

**DIRECTORATE OF PLANNING & MONITORING CELL
KARACHI**

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

Para No	Audit Observation.
04 (4)	<p><u>Irregular payment of liabilities from current budget Rs.4.678 million (Rs.0.325 million pertain to Director, P.M.C.Karachi.).</u></p> <p>According to Rule 289 of Federal Treasury Rule Volume-I, all charges must be paid and drawn at once and under no circumstances may be allowed to stand over to be paid from the budget grant of next year under Clause (g) of the policy decision of the Govt. of Sindh bearing No.FD./B-I/22(3)/99-2000, dated 17.01.2000, the previous year liability from the current budget shall be made after the prior approval of the Finance Department, Govt. of Sindh.</p> <p>In the following offices of Govt. of Sindh Agriculture Deptt. An amount of Rs.4.678 million (Rs.0325 million pertain to Dir. P.M.C. Karachi) was cleared on account of previous liability from current budget grant without obtaining sanction from Finance Deptt. Govt. of Sindh.</p> <p>Name of office-Director, P. M.C. Karachi.</p> <p>Particulars- Electricity Bills. O.M.No. 10</p> <p><u>Amount. 0.325 million.</u></p> <p>The irregularity was pointed out to the Deptt. In the month of August 2004. No reply has been furnished by the Department.</p> <p><u>Conclusion.</u></p> <p>The matter may be justified and approval of Finance Department may be provided. Para No.4.1.8 of AIR 2003-2004</p>

49 (18)	<p><u>Non-accountal of various articles amounting to Rs.2.648 million (Rs.0.011 million pertain to Director P.M.C. Karachi.)</u></p> <p><u>Para 148 of General Financial Rules Volume states, “ all material 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 given a certificate that he has actually received the materials land recorded them in the appropriate stock register”.</u></p> <p><u>In the following offices of Govt. of Sindh Agriculture Department an expenditure of Rs.2.648 (Rs0.011 million pertain to Director, P.M.C. Karachi),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></p> <p><u>Sr. No. 18</u></p> <p><u>Name of Office- Director,</u> <u>P.M.C.</u></p>
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	<p><u>Amount. 0.011 Million</u></p> <p><u>When pointed out in July / August 2004, the Director, Planning & Monitoring Cell, Karachi has replied that entries will be made.</u></p> <p><u>Conclusion-</u></p> <p><u>Material may be accounted for and record be produced to audit for verification.</u></p> <p><u>Para No.4.1.16(1) AIR 2003-04</u></p>
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