

## **DIRECTOR, AGRICULTURE RESEARCH INSTITUTE TANDOJAM.**

The audit on the accounts of the Director, Agriculture Research Institute, Tandojam for the year 2005-6 was conducted by.

1. Mr. Nazir Ahmed Gadahi, Assistant Director (H.Q).
2. Syed Alam Shah, Superintendent.
3. Assisted by Ali Roshan Channa, Junior Clerk.

The Accounts record were for the months July to September 2005 were subject to detailed scrutiny, while the remaining months were reviewed generally. The result of audit is embodied in the succeeding paragraphs.

### **Incumbency.**

Mr. Karam Khan Kaleri. Director, Agriculture Research Institute, Tandojam held the charge of Drawing and Disbursing Powers during the period under the audit.

### **PARA NO. 1 NON MAINTENANCE OF RECORD.**

During the review of the record of Directorate of Agriculture Research Institute, Tando Jam it was observed that expenditure incurred on various heads Pay, Regular Allowance, and operational funds, but record such as Cash Book, Store Ledger, Stock Register and other connected records were not maintained nor produced to audit on demand. In absence of above records, the expenditure incurred on various items could not be properly verified.

The same may please be done and produced to D.G. office audit for verification.

### **PARA NO. 2 NON MAINTENANCE OF RECEIPT AND CONSUMPTION ACCOUNT WORTH RS.24,000.**

In review of record relating to Director, ARI, Tando Jam , it was observed that an expenditure were incurred on the purchase of various items (as per statement attached) but the receipt and consumption account were not maintained nor produced to internal audit committee. Thus the expenditure incurred without receipt and consumption.

Necessary stock entries of items were not found and not produced to audit for verification.

- Quotations were not obtained.
- Purpose of usage not shown.
- Expenditure statement acknowledgement/receipt not produce, hence the amount drawn/incurred is treated as irregular.

Audit desires that irregularities pointed out may please be justified and got regularized from the competent authority under intimation to this Directorate General's office.

STATEMENT GIVEN BELOW:

Sr.No.	C.M.#	Date	Paid to	Particulars	Rate	Amount
1	20	04.08.05	Ali & Nazar Enterprises T.Jam	12 bags coal	300/-	3,000.00
2	44	30.09.05	Zaib General Store T.Jam	Ice	-	800.00
3	25	05.10.05	Ali & Nazar Enterprises T.Jam	20 bags coal	300	6,000.00
4	374	07.07.05	Mubashir Danial Hardward, Elect. Store, T.Jam	Various items	-	5,920.00
5	72	12.07.05	Malak Shah Timber Mart, Hyd.	Various items	-	5,720.00
6	465	18.07.05	Mubashir Danial Hardward, Elect. Store, T.Jam	Various items	-	8,400.00
7	6	12.08.05	Shaikh Welding Works.T.Jam	Various items	-	2,400
8	-	29.09.05	Adil Cement Works T.Jam	Various items	-	795.00

Cash Book : Not Shwon

Store Ledger: Not Shwon

**PARA NO. 3 IRREGULAR EXPENDITURE OF RS.22,790/- ON ACCOUNT OF REPAIR OF FURNITURE.**

While checking the bills / record of the office of DARI, T.Jam, it was observed that an amount of Rs.22,790/- was incurred on account of repair of furniture.

The following irregularities were noticed.

- The work completion report was not found available on record nor any documentary evidence to show that the work was actually done.
- The repair of furniture work was awarded without obtaining quotations from the suppliers.
- The proper acknowledgement in taken of receipt of money was not obtained/produced to audit.

Thus the expenditure of Rs.22,790/- incurred on the repair of furniture may please be justified. The irregularity be got regularized from the competent authority under intimation to D.G. office / audit.

**PARA NO. 4 IRREGULAR EXPENDITURE WORTH RS.36,294/- INCURRED UNDER T.A. GRANT.**

During the review of the records of DARI, Tando Jam it has been observed that an amount of Rs.36,294/- was drawn from Government treasury through Cheque No.246784 cashed on 15.10.2005 and paid to following official.

Sr.No.	Name of Official	Designation	Month	Amount
1	Abdul Khalique	Naib Qasid	September, 2005	4,120.00
2	Abdul Jabbar	Naib Qasid	September, 2005	3,390.00
3	Muhammad Bachal	Naib Qasid	September, 2005	3,560.00
4	Khuda Dino	Naib Qasid	September, 2005	2,500.00
5	Abdul Salam	Cook	July, 2005	3,060.00
6	Khalilullah Abro	Driver	August, 2005	1,862.00
7	Bashir Ahmed	Junior Clerk		3,060.00
8	Altaf Hussain Memon	Junior Clerk		4,860.00
9	Masood Ahmed Bhatti	Senior Clerk	July, 2005	4,590.00
10	Iqbal Ahmed	Senior Clerk	June, 2005	2,430.00
11	Abdul Hameed Saihto	Assistant	September, 2005	3,570.00
12	Ali Hassan Panhwar	Assistant	Setpember,1 2005	3,512.00
<b>Total:-</b>				<b>36,294.00</b>

It was observed that heavy expenditure of Rs.23,294/- were incurred under TA grant. The following irregularities were noted.

- That four sanction register were not maintained.
- That the Establishment Muster Roll showed that most of officials were present in the office, but huge amount were claimed/drawn under TA & payment made to them.

Audit desires that the irregularities pointed out may please be justified and got regularized from the competent authority under intimation to D.G.Office / Audit.

**PARA NO.5 IRREGULAR EXPENDITURE WORTH RS47,809/- INCURRED UNDER T.A. GRANT.**

During the review of the records of DARI, Tando Jam it has been observed that an amount of Rs.47,809/- was drawn from Government treasury through Cheque No.244885 cashed on 28.10.2005 and paid to following official.

Sr.No.	Name of Official	Designation	Month	Amount
1	Muhammad Alam	Stenographer	September, 2005	3,965.00
2	Muhammad Ali	Stenographer	Septemebr,2005	1,747.00
3	Abdul Saleem	Auto Mechanic	Septemnr,2005	3,587.00
4	Mushtaqye Ahmed	Assistant	September,2005	2,715.00
5	Zameer Ahmed	Artist	September,2005	3,093.00
6	Abdul Waheed Shah	Jr. Clerk	September, 2005	3,357.00
7	Sohail Ahmed	Jr. Clerk	July,2005	3,570.00
8	Liaquat Ali	Tractor Operator	September,2005	2,860.00
9	Fida Hussain	Driver	September, 2005	4,225.00
10	Jamshed Ahmed	Driver	September, 2005	2,742.00
11	Muhammad Achar	Malhi	September, 2005	4,075.00
12	Muhammad Murad	Daftri	September, 2005	3,912.00
13	Muhammad Idrees	Naib Qasid	September, 2005	3,590.00
14	Hussain Bux	Naib Qasid	September, 2005	869.00
15	Suleman	Naib Qasid	September, 2005	3,500.00
<b>Total:</b>				<b>47,809.00</b>

The following irregularities were noticed.

- That tour sanction register were not maintained.
- That the Establishment Muster Roll showed that most of officials were present in the office, but huge amount were claimed/ TA for various stations / sub- stations..

Audit desires that the irregularities pointed out may please be justified and got regularized from the competent authority under intimation to D.G. Office / Audit.

**PARA-6 IRREGULAR EXPENDITURTE INCURRED NDER T.A AMOUNTING TO Rs.11,450-00.**

While checking the record to Directorate ARI Tandojam it was noticed that an amount of Rs.11,450.00 was drawn from Government Treasury and paid to ----- for the month of July and August 2005.

The following irregularities were noticed.

- That prior approval of competent authority for proceeding on tour was not obtained.
- That tour report not produced.
- That prior acknowledgment receipt of payment was not shown to Audit.
- That the purpose given in the Tour Diary does not fulfill the requirements of the journey.
- Tour Diary was not received by the competent authority.

Audit desires that the irregularities pointed out may please be justified and got regularized from the competent authority under intimation to D.G. Office/Audit.

**PARA NO. 7 IRREGULAR EXPENDITURE WORTH RS87,058/- INCURRED UNDER T.A. GRANT.**

During the review of the records of DARI, Tando Jam it has been observed that an amount of Rs.87,058/- was drawn from Government treasury cashed on 27.08.2005 and paid to following official.

Sr.No.	Name of Official	Designation	Month	Amount
1	Muhammad Alam	Stenographer	July,2005	4,050/-
2	Muharram Khan Kaleri	Assistant	June,2005	7,342/-
3	Muharram Khan Kaleri	Assistant	July,2005	3,980/-
4	Ali Hassan	Assistant	July,2005	5,732/-
5	Mushtaque Ahmed	Assistant	July,2005	3,620/-
6	Zameer Ahmed	Artist	July,2005	3,533/-
7	Shamim Khan	Junior Clerk	July,2005	4090/-
8	Imdad Hussain	Junior Clerk	July,2005	2040/-
9	Liaquat Ali	Tactor Operator	July,2005	5,770/-
10	Khalilullah Abro *	Driver	July,2005	3,170/-
11	Abdul Jabbar	Naib Qasid	July/August, 2005	3,067/-
12	Abdul Khalique	Naib Qasid	July,2005	2,792/-
13	Muhamamd Bachal Bhatti	Naib Qasid	July,2005	5,860/-
14	Khalique Dino	Naib Qasid	July,2005	2,972/-
15	Muhammad Idrees	Naib Qasid	July,2005	2,890/-
16	Ghulam Nabi Chandio	Assistant	July/August, 2005	10,290/-
17	Abdul Hameed Saihto	Assistant	July/August, 2005	6,090/-
18	Sohail Ahmed	Junior Clerk	July,2005	2,970/-
19	Abdul Waheed	Junior Clerk	July,2005	3,608/-
20	Muhammad Murad	Dafdtri	July,2005	1,147/-
21	Muhammad Murad	Daftri	July,2005	2,045/-
<b>TOTAL:-</b>				<b>87,058/-</b>

The following irregularities were noticed.

- That four sanction register were not maintained.
- That the Establishment Muster Roll showed that most of officials were present in the office, but huge amount were claimed/ TA for various stations / sub- stations.

Audit desires that the irregularities pointed out may please be justified and got regularized from the competent authority under intimation to D.G.Office / Audit.

**PARA NO. 8 IRREGULAR PAYMENT OF RS.13,700/- UNDER T.A. GRANT FOR JULY CLAIMED BY MR. BHURJI, ARO, PLANT PHYSIOLOGIST, ARI, TANDO JAM.**

While checking the records of Directorate, ARI, Tando Jam, it was observed that an amount of Rs.13,700/- were claimed/drawn under TA by Mr.Bhurji, ARO, Plant Physiology Section, ARI, Tando Jam.

The following irregularities were noticed.

- Prior approval of the competent authority for proceeding on tour was not obtained.
- Tour report not produced.
- The proper acknowledgement receipts of payment were not shown to audit.
- The activities/progress report/research work done report at Mithi was not shown. Hence the officer may be repatriated to his original place of posting viz. Plant Physiology Section, ARI, Tando Jam.
- Tour diary was not recommended by the Plant Physiologist, ARI, Tando Jam.
- The concerned officer was not born on the strength of office of Director, ARI, Tandojam. Thus the expenditure of Rs.13,700/- incurred for the payment made to Mr.Bhurji is treated as irregular.

Audit desires that the reasons under which payment were made may please be explained and justified. The irregularity be got regularized from the competent authority under intimation to DG office / Audit.

**PARA NO. 9 IRREGULAR PAYMENT OF RS.6,752/- TOWARDS T.A.**

While checking the records of DARI, Tando Jam, it has observed that an amount of Rs.6,752/- incurred under TA grant and payments made to the following officers. The details are as under.

S.No.	Name	Designation	Month	Amount
1	Miss Naheed Talpur	ARO, AC(SF)	July,2005	2,389/-
2	Miss Shabnam Rathor	ARO, AC(SF)	July,2005	2,099/-
3	Miss Hajra Pathan	ARO, AC(SF)	July,2005	2,264/-
<b>Total:-</b>				<b>6,752/-</b>

The following irregularities were noticed.

- That the tour approval of competent authority was not obtained.
- That the tour diaries were not approved by competent authority i.e. Agriculture Chemist (SF), ARI. Tando Jam.
- That the establishment Muster roll shows that the concerned officers were present in the office, but amount were claimed / drawn under TA and payments made to them.

Audit desires that the irregularities pointed out may please be justified and got regularized from the competent authority under intimation to DG office / audit.

**Para-10**      **IRREGULAR ENXPENDITURE INCURRED UNDER T.A AMOUNTING TO RS.13,050-00.**

While checking the records of Directorate, A.R.I. Tandojam, it was noticed that an amount of Rs.13,050.00 was drawn from Government treasury and paid to Ali Ahmed, A.R.O under T.A for the month of July 2005.

The following irregularities were noticed.

- That prior approval of competent authority for proceeding on tour was not obtained.
- That Tour Report was not produced to Audit.
- That the establishment Muster Roll shows that the Officer was present in the office but amount was claimed and shown trips to various Stations of ARI. Tandojam.

Audit desires that the irregularities pointed out may please be justified and got regularized from the competent authority under intimation to D.G. Office/Audit.

**PARA-11**      **IRREGULAR EXPENDITURE INCURRED FOR PURCHASE OF FERTILIZER WORTH RS.103,500.00**

During the course of Audit of the office of the Director, ARI Tandojam, it was observed that an expenditure of Rs.103,500.00 were incurred on the purchase of fertilizer from M/S Ahmed Hayat & Sons Hyderabad for supply of,

52 bags	DAP	@ the rate of Rs.	Rs. 52,500.00
100 bags	UREA	@ the rate of Rs. 510/-	<u>Rs. 51,000.00</u>
		<b>TOTAL</b>	<b><u>Rs.103,000.00</u></b>

The following irregularities were noticed.

- That the proper stock taking regarding receipt, issue and balance of fertilizer under the signature of the competent authority was not produced to Audit.
- That the consumption account was not produced to Audit on demand for verification.

Thus the expenditure incurred on the purchase of fertilizer without observing formalities is treated as irregular. The irregularities begot regularized from the competent authority under intimation to the D.G Office/Audit.

**Para-12 IRREGULAR EXPENDITURE INCURRED FOR PURCHASE OF FERTILIZER WORTH RS. 31,944-00**

During the course of audit of the office of the Director, ARI Tandojam, it was observed that an expenditure of Rs.31,944-00 were incurred on the purchase of 66 bags Urea @ the rate of Rs.484/- Rs.31,944/- from M/S Kiran Fertilizer Tandojam.

The following irregularities were noticed.

- That the relevant stock Register were not produced to Audit in order to verify that the fertilizer purchased were properly allowed for.
- That the produced realized from the yield not produced.

Audit desires that the needful may please be done.

**PARA-13 IRREGULAR EXPENDITURE INCURRED FOR PURCHASE OF FARMYARD MANURE WORTH RS.17,500-00**

While checking the record the office of the Director, ARI Tandojam, it was observed that an expenditure of Rs.17,500.00 was incurred on the purchase of 7 trolleys of Farmyard Manure vide C.M No.16 dated 8-7-2005 paid to Hot Khan Driver.

The following irregularities were noticed.

- That the proper acknowledgment in token of receipt of money was not found available on record nor produced to Audit.
- That the consumption account was not produced to Audit on demand for verification.

Audit desires that the needful may please be done accordingly.

**PARA-14 UN-AUTHORIZED EXPENDITURE OF RS.38,400-00**

While checking the record the office of the Director, ARI Tandojam, it was observed that an expenditure of Rs.38,400.00 was paid to Bashir Ahmed Khaskheli, Labour Jamadar vide Bill No. Nil dated 20-8-2005 regarding Cotton picking charges.

The following irregularities were noticed.

- That reason for payment on account of picking charges when sufficient permanent Labourers were available.
- That the consumption report was not found available on record nor any documentary evidence to show that the work was actually done to be satisfactory.

Audit desires that the irregularity be got regularized from the competent authority and needful may please be done accordingly.

**Para-15**      **LESS AMOUNT DEPOSITED INTO GOVERNMENT TREASURY.**

During the course of Audit relating to Directorate, ARI Tandojam, it was noticed that an amount of Rs.68,000-00 was deposited into Government treasury.

Details are given as under:-

<u>S.NO.</u>	<u>AMOUNT OF CHALLAN</u>	<u>DATE</u>
1.	Rs. 12,000-00	21-10-2005
2.	Rs. 16,000-00	13-10-2005
3.	Rs. 40,000-00	23-11-2005
<u>TOTAL</u> Rs. 68,000-00		

A huge amount has been spent for the cultivation of Cotton crop.

Details are given as under:-

-	Fertilizer for	Rs. 103,500-00
-	Fertilizer for	Rs. 31,944-00
-	Picking Charges	Rs. 38,400-00
<u>Total</u>		<u>Rs. 173,844-00</u>

Audit desired that the reasons under which less amount deposited in Govt. Treasury may please be explained and justified. The irregularities be got regularized from the competent authority under intimation to D.G Office / Audit.

**PARA-16**      **IRREGULAR EXPENDITURE INCURRED WORTH RS.42,604-00 ON THE DECORATION.**

During the course of Audit relating to Directorate, ARI Tandojam, it was noticed that an amount of Rs.42,604-00 was incurred for hiring the decoration item.

Details are given as under:-

S.No	C.M No.	Date	Particulars	Qty.	Rate	Amount
1.	382	14-08-2005	Madina Electric/ Decoration for Eco-Sound	-	1250-00	1,250-00
2.	79	13-08-2005	M/S Sindh Decoration Service Tandojam Eco-Sound	-	-	20,100-00
3.	07	02-09-2005	-do-	-	-	21,254-00

The following irregularities were noticed.

- That the quotations were not obtained from different dealers.
- That the Bills were not cancelled.
- That the certificate to the effect regarding seminar etc. were not made available to Audit Committee on demand.
- Cash Book and other record were not maintained nor produced to Audit Committee on demand.
- That the proper acknowledgment receipts were not obtained and shown to Audit Committee.

In absence of above records, the expenditure incurred could not be verified properly. The same may please be done.

Audit desires that the irregularity be got regularized from the competent authority and needful may please be done accordingly.

**PARA-17 IRREGULAR EXPENDITURE FOR REPAIR OF MACHINERY AND EQUIPMENTS WORTH RS.56,050-00.**

During the review of the record of Directorate, ARI Tandojam, it was noticed that an amount of Rs.56,050-00 was incurred on the repair of machinery and equipment could not be admitted in Audit due to the following reasons.

- That proper acknowledgment of receipts were not obtained and shown to Audit Committee.
- That the quotations/tender for purchase of items for the repair of Machinery and Equipments were not obtained from the various Firms prior to work done.
- That acknowledgment receipt & Certificate of satisfactorily repair was not obtained and kept on record.

Details are given as under:-

S.No.	C.M No.	Date	Particulars	Qty.	Rate	Amount
1.	1711	22-10-2005	Al-Kareemi Traders Hyderabad	-	-	44,000-00
2.	670 5000 150 390 600	17-09-2005 26-09-2005 31-08- 13-09-2005 13-09-2005	Paid to Agri. Chemist (S.F) ARI Tandojam for repair of Govt. Vehicle No.GS-4066	-	-	6,810-00
3.	87	28-08-2005	Shahuddin & Sons T.jam (shown in Cash Memo) Actually paid to Sharafuddin & Bros. Autos (Change the name of dealer).	-	-	5,240-00

In absence of above records, the expenditure incurred is treated as irregular.

The irregularity be got regularized and relevant record may be produced to Audit Committee.

**PARA-18 IRREGULAR EXPENDITURE FOR REPAIR/ MAINTENANCE OF MACHINERY AND EQUIPMENTS WORTH RS.11,196-00.**

On review of the record of Directorate, ARI Tandojam, it was observed that amount of Rs.11,196-00 were incurred for the purchase of G Oil etc. but purpose not shown.

Details are given as under:-

- Paid to Shahuddin & Sons for Oil Charges. Rs. 5,690-00

Actual name of dealer in Voucher has been  
Shown Sharfuddin & Bros.T.jam vide C.M  
No.212 dated 11-9-2005.

- Paid to Sharfuddin & Bros. T.jam C.M No.186 Rs. 5,506-00  
dated 24-9-2005.

- Paid to Madina Rubber Tandojam Total Rs.11,196-00

1. That the receipt and issues were not maintained.
2. That the reasons/purpose of purchase were not shown.
3. That the consumption account was not produced to audit on demand for verification.

Audit desires that the irregularity pointed out above may be justified and got regularized from the competent authority under intimation to D.G office.

**PARA-19 IRREGULAR EXPENDITURE OF RS.133,425-00 ON ACCOUNT OF REPAIR OF VEHICLE.**

On review of Vouchers/bills and expenditure statements of Directorate, ARI Tandojam, it was observed that an expenditure of Rs.83,075-00 was incurred for the repair of vehicles and payments made to various firms/workshops.

The following observations were made:-

1. That the reasons for Expenditure of Rs.133,425/- was not recorded nor produced to audit.
2. That repair register, History sheet and un-serviceable spare parts register was not produced to audit for verification.
3. That acknowledgement receipt and certificate of satisfactory repair was not obtained from the authorized person.
4. That the expenditure exceeding Rs.5000/- was required to be done at Govt. workshop or NOC to be obtained and the estimate prepared by private workshop be got approved from the Govt. workshop/SRTC or police workshop. Thus the expenditure incurred could not admitted due to non-obtaining of codal formality.

The needful may please be done now under intimation to D.G office.

In absence of above formalities/records, the expenditure incurred is treated as irregular Rs.133,425-00.

**PARA-20 NON-MAINTENANCE OF RECEIPT OF CONSUMPTION AMOUNT WORTH RS.32,931-00**

While checking the contingent bill of Director, ARI Tandojam, it was observed that an amount of Rs.32,931-00 was incurred on account of A-3806 transportation charges for purchase of sandy soil for office park.

The details are given below:-

Paid to Hot Kan Tractor Driver, Tandojam vide C.M no.0111 dated 8-8-2005 for supply of sandy soil at the rate of Rs. 525/- Rs. 34,125/-.

- The quotations were not obtained.
- That certificate to the effect that the have been accounted for relevant records in support were produced.
- That the proper acknowledgement receipts were not obtained & shown to audit.
- That the consumption account was not produced t audit.

Audit desires that the irregularity pointed out may be got regularized.

**PARA-21 IRREGULAR EXPENDITURE OF RS.17600/- (OF PURCHASE ICE AND COOL) UNDER HOT AND COLD CHARGES.**

In the office of the Director, ARI Tandojam, it was noticed that an expenditure of Rs.17,600-00 were incurred on purchase of ICE & Cool.

The following observation were made:-

- That the quotations of three different dealers were not obtained.
- That the certificate to the effect regarding entries in the relevant store ledger register was not made available & nor produced to audit.
- That the bags of coal were purchased on 4<sup>th</sup> August & on 5<sup>th</sup> October 2005.

Details are given below:-

1.	Paid to Ali & Nazar Enter Prize for purchase of 12 bags coal. @ Rs.300/- each Rs.3600/- vide C.M No. Nil dated 04-08-2005	Rs. 3,600-00
2.	--do-- dated 30-9-2005 for purchase of ICE	Rs. 8,000-00
3.	Paid to Ali & Nazar Enter prize for purchase of 20 bags coal @ Rs.300/- per bag.	<u>Rs. 6,000-00</u>
		<u>Total Rs.17,600-00</u>

Audit desires that the irregularity pointed out above may please be justify and got regularized from the competent authority under intimation to D.G Office.

**Para-22 NON-MAINTENANCE OF RECEIPT CONSUMPTION OF P.O.L WORTH RS. 86,287-00.**

On review of the records of the Director, ARI Tandojam, it was observed P.O.L costing to Rs.86,287/- were purchased (details attached).

- That P.O.L receipts and consumption accounts were not available nor produced to audit.
- That the Log Books of vehicles were not shown to the audit.

Thus the expenditure incurred without receipt and consumption, accounts could not be admitted in audit and is treated as irregular.

Audit desired that the reasons under which receipt and consumption accounts were not maintained nor produced to audit may please be explain and justified the audit. The needful may please be done under intimation to D.G. Office.

(ALI ROSHAN CHANNA)

(NAZIR AHMED GADAH)

**INTERNAL AUDIT ON THE ACCOUNTS OF DIRECTORATE RICE RESEARCH  
INSTITUTE DOKRI FOR THE YEAR 2005-6 ( JULY 2005 TO NOV.2005).**

The audit on the accounts of the Director, Rice Research Institute, Dokri for the year 2005-6 was conducted by.

- Mr. Muhammad Usman Shar, Entomologist.
- Mr. Nazir Ahmed Gadahi, Assistant Director (H.Q).
- Syed Alam Shah, Superintendent.
- Assisted by Ali Roshan Channa, Junior Clerk.

The Accounts record were for the months July to September 2005 were subject to detailed scrutiny, while the remaining months were reviewed generally. The result of audit is embodied in the succeeding paragraphs.

**Incumbency.**

Mr. Nazir Ahmed Jhatial. Director, Rice Research Institute, Dokri held the charge of Drawing and Disbursing Powers during the period under the audit.

**Para-1 IRREGULAR EXPENDITURE WORTH RS.512,430-00 ON THE PURCHASE OF FERTILIZER.**

On review of the records of Director, Rice Research Institute, Dokri it was observed that heavy expenditure of Rs.512,430-00 were incurred on purchase of fertilizer during the period (July to August 2005) as input for cultivation of Rice in Rice Research Institute, Dokri.

The details are given below:

An amount of Rs. 89,250/- was drawn from Govt. Treasury cashed on 10-08-2005, the payments made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	02-07-05	DAP	19 bags	1050/-	19,950-00
		08-07-05	DAP	15 "	1050/-	15,750-00
2.	Store entry page No.1 --do-- --do--	10-07-05	DAP	18 bags	1050/-	18,900-00
		13-07-05	DAP	14 "	1050/-	14,700-00
		15-07-05	DAP	19 "	1050/-	19,950-00

1. An amount of Rs. 90,300/- was drawn from Govt. Treasury cashed on 10-08-2005, the payments made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	17-07-05	DAP	19 bags	1050/-	19,950-00
		18-07-05	DAP	19 "	1050/-	19,950-00
		19-07-05	DAP	15 "	1050/-	16,800-00
		22-07-05	DAP	18 "	1050/-	18,900-00
		25-07-05	DAP	14 "	1050/-	14,700-00

2. An amount of Rs. 83,790/- was drawn from Govt. Treasury cashed on 10-08-2005, payment made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	18-07-05	UREA	30 bags	490/-	14,700-00
		19-07-05	UREA	32 “	490/-	15,680-00
		23-07-05	UREA	37 “	490/-	18,130-00
		24-07-05	UREA	37 “	490/-	18,130-00
		26-07-05	UREA	35 “	490/-	17,150-00

3. An amount of Rs. 69,300/- was drawn from Govt. Treasury cashed on 10-08-2005, payment made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	29-07-05	UREA	37 bags	490/-	18,130-00
		29-07-05	UREA	30 “	490/-	14,700-00
		31-07-05	UREA	38 “	490/-	18,620-00
		04-08-05	DAP	17 “	1050/-	17,850-00

4. An amount of Rs. 92,640/- was drawn from Govt. Treasury cashed on 10-08-2005, payment made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	03-07-05	UREA	40 bags	490/-	19,600-00
		05-07-05	UREA	35 “	490/-	17,150-00
		08-07-05	UREA	38 “	490/-	18,650-00
		11-07-05	UREA	36 “	490/-	17,640-00
		13-07-05	UREA	40 “	490/-	19,600-00

5. An amount of Rs. 87,150/- was drawn from Govt. Treasury cashed on 10-08-2005, payment made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	27-07-05	DAP	18 bags	1050/-	18,900-00
		28-07-05	DAP	16 “	1050/-	16,800-00
		30-07-05	DAP	16 “	1050/-	16,800-00
		01-08-05	DAP	18 “	1050/-	18,900-00
		03-08-05	DAP	15 “	1050/-	15,750-00

**The following irregularities were notice.**

1. That the number of acres allotted for conducting research work was not intimated nor documentary evidence produced to audit.
2. That the expenditure was made without inviting tender/quotation of different dealers.
3. That the proper stock taking regarding issue receipt and balance of articles under signature the competent authority was not made available to audit.
4. That the requisition/demand was not made available, stock register only shown issued.
5. That the bill/sub-voucher was not cancelled.
6. That the produce realized from the yield was not produced to audit.
7. The payment was made in cash instead of crossed cheque to the dealer.

Audit desires that irregularity pointed out may please be justified and got regularized from the competent authority under intimation to D.G office/audit party.

**Para-2 IRREGULAR EXPENDITURE WORTH RS.162,540-00 ON THE PURCHASE OF FERTILIZER.**

The details are given below:

1. An amount of Rs. 56,420/- was drawn from Govt. Treasury cashed on 20-09-2005, the payments made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	25-07-05	DAP	17 bags	1050/-	17,850-00
		“	DAP	19 “	1050/-	19,950-00
		“	UREA	38 “	490/-	18,620-00
2.	--do--	03-09-05	UREA	37 Bags	490/-	14,700-00
		“	DAP	18 “	1050/-	17,850-00
		“	UREA	35 “	490/-	17,150-00

2. An amount of Rs. 56420/- was drawn from Govt. Treasury cashed on 20-09-2005, the payments made as under:-

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	24-07-05	DAP	19 bags	1050/-	19,950-00
		25-07-05	DAP	17 “	1050/-	17,850-00
		25-07-05	UREA	38 “	490/-	18,620-00

The following irregularities were notice.

1. That the number of acres allotted for conducting research work was not intimated nor documentary evidence produced to audit.
2. That the expenditure has made without inviting tender / quotation of different dealer.
3. That the proper stock taking regarding issue receipt and balance of article under signature the competent authority was not made available to audit.
4. That the requisition/demand was not made available, stock register only shown issued.
5. That the bill / sub-voucher have not cancelled.
6. That the produce realized from the yield was not produced to audit.
7. The payment was made in cash instead of crossed cheque to the dealer.

Audit desires that irregularity pointedout may please be justified and got regularized from the competent authority under intimation to D.G office/audit party.

**Para-3 IRREGULAR EXPENDITURE WORTH RS.106,120 ON THE PURCHASE OF FERTILIZER.**

On review of the records of Director, Rice Research Institute, Dokri it was observed that heavy expenditure of Rs.106,120-00 were incurred on purchase of fertilizer during the period (July & Sept. 2005) as input for cultivation of Rice in Rice Research Institute, Dokri.

The details are given below:

Sr. No.	Name of suppliers	Bill/Date	Particulars	Qty	Rate	Amount
1.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	25-07-05	DAP	17 bags	1050/-	17,850-00
		25-07-05	UREA	38 “	490/-	18,620-00
		25-07-05	DAP	19 “	1050/-	19,950.00
2.	Paid to Abdul Hameed Jessar Fertilizer Agency Dokri.	03.09.05	UREA	38 bags	490/-	14,700.00
		03.09.05	DAP	18 “	1050/-	17,850.00
			UREA	35 “	490/-	17,150.00
						49,700.00
					106,120.00	

The following irregularities were notice.

1. That the number of acres allotted for conducting research work was not intimated nor documentary evidence produced to audit.
2. That the expenditure has made without inviting tender/quotation of different dealers.
3. That the proper stock taking regarding issue receipt and balance of article under signature on the competent authority was not made available to audit.
4. That the requisition/demand was not made available, stock register only shown issued.
5. That the bill/sub-voucher has not cancelled.
6. That the produce realized from the yield was not produced to audit.
7. The payment was made in cash instead of crossed cheque to the dealer.

Audit desires that irregularity pointedout may please be justified and got regularized from the competent authority under intimation to D.G office/audit party.

**Para-4 NON-DISPOSAL OF EMPTY UREA & DAP BAGS COSTING TO RS.5,510.**

During scrutiny of accounts records of Directorate, Rice Research Institute, Dokri, it was noticed that 1,102 numbers of Urea and DAP bags were used during the period under audit, but the empty bags costing to Rs.5,510/- were neither accounted for nor disposed off.

Non disposal of empty bags may please be disposed off and sale proceeds thereof may be credited into Govt. account under intimation to D.G office/audit party.

**Para-5 NON PRODUCTION ON RECORDS REGARDING PRODUCING OF PADDY / RICE AND ALOSS TO GOVERNMENT RS. 5,730,725-00.**

On review of the records of Director, Rice Research Institute, Dokri it was observed that heavy expenditure of Rs.781,090-00 were incurred on purchase of fertilizer (DAP & UREA) for development of land and cultivation purpose (utilized as inputs to obtained high yield per acre).

But the records relating to production achieved and its sale proceeds were not available nor produced to audit.

According to the standard rates each acre of land of cultivation of rice in Talk Dokri requires 3 bags of urea and 2 bags of DAP, for example the purchase made in the months of July to September, 2005 that 687 bags of urea and 415 bags of DAP were purchased which means that 229 acres of land was brought under cultivation at R.R.I. Dokri. The average yield per acre in Taluka Dokri is 65 Maunds. Thus, total yield to be obtained from 229 acres comes to 229x65= 14,885 Maunds which amount to Rs.5,730,725/- at Rs.385/- per Maunds.

Audit desires that the reasons under which the relevant records of production of sale proceeds i.e. bill book receipt book and chalans were not produced may please explain and justified to the D.G office/audit and result thereof may also be produced for verification.

**Para-6 IRREGULAR EXPENDITURE WORTH RS. 38,600-00.**

On review of accounts of Directorate, R.R.I. Dokri, it was observed that heavy expenditure of Rs.38,600/- were incurred on the purchase of stationery articles details are given below.

Amount drawn from National Bank of Pakistan, Dokri through cheque No.478609 dated. 18.8.2005 amounting to Rs.409,535/-.

Amount drawn for purchase of stationary articles through above Said cheque	Rs.19,300/-
-do-	Rs.19,300/-
Total	<u>Rs.38,600/-</u>

The following irregularities were pointed out.

According to F.D (SR-III)6-3/74 regarding the local purchase of stationery wherein the powers have been delegated to the Officers in category II Rs.750/- at a time instead of that a huge amount has been drawn from Govt. account.

1. That stationery articles were purchased from local market instead of Govt. printing press, Khairpur.
2. NOC not obtained from Govt. Press.
3. That the quotations have not called for from different dealers.
4. That the certificate actually purchased has not made available to audit.
5. That the payment was made in cash instead of crossed cheque to the dealer.

Audit desired that irregularity pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office Audit.

**Para-7 IRREGULAR EXPENDITURE WORTH RS.26,840-00.**

On review of accounts of Directorate, R.R.I. Dokri, it was observed that heavy expenditure of Rs.26,840/- were incurred on the purchase of stationery articles details are given below.

Amount drawn from National Bank of Pakistan, Dokri through D.C bill No.57, 64 & 65.

D.C bills No. 57 cashed on 16.5.2005	Rs.950/-
D.C bill No. 64 cashed on 20.9.2005	Rs.14,990/-
D.D bill No. 65 cashed on 20.9.2005	Rs.10,910/-
	<u>Total</u> <u>Rs.26,850/-</u>

The following irregularities were pointed out.

According to F.D (SR-III)6-3/74 regarding the local purchase of stationery wherein the powers have been delegated to the Officers in category II Rs.750/- at a time instead of that a huge amount has been drawn from Govt. account.

1. That stationery articles were purchased from local market instead of Govt. printing press, Khairpur.
2. NOC not obtained from Govt. Press.
3. That the quotations were not obtained from the different dealer.
4. That the certificates actually purchased were not made available to audit.
5. That the payment was made in cash instead of crossed cheque to the dealer.
6. That the proper acknowledgment receipt were not obtained and shown to audit.

Audit desired that irregularity pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office.

**Para-8 IRREGULAR EXPENDITURE OF RS.9,999-00 ON THE PURCHASE OF ICE.**

On review of accounts of Directorate, R.R.I. Dokri, it was observed that heavy expenditure of Rs.9,999/- were incurred on the purchase of ice, the details are given below.

i. Paid to Jamil Ahmed Ice Depot, Dokri vide Bill No. nil Dated. 3.7.2005 for purchase of ice.	Rs.9,999/-
ii. Paid to Jamil Ahmed Ice Depot, Dokri vide Bill No. nil Dated. 30.8.2005 for purchase of ice.	Rs.6,999/-
	<u>Total</u> <u>Rs.16,998/-</u>

- i. That the consumption account was not produced to audit.
- i. That the ice was purchase in bulk instead of piece meal.

Audit desires that irregularity pointed out above may please be justified and got regularized from the competent authority under intimation to D.G. office/audit.

**Para-9 IRREGULAR REPAIR OF VEHICLE AMOUNTING TO RS.114,000-00.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of rs.114,000/- was incurred on the repair of vehicle GS-6510 details are given as under:

i.	Paid to Shahbaz Engineering workshop, Larkana vide Bill No. nil Cashed on 9.9.05.	Rs.34,500/- Rs.21,800/-
		Total <u>Rs.56,300/-</u>
ii.	Paid to Shahbaz Engineering workshop, Larkana vide Bill No. nil Dated. 9.9.05.	Rs.25,200/- Rs.32,500/-
		Total <u>Rs.57,700/-</u>
		Grand Total <u>Rs.114,000/-</u>

- i. That reasons for heavy repair of vehicle was not recorded no produced to audit.
- ii. That the expenditure exceeding Rs.10,000/- was required to be done at Govt. workshop/ police workshop.
- iii. NOC for expenditure exceeding Rs.10,000/- At a time was not obtained and the estimate preferred by private workshop be got approved from the Govt. workshop.
- iv. That repair register, history sheet and un-serviceable spare parts register were not produced to audit for verification.

In absence of above formalities/records, the expenditure incurred or repair of vehicle is treated a irregular and un-authorized, the irregularity be got regularized and relevant records may not be produced to audit.

**Para-10 IRREGULAR EXPENDITURE OF RS.20,850-00 ON ACCOUNT OF REPAIR OF TRACTOR & VEHICLE.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of Rs.20,850/- was incurred on the repair of vehicle and Tractor, the details are given as under:

i.	Paid to Mistery Mushraf Ali Workshop, Larkana vide Bill No. nil Dated. 8.8.05 vide D.C bill No.46 & cashed on 9.9.05.	Rs.8,000/-
		Total Rs.56,300/-
ii.	Paid to Mistry Mushraf Ali Workshop, Larkana vide Bill No. nil D.C bill No.35 & cashed on 9.9.05.	Rs.12,850/-
		Total <u>Rs.20,850/-</u>
-	That the reasons for incurred expenditure of Rs.20,850/- were not recorded nor produced to audit.	
-	Repair Register, history sheet and unserviceable spare parts register was not proceeded to audit for verification.	
-	That the proper acknowledgment receipts were not obtained and shown to audit.	

In absence of above formalities/records, the expenditure incurred is treated as irregular. The pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office.

**Para-11 IRREGULAR EXPENDITURE OF RS.7,800-00 ON ACCOUNT OF PURCHASE OF MISC. ITEMS.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of Rs.20,850/- was incurred on the repair of vehicle and Tractor, the details are given as under:

- |    |  |                          |
|----|--|--------------------------|
| i. | Paid to Deedar Ali Gen. Store, Larkana vide Bill No. nil<br>Dated. 15.8.05 amount drawn vide D..C bill No.25, cashed on<br>2.9.05 for purchase of Misc. items. | Rs.8,500/-               |
|    | Paid to Sambara Iron Store, Larkana vide bill No. nil<br>Dated. 6.7.05 vide D.C Bill No.30 cashed on 2.9.05.   | Rs.7,800/-               |
|    |  | Total <u>Rs.16,300/-</u> |
- That the reasons for incurred expenditure of Rs.16,300/- were not recorded nor produced to audit.
  - Necessary stock entries o the Misc items were not found entered in the Store Ledger and receipt issue and balance were not produced to audit for verification.
  - That the proper acknowledgment receipts were not obtained and shown to audit.

In absence of above formalities/records, the expenditure incurred is treated as irregular. The pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office.

**Para-12 IRREGULAR EXPENDITURE ON ACCOUNT OF VARIOUS ARTICLE NALOON ROPE ETC. WORTH RS.100,000-00.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of Rs.100,000/- was incurred on the purchase of various articles viz. Naloon Rope, Wan & Khatti Cloth.

Statement showing the details of articles purchase worth Rs.100,000/-

Name of Supplier	Voucher No. & Date	Name of Item	Amount
Muhammad Aslam Kiryana Merchant, Dokri	Bill Dated.4.7.05	Rope 200 Kgs at Rs.100/- k.g	Rs.20,000/-
-do-	Bill Dated.7.7.05	Khathi	Rs.20,000/-
-do-	Bill Dated. 9.7.05	Jute Rope 200 Kgs at Rs.100/- k.g	Rs.20,000/-
-do-	Bill Dated. 1.7.05	Naloon Rope 200 Kgs @ Rs. “	Rs.20,000/-
-do-	Bill Dated. 1.9.05	Wan 250 Kgs at Rs.80/- per kg.	Rs.20,000/-
		TOTAL	Rs.100,000/-

The following irregularities were noticed.

1. That payment was made in cash instead of crossed cheque to the dealer.
2. That the receipt and consumption accounts were not maintained nor produced to audit.
3. That the requisition / demand was not made available.
4. That the bill/sub-vouchers were not cancelled.
5. That the expenditure were made without inviting Tender/quotation of different dealers.
6. That the certificate to the effect articles were actually purchase were not made available to audit.
7. That the proper acknowledgment receipts were not obtained and shown to audit.

In absence of above formalities/records, the expenditure incurred is treated as irregular. The irregularities pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office.

**Para-13**      **IRREGULAR EXPENDITURE ON ACCOUNT OF PURCHASE OF VARIOUS ARTICLES KHATHI ROPE, NALOON ROPE WORTH RS.79,480-00.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of Rs.59,780/- was incurred on the purchase of various articles viz. Naloon Rope, Wan & Khatti Cloth.

Statement showing the details of articles purchase worth Rs.100,000/-

Name of Supplier	Voucher No. & Date	Name of Item	Amount
Muhammad Aslam Kiryana Merchant, Dokri	Bill Dated.2.7.05	Khaki Cloth 500 meters at Rs.40/- meter	Rs.20,000/-
-do-	Bill Dated.5.7.05	111 Kg, Nylon Rope at Rs.180 per kg	Rs.19,980/-
-do-	Bill Dated. 15.7.05	Jute Rope 200 Kgs at Rs.100/- k.g	Rs.20,000/-
-do-	Bill Dated. 1.7.05	110 Kg Nylon Rope Rs.100/- per kg.	Rs.19,500/-
		TOTAL	Rs.79,480/-

The following irregularities were noticed.

- That payment was made in cash instead of crossed cheque to the dealer.
- That the receipt and consumption accounts were not maintained nor produced to audit.
- That the requisition / demand was not made available.
- That the bill/sub-vouchers were not cancelled.
- That the expenditure were made without inviting Tender/quotation of different dealers.
- That the certificate to the effect articles were actually purchase were not made available to audit.
- That the proper acknowledgment receipts were not obtained and shown to audit.

In absence of above formalities/records, the expenditure incurred is treated as irregular. The irregularities pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office Audit.

**Para-14 IRREGULAR EXPENDITURE ON ACCOUNT OF PURCHASE OF VARIOUS ARTICLES ROPE & WAN WORTH RS.88,680-00.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of Rs.88,680/- was incurred on the purchase of various articles viz. Nylon Rope, & Wan.

Statement showing the details of articles purchase worth Rs.88,680/-

Name of Supplier	Voucher No. & Date	Name of Item	Amount
Muhammad Aslam Kiryana Merchant, Dokri	Bill Dated.1.7.05	133 Kg Naloon Rope @ Rs.150/-per kg.	Rs.19,950/-
-do-	Bill Dated.10.8.05	222 Kg, Wan at Rs.90 per kg	Rs.19,980/-
-do-	Bill Dated. 1.7.05	60 Kg Rope at Rs.150/- k.g	Rs.9,000/-
-do-	Bill Dated. 22.7.05	495 Meter Khaki Cloth @ Rs.40/-per Mtr.	Rs.19,800/-
-o-	Bill Dated. .	397 meters Khaki Cloth @ Rs.40/-	Rs.19,950/-
		Total	Rs.88,680/-

The following irregularities were noticed.

- That payment was made in cash instead of crossed cheque to the dealer.
- That the receipt and consumption accounts were not maintained nor produced to audit.
- That the requisition / demand was not made available.
- That the bill/sub-vouchers were not cancelled.
- That the expenditure were made without inviting Tender/quotation of different dealers.
- That the certificate to the effect articles were actually purchase were not made available to audit.
- That the proper acknowledgment receipts were not obtained and shown to audit.

In absence of above formalities/records, the expenditure incurred is treated as irregular. The irregularities pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office.

**Para-15 IRREGULAR EXPENDITURE ON ACCOUNT OF PURCHASE OF GUNNY BAGS WORTH RS.19,500-00.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of Rs.20,000/- was incurred on the purchase of Gunny bags.

Statement showing the details of articles purchase worth Rs.19,500/-

Name of Supplier	Voucher No. & Date	Name of Item	Amount
Paid to Abdul Hameed Fertilizer & Bardana Shop, Dokri	Bill Dated.8.8.05	390 Gunny bags @ Rs.50/-per bag.	Rs.19,500/-
		Total	Rs.19,500/-

The following irregularities were noticed.

- That payment was made in cash instead of crossed cheque to the dealer.
- That the receipt and consumption accounts were not maintained nor produced to audit.
- That the bill/sub-vouchers were not cancelled.
- That the previous balance of gunny bags were not shown on the record nor produced to audit.
- That the certificate to the effect articles were actually purchase were not made available to audit.
- That the proper acknowledgment receipts were not obtained and shown to audit.

In absence of above formalities/records, the expenditure incurred is treated as irregular. The irregularities pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office.

**Para-16 IRREGULAR PURCHASE OF POL WORTH RS.113,184-00.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that an expenditure of Rs.113,184/- was incurred on the purchase of POL during the period (July & August).

Statement showing the details of purchase worth Rs.113,184/-

Name of Supplier	Voucher No. & Date	Amount
Chandka petrol Service, Larkana.	D.C Bill No.7, Cash Book Page No.86 Dated.10.8.05 GS-0021	Rs.19,182/-
-do-	D.Dbill No.8, Cash Book Page No.86	Rs.36,758/-
-do-	D.C Bill No.9 Cash Book Page No.86 Dated.10.8.05	Rs.21,373/-
-do-	D.C Bill No.10 Bill No. nil Dated. 1.7.05 Rs.11,247/- “ “ Dated. 9.7.05 Rs.10,597/- “ “ Dated. 21.7.05 Rs.14,027/- Total Rs.35,871/-	Rs.35,871/-
-o-	<b>GRAND TOTAL:</b>	Rs.113,184/-

- ✓ According to Govt. procedure of the Govt. staff vehicles (use and maintenance) every Officer/Incharge of Govt. Vehicle is responsible for keeping Log book and Petrol consumption account register and POL purchased should be accounted for in the Log Books of the Vehicles but it was observed that POL purchase worth Rs.149,025/- were left the un-accounted for the Log Book of Vehicle No.GS-0021 and tractor.
- ✓ That payment was made in cash instead of crossed cheque to the dealer.
- ✓ That the receipt and consumption accounts were not maintained nor produced to audit.
- ✓ That the requisition / demand was not made available.
- ✓ That the bill/sub-vouchers were not cancelled.
- ✓ That the certificate to the effect articles were actually purchase were not made available to audit.

In absence of above formalities/records, the expenditure incurred is treated as irregular. The irregularities pointed out above may please be justified and got regularized from the competent authority under intimation to D.G office.

**Para-17 NON MAINTENANCE OF PROPER CASH BOOK & MADE IRREGULAR PAYMENTS.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that the following huge expenditure incurred on various items were irregular and pointed out after the checking of Cash book that the amount has been received on 12.8.2005 when the entries made in cash book were shown on dated 10.8.2005. The following payments were made on account of Furniture repair, Stationery, repair of Machinery/Vehicles, Printing, Decoration & labour etc.

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>
478605	12.8.2005	Rs.513,678/-
478606	12.8.2005	Rs.275,383/-

The following irregularities were noticed.

1. That the expenditure was made without inviting tender/quotation of different dealers.
2. That the proper stock taking regarding issue receipt and balance of article under signature of the competent authority was not made available to audit.
3. That the requisition/demand was not made available, stock register only shown issued.
4. That the bill/sub-voucher was not cancelled.
5. That the produce realized from the yield was not produced to audit.
6. The payment was made in cash instead of crossed cheque to the dealer.

Audit desires that irregularity pointedout may please be justified and got regularized from the competent authority under intimation to D.G office/audit party.

**Para-18 NON MAINTENANCE OF PROPER CASH BOOK & MADE IRREGULAR PAYMENT.**

During the course of audit of relating to Directorate R.R.I. Dokri, it was observed that the following expenditure incurred on various items were irregular and pointed out after the checking of Cash book that the amount has been received on 10.9.2005 when the entries made in cash book were shown on dated 09.9.2005.

<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>
478620	10.9.2005	Rs.336,419/-

The following irregularities were noticed.

1. That the expenditure were made without inviting tender/quotation of different dealers.
2. That the proper stock taking regarding issue receipt and balance of article under signature of the competent authority was not made available to audit.
3. That the requisition/demand was not made available, stock register only shown issued.
4. That the bill/sub-voucher was not cancelled.
5. That the produce realized from the yield were not produced to audit.
6. The payment was made in cash instead of crossed cheque to the dealer.

Audit desires that irregularity pointedout may please be justified and got regularized from the competent authority under intimation to D.G office/audit party.

All the above records were jointly checked and signed by the following audit party constituted by the Director General, Agriculture Research Sindh, Tandojam for maintaining the office accounts and records as ready in all respects.

(ALI ROSHAN CHANNA) (NAZIR AHMED GADAHI) (MUHAMMAD USMAN SHAR)