

GOVERNMENT OF PAKISTAN
MINISTRY OF AVIATION (AVIATION DIVISION)
PAKISTAN METEOROLOGICAL DEPARTMENT
HEADQUARTERS OFFICE, SECTOR H8/2
ISLAMABAD

No. Audit-1(2)-2022-23

11995

01st - Novemberber-2023

MEMORANDUM


Subject: PHYSICAL VERIFICATION OF STORES AND LIBRARY STOCKS FOR EACH FINANCIAL YEAR

It has been observed with concern that Directorate General Audit (Federal Govt) teams are objecting on the subject matter regularly.

2- In pursuance of para 159, GFR (Vol.I), physical verification of all stores should be made at least once in every year and a certificate of verification with its results should be recorded. Despite internal audit conducted by M/O Aviation team each office ought to conduct physical verification of stores and library stocks (**if available**) as teams from DG Audit (Federal Govt) requires the same. It is requested to carry out physical verification on immediate basis before visits of any internal or external audit.

3- In process of physical verification the following instructions should be observed:

- i. Verification must always be carried out in the presence of the officer responsible for the custody of stores or anyone deputed by him.
- ii. All discrepancies noticed should be brought to account immediately, so that the stores account may represent the true state of the stores; and
- iii. Shortage and damages, as well as unserviceable stores, should be reported immediately to the authority to write off the loss.


Namra Muzaffar
Accounts Officer
for Director General
Meteorological Services

Distribution:

- 1) Chief Meteorologists, Flood Forecasting Division, Lahore.
- 2) Chief Meteorologist Met. Complex Karachi.
- 3) Director, RMC Lahore / Peshawar / Karachi / Quetta / Gilgit / IMG / CDPC / Maintenance / F&C, Camp Office Karachi.
- 4) ✓ Webmaster / Sr. Programmer Islamabad (with the request to upload the same on official website of PMD).




7/11/23

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AUDIT AND INSPECTION REPORT

ON THE ACCOUNTS OF

PAKISTAN METEOROLOGICAL DEPARTMENT
REGIONAL METEOROLOGICAL CENTRE
GILGIT

FOR FINANCIAL YEAR 2020-22

Audit Conducted By: -Mr. Zafar Abbas
Audit Officer

Syed Mushtaq Hussain
Assistant Audit Officer

DIRECTORATE GENERAL AUDIT
FEDERAL GOVERNMENT
ISLAMABAD

for S.O. (Comptroller/PAC)

18000
2020

19.000/ SO (F&A)

DZ/K 3/24/11

Arif 26-11-22

P-160/e

The management replied that they have prepared a complete case for the auction of unserviceable articles (Write off price Rs. 17,200/- as followed by the criteria/instructions with the specimen of HQ,s office with the approval of the DG Met.(S) Islamabad & called/displaced a "Quotation Notice" to all interested Dealers/Suppliers/Personals for auction of above mention articles on different well Known public places. Due to COVID-19-20 period especially when the pandemic is on peak, no Dealers/Suppliers/Personals showed any interest till due date. At this stage this office will do practice prescribed to dispose of unserviceable articles at the earliest. The successful bidder will be entertained properly & amount will be submitted in mention Government Head/Account.

The reply is not cogent as the unserviceable items could not be disposed off since long.

Audit recommends early disposal of unserviceable items.

Para-08 Non-conducting of Internal Check
(OS-08)

According to Rule-13 of General Financial Rules "In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied. For this purpose each Head of the Department will get the accounts of his office and those of the subordinate disbursing officers, if any, inspected at least once in every financial year by a Senior Officer not connected with the account matters."

The management of Pakistan Meteorological Department, Regional Meteorological Centre Gilgit was required to get the Internal Check conducted for the financial year 2020-22.

Audit observed that no Internal Check was conducted by the management.

Audit is of the view that non-conducting of Internal Check of the Pakistan Meteorological Department, Regional Meteorological Centre, Gilgit is violation of the General Financial Rules.

The management replied that as per audit concern regarding non conducting of internal check by PMD department, The RMC GB has received a letter No.Audit-I (II)/2021-22/Vol-II/3862 dated 30, August, 2022 on subject "Internal Audit Of Pakistan Meteorological Department For Year 2021-22" as per letter internal audit is scheduled already and soon it will be conducted.

The reply is not convincing as no internal check has been conducted so far.

Audit recommends conducting of internal check and submission of report to Audit.

P-1591c

Para-09 Non-conducting of Physical Verification of store/stock
(OS-09)

According to Rule-159 of General Financial Rules "A physical verification of all stores should be made at least once in every year under rules prescribed by competent authority, and subject to the condition that the verification is not entrusted to a person (i) who is the custodian, the ledger, keeper, or the accountant of the stores to be verified, or who is a nominee of, or is employed under the custodian, that the ledger keeper or the accountant; or (ii) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified."

The management of Pakistan Meteorological Department, Regional Meteorological Centre, Gilgit was required to conduct physical verification of the store/ stock for the financial year 2020-22.

Audit observed that no physical verification was conducted by the management of Pakistan Meteorological Department, Regional Meteorological Centre, Gilgit

Audit is of the view that non-conducting of physical verification of the store /stock of the Pakistan Meteorological Department, Regional Meteorological Centre, Gilgit is violation of the General Financial Rules.

The management did not reply.

Audit recommends that the physical verification of store/stock may be conducted and report submitted to the Audit.

