

AGRICULTURE SECRETARIAT, KARACHI

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

Para No.	Audit observation
06	<p>Irregular expenditure of Rs.150,000/-on account of purchase of furniture.</p> <p>According to Rule-88 of Sindh Financial Rule Volume I, open tenders are required to be obtained through press to achieve the most economical rates from the local market, Further under para 145 of GFR Volume I, the purchases must be made with most economical manner in accordance with the definite requirement of the public service should not be purchased in small quantities and periodical indent should be prepared and as many articles as possible should be obtained by mean of such indents.</p> <p>During the scrutiny of accounts records of the office of the Secretary, Agriculture Department, Government of Sindh, Karachi, for the year 2003-2004, it was observed that an amount of Rs.150,000/- was spent on purchase of furniture from M/S. Workman on 24.10.2003, the following observation were made:-</p> <ol style="list-style-type: none">1. Tender had not been invited as the amount exceeded rupees one lac.2. Stamped receipt acknowledgment from the payees was not available.3. Delivery challan was not available. <p>When pointed out in July, 2004, the Department admitted that purchases was made in piecemeal and question of calling open tender did not arise. The reply of the Department was un satisfactory as the cases have been split up against the rules.</p> <p>Conclusion. Non-invitation of tenders may be justified to audit. PARA NO.4.1.5 of the AIR for the year 2003-04</p>
10 (10)	<p>Irregular / un authorized expenditure on purchase of P.O.L. Rs.2.188 million (Rs.0.497 million pertain to Agriculture Deptt.)</p> <p>According to para 20 of Notification No.XV/(CT)/III/69 dated 09.10.1969 of Government of West Pakistan and Govt. of Sindh, Services & General Administration Deptt. Circular No.CTC(S&GAD)-1(2)/90, dated 09.12.1992, the following record / books are to be maintained for each motor vehicle.</p> <ol style="list-style-type: none">1. The log of the vehicle in Form-A2. History sheet of the vehicle in Form-B3. The petrol consumption account in Form-C.4. Stamped acknowledgment receipts is also required under Rule-25 Financial Rule Volume-I <p>In the office of Agriculture Department an amount of Rs.2.188 million (Rs.0.497 million pertain to Agri. Deptt. Sectt.) was incurred on POL, but above record as per codal requirement was not maintained during the financial year 2003-2004.</p> <p>Sr. No. 10 Name of Secretary, Office. Agri. Deptt. Govt of Sindh</p> <p>O. M. NO. 10 RS. 0.479 MILL.</p> <p>In the absence of above record / books, the authenticity of expenditure could not be verified by audit.</p> <p><u>The irregularity was pointed out to Department in the month of August, 2004 the Agriculture Department has replied that concerned offices have been instructed to maintained the log books</u></p>

	<p>Conclusion. The log books and other relevant record should be maintained and produced to Audit Para No.4.1.9 A.R.2003-04.</p>
18	<p>Doubtful expenditure on accounts of telephone charges Rs.0.110 million.</p> <p>According to para \10)I & 11 of General Financial Rule, 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 or community.</p> <p>In office of Secretary, Agriculture Department, Government of Sindh, Karachi, for the year 2003-2004, it was observed that an amount of Rs.0.011 million was drawn for payment of the telephone bills but the paid copies of telephone bills were not available in the record due to which it could not be ascertained that the amount of Rs.0.110 million was actually paid to the T & T Department.</p> <p>When irregularity was pointed out in the month of July, 2004. The Department replied that the copies of paid bills are enclosed, but the copies of paid bills as pointed by audit have not been attached.</p> <p>Conclusion. The copies of paid bills may be produced to audit.</p> <p>Para No.4.1.6 of the AIR for the year 2003-2004</p>
32 (06)	<p>Misuse of POL & repair of vehicles not pertaining to local office amounting to Rs.3.599 million (Rs.0.032 million pertain to Agri. Deptt. Sectt.)</p> <p>Para 10(1) of General Financial Rules Volume-I, states, “ every Government officer is expected to exercise the same vigilance in respect of expenditure incurred from public money, as la person of ordinary purchase would exercise in respect of expenditure of his own money”.</p> <p>In the following offices of the Agriculture Department, Govt. of Sindh, for the year 2003-2004, an expenditure of Rs.3.599 million (Rs.0.032 million pertain to Agriculture Deptt. Sectt) was incurred on purchase of POL and repair of vehicles not pertaining to the local office.</p> <p>Sr. No. 06 Name of Agri. Deptt. Office. Sectt. Karachi Particular. POL O.M.NO. 04. RS. 0.032 MILL.</p> <p>The irregularity was point out to the management in the month of August, 2004, but no reply was received.</p> <p>Conclusion. Amount should be recovered and deposited in to Government account. Para No.4.1.13 of A.A.I.R. 2003-2004</p>
49 (17)	<p>Non-accountal of various articles amounting to Rs.2.648 million. (Rs.0.043 million pertain to Agriculture Deptt. Sectt. Karachi)</p> <p>Para148 of General Financial Rules Volume-I, states “all materials received should be examined, counted, measures 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 l give a certificate that he has actually received the materials and recorded them in the appropriate stock registers”</p> <p>In the following offices of Government of Sindh, Agriculture Department, an expenditure of Rs.2.648 million (Rs.0.043 million pertaining to Agriculture Department Sectt. Karachi) was incurred on the purchase of various articles during the year 2003-2004 but the same were not accounted for in the</p>

appropriate stock register.

Sr. No. 17
Name of Office. Agri. Deptt. Sectt.Karachi.
O. M No. 09
Amount. 0.043 million.

The irregularity was pointed out to the Department in the month of August, 2004, Secretary, Agriculture Department, Karachi, has replied that entries have now been made but documentary evidence has not been furnished.

Conclusion.

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

Para No.4.1.16 of the AIR for the year 2003-2004.