchase of various articles during the year 2003-2004 but the same were not accounted for in the appropriate sock register.</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of office</th> <th>O.M. No.</th> <th>Amount (million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Joint Director, Agri. Statistics, Sindh, Hyderabad</td> <td>05</td> <td>0.103</td> </tr> <tr> <td>2.</td> <td>Director Plant Protection Sindh, Hyderabad.</td> <td>07 &amp; 17</td> <td>0.142</td> </tr> <tr> <td>3.</td> <td>Principal Agriculture. Training Institute, Hyderabad.</td> <td>75</td> <td>0</td> </tr> <tr> <td>4.</td> <td>Director Training Extension Hyderabad.</td> <td>61</td> <td>0.58</td> </tr> </tbody> </table>	S.#	Name of office	O.M. No.	Amount (million)	1.	Joint Director, Agri. Statistics, Sindh, Hyderabad	05	0.103	2.	Director Plant Protection Sindh, Hyderabad.	07 & 17	0.142	3.	Principal Agriculture. Training Institute, Hyderabad.	75	0	4.	Director Training Extension Hyderabad.	61	0.58
S.#	Name of office	O.M. No.	Amount (million)																		
1.	Joint Director, Agri. Statistics, Sindh, Hyderabad	05	0.103																		
2.	Director Plant Protection Sindh, Hyderabad.	07 & 17	0.142																		
3.	Principal Agriculture. Training Institute, Hyderabad.	75	0																		
4.	Director Training Extension Hyderabad.	61	0.58																		

5.	Director Information Agri. Extension, Hyderabad	49	0.044
6.	Director General, ARS, Tandojam	06	0.068
7.	Director, ARI, Tandojam	11	0.224
8.	Director, Wheat Research Institute, Sakrand	20	0.036
9.	Director, SHRI, Mirpurkhas	13	0.057
10.	Enhancing Edible Oilseed Productivity through consolidation of Res. & Dev. In Sindh.	07	0.386
11.	Plant Pathologist, ARI, Tandojam	06	0.190
12.	Director Sindh Institute (Training & Res.)on Far Water Management Sindh Sakrand.	04	0.043
13.	Agriculture Engineering Workshop Sukkur.	31	0.118
14.	Director, Agri. Engineering Agri. Workshop, Larkana	25	0.038
15.	Director General, Agri. Engineering & on Farm Water Manag. Sindh Hyd.	04	0.029
16.	Controller, Weight & Measure Cell, Karachi.	15	0.106
17.	Secretary, Agri. Deptt. Karachi.	09	0.943
18.	Director, Planning & Monitoring Cell, Karachi.	07	0.011
19.	Estt. Of Pesticide & Fertilizer quality control laboratory at Larkana & Mirpurkhas.	08	0.175
20.	Integrated program for enhancement of productivity & improving quality of vegetables, fruits and flowers for export through consolidation of Res. & Dev. In Sindh.	38	0.235
	<b>Total:</b>		<b>2.648</b>

The irregularity was pointed out to the department in the month of August 2004, Joint Director Statistics replied that entries have now been made but documentary evidence have not been furnished. The Secretary Agriculture and Controller Weight and Measure Cell, have replied that entries have now been made but documentary evidence have not been furnished, whereas the Director Planning and Monitoring Cell, Karachi have replied that entries will be made. Other offices have not furnished any reply.

**Conclusion:**  
Material may be accounted for and record be produced to audit for verification.

Para No. 1.3.43, 2.3.35, 2.9.7, 2.14.21, 3.2.28, 1.16.8, 2.24.4 & 4.1.16 of the AIR for the year 2003-04.

<b>Draft Para #</b>	<b>Draft Para</b>
<u>Draft Para #</u> 49/10	<p>NON-ACCOUNTAL OF VARIOUS ARTICLES RS. 386 MILLION</p> <p><b>Para-148 of General Financial Rules Volume-I states, “all material received should be examined, counted, measured or weighed as the care 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 quantity good and record a certificate to that 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”.</b></p> <p><b>In the development scheme “Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh” an expenditure of Rs.0386 million was incurred on the purchase of various articles during the year 2003-2004</b></p>

	<p><b>but the same were not accounted for in the appropriate stock register.</b></p> <p><b>The irregularity was pointed out to the Department vide O.M. No. 07 in the month of August 2004.</b></p> <p><b>Joint Director Statistics replied that entries have now been made but documentary evidence have not been furnished. The Secretary Agriculture and Controller Weight &amp; Measure Cell, have Replied that entries have now been made but documentary evidence have not been furnished, whereas the Director planning &amp; Monitoring Cell Karachi have replied that entries will be made. Other offices have not furnished any reply.</b></p> <p><u>Conclusion</u>  <b>Material may be accounted for and record be produced to audit for verification.</b></p> <p>Para No: 2.9.7 of the AIR for the year 2003-04</p>
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Draft Para No.	Audit Observation
49/11	<p><b>Para 2.14.21 NON ACCOUNTAL OF VARIOUS ARTICLES AMOUNTING TO RS. 190,000.</b></p> <p>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 that effect. The officer receiving the stores should also be required to give a certificate to that 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”.</p> <p>In the following offices of Government of Sindh, Agriculture Department, an expenditure of Rs. 190,000 was incurred on the purchase of various articles during the year 2003-2004 but the same were not accounted for in the appropriate sock register. Material may be accounted for and record be produced to audit for verification.</p>

Draft Para No.	Audit Observation										
50/1 Director Wheat Sakrand	<p><b>NON-RECOVERY OF OUTSTANDING DUES AMOUNTING TO RS. 86.467 / 0.252 MILLION.</b></p> <p>In the Para No.28 of General Finance rules volume-I state “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”.</p> <p>The Director Wheat Research Institute Sakrand was found an amount of Rs. 0.252 Million out standing for the year 2003-04.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">S.#</th> <th style="width: 45%;">Name of office</th> <th style="width: 30%;">Particulars</th> <th style="width: 10%;">O.M #</th> <th style="width: 10%;">Amount in Million</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Director WRI, Sakrand</td> <td>Sale of wheat seed</td> <td style="text-align: center;">23</td> <td style="text-align: center;">0.252</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Department in August, 2004 but no reply was received.</p> <p><b>Conclusion:</b>  Efforts should be made by the Department to recover the outstanding amount.</p>	S.#	Name of office	Particulars	O.M #	Amount in Million	1.	Director WRI, Sakrand	Sale of wheat seed	23	0.252
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Draft Para No.	Audit Observation																																												
50/2	<p><b>NON-RECOVERY OF OUTSTANDING DUES AMOUNTING TO RS. 86.467 MILLION.</b></p> <p>In the Para No.28 of General Finance rules volume-I state “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”.</p> <p>The Director Wheat Research Institute Sakrand was found an amount of Rs. 86.467 Million out standing for the year 2003-04.</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of office</th> <th>Particulars</th> <th>O.M #</th> <th>Amount in Million</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Director WRI, Sakrand</td> <td>Recover of sale of wheat from growers.</td> <td>23</td> <td>0.252</td> </tr> <tr> <td>2.</td> <td>Director SHRI, Mirpurkhas</td> <td>Contractor on a/c of sale proceed of mango fruit.</td> <td>23&amp;28</td> <td>0.754</td> </tr> <tr> <td>3.</td> <td>Agri. Engineer workshop Larkana</td> <td>Hiring from Govt. Agencies/ operators.</td> <td>20&amp;27</td> <td>76.378</td> </tr> <tr> <td>4.</td> <td>Agriculture Engineering workshop</td> <td>Hiring charges from Govt. agencies.</td> <td>38</td> <td>8.596</td> </tr> <tr> <td>5.</td> <td>Director On Farm Water Management Sindh Hyderabad</td> <td>House purchase advance &amp; car maintenance allow. &amp; special, pay.</td> <td>15&amp;13</td> <td>0.199</td> </tr> <tr> <td>6.</td> <td>Enhancing of cotton productivity in Sindh.</td> <td>Sale of seed</td> <td>22</td> <td>0.368</td> </tr> <tr> <td></td> <td></td> <td>Total:</td> <td></td> <td>86.467</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Department in August, 2004 but no reply was received.</p> <p><b>Conclusion:</b> Efforts should be made by the Department to recover the outstanding amount.</p> <p>Para No.1.27, 3, 2, 3.5, 3.2.2, 3.2.3 &amp; 4.1.3 of the AIR for the year 2003-04.</p>					S.#	Name of office	Particulars	O.M #	Amount in Million	1.	Director WRI, Sakrand	Recover of sale of wheat from growers.	23	0.252	2.	Director SHRI, Mirpurkhas	Contractor on a/c of sale proceed of mango fruit.	23&28	0.754	3.	Agri. Engineer workshop Larkana	Hiring from Govt. Agencies/ operators.	20&27	76.378	4.	Agriculture Engineering workshop	Hiring charges from Govt. agencies.	38	8.596	5.	Director On Farm Water Management Sindh Hyderabad	House purchase advance & car maintenance allow. & special, pay.	15&13	0.199	6.	Enhancing of cotton productivity in Sindh.	Sale of seed	22	0.368			Total:		86.467
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Draft Para No.	Audit Observation																	
53/10	<p><b>Para 2.3.36. NON-DISPOSAL OF UNSERVICEABLE/ CONDEMNED VEHICLES, MACHINERY AND OLD SPARE, PARTS WORKING RS. 1.081 MILLION.</b></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. 1.081 million were not disposed off since 1988 to date to safeguard the Government money (Annex-CE)</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>Particulars</th> <th>Since</th> <th>O.M #</th> <th>Rs. million</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Director, WRI, Sakrand</td> <td>Un-Serviceable Vehicles</td> <td>1986</td> <td>13</td> <td>1.075</td> </tr> </tbody> </table> <p>The matter was pointed out to the department in August 2004, but no reply was received.</p> <p><b>Conclusion:</b> Unserviceable spare parts may be sold early and challan will be produced to audit for verification.</p>						S.#	Name of Office	Particulars	Since	O.M #	Rs. million	1.	Director, WRI, Sakrand	Un-Serviceable Vehicles	1986	13	1.075
S.#	Name of Office	Particulars	Since	O.M #	Rs. million													
1.	Director, WRI, Sakrand	Un-Serviceable Vehicles	1986	13	1.075													

Draft Para No.	Audit Observation
54	<p data-bbox="378 260 1471 317"><b>Para 2.14.15 SALARY PAID TO CONTINGENT PAID STAFF WITHOUT PHOTO COPY OF N.I.C. AMOUNTING TO RS. 302,340/=.</b></p> <p data-bbox="378 352 1484 409">Under Rule-23 of Sindh Financial Rules Vol-I, every payment from Govt. money for what ever purpose must be supported by a voucher setting forth full and clear particulars of claim.</p> <p data-bbox="378 445 1503 560">Contrary to the above rule, in the development scheme “Introduce Integrated Pest Management and Bio-Technology System and Strengthening of Tissue Culture Laboratory at Tandojam a sum of Rs. 302,340/= was shown incurred on engagement of contingent paid staff without copies of N.I.C. and full addresses of the labour and countersigning of attendance rolls by the Drawing &amp; Disbursing Officer.</p> <p data-bbox="378 596 1349 623">The irregularity was pointed to the department in August, 2004, but reply was not received.</p>

Draft Para No.	Audit Observation
55	<p data-bbox="378 718 1507 745"><b>Para 2.14.22 IRREGULAR PAYMENT MADE TO SUPPLIERS AMOUNTING TO RS. 308,633/=.</b></p> <p data-bbox="378 781 1516 930">Para 88 of Sindh Financial rules Vol.-1 states every Govt. officer should realize fully and clearly that the will held personally responsible for any loss sustained by Govt. 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 Govt. officer to the extend to which it may be shown that he contributed to the loss by his own action of negligence.</p> <p data-bbox="378 966 1511 1052">Contrary to the above rule, in the development scheme “Introduce Integrated Pest Management and Bio-Technology System and Strengthening of Tissue Culture Laboratory at Tandojam an amount of Rs. 308,633/= was paid to different suppliers/officers on hand made bills without receiving acknowledgement.</p> <p data-bbox="378 1087 1349 1115">The irregularity was pointed to the department in August, 2004, but reply was not received.</p>

Draft Para No.	Audit Observation
56/1	<p data-bbox="378 1245 1419 1272"><b>NON MAINTENANCE OF CONSUMPTION ACCOUNT OF FARM YARD RS. 250575/=.</b></p> <p data-bbox="378 1308 1471 1394">As per rule 114 of Sindh fin. Rule Vol.1 the material from stock should be issued on requisition of the competent authority. Similarly the articles issued may be accounted for a consumption account may be prepared at site.</p> <p data-bbox="378 1430 1520 1516">Contrary to the above in the local office farm yard amounting to Rs. 250000/= was shown issued to various fields without requisition and acknowledgement receipt and maintenance of consumption account of farm yard.</p> <p data-bbox="378 1551 1511 1638">Management failed to observe the codel formalities and rules, which reflects the weakness prevalent in the local office. As the articles issued without proper maintenance of record, the authenticity of issue/consumption of article could not be verified by audit.</p> <p data-bbox="378 1673 756 1701">The position needs to be explained.</p>

Draft Para No.	Audit Observation																				
56/2	<p><b>NON MAINTENANCE OF CONSUMPTION ACCOUNT OF FARM YARD MANURE AND MATERIAL RS. 0.318 MILLION.</b></p> <p>As per rule 114 of Sindh fin. Rule Vol.1 the material from stock should be issued on requisition of the competent authority. Similarly the articles issued may be accounted for a consumption account may be prepared at site.</p> <p>In the following offices of Agriculture Department for the year 2003-04, farm yard manure and various material amounting to Rs. 0.318 million were shown issued to the field without requisition &amp; acknowledgement receipts and maintenance of consumption account.</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>Particulars</th> <th>O.M #</th> <th>Amount (million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Director, Rice Research Institute, Dokri.</td> <td>Farm Yard Manure</td> <td>03</td> <td>0.250</td> </tr> <tr> <td>2.</td> <td>Director, QAARI, Larkana</td> <td>Various material</td> <td>09</td> <td>0.068</td> </tr> <tr> <td></td> <td></td> <td>Total:</td> <td></td> <td>0.318</td> </tr> </tbody> </table> <p>As the articles issued without proper maintenance of record, the authenticity of issued/ consumption of articles could not be verified by audit.</p> <p>The irregularity was pointed out to the Department in August/September 2004. The Department replied that receipt/issue record was available in the office. The reply of Department was not acceptable as no documentary evidence was produced to audit in support of reply.</p> <p><b>Conclusion:</b> Irregularity may be justified to audit.</p> <p>(Para No. 2.3.37 of the AIR for the year 2003-04)</p>	S.#	Name of Office	Particulars	O.M #	Amount (million)	1.	Director, Rice Research Institute, Dokri.	Farm Yard Manure	03	0.250	2.	Director, QAARI, Larkana	Various material	09	0.068			Total:		0.318
S.#	Name of Office	Particulars	O.M #	Amount (million)																	
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2.	Director, QAARI, Larkana	Various material	09	0.068																	
		Total:		0.318																	

Draft Para No.	Audit Observation																				
57	<p><b>Para 2.3.19 WASTEFUL EXPENDITURE OF RS. 4.961 MILLION ON ACCOUNT OF SALARIES TO THE STAFF SITTING IDLE.</b></p> <p>According to Para-10(i) &amp; II of General Financial Rules. Volume-I the every 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 the expenditure of his own money and public money should not be utilized for the benefit of a particular person of community.</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. 4.961 million on the salaries of staff/employees regularly without work/sitting idle (Annex-BN).</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>O.M #</th> <th>Rs. in million</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Director Wheat Research Institute, Sakrand</td> <td>10</td> <td>4.105</td> </tr> <tr> <td>2.</td> <td>Director Wheat Research Institute, Sakrand</td> <td>24</td> <td>0.157</td> </tr> <tr> <td>3.</td> <td>Director Agriculture Research Institute, Tandojam</td> <td>01</td> <td>0.699</td> </tr> <tr> <td></td> <td></td> <td>Total</td> <td>4.961</td> </tr> </tbody> </table> <p>The circumstances under which the fate of the employees was not decided in due time and the services of the staff were not transferred where actually required need to be justified to audit.</p> <p>The matter was reported to the Management in August 2004, but no reply was received.</p> <p><b>Conclusion:</b> Above wastefull expenditure may be justified to audit.</p>	S.#	Name of Office	O.M #	Rs. in million	1.	Director Wheat Research Institute, Sakrand	10	4.105	2.	Director Wheat Research Institute, Sakrand	24	0.157	3.	Director Agriculture Research Institute, Tandojam	01	0.699			Total	4.961
S.#	Name of Office	O.M #	Rs. in million																		
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3.	Director Agriculture Research Institute, Tandojam	01	0.699																		
		Total	4.961																		

Para No.	Audit Observation								
	<p><u>NON SURRENDERING OF SAVINGS WELL IN TIME OF RS.98.659 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 personally responsible for surrendering the savings to the Government before the close of financial year.</p> <p>In the office of Director General, Agriculture Research Sindh, Tando Jam an amount of Rs.98.659 million of savings was not surrender well in time to the government, so that it could be utilized somewhere else where need existed (Annex-BW).</p> <table border="0"> <thead> <tr> <th style="text-align: left;"><u>Sr.No.</u></th> <th style="text-align: left;"><u>Name of Office</u></th> <th style="text-align: left;"><u>O.M.No.</u></th> <th style="text-align: left;"><u>Amount in Million.</u></th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Director General, ARS, Tando Jam.</td> <td>04</td> <td>Rs. 98.659</td> </tr> </tbody> </table> <p>The irregularities was pointed out to the Department during audit vide O.M.9. in the month of August, 2004, but no reply was received.</p> <p><u>Conclusion.</u></p> <p>Irregularity may be justified to audit.</p>	<u>Sr.No.</u>	<u>Name of Office</u>	<u>O.M.No.</u>	<u>Amount in Million.</u>	1.	Director General, ARS, Tando Jam.	04	Rs. 98.659
<u>Sr.No.</u>	<u>Name of Office</u>	<u>O.M.No.</u>	<u>Amount in Million.</u>						
1.	Director General, ARS, Tando Jam.	04	Rs. 98.659						

Para No.	Audit Observation
57 Sr. No.10	<p><u>Un-Due Burden of Excess Staff Amounting To Rs.16.732 Million</u></p> <p>According to Para 10 (i) &amp; (ii) of General Financial Rules Vol.-1, 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.16.372 million was paid as salaries to excess staff of drivers, operators and greasers without performing any duty.</p> <p><u>Sr. No.</u> 10 <u>Name of Office:</u> Director, A.R.I. T.Jam. <u>O.M. No.</u> 01 <u>Amount (Million):</u> 0.699</p> <p>Irregularity was pointed out to the department in August and September 2004, Director Sindh Institute for On-Farm Water Management (T&amp;R) Sakrand replied that this institute appointed staff as per PC-1 and Joint Director Statistics replied that the higher authority is being intimated for transfer of driver, the reply of the management was not satisfactory.</p> <p><u>Conclusion</u> The management did not make any effort for the adjustment of the excess posts elsewhere. Para No.1.3.21, 1.3.22, 1.3.23, 2.3.19, 3.2.15 of the AIR for the year 2003-04.</p>

Draft Para No.	Audit Observation
58	<p><b><u>Para 2.14.5 NON ACHIEVEMENT OF TARGETS OF THE SCHEME “INTRODUCING INTEGRATED PEST MANAGEMENT AND BIO-TECHNOLOGY SYSTEM &amp; STRENGTHENING OF TISSUE CULTURE LAB. AT TANDOJAM”.</u></b></p> <p>The scheme “Introducing Integrated Pest Management and Bio-Technology System &amp; Strengthening of Tissue culture laboratory at Tandojam” had two main components: The scheme was approved by DDWP at a total cost of Rs. 9.453 for the period of three years i.e. 2001-2002 to 2003-2004. An amount of Rs. 7.060 million was released upto 30.6.2004, against which Rs. 6.495 million were utilized resulting in savings of Rs. 0.565 million.</p> <p><u>Bio-Control Technology Objectives:</u></p> <ol style="list-style-type: none"> <li>1. Integration of different control methods including bio control for pest management in cotton, Tomato, Cabbage, Cauliflower &amp; Okra.</li> <li>2. Development of mass production technology for Trichogamma Chrysopasp, Onions etc, in the laboratory conditions.</li> <li>3. Identification and assessment of impact of natural enemies against major insects in field and vegetable crops.</li> <li>4. Training of man-power locally on bio-control techniques.</li> </ol>

Draft Para No.	Audit Observation																				
59	<p><b>Para 2.3.6. LOSS TO GOVERNMENT APPROXIMATELY RS. 104,395/= DUE TO SALE OF WHEAT BHOOSA AT VERY LOW RATE.</b></p> <p>The rate of wheat Bhoosa in the local market during the year 2002-2003 to 2003-2004 was about Rs. 120/= per moud but during the course of audit of Director Wheat Research Institute, Sakrand for the year 2003-04 it was observed that wheat Bhoosa were sold out at very low rate Rs. 50/- per moud and instead of actual market rate for Rs. 120/= per moud and the sale proceeds shown less at Rs. 104,395/=. Thus a loss of Rs. 104,395/= was sustained by the Government (Annex-BF).</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total produce of wheat bhoosa</th> <th>Sale produce show @ 40/= per moud</th> <th>Actual sale proceed as per market rate of Rs. 120/= per moud</th> <th>Amount less deposited.</th> </tr> </thead> <tbody> <tr> <td>2002--2003</td> <td>21410 kg or 535.25 mds</td> <td>26763/=</td> <td>64230/=</td> <td>37467/=</td> </tr> <tr> <td>2003-2004</td> <td>38260 kg or 956.5 mds</td> <td>47825/=</td> <td>114780/=</td> <td>66926/=</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Total:</td> <td>104395/=</td> </tr> </tbody> </table> <p>The circumstances under which the wheat bhoosa was sold out at very low rate than actual market rate. Management failed to observe market rates which reflects weakness of internal control.</p> <p>The irregularity was pointed out to the Department vide O.M. No.25 in the month of August 2004 but during audit reply was not received.</p> <p><b>Conclusion:</b> Irregularity may be justified.</p>	Year	Total produce of wheat bhoosa	Sale produce show @ 40/= per moud	Actual sale proceed as per market rate of Rs. 120/= per moud	Amount less deposited.	2002--2003	21410 kg or 535.25 mds	26763/=	64230/=	37467/=	2003-2004	38260 kg or 956.5 mds	47825/=	114780/=	66926/=				Total:	104395/=
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			Total:	104395/=																	

Draft Para No.	Audit Observation
62	<p><b>IRREGULAR EXPENDITURE OF RS. 264,759/= ON FIELD DAYS AND EXHIBITIONS:</b></p> <p>According to rule-14(2) of the Auditor General's (Functions, powers, and terms and conditions of service) ordinance 2001, the office in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in an complete a form as possible and with all reasonable expedition.</p> <p>During security of the accounts record of Scheme "Enhancement of productivity and improving quality of Vegetable, Fruits and Flowers" it was observed that an amount of Rs. 238,759/= was incurred on field days/ training/meetings. The following observations were noticed.</p> <ol style="list-style-type: none"> <li>1. Approval/sanction of fair/exhibitions, not mentioned.</li> <li>2. Date of exhibition along with details not provided.</li> <li>3. Quotations for hiring decorations items not obtained.</li> <li>4. Purpose of field days/training/meetings not mentioned with the vouchers.</li> <li>5. A detail of farmers/growers who attended and who benefited was not mentioned.</li> <li>6. Date of field days/training not mentioned.</li> <li>7. Achievements of these training maybe intimated to audit.</li> <li>8. No printed vouchers were available which were on plain papers.</li> <li>9. Quotations were not invited for decorations items/lunch etc.</li> </ol> <p>In the absence of above information expenditure of Rs. 264,759/= can not be justified.</p> <p>The matter was pointed out to the Department in August 2004, but no reply was received.</p> <p><b>Conclusion:</b></p>

	<p>Non maintenance of relevant record/vouchers be justified to audit.</p> <p>Para No.2.24.8 of the AIR for the year 2003-04.</p>
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Draft Para No.	Audit Observation																								
63	<p><b>Para 2.3.31 IRREGULAR EXPENDITURE ON ACCOUNT OF TA/DA AMOUNTING TO RS. 0.811 MILLION.</b></p> <p>As per instructions of Government of Sindh vide No.SO(A)RD 17-69/86/1120 dated: 28.9.1998, no TA/DA claim can be entertained without prior approval of tour program in the public interest. Further under Rule 298 of Central Treasury Rules, register of bills of TA/DA was required to be maintained by the drawing and disbursing officer.</p> <p>In the following offices of Agriculture Department an amount of Rs. 0.811 million was incurred during 2002-03 and 2003-04 on account of TA/DA and paid to officials/officers without prior approval of tour program from the competent authority (Annex-AY).</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>O.M. #</th> <th>Amount (Million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Director, Wheat Research Institute, Sakrand.</td> <td>16</td> <td>0.138</td> </tr> <tr> <td>2.</td> <td>Director, Rice Research Institute, Dokri</td> <td>08</td> <td>0.070</td> </tr> <tr> <td>3.</td> <td>Director, Quaid-e-Awam Agriculture Research Institute, Larkana</td> <td>01</td> <td>0.540</td> </tr> <tr> <td>4.</td> <td>Director, Sindh Horticulture Research Institute, Mirpurkhas</td> <td>24</td> <td>0.063</td> </tr> <tr> <td></td> <td></td> <td>Total:</td> <td>0.811</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Department during audit in the months of August and September 2004, but no reply was received.</p> <p><b>Conclusion:</b> Irregular Expenditure may be justified and approval of tour program may be justified to audit.</p>	S.#	Name of Office	O.M. #	Amount (Million)	1.	Director, Wheat Research Institute, Sakrand.	16	0.138	2.	Director, Rice Research Institute, Dokri	08	0.070	3.	Director, Quaid-e-Awam Agriculture Research Institute, Larkana	01	0.540	4.	Director, Sindh Horticulture Research Institute, Mirpurkhas	24	0.063			Total:	0.811
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63	<p><b>Irregular expenditure incurred on TA/DA Rs. 70,428/=.</b></p> <p>As per TA/DA rules, sanction of tour program in the Public interest was necessary to be accorded by the competent authority and purpose of journey was required to be recorded in the column provided in the TA bill. Further under rule-298 at CTR volume-I register of bills of TA/DA was required to be maintained by the local office.</p> <p>But against the above rules in the local office it was observed that an amount of Rs. 70,428/= was incurred on TA/DA by the local office without sanction of tour program by the competent authority.</p> <p>The management failed to observe codal requirements which reflects weakness of internal control. The position needs to be explained to audit.</p>

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63	<p><b>Para 2.3.31 IRREGULAR EXPENDITURE ON ACCOUNT OF TA/DA AMOUNTING TO RS. 0.811 MILLION.</b></p> <p>As per instructions of Government of Sindh vide No.SO(A)RD 17-69/86/1120 dated: 28.9.1998, no TA/DA claim can be entertained without prior approval of tour program in the public interest. Further under Rule 298 of Central Treasury Rules, register of bills of TA/DA was required to be maintained by the drawing and disbursing officer.</p> <p>In the following offices of Agriculture Department an amount of Rs. 0.811 million was incurred during 2002-03 and 2003-04 on account of TA/DA and paid to officials/officers without prior approval of tour program from the competent authority (Annex-AY).</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>O.M. #</th> <th>Amount (Million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Director, Wheat Research Institute, Sakrand.</td> <td>16</td> <td>0.138</td> </tr> <tr> <td>2.</td> <td>Director, Rice Research Institute, Dokri</td> <td>08</td> <td>0.070</td> </tr> <tr> <td>3.</td> <td>Director, Quaid-e-Awam Agriculture Research Institute, Larkana</td> <td>01</td> <td>0.540</td> </tr> <tr> <td>4.</td> <td>Director, Sindh Horticulture Research Institute, Mirpurkhas</td> <td>24</td> <td>0.063</td> </tr> <tr> <td></td> <td></td> <td>Total:</td> <td>0.811</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Department during audit in the months of August and September 2004, but no reply was received.</p> <p><b>Conclusion:</b> Irregular Expenditure may be justified and approval of tour program may be justified to audit.</p>	S.#	Name of Office	O.M. #	Amount (Million)	1.	Director, Wheat Research Institute, Sakrand.	16	0.138	2.	Director, Rice Research Institute, Dokri	08	0.070	3.	Director, Quaid-e-Awam Agriculture Research Institute, Larkana	01	0.540	4.	Director, Sindh Horticulture Research Institute, Mirpurkhas	24	0.063			Total:	0.811
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<p><u>65</u></p>	<p>IMPROPER USE OF MATERIALS WORTH RS. 402219/-</p> <p>Under rule 114 of Sindh Financial Rule Vol-I no materials should be issued unless received a written indent from the officer concerned, similarly Consumption Account should be maintained properly to watch the utilization of materials.</p> <p>Contrary to the above rules, in the development scheme “Enhancing Edible Oil Seed Productivity through Consolidation of Research and Development in Sindh” pesticides were purchased from various persons agencies without indent of the officer and maintenance of Consumption Account of issued or purchased pesticides.</p> <p>As the pesticides issued without observance of codal requirements, the authenticity of consumption of pesticides could not be verified by audit.</p> <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> The irregularity needs to be justified to audit.</p> <p>Para No: 2.9.9 of the AIR for the year 2003-04</p>

Para No.	Audit Observation
<p>67 (SR.6)</p>	<p><u>Lapsing amounting to Rs.21049012 closing of the financial year 2003-04</u></p> <p>Under Rule 95 of FGR Vol-I, the unutilized fund should be surrender well in time, so that same may be utilized in other public scheme.</p> <p>Contrary to the above rule in the local office Rs.21049012 was shown lapsed on 30.06.04 due to non surrendered of the same before closing of the financial year 2003-04.</p> <p>Management failed to observe the codal formalities and rules, which reflects the weakness of the Deptt.</p> <p>As the amount was not surrendered well in time its lapsed which is irregular.</p> <p>The position needs to be explained.</p>

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67/7 Director QARI Larkana	<p><u>Non surrendering of savings well in time of Rs.210.008 Million</u></p> <p>As per Rule-128 of Sindh Budget Manual &amp; Para-95 of General Financial Rules Vol-I, the Drawing &amp; Disbursing Officer is personally responsible for surrendering the savings to the Government before close of the financial years. 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.</p> <table border="1"> <thead> <tr> <th>S.#</th> <th>Name of Office</th> <th>O.M. No.</th> <th>Amount (Million)</th> </tr> </thead> <tbody> <tr> <td>01.</td> <td>Director General, Agriculture Extension Sindh, Hyderabad.</td> <td>15</td> <td>50.000</td> </tr> <tr> <td>02.</td> <td>Director, Agri. Marketing Sindh, Hyderabad.</td> <td>06</td> <td>0.729</td> </tr> <tr> <td>03.</td> <td>Director, Plant Protection Sindh, Hyderabad.</td> <td>03</td> <td>2.551</td> </tr> <tr> <td>04.</td> <td>Director, Agri. Farms &amp; Major Crops (Coordinator Cotton Dev. Project) Hyderabad.</td> <td>31</td> <td>19.239</td> </tr> <tr> <td>05.</td> <td>Director General, Agriculture Research Sindh, Tandojam.</td> <td>04</td> <td>98.659</td> </tr> <tr> <td>06.</td> <td>Director, RRI Dokri.</td> <td>13</td> <td>21.049</td> </tr> <tr> <td>07.</td> <td>Director, QAARI, Larkana.</td> <td>07</td> <td>10.918</td> </tr> <tr> <td>08.</td> <td>Director, Sindh Instt. (T&amp;R) OFWM Sindh, Sakrand.</td> <td>03</td> <td>3.000</td> </tr> <tr> <td>09.</td> <td>Director, OFWM Sindh, Hyd.</td> <td>12</td> <td>3.478</td> </tr> <tr> <td>10.</td> <td>Dev. Sch. "Introduce Integrated Pest Management &amp; Biotechnology System &amp; Strengthening of Tissue Culture Laboratory at Tandoam.</td> <td></td> <td></td> </tr> <tr> <td></td> <td><b>TOTAL</b></td> <td></td> <td>210.008</td> </tr> </tbody> </table> <p>The irregularity was pointed out to the Deptt. in August 2004. The Director, OFWM has replied that the savings have been surrendered to the Director General, but documentary evidence was not produced to audit. Other offices have not furnished reply.</p> <p><u>Conclusion</u> Non surrendering of savings well in time to the Govt. may be justified to audit.</p>	S.#	Name of Office	O.M. No.	Amount (Million)	01.	Director General, Agriculture Extension Sindh, Hyderabad.	15	50.000	02.	Director, Agri. Marketing Sindh, Hyderabad.	06	0.729	03.	Director, Plant Protection Sindh, Hyderabad.	03	2.551	04.	Director, Agri. Farms & Major Crops (Coordinator Cotton Dev. Project) Hyderabad.	31	19.239	05.	Director General, Agriculture Research Sindh, Tandojam.	04	98.659	06.	Director, RRI Dokri.	13	21.049	07.	Director, QAARI, Larkana.	07	10.918	08.	Director, Sindh Instt. (T&R) OFWM Sindh, Sakrand.	03	3.000	09.	Director, OFWM Sindh, Hyd.	12	3.478	10.	Dev. Sch. "Introduce Integrated Pest Management & Biotechnology System & Strengthening of Tissue Culture Laboratory at Tandoam.				<b>TOTAL</b>		210.008
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Para No.	Audit Observation
68 Director ARI Tandojam	<p><u>Non-production of record amounting to Rs.120,000/-.</u></p> <p>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 of 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 expenditure.</p> <p>In the following offices of Govt. of Sindh, Agriculture Department, auditable record of expenditure of Rs.120,000/- was not produced to audit for scrutiny for the year 2003-04.</p> <p>Responsibility be fixed on persons responsible for non-production of record.</p>