

**Draft Internal Audit Report**

of

XXX Depot

For the period from 10.02.21 to 10.11.22

Audit Team Member : Mr. Sajib Sarker (03395), Asst. Manager

: Mr. Md. Nuruzzaman (31009), Executive

Coordinated & Reviewed By : Mr. Abu Sayed Md. Riton Rouf (03361), Dy. Manager

Depot In-charge : Mr. Abu Bakor Siddik (23235), Asst. Manager

| **Sl.**  **No.** | **Audit Observations** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **Reference Number**  **& Date** | **Name, ID & Designation of Resp. Person** | **Comment from Depot. In-Charge** | **Comment of Internal Auditor** |
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| **1.00** | **Section: Collection Monitoring and Petty Cash** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **A** | **Petty Cash** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1.01 | **Physical Verification and Reconciliation of Petty Cash Balance** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. We have physically verified the net petty cash balance as on 10.11.22 at about 8:30 AM before opening the day’s transaction and found cash amount of Tk.32,567.00 (Thirty-Two thousand five hundred and sixty-seven only), voucher amount of Tk.19,210.00 and suspense has been paid by Tk.5,000.00 for fuel purpose without posting. Reconciliation statement of petty cash balance is found agreed amount from previous audit date to current audit date. Details are shown in “**Annexure-01”.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Daily Transaction Report as on 09.11.22 and Physical Verification | Mr. Prodip Mojumder (23010),  Section In-charge | - | - |
| 1. In addition, we have found cash amount of Tk.2,05,785.00 (Two lac five thousand seven hundred and eighty five only) kept separately in the vault; which represents market collection of previous day and found agreed amount with Depot Daily Collection Report and denomination wise depot auto bank deposit slip. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Apart from that, we have also found Tk.600.00 (Six hundred only) kept in the vault against scrap sale. It is to be noted that, a separate register has been maintained for scrap sale purpose which was also found agreed amount with the statement signed by the Depot In-charge. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. We have reviewed daily net petty cash balances of the depot from 15.01.23 to 14.01.24 and petty cash balance was exceeded in (19) Nineteen days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. We have reviewed daily net petty cash balances of the depot by covering our audit period and petty cash balance were **exceeded in two days** (on 29.07.21 and 30.07.21). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | **Petty cash balance should be kept as per guideline.** |
| 1. **Combined statement of petty cash and doctor donation have been maintained**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | - |
| 1. **Amount of doctors’ donation has been paid by petty cash In-charge based on approval copy but no follow up is being done from the depot end. We have confirmed only from the documents preserved in the depot irrespective of actually paid to respective doctor.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | - |
| 1. **Cash retain in the vault during monthly closing time (around Tk.30 lac to Tk.35 lac) and deposit that amount in the next days by carrying the money in a bag. It is very risky matter for the respective depot as well as for the company.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | **Higher officials of distribution division should look into this matter.** |
| 1.02 | **Review of Daily Transaction Report** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the daily transaction report file and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Daily Transaction Report | Mr. Prodip Mojumder (23010),  Section In-charge | In future, I shall complete timely. | **Should be careful in future.** |
| 1. Daily Transaction Reports have been printed out on due time **except monthly closing day** and every closing & opening balance are found in agreed amount. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. We have found physical verification signature of Depot In-charge in daily transaction report in regular basis **except monthly closing day** and the balance is also found in order in the Daily Transaction Report. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Print time and physical verification time has been matched **except monthly closing day.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 1.03 | **Review of Suspense Requisition and Suspense Register** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked suspense requisitions and suspense register and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | From 01.06.22 to 09.11.22 |  |  |  |
| 1. **Suspense requisitions are not filed chronologically in the suspense requisition file.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Suspense adjusted but not posted in register**: Few cases, suspense was given for various reasons and duly adjusted but not posted in register. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **In few cases difference between amount in figure and amount in words. Such as-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Suspense File | Mr. Prodip Mojumder (23010),  Section In-charge |  |  |
| 1. Payment made Tk.30,000.00 to Mr. Badrul Alom (02EQ3), AM, for CME program but written amount in word Three thousand only. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Token no.: 34298 |  | We shall be more careful in future. | **Should be followed the depot activities guide line 2013.** |
| 1. Payment made Tk.1,47,060.00 to Mr. Abdus Sobur (21146), MPO, for motor-cycle purchase but written amount in word one lac forty-seven thousand only. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Token no.: 34297 |  |
| 1. **In few cases difference between amount in figure and amount in words. Few examples are given below-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Difference between amount in figure and amount in words:** Payment made Tk.4,500.00 to Mr. Asadul Galeb (0T290) for Tabu/Fan purchase but written amount in word five thousand five hundred only. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Amount in words was not written:** Payment made Tk.35,000.00 to Mr. Abu Reza Md. Fazlul Bare Jakaria (20047), RSM,for fuel purchase but amount in words was not written in the suspense requisition. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Unauthorized suspense payment:** Example are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Suspense payment made Tk.4,200.00 to Mr. Rokib Hossain Mia (14148), driver, for servicing but authorized signature was not found in the suspense requisition. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Suspense payment made Tk.5,000.00 to Mr. Abul Kashem (23186), Jr. officer, for rent a car but authorized signature was not found in the suspense requisition. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **In few cases unauthorized suspense payment made. Such as-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Unauthorized suspense payment:** Suspense payment made Tk.30,000.00 to Mr. Abu Reza Md. Fazlul Bare Jakaria (20047), RSM, for MRC but authorized signature was not found in the suspense requisition. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Suspense payment made Tk.3,924.00 to Mr. Abbas Sikder (014C3), driver, but authorized signature was not found in the suspense token. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Suspense paid Tk.45,000.00 to Mr. Swapon kumar Roy (02CA8), AM, for CME program but Petty Cash In-charge had authorized in the suspense requisition instead of Depot In-charge or any authorized person. No authorization paper could show to us against this approval. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Suspense amount Tk.5,000.00 has been paid to Mr. Jasim Akan (014V1), driver, without approval by depot In-charge.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Payment made Tk.20,000.00 to Mr. Azim (N/A) for denting & painting but suspense receiver ID & designation are not mentioned in suspense requisition form and suspense was also received another person without mentioning word “for”.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Suspense was paid for fuel advance for driver but no suspense requisition form is written for those suspense’s in every case.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Suspense paid by petty cash assistant:** Many cases**,** suspense payment was made by petty cash assistant and duly signed in the palace of collection monitoring and petty cash in-charge and section in-charge did not sign in those suspense requisitions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Token number is not mentioned in the requisition:** Payment made Tk.4,020.00 to Mr. Jashim (019C1), driver, against servicing but suspense token number was not written in the suspense requisition. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Few cases token no. have not been mentioned in the suspense requisition form. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
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| 1. **Wrong suspense Name:** Actually, suspense was paid Tk.4,990.00 in the name of Mr. Nazmul Islam Pramanik (014Q4) but posted to suspense ledger in wrong name Mr. Nazrul Islam (014C4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Suspense Register  Pg. no: |  |  |
| 1. **Wrong suspense reason:** Suspense payment made Tk.25,000.00 to Mr. Mohidul Islam (02080), RSM, but suspense reason was written as cash instead of actual reason | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Suspense Register  Pg. no: |  |  |
| 1. **Wrong suspense balance:** Wrong suspense balance has been written in the suspense balance of Mr. Abul Kalam Azad (23196) in the suspense register. Suspense register balance is Tk.1,14,060.00 and actual balance will be Tk.1,13,060.00. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Without suspense reason:** No reason has been mentioned in the suspense requisition Tk.4,195.00 of Mr. Abbas Sikder (014C3). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Suspense paid but not posted in register:** Examples are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Suspense adjusted but not posted in register**: Suspense Tk.5,735.00 was given to Mr. Nishad Ahmed (014H4), driver for servicing and duly adjusted but not posted in register. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
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| 1. **Signature:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. In few cases **signature of** **suspense receiver and the** **Depot In-charge** **were not taken** in the respective column of the register as well as in few cases overwriting has also been seen in the register without any initial or signature of concern person. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Suspense Register  Pg. no.: 77 & 31 |  |  |
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| 1. **Designation:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. Payment made Tk.4,500.00 for prescription thirst campaign but suspense **receiver’s designation** was not mentioned in suspense requisition form. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Token no.: 23240 |  |
| 1. Payment made Tk.3,000.00 for mosaic labor but suspense **receiver name, ID & designation** are not mentioned in suspense requisition form. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Few cases, designation is not mentioned in suspense requisition form.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Few cases, payment made for vehicle repair and others but suspense receiver **ID & designation** are not mentioned in suspense requisition form. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Many of the cases suspense receiver designation was not written in the suspense requisition form. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **In one suspense requisition:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Suspense paid Tk.56,000.00 against fuel purpose for eight drivers in one suspense requisition slip in the name of **Deopt In-charge instead of individual name of diver** since March’22. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Suspense paid Tk.56,000.00 against fuel purpose for **seven drivers in one** suspense requisition slip and suspense was not posted in suspense register. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Suspense receiver signature:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **In few cases signatures of suspense receiver were not taken in the respective column of the register.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. In few cases **signature of suspense receiver and the Depot In-charge were not taken** in the respective column of the register as well as in few cases **overwriting** has also been seen in the register without any initial or signature of concern person. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Missing suspense requisition:** Total no. of 30 suspense requisitions are not found in the suspense file. (10099, 10089, 10085, 10078, 10058, 10049, 9895, 9942, 9943, 9944, 9945, 9946, 9947, 9948, 9949, 9924, 9864, 9827,9803, 9794, 9791, 9788, 9778, 9779, 9780, 9781, 9782, 9783, 9784, 9785). Out of 30 suspense requisitions two (02) suspense requisitions (like-10085, 10078) are being still unadjusted. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Overwriting**: In few cases **overwriting** has been found in the token number, amount and suspense token number in the suspense register. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Few cases, **overwriting** is found in the suspense amount of the suspense requisitions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Suspense register is up dated according to suspense report and suspense requisition. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
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| 1. **Suspense requisition files were not found before 31.08.2019.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Total suspense balance of a person does not show in the suspense report that’s why they cannot match easily with suspense balance of register. Therefore, we highly recommended to solve the aforesaid problem.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Suspense register is up dated but in one case suspense adjustment amount has been wrongly posted by Tk.7,500.00 instead of Tk.2,000.00.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. We have verified all suspense registers maintained in the depot within our audit period and observed that, in few cases signature of suspense recipient was not taken in the respective column of the register and some overwriting has also been seen in the register without any initial or signature of concern person. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Excess bill Tk.600.00 has been paid against daily allowance:** As per Administrative Circular No. 73/18 dated 20.08.18, no TA/DA will be applicable if marketing people **travel below 50 KM.** In this case, payment made Tk.600.00 to Mr. Tarik Aziz Mazumder (20885), AM, against one day daily allowance in the month of Mar’23 where travel distance 45 KM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Unauthorized Top voucher:** Payment made Tk.16,000.00 for mobile purchase but printed payment voucher is not authorized by Depot In-charge or any other responsible person. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Voucher with chronological serial number:** Payment made Tk.1,040.00, Tk.1,040.00 & Tk.1,040.00 to Mr. Nazmul Haque (06794), AM, for purchasing snacks from Pitha Ghor. But those vouchers were found memo no. 706, 707 & 708 dated 06.06.23, 13.06.23 and 20.06.23 respectively. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Date is not mentioned in the supporting Voucher:** Payment made Tk.2,350.00 to Mr. Abu Masud (05597) for visiting card and prescription purchase from Jamalpur Offset Printing Press through four (04) vouchers but no date is mentioned in the any voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No Supporting voucher is enclosed with bill:** Examples are as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.5,800.00 for micro bus rent to attend MRC at Savar but no supporting voucher is enclosed with bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.83,500.00 for MC cheque but no receiving signature is found in the supporting voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Supporting voucher without description:** Such as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.700.00 to Md. Ahmed Ali (27748), MPO, at Hotel West Point for night hold a day but bill was found without description in the voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | Bill is not acceptable without description. Should be followed company policy. |
| 1. Payment made Tk.700.00 to Md. Emamul Sardar (21042), MPO, Tk.700.00 at Hotel West Point for night hold a day but bill was found without description in the voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No participants list is enclosed with bill:** **No participants list is enclosed with bill:** Payment made Tk.58,000.00 for CME with 40 doctors at MMCH but no participants list is enclosed with bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No doctor list is enclosed with bill:** Payment made Tk.50,000.00 to Mr. Subashish Karmoker (02AK1), Sr. RSM, for iftar party but doctor list is not found with bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Wrong Code:** Payment made Tk.6,885.00 for lunch, iftar bill & including two days hotel bill Tk.800.00 but posted as conveyance. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No application for donation from BCDS:** Donation made Tk. 30,000.00 to Dhanbari Upozila BCDS for General meeting purpose but any application from Dhanbari Upozila BCDS is not found. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No. Physical verification date & time:** Physical verification date and time is not found in the daily transaction report on 14.02.23, 16.02.23, 20.03.23 & 09.01.23. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Voucher in a plane paper:** Payment made Tk.3,600.00 to Md. Mozammel Haque (05414), AM, for rent a car service for Dr. Enamul Haque (Liton) from Tangail to Mymensingh picked & dropped but bill was found in a plane paper. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Photocopy supporting voucher**: Few supporting voucher was found in photocopy pad. Such as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Photocopy supporting voucher:** Payment made Tk.1,005.00 to Mr. Tarik Aziz Mazumder (20885) for purchasing food of doctor from Star Restaurent but supporting vouchers was in photocopy instead of original voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Quotations were same handwriting:** Payment made Tk.5,000.00for repairing & maintenance of vehicles no. Dhaka Metro-11-4410 (delivery van) but two quotations (Younuch Engineering Workshop & Hanif Engineering Workshop) were same hand writing. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Tax and VAT were not deducted from** RM vehicles **bill**: Payment made to Tk.26,750.00 for repair & maintenance of vehicle Dhaka metro Ma -51-4958 but applicable rate TDS & VDS were not deducted from bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No deduction for Tax & VAT on R/M Vehicles:** Payment made Tk.46,000.00 for engine gear box of vehicle no. 51-4714 but applicable rate TDS & VDS is not deducted from bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No acknowledgement was found against donation:** Few examples are as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk. 50,000.00 to Ahsania Mission Cancer & General Hospital for annual picnic purpose, but money receipt copy was not found from Ahsania Mission Cancer & General Hospital. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No acknowledgement was found against donation:** Few examples are as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Checked by signature:** We have verified all suspense requisition forms used within our audit period and observed that, in few cases checked by signature has not been given in the respective column of the requisition form. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Suspense report is sent to corporate office on Sunday in every week. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  | - | - |
| 1.04 | **Review of Suspense Balance** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **As per executive order given by the Honorable MD Sir, all suspense should be adjusted within 30 days from the date of receiving**. But we observed that, gross violation of this order is happened which are stated below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Review of Un-adjusted Suspense Balance:** Total un-adjusted suspense balance as on 09.11.22 was Tk.5,97,504.00 (Five lac ninety seven thousand five hundred and four only) against no. of 38 tokens. Out of total suspense amount of **Tk.1,40,235.00 is un-adjusted for more than 30 days (maximum un-adjusted for 62 days**). Details list is shown in **“Annexure-02”** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Suspense Report as on 09.11.22 | Mr. Prodip Mojumder (23010),  Section In-charge | In future we shall improve it. | **Should be followed the per executive order given by honorable MD Sir.** |
| 1. **Review of Adjusted Suspense Balance:** While reviewing adjusted suspense balance, it came to our notice that, few suspense had been adjusted after long time **(Highest 496 days)**. Few examples are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Amount of Tk.7,221.00 against ghat toll has been adjusted after 496 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Receive  Dt: 24.11.19 | Mr. Prodip Mojumder (23010),  Section In-charge | Due to voucher was not paid timely. | **Should be followed the executive order given by the Honorable MD Sir.** |
| 1. Amount of Tk.26,685.00 against collection problem has been adjusted after 481 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Receive  Dt: 09.12.19 | Because collection problem. |
| 1. Amount of Tk.1,050.00 against case purpose has been adjusted after 122 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Receive  Dt: 28.11.21 | For late approval. |
| 1. Amount of Tk.2,25,000.00 against CME program has been adjusted after 83 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Receive  Dt: 08.03.22 |  |
| 1.05 | **Review on Motor-cycle Loan, Purchase and Return Procedure** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During our audit we have reviewed motor-cycle loan, purchase and return procedures and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Motorcycle is purchased through sales center only from authorized show room and relevant documents are duly sent to C/O for further official procedure after getting approval from higher authority. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Related Documents | Mr. Abu Bakor Siddik (23235), Depot In-charge |  | - |
| 1. One (01) old motorcycle such as Cumilla HA-13-8804 are preserved in this depot. Registration paper and tax token are not available of this motorcycle. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Registration Card, Insurance & Tax token are not available of motor-cycle Noakhali-HA-12-7255 due to user Mr. Md. Ashraf Ullah (20899) was absconded. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Another motor-cycle (Noakhali-HA-12-4854) is preserved in this depot due to motorcycle will be taken by the user Mr. Robiul Islam (28187) through payment to C/O. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Two (02) old motorcycle are preserved in this depot and Registration Card & Keys of one (01) motor-cycle (Com HA-12-8852) are found but insurance & tax token are not found. Mr. Al Mamun (27577), motor-cycle user, was absconded. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Another motor-cycle (Fen Ha-12-1673) is preserved in this depot due to accident of MPO Mr. Nasir Hossen (28675). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. One (01) old motorcycle such as Barishal HA-12-8428 are preserved in this depot with up to date of all relevant documents (Like-Registration, insurance, tax token etc.). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.06 | **Review on Cheque Issue Procedure & Bank Reconciliation Statement** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. In course of our audit we have analyzed month-wise bank reconciliation statement and found up dated. While reviewing bank statement and other related documents, it came to our notice that, **huge idle money has been kept in the bank account after end of every month even considering all un-presented cheques (Highest – in May’21 Tk.12,80,007.19 and lowest - in February’22 Tk.55,012.19).** Details information in this regard is given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bank Reconciliation Statement | Mr. Prodip Mojumder (23010), Section In-charge |  |  |
| 1.06 | Name of Month | | | Balance as per Bank Statement (Tk.) | | | | | | | | | | | | | | | | Un-presented Cheque (Tk.) | | | | | | | | | | | | | | | | | | | | | Idle/unused Money (Tk.) | | | | | | | Bank Reconciliation Statement | Mr. Prodip Mojumder (23010), Section In-charge |  | **Higher officials of distribution division should look into this matter.** |
| February'21 | | | 9,07,376.19 | | | | | | | | | | | | | | | | 3,39,000.00 | | | | | | | | | | | | | | | | | | | | | 5,68,376.19 | | | | | | |  |
| March '21 | | | 2,49,186.19 | | | | | | | | | | | | | | | | 1,16,000.00 | | | | | | | | | | | | | | | | | | | | | 1,33,186.19 | | | | | | |  |
| April'21 | | | 5,23,562.19 | | | | | | | | | | | | | | | | 4,02,600.00 | | | | | | | | | | | | | | | | | | | | | 1,20,962.19 | | | | | | |  |
| **May'21** | | | **16,00,507.19** | | | | | | | | | | | | | | | | **3,20,500.00** | | | | | | | | | | | | | | | | | | | | | **12,80,007.19** | | | | | | | We shall improve it in future. |
| June'21 | | | 10,51,542.19 | | | | | | | | | | | | | | | | 5,43,500.00 | | | | | | | | | | | | | | | | | | | | | 5,08,042.19 | | | | | | |  |
| July'21 | | | 7,64,942.19 | | | | | | | | | | | | | | | | 2,86,600.00 | | | | | | | | | | | | | | | | | | | | | 4,78,342.19 | | | | | | |  |
| August'21 | | | 9,41,722.19 | | | | | | | | | | | | | | | | 3,53,800.00 | | | | | | | | | | | | | | | | | | | | | 5,87,922.19 | | | | | | |  |
| September'21 | | | 13,26,497.19 | | | | | | | | | | | | | | | | 7,17,600.00 | | | | | | | | | | | | | | | | | | | | | 6,08,897.19 | | | | | | |  |
| October'21 | | | 8,37,062.19 | | | | | | | | | | | | | | | | 3,82,900.00 | | | | | | | | | | | | | | | | | | | | | 4,54,162.19 | | | | | | |  |
| Nobember'21 | | | 8,67,547.19 | | | | | | | | | | | | | | | | 5,56,000.00 | | | | | | | | | | | | | | | | | | | | | 3,11,547.19 | | | | | | |  |
| December'21 | | | 11,28,102.19 | | | | | | | | | | | | | | | | 6,81,400.00 | | | | | | | | | | | | | | | | | | | | | 4,46,702.19 | | | | | | |  |
| January'22 | | | 9,06,612.19 | | | | | | | | | | | | | | | | 6,09,100.00 | | | | | | | | | | | | | | | | | | | | | 2,97,512.19 | | | | | | |  |
| **Fabruary'22** | | | **4,16,012.19** | | | | | | | | | | | | | | | | **3,61,000.00** | | | | | | | | | | | | | | | | | | | | | **55,012.19** | | | | | | |  |
| March '22 | | | 9,65,344.69 | | | | | | | | | | | | | | | | 7,29,600.00 | | | | | | | | | | | | | | | | | | | | | 2,35,744.69 | | | | | | |  |
| April'22 | | | 13,42,279.69 | | | | | | | | | | | | | | | | 6,34,000.00 | | | | | | | | | | | | | | | | | | | | | 7,08,279.69 | | | | | | |  |
| May'22 | | | 12,91,079.69 | | | | | | | | | | | | | | | | 3,72,416.00 | | | | | | | | | | | | | | | | | | | | | 9,18,663.69 | | | | | | |  |
| June'22 | | | 8,71,323.69 | | | | | | | | | | | | | | | | 4,68,000.00 | | | | | | | | | | | | | | | | | | | | | 4,03,323.69 | | | | | | |  |
| July'22 | | | 10,63,123.69 | | | | | | | | | | | | | | | | 8,42,600.00 | | | | | | | | | | | | | | | | | | | | | 2,20,523.69 | | | | | | |  |
| August'22 | | | 15,12,148.69 | | | | | | | | | | | | | | | | 5,62,500.00 | | | | | | | | | | | | | | | | | | | | | 9,49,648.69 | | | | | | |  |
| September'22 | | | 14,61,866.19 | | | | | | | | | | | | | | | | 4,76,500.00 | | | | | | | | | | | | | | | | | | | | | 9,85,366.19 | | | | | | |  |
| October'22 | | | 16,47,451.19 | | | | | | | | | | | | | | | | 3,90,500.00 | | | | | | | | | | | | | | | | | | | | | 12,56,951.19 | | | | | | |  |
| 1. **No. of 164 cheques amounting to Tk.3,90,500.00 have still been  un-presented into bank. Out of these no. of 06 cheques amounting to Tk.10,500.00 has already been expired**. Month-wise break up of expired cheque is given below | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bank Reconciliation Statement for the month of Oct’22 |  | **Need proper follow-up in this area and expired cheques need to be adjusted as soon as possible.** |
| Month | | | | | | No. of Cheque | | | | | | | | | | | | | | | | | | | | | | | Amount (Tk.) | | | | | | | | | | | | | | | | | |  |
| March’22 | | | | | | 02 | | | | | | | | | | | | | | | | | | | | | | | 4,000.00 | | | | | | | | | | | | | | | | | |  |
| April’22 | | | | | | 04 | | | | | | | | | | | | | | | | | | | | | | | 6,500.00 | | | | | | | | | | | | | | | | | |  |
| **Total** | | | | | | **06** | | | | | | | | | | | | | | | | | | | | | | | **10,500.00** | | | | | | | | | | | | | | | | | |  |
| 1. **Concerned authority did not fix individual cheque withdrawal limit.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | **Higher officials of distribution division should look into this matter.** |
| 1. **When Payment made to doctors through pay order from Prime Bank then bank directly debited to ACME’s account. If any doctor does not deposit pay order to his/her bank account, this benefit will directly enjoy Prime Bank.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. Cancelled or returned cheques are preserved in the cancel cheque file with the cancel mark / cross mark. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. Cancelled or returned cheques are preserved in the cheque book with stapler pin and the cancel mark/ cross mark. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. Cheques are not canceled during our audit period. So, canceled or returned cheques file are not preserved. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. Fund requisition is given by the Depot In-charge to C/O Finance Department in every week. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. Another Bank Account in Prime Bank has been maintained for pay order and MC cash payment of Human category. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
|  | 1. Collected amount after banking hour has been posted in the **SPR Collection Entry Screen** and that amount is showed separately in the Remittance Forwarding sheet and kept separately and duly deposited to bank within the first hour of the next working day. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Cheque forwarding documents: We have checked forwarding related documents and observed that-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Cheque register is not maintained.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Wrong cheque date (09.22.1961) was written in the cheque forwarding sheet instead of actual cheque date (28.12.21) Cheque amount Tk.22,546.00 of DBBL.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Wrong cheque date (15.01.21) was written in the cheque forwarding sheet instead of actual cheque date (15.11.21) Cheque amount Tk.9,605.00 of Pubali Bank Limited.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Wrong party name and cheque date (30.01.22) was written in the cheque forwarding sheet instead of actual cheque date (20.03.22) Cheque amount Tk.2,285.00 of Islami Bank Limited.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **During our audit, we have checked the entry procedure of receiving cheque in the Details Cheque Information Entry Screen of database and observed that actual cheque date was not inputted rather input date is considered as cheque date against 327 cheques of 729 institutional bills. That’s why wrong cheque date information is shown in the database. For example, a cheque of TK.32,657.00 received from BNSB Hospital which cheque date was 11.12.22 but cheque date is inputted in the database as 13.07.23.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Mismatch between Bill date and Cheque date:** A cheque amount of Tk.12,367.00 **was** received from Islamic Mission Hospital of which cheque date was on 25.03.23 but bill date was 08.06.23 & bill no. 8589945. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | **System:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | **During our audit, Wrong cheque date is inputted in the Details Cheque Information Entry Screen against 02 institutional bills. That’s why wrong cheque date information is showed in the database.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | **When cheque information against collection is inputted in the Details Cheque Information Entry Screen, if two times press Enter Key then auto generate another reference number against previous inputted collection cheque that’s why two reference number are generate against one collected cheque.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | **MC Payment made to doctor as per approval but few cases doctor gift is paid lower than approval amount as per verbal instruction from AM and this unpaid amount and doctor name could not easily identified due to not marking on unpaid amount in the approval copy of MC.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
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| 1.07 | **Review of Collection procedure and Money Receipts** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed collection procedure, monthly collection and remittance statement and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Most of the cases collection money has been deposited by SPR **through** **Rocket Service**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Collection amount is taken in petty cash in favor of the same amount of a cheque of petty cash bank account to avoid cash deposit (collection money) as well as withdrawal of cheque of petty cash.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Respective SPR did not use money receipts against collection. But when the collection money is deposited to the depot then petty cash In-charge has issued money receipt to SPR for respective deposit.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Depot Daily Collection Report, Statement of Collection and Remittance Report | Mr. Prodip Mojumder (23010), Section In-charge | - | **Higher officials of distribution division should look into this matter.** |
| 1. **Collection money is recorded in a pad then write in a diary which is preserved his residence by SPR Mr. Kamalesh Biswas (02JK2) and signature is received from petty cash In-charge in dairy two or three days later.**   **We have asked four (04) SPR regarding their dairy and they inform us that no dairy has been maintained from December’22. Collection money is recorded through mobile apps.**   1. **Few cases dairy is not kept with SPR and they informed to us it is kept in their residence. (Mehedi Hasan-02668)** 2. **We have asked (03) three SPR (ID: 02812, 70593 and 08695) regarding their dairy and they inform us dairy has been maintained and preserved it their residence and Collection Monitoring Petty Cash In-charge did not sign in dairy. Collection money is also recorded through mobile apps.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **In existing system there is a scope to adjust one party’s OS by collecting from other parties bills but showing still OS in the name of that collected parties.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **Our audit revealed that in existing system there is also a scope to adjust one party’s OS by collecting from credit parties bills but showing still OS in the name of that collected credit parties.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **Our audit also revealed that in existing system there is also a scope to adjust one party’s OS by collecting from Institutional cash parties bills but showing still OS in the name of that institutions.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **The section In-charge has been maintained online deposit form against daily collection & remittance instead of collection register.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **After banking hour market collection amount retained in the residence of the SPR where rocket service is not available.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **Same deposit slip may be submitted two or more times in the few time intervals then there is no scope to identified until the confirmation of deposit into bank is found from the C/O.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **In few cases fake deposit slip may be submitted.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **Depot confirms the daily collection of cash portion only, but in case of bank deposit portion, collection is confirmed by the C/O after checking the bank statements at the closing of the respective month.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **Some cases collection amount is taken in petty cash in favor of the same amount of a cheque of petty cash bank account to avoid cash deposit (collection money) and withdrawal of money through cheque of petty cash.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **Collection money is kept in the same vault with petty cash but separately.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1. **Collected amount after banking hour has been kept separately and duly deposited to bank within the first hour of the next working day. But no register or sheet with verification sign by the Depot In-charge is maintained. As result, no control is being found about that amount.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 1.08 | **Verification of Petty Cash Vouchers** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have verified the petty cash vouchers from **January’21 to September’22** and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Supporting vouchers did not match with memo date:** In few cases supporting vouchers did not match with the memo date. **It indicates that the bills seemed to be fake bill.** For example- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | **Respective checking personals should justify the bill before approval.** |
| 1. Payment made Tk.220.00 & Tk.270.00 to Mr. Parimal Biswas (26657), MPO, against medicine purchase from Al-Baraka Medical Hall Pharmacy and photocopy for two (02) doctors. But those vouchers were found memo no.142 dated 13.04.22 and memo no.162, dated 06.04.22. **An impractical correlation with the memo serial number and voucher date have been noticed.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 14  Date: 29.05.22 | Mr. Prodip Mojumder (23010),  Section In-charge | We are more careful in future about this matter. |  |
| 1. Payment made TK.5,000.00 & TK.5,000.00 to Mr. Alomgir Hossain (02BR4), AM, against Ifter package purchase from Hot Plate Restaurant for doctors. But those vouchers were found memo no. 1095 dated 10.04.22 and memo no.1080 dated 12.04.22. **An impractical correlation with the memo serial number and voucher date have been noticed.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 14  Date: 30.05.22 |  |  |  |
| 1. Payment made TK.5,230.00 & Tk.4,430.00 to Mr. Sohag Khalifa (014R8), Driver, and Mr. Jasim Akan (014V1), Driver, against repair and maintenance from Khan Motors. But those vouchers were found memo no. 1903 dated 04.06.22 and memo no. 1905 dated 02.06.22. **An impractical correlation with the memo serial number and voucher date have been noticed.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 08 & 09  Date: 11.06.22 |  |  |  |
| 1. Medicine of ACME has been given as donation to Dr. Asutish Gowtom (114657) and Dr. Jakir Hossain (142814) Tk.1,050.00 and Tk.480.00 purchased from Sikders Medicine without any discount as a result excess amount has been paid. On the other hand, those vouchers were found memo no.121 dated 10.05.22 and memo no.105 dated 12.05.22. **An impractical correlation with the memo serial number and voucher date have been noticed.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 09  Date: 14.06.22 |  |  |  |
| 1. Payment made Tk.3,754.00 to Mr. Abul Hossain Dhali (014P3), driver, for vehicle of Dhaka Metro M- 11-6021 and payment made Tk.5,352.00 to Mr. Jasim Akan (014V1), driver, for vehicle of Dhaka Metro AU-11-4409 for purchased mobile and diesel from Khan Motors by two bills. But those vouchers were found memo no. 590 dated 07.07.22 and memo no. 589 dated 13.07.22. **An impractical correlation with the memo serial number and voucher date have been noticed.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 17 & 19  Date: 30.07.22 |  |  |  |
| 1. **Excess bill has been paid:** As per Administrative Circular No. 73/18 dated 20.08.18, no TA/DA will be applicable if marketing people **travel below 50 K.M.** In few cases Payment made against tour bill violating the above circular. For example- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | Should follow the company’s existing policy/rules strictly. |
| 1. Payment made Tk.1,000.00 to Mr. Jamal Hossain (20178), AM, against one day boarding bill for Bhola tour in the month of May’22 where traveled only 39 K.M. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 05  Date: 13.06.22 |  | We have informed to respective AM/RSM about this matter. |
| 1. Payment made Tk.1,600.00 to Mr. Rafiqul Islam (02RR6), AM, against MRC for one day entertainment and night stay in the month of May’22 where traveled only 42 K.M. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 06  Date: 14.06.22 |  |
| 1. **Purchased item did not sale the mentioned vendor:** Payment made Tk.2,300.00 to Mr. Hayder Ali Khan (02AE2), AM, against Blender Machine purchase from Sarna Electronics and Telecom. But we are confirmed over phone with Sarna Electronics and Telecom that the vendor did not sale the respective item. It indicates that, respective area manager may be collected the blank pad from the mentioned vendor then prepared the bill as per his desired manner. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 02  Date: 14.06.22 |  |  | Respective checking personals should justify the bill before approval. |
| 1. **Entertainment bill serial no. are in a row but bills are in several date**: Payment made Tk.810.00 to Md. Akram Hossain (05585), MPO, for entertainment of Dr. Mannan Shakil (448919) at Monir Kazi Hotel & Restaurant three times on several date but serial number was found in a row i.e. Sl 302, 303 and 304 but dated are 06.02.22, 10.01.22 and 15.01.22 respectively. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 20  Date: 25.04.22 |  | We are more careful in future. | Respective checking personals should justify the bill before approval. |
| 1. **Underpayment was made Tk.123.00:** Payment made Tk.986.00 to Md. Abdul Goni (014261), Junior Driver-II, for fuel bill of Tk.1,109.00 i.e. under payment of Tk.123.00 but no reason is written in the voucher in this regard. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 05  Date: 06.08.22 |  | We are more careful in future. | Before payment any bill should be properly checked the bill. |
| 1. **Excess amount of Tk.10,380.00 payment made than CME budget:** Monthly budget for CME meeting for this depot was Tk.62,800.00 but payment made Tk.73,180.00 based on bill voucher submitted by the respective person i.e. excess amount of Tk.10,380.00 has been paid from budgeted amount. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 01  Date: 04.09.22 |  |  | Should follow the company’s existing policy/rules/circulars strictly. |
| 1. **Hotel bills paid without supporting voucher: Examples are-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.2,700.00 and Tk.2,250.00 to Md. Sajib, Driver of RSM Mr. Madan Mohan Baroi (02085), for 12 days (In two months) boarding allowance in the month of December’21 and March’22 but no supporting document was attached with the bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 10  Date: 10.01.22  Vr. No: 13  Date: 09.04.22 |  | We have informed to respective SM about this matter. | Should follow the company’s existing policy/rules/circulars strictly. |
| 1. Payment made Tk.1,800.00 to Md. Mahmudul Hasan, Driver of RSM Mr. Mohammad Momen Miah (02BH9), for four days boarding allowance in the month of January’22 but no supporting document was attached with the bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 12  Date: 15.02.22 |  | We have informed to respective RSM about this matter. |  |
| 1. Verification time and date of Daily Transaction Report did not match with print date i.e. verification date was on 31 March 2022 but print date was on 01 April 2022. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Date: 31.03.22 |  |  | Should be more careful about this matter. |
| 1. In few cases bills are prepared in computer printed pad / blank pad / fluid used. Examples are- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | Should follow the company’s existing policy/rules/circulars strictly. |
| 1. Payment made to Mr. Md. Faruq (06796), MPO, for boarding allowance Tk.500.00 at Hotel New Dhaan Shirii but **supporting was totally blank as well as photocopy with color pad also.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 10  Date: 17.01.22 |  | We are more careful about this. |  |
| 1. Payment made Tk.500.00 to Md. Mr. Juel Hossain (06703), MPO, for boarding allowance at Hotel New Dhaan Shirii but **supporting was found in computer printed color paper as well as flued was used in the date.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 08  Date: 17.01.22 |  |  |
| 1. Payment made Tk.1,000.00 to Md. Bellal Hossain (05V9L), MPO, for two days boarding allowance at Richmart Resthouse but bills were found in computer printed all description except guest name and room number. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 04  Date: 12.02.22 |  |  |
| 1. Payment made Tk.7,140.00.00 to Md. Ikramul Hoque (08974), MPO, for purchased Chicken Biriyani from Kalam Hotel & Restaurant but bill was found in photocopy pad. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 14  Date: 10.04.22 |  |  |
| 1. Payment made Tk.500.00 to Md. Azizul Islam (5790), MPO, for one day boarding allowance at Richmart Rest house but guest name and room number were not found in this bill where bill was computer printed. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 27  Date: 24.07.22 |  |  |
| 1. In few cases payment made Tk.1,800.00 to SM Mahamudul Haque (20688), AM, for three days boarding allowance at Hotel Amin but bills were prepared in photocopy pad. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 06  Date: 29.04.22  Vr. No: 11  Date: 31.05.22 |  |  |
| 1. **Two hotel bills prepared by using same serial no. and photocopy pad**: Payment made Tk.2,400.00 to S. M Akmol Hossain (20132), SM, for two days night stay at Hotel Asia Int. Other hand, payment made Tk.1,600.00 to Mr. Mohammad Momen Barai (02085), RSM, for two days boarding allowance at Hotel Asia Int. with same serial number and photocopy pad of hotel bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 05 & 05  Date: 19.02.22 & 17.02.22 |  | We are more careful about this. | Respective checking personals should justify the bill before approval. |
| 1. **Payment made without supporting voucher:** Payment made Tk. 785.00 to Md. Zahirul Huq, AM, (02A02) for Medicine purchase but supporting voucher was not attached with the bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 12  Date: 07.03.22 |  | We are more careful about this. | Should follow the company’s existing policy/rules/circulars strictly. |
| 1. **Medicine donated to doctor:** In few cases medicine given as donation to doctor but purchase from outside depot without discount or from the ACME’s depot in the name of any party. For example- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | Respective checking personals should justify the bill before approval. |
| 1. Medicine of ACME has been given as donation to Dr. Jakir Hossain (142814) and Dr. Asutish Gowtom (114657) Tk.450.00 & Tk.1,050.00 purchased from Abdullah Hospital Medical Hall without any discount as a result excess amount has been paid. On the other hand, those vouchers were found memo no.175 dated 04.04.22 and memo no.176 dated 28.04.22. Both memo number very nearest but date huge gap. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 07  Date: 30.05.22 |  | We have informed to respective AM/RSM about this matter. |  |
| 1. Payment made Tk.2,6540.00 to Mr. Md. Parimal Biswas (026657), MPO, against medicine purchase from several medical shop for donating to five doctors such as Dr. Altaf Mahmud (141245), Dr. MK Zaman (408562), Dr. Nargis Nigar (151767), Dr. Sarmin Afroz (166107), Dr. MK Paul (355889) but without any discount. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 11  Date: 10.01.22 |  |  |
| 1. Medicine of ACME has been given as donation to Dr. Musfiquzzaman (429754) Tk.1,050.00 purchased from Katha Pharmacy without any discount as a result excess amount has been paid. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 15  Date: 29.05.22 |  |  |
| 1. Payment made Tk. 1,900.00 to Md. Shamim Ahmed (27217), MPO, for giving donation ACME’s medicine to Dr. Md. Shah Alom (142427) and purchased from M/S Shardar Medical Hall without any discount as a result excess amount has been paid. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 08  Date: 16.03.22 |  |  |
| 1. Payment made Tk.500.00 to Md. Amin Uddin (28128), MPO, for one day boarding allowance at Richmart Rest House without guest name and room number but other information was available in computer printed bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Vr. No: 12  Date: 21.04.22 |  |  | Before submission the bill should be ensure containing all related information. |
| 1. **Excess bill Tk.600.00 has been paid against daily allowance:** As per Administrative Circular No. 73/18 dated 20.08.18, no TA/DA will be applicable if marketing people **travel below 50 KM.** In this case, payment made Tk.600.00 to Mr. Tarik Aziz Mazumder (20885), AM, against one day daily allowance in the month of Mar’23 where travel distance 45 KM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Unauthorized Top voucher:** Payment made Tk.16,000.00 for mobile purchase but printed payment voucher is not authorized by Depot In-charge or any other responsible person. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Voucher with chronological serial number:** Payment made Tk.1,040.00, Tk.1,040.00 & Tk.1,040.00 to Mr. Nazmul Haque (06794), AM, for purchasing snacks from Pitha Ghor. But those vouchers were found memo no. 706, 707 & 708 dated 06.06.23, 13.06.23 and 20.06.23 respectively. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Date is not mentioned in the supporting Voucher:** Payment made Tk.2,350.00 to Mr. Abu Masud (05597) for visiting card and prescription purchase from Jamalpur Offset Printing Press through four (04) vouchers but no date is mentioned in the any voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No Supporting voucher is enclosed with bill:** Examples are as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.5,800.00 for micro bus rent to attend MRC at Savar but no supporting voucher is enclosed with bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.83,500.00 for MC cheque but no receiving signature is found in the supporting voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Supporting voucher without description:** Such as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.700.00 to Md. Ahmed Ali (27748), MPO, at Hotel West Point for night hold a day but bill was found without description in the voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.700.00 to Md. Emamul Sardar (21042), MPO, Tk.700.00 at Hotel West Point for night hold a day but bill was found without description in the voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No participants list is enclosed with bill:** **No participants list is enclosed with bill:** Payment made Tk.58,000.00 for CME with 40 doctors at MMCH but no participants list is enclosed with bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No doctor list is enclosed with bill:** Payment made Tk.50,000.00 to Mr. Subashish Karmoker (02AK1), Sr. RSM, for iftar party but doctor list is not found with bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Wrong Code:** Payment made Tk.6,885.00 for lunch, iftar bill & including two days hotel bill Tk.800.00 but posted as conveyance. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No application for donation from BCDS:** Donation made Tk. 30,000.00 to Dhanbari Upozila BCDS for General meeting purpose but any application from Dhanbari Upozila BCDS is not found. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No. Physical verification date & time:** Physical verification date and time is not found in the daily transaction report on 14.02.23, 16.02.23, 20.03.23 & 09.01.23. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Voucher in a plane paper:** Payment made Tk.3,600.00 to Md. Mozammel Haque (05414), AM, for rent a car service for Dr. Enamul Haque (Liton) from Tangail to Mymensingh picked & dropped but bill was found in a plane paper. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Photocopy supporting voucher:** Payment made Tk.1,005.00 to Mr. Tarik Aziz Mazumder (20885) for purchasing food of doctor from Star Restaurent but supporting vouchers was in photocopy instead of original voucher. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Quotations were same handwriting:** Payment made Tk.5,000.00for repairing & maintenance of vehicles no. Dhaka Metro-11-4410 (delivery van) but two quotations (Younuch Engineering Workshop & Hanif Engineering Workshop) were same hand writing. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No deduction for Tax & VAT on R/M Vehicles:** Payment made Tk.46,000.00 for engine gear box of vehicle no. 51-4714 but applicable rate TDS & VDS is not deducted from bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **No acknowledgement was found against donation:** Few examples are as- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk. 50,000.00 to Ahsania Mission Cancer & General Hospital for annual picnic purpose, but money receipt copy was not found from Ahsania Mission Cancer & General Hospital. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Payment made Tk.65,000.00 to Uttara Adhunik Medical College & Hospital for AC installation but not found any acknowledgement from them. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Quotations were same handwriting.** Payment made Tk.10,170.00 to Japan Automobiles for repairing and maintenance of Dhaka Metro AU-11-2343 (delivery van) but two quotations (Japan Automobiles & New Automobiles) were same hand writing. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **No acknowledgement was found against donation:** Few examples are as- Payment made Tk.30,000.00 to Mr. Mohammad Iqbal Hossin Khan (02BJ6), RSM, against donation but not found any acknowledgement from them. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Bill is prepared in original and carbon copy bill:** Payment made Tk.550.00 and Tk.500.00 to Mr. Sumon Ali (05X32), MPO, against sup set purchase but bill number is same and one bill is prepared in original pad and another bill is prepared in carbon copy through overwriting. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
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|  | **Review of Collection procedure and Money Receipts** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | We have reviewed collection procedure, monthly collection and remittance statement and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1.07 | 1. **Respective SPR did not use money receipts against collection. But when the collection money deposited to depot then Petty Cash In-charge has not issued money receipt to SPR.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Depot Daily Collection Report, Statement of Collection and Remittance Report | **2025** |  |  |
|  | 1. **In existing system there is a scope to adjust one party’s OS by collecting from other parties bills but showing still OS in the name of that collected parties.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Our audit revealed that in existing system there is also a scope to adjust one party’s OS by collecting from credit parties bills but showing still OS in the name of that collected credit parties.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Our audit also revealed that in existing system there is also a scope to adjust one party’s OS by collecting from Institutional cash parties bills but showing still OS in the name of that institutions. Such as – Mohammad Rakib Uddin (70844), SPR of Burichanj, deposits one party’s collected amount to another party’s on Oct’24 and he has already submitted an application to depot regarding this matter on 31.01.24.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **The section In-charge has been maintained online deposit form against daily collection & remittance instead of collection register.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Collection amount is taken in petty cash in favor of the same amount of a cheque of petty cash bank account to avoid cash deposit (collection money) as well as withdrawal of cheque of petty cash.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **After banking hour market collection amount retained in the residence of the SPR where DBBL CRM is not received few notes or DBBL CRM is not available at nearest place from market.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Same deposit slip may be submitted two or more times in the few time intervals then there is no scope to identified until the confirmation of deposit into bank is found from the C/O.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **In few cases fake deposit slip may be submitted.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Depot confirms the daily collection of cash and DBBL CRM portion only, but in case of bank deposit portion, collection is confirmed by the C/O after checking the bank statements.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Collection money is kept in the same vault with petty cash but separately.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | 1. **Collected amount after banking hour has been posted in the SPR Collection Entry Screen and that amount is showed separately in the Remittance Forwarding sheet and kept separately and duly deposited to bank within the first hour of the next working day.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1.09 | **Review of Zero-Based Budget with Monthly Variance Report** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| As we know the management has introduced Zero Based Budget (ZBB) method for all cost center under the company from the year 2021 and with the line of this procedure depot-wise quarterly budget including individual month-wise budget allocation had been approved for all depots for the first quarter of 2022 and we have obtained depot-wise monthly budget variance report from Corporate Cost Accounts & Budget Department up to March’22. After March 2022 no budget variance has been prepared by the Corporate Cost Accounts & Budget Department. Our observations based on first quarter budget variance report is stated below: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | Mr. Prodip Mojumder (23010), Section In-charge |  |  |
| 1. Budget variance between allocated budget and actual expenditure (Up to Mar’22) was positive variance and this was as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | - | **Should be more careful for forecast to prepare Zero Based Budget to avoid variance at a high level.** |
| **Allocated budget** | | | | | **Actual Expenditure** | | | | | | | | | | | | | | | | | | **Variance** | | | | | | | | | | | | | | | | | **% of variance** | | | | | | |
| 1,27,33,349.00 | | | | | 1,04,40,596.00 | | | | | | | | | | | | | | | | | | 22,92,753.00 | | | | | | | | | | | | | | | | | 18.01 | | | | | | |
| 1. Some examples of head-wise negative budget variance are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Head of expenditure** | | | **Allocated budget (Tk.)** | | | | | | | | | | | | **Actual Expenditure (Tk.)** | | | | | | | | | | | | | | | | | | **Variance (Tk.)** | | | | | | | | | | | | **% of variance** | |
| Supply, printing and stationery | | | 65,280.00 | | | | | | | | | | | | 89,830.00 | | | | | | | | | | | | | | | | | | (24,550.00) | | | | | | | | | | | | (37.61) | |
| Delivery & Collection Exp. | | | 26,34,453.00 | | | | | | | | | | | | 27,53,089.00 | | | | | | | | | | | | | | | | | | (1,18,636.00) | | | | | | | | | | | | (4.50) | |
| 1. Budget Variance Report Prepared by the Depot | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| Distribution Department of Corporate office has sent a budget over mail and the depot In-charge is prepared a budget variance report as gross monthly basis instead of head-wise for the year 2022 (up to September) and the variance is shown as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | **Allocated budget** | | | **Actual Expenditure** | | | | | | | | | | | | **Variance** | | | | | | | | | | | | | | | | | | **% of variance** | | | | | | | | | | | | | |  |  |  |  |
|  | **3,35,90,138.00** | | | **3,32,16,188.00** | | | | | | | | | | | | **3,73,950.00** | | | | | | | | | | | | | | | | | | **1.13** | | | | | | | | | | | | | |  |  |  |  |
| 1.10 | **Analysis of distribution and marketing expenditure based on sales** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Actual sales for the year 2022 (Jan-Oct) & 2021 (Jan-Oct) are as follows-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Category** | | | | | | | | **2022 (Jan-Oct) (Tk.)** | | | | | | | **2021 (Jan-Oct) (Tk.)** | | | | | | | | | | | | | | | | | | **Increased (Tk.)** | | | | | | | | | | | | **% of Increased** | | - | Mr. Prodip Mojumder (23010), Section In-charge | - |  |
| **Human** | | | | | | | | 67,84,09,038.63 | | | | | | | 57,58,76,015.84 | | | | | | | | | | | | | | | | | | 5,75,87,601.58 | | | | | | | | | | | | 10.00 | |
| **Veterinary** | | | | | | | | 11,64,51,436.18 | | | | | | | 9,31,32,964.30 | | | | | | | | | | | | | | | | | | 93,13,296.43 | | | | | | | | | | | | 10.00 | |
| 1. Percentage of total expenditure for Human category against net sale of Marketing, Sales & Distribution Division (Marketing and sales part) Increased by 0.22% in the year 2022 (Jan-Oct) compared to the year 2021 (Jan-Oct). In 2021 (Jan-Oct) it was 19.85% and in 2022 (Jan-Oct) it was 20.07%. Few examples in this regard are stated below **(Details are shown in “Annexure-03”)**: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **Sales and marketing expenditure of Human category have been increased significantly.** |
| 1.10 | **Head of expenditure** | | | **2022 (Jan-Oct) (Tk.)** | | | | | | | | | | | | | **2021 (Jan-Oct) (Tk.)** | | | | | | | | | | | | | | | | | | **Increased (Tk.)** | | | | | | | | | | | | **% of Increase** | - | Mr. Prodip Mojumder (23010), Section In-charge | - | **Sales and marketing expenditure of Veterinary category have been increased significantly.** |
| Medicine | | | 2,02,70,800.25 | | | | | | | | | | | | | 1,65,86,580.18 | | | | | | | | | | | | | | | | | | 36,84,220.07 | | | | | | | | | | | | 0.07 |
| Donation in Cash | | | 90,66,453.85 | | | | | | | | | | | | | 70,66,438.00 | | | | | | | | | | | | | | | | | | 20,00,015.85 | | | | | | | | | | | | 0.08 |
| CME Meeting | | | 11,14,815.00 | | | | | | | | | | | | | 2,81,215.00 | | | | | | | | | | | | | | | | | | 8,33,600.00 | | | | | | | | | | | | 0.10 |
| Bad Debts-Advance | | | 10,34,476.50 | | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | 10,34,476.50 | | | | | | | | | | | | 0.13 |
| Monthly | | | 3,11,52,000.00 | | | | | | | | | | | | | 2,43,58,000.00 | | | | | | | | | | | | | | | | | | 67,94,000.00 | | | | | | | | | | | | 0.28 |
| 1. Percentage of total expenditure for Veterinary category against net sale of Marketing, Sales & Distribution Division (Marketing and sales part) Increased by 0.26% in the year 2022 (Jan-Oct) compared to the year 2021 (Jan-Oct). In 2021 (Jan-Oct) it was 3.39% and in 2022 (Jan-Oct) it was 3.65%. Few examples in this regard are stated below **(Details are shown in “Annexure-04”)**: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Head of expenditure** | | | **2022 (Jan-Oct) (Tk.)** | | | | | | | | | | | | **2021 (Jan-Oct) (Tk.)** | | | | | | | | | | | | | | | | | | **Increased (Tk.)** | | | | | | | | | | | | **% of Increase** | |
| Date Expired Medicine | | | 7,75,738.54 | | | | | | | | | | | | 4,26,582.20 | | | | | | | | | | | | | | | | | | 3,49,156.34 | | | | | | | | | | | | 0.03 | |
| Donation in Cash | | | 6,37,715.00 | | | | | | | | | | | | 2,27,505.00 | | | | | | | | | | | | | | | | | | 4,10,210.00 | | | | | | | | | | | | 0.05 | |
| Printing Materials | | | 32,55,426.18 | | | | | | | | | | | | 21,14,425.73 | | | | | | | | | | | | | | | | | | 11,41,000.45 | | | | | | | | | | | | 0.09 | |
| Monthly | | | 17,90,200.00 | | | | | | | | | | | | 8,71,000.00 | | | | | | | | | | | | | | | | | | 9,19,200.00 | | | | | | | | | | | | 0.10 | |
| Product Incentive | | | 53,64,659.17 | | | | | | | | | | | | 34,54,919.98 | | | | | | | | | | | | | | | | | | 19,09,739.19 | | | | | | | | | | | | 0.16 | |
| 4. Percentage of total distribution expenditure against net sale of sales & distribution division decreased by 0.30% in the year 2022 (Jan-Oct) compared to the year 2021 (Jan-Oct). In 2021 (Jan-Oct) it was 5.33% and in 2022 (Jan-Oct) it was 5.03%. Morover, in few cases expenditure are increased. Few examples in this regard are stated below **(Details are shown in “Annexure-05”)**: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **-** |
| **Head of expenditure** | | | **2022 (Jan-Oct) (Tk.)** | | | | | | | | | | | | **2021 (Jan-Oct) (Tk.)** | | | | | | | | | | | | | | | | | | **Increased (Tk.)** | | | | | | | | | | | | **% of Increase** | |
| Internet | | | 1,42,968.40 | | | | | | | | | | | | 76,977.88 | | | | | | | | | | | | | | | | | | 65,990.52 | | | | | | | | | | | | 0.01 | |
| Distribution Fuel | | | 18,26,529.00 | | | | | | | | | | | | 14,03,352.00 | | | | | | | | | | | | | | | | | | 4,23,177.00 | | | | | | | | | | | | 0.02 | |
| Medical Attendance | | | 2,00,000.00 | | | | | | | | | | | | - | | | | | | | | | | | | | | | | | | 2,00,000.00 | | | | | | | | | | | | 0.03 | |
| 1.11 | **Review of Payroll Based on Salary & Head Count** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed monthly salary disbursement information from payroll department to the employees of concern depot and found in agreement with the head count. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Payroll Information | Mr. Prodip Mojumder (23010),  Section In-charge |  |  |
| **B** | **Sales & Collection** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1.12 | **Market Outstanding** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Total market outstanding:** We have collected and analyzed market outstanding position as on 10.11.22 and found total market outstanding amount was Tk.7,83,20,725.15. Category-wise market outstanding are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | Mr. Prodip Mojumder (23010),  Section In-charge | - | - |
| Human (Tk.) | | | | | | | | | Veterinary (Tk.) | | | | | | | | | | | | | | | | | | | | | | | | Total (Tk.) | | | | | | | | | | | | | |
| 6,39,31,463.07 | | | | | | | | | 1,43,89,262.08 | | | | | | | | | | | | | | | | | | | | | | | | 7,83,20,725.15 | | | | | | | | | | | | | |
| 1. **Market Outstanding Reconciliation:** We have checked reconciliation statement of closing balance of market outstanding with our previous audit to current audit date and closing balance found in order **but found difference Tk.5.59 in opening balance of human category such as opening balance of last audit report is Tk.3,22,53,980.34 & depot outstanding report is Tk.3,22,53,985.93 and also found difference Tk.1,000.00 in opening balance of veterinary category such as opening balance of last audit report is Tk.** **1,45,90,715.81 & depot outstanding report is Tk.1,45,91,715.81** and details in these regards are shown in **“Annexure-06”.** 2. **Market Outstanding Reconciliation:** We have checked reconciliation statement of closing balance of market outstanding with our previous audit to current audit date and found in order **but found difference Tk.20.00 in opening balance of Veterinary category such as opening balance of last audit report is Tk.1,43,83,855.98 & depot outstanding report is Tk.1,43,83,835.98** and details in this regard is shown in **“Annexure-06”.** 3. We have checked reconciliation statement of closing balance of market outstanding with our previous audit to current audit date and found in order and details in this regard is shown in **“Annexure-06”.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.13 | **Category-wise Outstanding Balance** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked category-wise outstanding balance based on reconciliation statement of market outstanding balance and found in agreed amount. Category-wise outstanding balance as on 10.11.22 are shown in “**Annexure-07”**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | Mr. Prodip Mojumder (23010), SIC |  |  |
| 1.14 | **Aging Summary of Market Outstanding Balance** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| The aging summary of market outstanding balance as on 10.11.22 are shown in “**Annexure-08”**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | Mr. Prodip Mojumder (23010), SIC |  |  |
| 1.15 | **Review of COD Policy** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the COD bill policy and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Most of the cases COD credit parties list was approved by higher authority (approved by NSM).** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **MPO can places second order for a COD cash party within month despite the outstanding balance of first bill.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. **MPO can places second and third order (one credit and two cash bills) for a COD credit party within month despite the outstanding balance of first of first two bills.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.16 | **Review of Outstanding COD Bills Against Credit Party** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **We have reviewed the collection procedure of COD credit parties bill and observed that Tk.51,042.68 have been outstanding against no. of 05 bills more than 31 days (Highest 928 days).** Examples are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Statement of Outstanding Against COD Credit Party’s | Mr. Prodip Mojumder (23010),  Section In-charge |  |  |
| 1. Partial amount of Tk.23,736.32 has been outstanding against a WM bill of Dr. Mohiuddin for 928 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 923569  Date: 26.04.20 | Mr. Jakir Hssen (27159) | Application submitted for adjustment. | **Should be followed COD policy as per official rules and regulations in all cases.** |
| 1. Amount of Tk.10,758.70 has been outstanding against a WM bill of Ma Medical Hall for last 105 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1266505  Date: 28.07.22 | Mr. Mithun Kumar Kundu (27259) |
| 1. Amount of Tk.9,415.45 has been outstanding against a WM bill of Tamanna Medical Hall for 101 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1268193  Date: 01.08.22 | Mr. Imran Sheikh (21350) | Shop had been destroyed by fire. |
| 1.17 | **Review of Outstanding COD (Cash Party) Bills** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Human:** **Total no. of 378 bills have been outstanding against COD cash party bills for more than 03 days; which represent total amount of Tk.17,30,387.50 (Highest 21 days).** Examples are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Outstanding Report as on 10.11.22 | Mr. Prodip Mojumder (23010),  Section In-charge |  |  |
| 1. Amount of Tk.3,087.34 has been outstanding against a WM bill of Al-Baraka Medical Hall for 21 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1303935  Date: 20.10.22 | Mr. saiful Islam (20971) | Application sends for return. | **Should be followed COD policy as per official rules and regulations in all cases.** |
| 1. Amount of Tk.9,756.04 has been outstanding against a WM bill of Halima Medical Hall for 15 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1306163  Date: 26.10.22 | Mr. Nayim Ahmed (21329) | Party shall give return due to double order. |
| **Veterinary Category:** **Total no. of 158 bills have been outstanding more than 03 days; which represent total amount of Tk.6,34,038.07 (Highest 161 days).** Details are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Outstanding Report of 10.11.22 |  |  |  |
| 1. Amount of Tk.8,466.18 has been outstanding against a WM bill of Dr. Anwar for 161 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1243105  Date: 02.06.22 | Mr. Anawar Hossain (27686) | These bills shall be collected in this month. | **Should be followed COD policy as per official rules and regulations in all cases.** |
| 1. Partial amount of Tk.805.44 has been outstanding against a WM bill of Jannath Medical Hall for 144 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1249987  Date: 19.06.22 | Mr. Atikul Hasan (28404) |
| 1. Partial amount of Tk.2,765.50 has been outstanding against a WM bill of Al-Jober Pharmacy for 137 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1252226  Date: 26.06.22 | Mr. Atikul Hasan (28404) |
| 1.18 | **Review of Outstanding RS Bills** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Veterinary Category:** **Total no. of 572 bills have been outstanding for more than 45 days; which represent total amount of Tk.66,67,700.29 (Highest** **497** **days).** Examples are- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Partial amount of Tk.6,470.48 have been outstanding against a RS bill of Sufia Veterinary for 497 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1113638  Date: 01.07.21 | Mr. Abu Bokor (28265) | Account transfer is made in this month. | **Monitoring system should be increased to collect this outstanding amount.** |
| 1. Partial amount of Tk.5,907.00 have been outstanding against a RS bill of Shohag Veterinary for 484 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1120617  Date: 14.07.21 | Mr. Abu Bokor (28265) |
| 1. Partial amount of Tk.72,906.70 have been outstanding against a RS bill of Sikder Medical Hall for 424 days. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1142692  Date: 12.09.21 | Mr. Prosenjit Biswas (28372) | OS amount will be collected in this month. |
| 1.19 | **Review of Outstanding Institution Bills (Highest 551 Days)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Human Category:** **Total no. of 71 bills have been outstanding for more than 45 days which represents total amount of Tk.12,41,220.70 (Highest 551 Days)**. Few examples are- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Outstanding Report as on 10.11.22 |  |  |  |
| 1. **Amount of Tk.** **53,546.01 has been outstanding against 06 IC bills of Health Care Clinic for 509-551 days.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1094818  Date: 08.05.21 | Mr. Baten Akon (20606) | Party is giving collection by installment. | **Monitoring system should be increased to collect this outstanding amount.** |
| 1. **Amount of Tk.16,290.00 has been outstanding against an IM bill of Ispahani Eye Hospital for 226 days.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1217346  Date: 29.03.22 | Mr. Aminul Islam (27278) | Bill will be collected by C/O. |
| 1. **Amount of Tk.4,866.36 has been outstanding against an IM bill of BRAC for 145 days.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1249549  Date: 18.06.22 | Mr. Aminul Islam (02CJ2) | Already cheque collected. |
| 1.20 | **Outstanding Showing in the Name of Resigned Field Person** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | There is no outstanding amount in the name of resigned field person of this depot who had already been resigned from ACME. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Statement of Category Wise Outstanding as on 05.05.24 |  |  |  |
| 1.21 | **Outstanding of due to Tax Deduction at Source** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | No outstanding amount has been found more than 45 days for tax deduction at source against institutional bills. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Outstanding Report as on 05.05.24 |  |  |  |
| 1.20 | **Outstanding Showing in the Name of Resigned Field Person** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **There is no outstanding amount in the name of resigned field person of this depot who had already been resigned from ACME.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Total amount of Tk. 3,08,986.94 has been outstanding in the name of 07 field persons who had already been resigned from ACME since long time.** Details are as under- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | **Monitoring system should be increased to collect this outstanding amount.** |
| Name | | | | | | | | | | | | | | ID | | | | | | | | | Designation | | | | | | | | | | | | | | | | | Outstanding (Tk.) | | | | | | |  |  |  |
| Mr. Jakir Hosen | | | | | | | | | | | | | | 27159 | | | | | | | | | MPO | | | | | | | | | | | | | | | | | 23,736.32 | | | | | | | Statement of Category Wise Outstanding as on 10.11.22 | Mr. Prodip Mojumder (23010), Section In-charge | Applied for adjustment. |
| Mr. Baten Akon | | | | | | | | | | | | | | 20606 | | | | | | | | | MPO | | | | | | | | | | | | | | | | | 19,260.43 | | | | | | | Party is giving collection. |
| Mr. Jahied Talukder | | | | | | | | | | | | | | 26251 | | | | | | | | | MPO | | | | | | | | | | | | | | | | | 4,048.98 | | | | | | | Cheque is lost. |
| Mr. Akmam Hossain | | | | | | | | | | | | | | 07132 | | | | | | | | | MPO | | | | | | | | | | | | | | | | | 1,37,496.97 | | | | | | | OS will be collected in this month. |
| Mr. Mostafizur Rahman | | | | | | | | | | | | | | 20984 | | | | | | | | | MPO | | | | | | | | | | | | | | | | | 59,298.63 | | | | | | |
| Mr. Abu Bakor | | | | | | | | | | | | | | 28265 | | | | | | | | | MPO | | | | | | | | | | | | | | | | | 12,377.48 | | | | | | | Account transfer will be made. |
| Mr. Nayem Hasan | | | | | | | | | | | | | | 28584 | | | | | | | | | MPO | | | | | | | | | | | | | | | | | 52,768.13 | | | | | | |
| **Total** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **3,08,986.94** | | | | | | |  |
| 1.21 | **Outstanding of Tk.917.16 due to Tax Deduction at Source** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  | **Should be collected treasury challan copy within on time and take necessary steps to send those to the corporate office which will help to take rebate.** |
| Total amount of Tk.917.16 against no. of 04 bills have still been outstanding against institutional bills due to tax deduction at source by the party (Highest 82 days). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Outstanding Report as on 10.11.22 | Mr. Prodip Mojumder (23010),  Section In-charge | We are trying to collect TDS challan. |
| No outstanding amount has been found more than 45 days for tax deduction at source against institutional bills. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1.22 | **Delayed Collection of Market Outstanding** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked delayed collection of market outstanding from 10.02.21 to 10.11.22 and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Human Category:**  **COD:** Total no. of 5,988 bills had been collected more than after 31 days; which represents totan llected more than on outstanding against nstitutional ng our notice that, total 342 nos. of Cal amount of Tk.12,66,22,136.39 (Highest 1,118 days).  **Institution:** Total no. of 1,336 bills had been collected more than after 45 days; which represents total amount of Tk.1,96,91,002.84 (Highest 1,918 days). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Delay Collection of COD & Institution Bill from 10.02.21 to 10.11.22 | Mr. Prodip Mojumder (23010),  Section In-charge | We are more careful in future. | **Should be followed company’s policy in this regard.** |
| **Veterinary Category:**  **COD:** Total no. of 430 bills had been collected more than after 31 days; which represents totan llected more than on outstanding against nstitutional ng our notice that, total 342 nos. of Cal amount of Tk.18,28,025.64 (Highest 591 days).  Institution: There is no institution bill.  **RS:** Total no. of 8,795 RS bills had been collected more than after 45 days; which represents total amount of Tk.8,97,31,910.87 (Highest 857 days ). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1.23 | **Collection of Bills by Installment (Highest 39 Installments)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked installment collection of bills and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Human:**   1. A WM bill of Tk.38,360.87 against Tanha Medical Hall had been collected by 28 installments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1160654  Date: 30.10.21 | Mr. Prodip Mojumder (23010),  Section In-charge | We are more careful in future. | **Should be more careful to reduce the installments as much as possible.** |
| 1. A WO bill of Tk.1,965.66 against Dutta Medicine House had been collected by 15 installments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1161934  Date: 01.11.21 |
| 1. A RC bill of Tk.960.54 against Hazi Pharmacy had been collected by 03 installments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1070544  Date: 07.03.21 |
| 1. A WS bill of Tk.51,765.29 against Eastern Medical Hall had been collected by 18 installments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1151149  Date: 04.10.21 |
| 1. An IC bill of Tk.6,461.60 against Bell View Medical had been collected by 09 installments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1140996  Date: 07.09.21 |
| **Veterinary:**   1. A WM bill of Tk.8,096.68 against Islamia Medical Hall had been collected by 10 installments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1256086  Date: 03.07.22 |
| 1. A RS bill Tk.58,033.25 against Sikder Medical had been collected by 39 installments. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1102483  Date: 01.06.21 |
| 1.24 | **Review of Delayed Receiving of Cheque Against Institutional Bills** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed cheque receiving statement and observed that few cases cheques have been received in delayed against institution bills (**Highest 108 Days**). Few examples are stated below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Cheque Forwarding Statement |  |  |  |
| 1. A cheque amount of Tk.15,540.00 has been received from Islamic Mission against a bill after **108 days** (cheque receive date-11.08.21 & cheque date-25.04.21). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1010637  Date: 14.09.20 | Mr. Sabug Chandra Roy (26493) | Party gives cheque in delay. | **Monitoring system Should be increased to avoid this matter.** |
| 1. A cheque amount of Tk.32,108.95 has been received from Popular Medicine Corner after **96 days** (cheque receive date- 10.07.21 & cheque date -05.04.21). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1076960  Date: 24.03.21 | Mr. Roknuzzaman (05K06) |
|  | 1. A cheque amount of Tk.5,000.00 has been received from Islamic Mission against a bill after **85 days** (cheque receive date- 11.08.21 & cheque date -18.05.21). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1088581  Date: 22.04.21 | Mr. Sabug Chandra Roy (26493) |
| 1.25 | **Review of Delayed Encashment of Cheque by Corporate Office Against Institutional Bills.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed cheque statement and observed that **maximum 280 days** are spent for encashment of collected cheque. Example are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Cheque Status & Receiving Register |  |  | **Should be watchful and should have close communication with Finance Department of Corporate Office on regular basis to collect this cheque on time.** |
| 1. A Cheque amount of Tk.3,483.00 of BRAC has been encashment by corporate office **after 280 days** from receiving date (cheque receive date- 03.12.20). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 026261  Date: 15.08.20 | Mr. Ilias Shaik (27812) |
| 1. A Cheque amount of Tk.5,650.00 of BRAC has been encashment by corporate office **after 36 days** from receiving date (cheque receive date- 18.09.21). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1105661  Date: 08.06.21 | Mr. SMM Saydul Arefin (02992) |
|  | **Review of Cheque Sent to Corporate Office** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | We have reviewed cheque forwarding sheet and register and observed that there were no long days pending cheques for encashment which had been sent to C/O for collection. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1.26 | **Review of Cheque Sent to Corporate Office** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed cheque forwarding sheet and observed that in a case cheque has been sent to Corporate Office for collection but **yet not collected** (**Highest 74 days).** Details are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Cheque Receiving Register |  |  |  |
| 1. Partial cheques amount of Tk.12,026.86 has been received against BRAC and also sent to corporate office for collection but money has still been un-collected against this cheque for **74 days** (Cheque receiving date was 30.08.22). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 222797  Date: 09.04.22 | Mr. Baskar Hader (07C12) | For correction cheque name. | **Monitoring system Should be increased to collect cheque in right name.** |
|  | We have reviewed cheque forwarding sheet and register and observed that there were no long days pending cheques for encashment which had been sent to C/O for collection. **Maximum cheques are deposited in local bank** without any recording except preserving cheque photocopy. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Cheque Receiving Register |  |  |  |
|  | **Mismatch between Bill date and Cheque date:** A cheque amount of Tk.12,367.00 was received from Islamic Mission Hospital of which cheque date was on 25.03.23 but bill date was 08.06.23 & bill no. 8589945. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1.27 | **Analysis of Bill-Wise Return** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked the bill-wise return and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |  |  |  |
| **Human:**   1. 100% of a WM bill amount of Tk.3,111.23 has been returned from Puspa Medical Hall after 28 days due to false order. **We could not understand during this period who kept these goods violating company policy**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1090608  Date: 28.04.21 | Mr. Prodip Mojumder (23010),  Section In-charge | We are more careful in future. | **Monitoring should be strengthened to avoid these matters.** |
| 1. 100% of a RC bill amount of Tk.350.49 has been returned from Jannat Medical Hall after 23 days due to false order. **We could not understand during this period who kept these goods violating company policy.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1245858  Date: 07.06.22 |
| 1. 18.66% of an IC bill amount of Tk.3,840.00 has been returned from Dr. Abuzafor after 22 days **due to excess order.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1230845  Date: 01.05.22 |
| 1. 100% of an IM bill amount of Tk.7,496.20 has been returned from BRAC after 21 days **due to undelivered.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1210448  Date: 10.03.22 |
| **Veterinary:**   1. 100% of a WM bill amount of Tk.5,121.60 has been returned from Dr. Mainuddin after 26 days due to false order. **We could not understand during this period who kept these goods violating company policy**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1230363  Date: 27.04.22 |
| 1. 100% of a RS bill amount of Tk.17,804.90 has been returned from Bismillah Medical Hall after 26 days due to false order. **We could not understand during this period who kept these goods violating company policy.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1230362  Date: 27.04.22 |
| 1.28 | **Review of Institutional File** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During our audit we have checked institutional bills and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. In few cases **bill category has been changed** such as sometimes same types of bills considered as IM category and sometimes considered as IC category (Party- Asian Eye Care Hospital). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1128675  Date: 04.08.21 (IM)  Bill No: 1129653  Date: 07.08.21 (IC) | Mr. Mainul Islam (02UN4),  Section In-charge | This kind of mistake will not happen again. | **Institutional bill should be prepared in right category.** |
| 1. Approve rate for institutional bill is set by C/O. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. We have checked randomly discount rate of few institutional bill and product rate is found as per approved rate. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Approved discount rate** of The United Hospital Pharmacy for injection item was 10% but bill for Inj. V-Plex was prepared at the rate of 05% discount. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Institutional party **approved rate period** of BNSB Eye Hospital is 03 years (May’22 to Apr’25). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Most of the institution bills are prepared **through M-Reporting and E-mail copy** of order are preserved in the institution bill file instead of original order copy of the respective party’s pad. Such as - Mahbuba Memorial Hospital and Nagorik Hospital. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. **Credit limit amount cannot restrict for preparation** of bill in the case of institution and wrong credit limit is posted through C/O. Such as credit limit of Mahbuba Memorial Hospital had been posted Tk.10,000.00 in the client information entry screen but we have found in the approval copy Tk.1,00,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Few casesinstitutional **bill receiving copy are not found** in the receiving bill file of respective party (Party: Nur Jahan Clinic, 01 receiving bill copy is not found and Party: The United Hospital Pharmacy, 05 out of 14 receiving bill copy are not found) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
| 1. Few cases receiving bill of respective party are not found. Such as - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | We are more careful in future. | **Institutional seal and receiving signature in the bill are required as per company policy.** |
| 1. **32 receiving copy out of 36 are not found** in the receiving bill copy of Party- Health Care Dia. & Center. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective file |
| 1. **03 receiving copy out of 09 are not found** in the receiving bill copy of Party- Asian Eye Care Hospital. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. **02 receiving copy out of 20 are not found** in the receiving bill copy of Ispahani Islamia Eye Hospital BR-4 and another bill is found without receiving signature (bill no. 1295457). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill No: 1119657  Date:12.07.21 |
|  | 1. Most of the institution bills are prepared through M-Reporting and E-mail copy of order are preserved in the institution bill file instead of original order copy of the respective party’s pad. Such as - Mahbuba Memorial Hospital and Nagorik Hospital. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Credit limit amount cannot restrict for preparation of bill in the case of institution and wrong credit limit is posted through C/O. Such as credit limit of Mahbuba Memorial Hospital had been posted Tk.10,000.00 in the client information entry screen but we have found Tk.1,00,000.00in the approval copy. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Most of the cases different peoples of Appolo Hospital are received medicine without respective party seal and **05 receiving copy out of 25 are not found** in the receiving bill copy | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Few cases **institutional seal is not found** in the receiving bill file of respective party (Party: Nur Jahan Clinic). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. **09 days are different** between bill date and delivery date of Nur Jahan Clinic. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. We have checked eight (08) institution bill file but every cases **order is placed by using mobile instead of respective party’s order pad** and order mail copy or original copy are not preserve that respective bill receiving copy file. That’s why there is a chance to prepare fake bill in case of institutional bill to get excess discount or flat rate. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. We have checked eight (05) institution bill file and most of the cases **order is placed by using mobile except few cases manually bills are inputted** against order received from respective party. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Many cases, **e-mail copy of order form** is preserved in the respective file of Akota Clinic and AK Chowdhury Memorial Hospital instead of original order form. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Almost every case, e-mail copy of order form is preserved in the respective file of Fatema Memorial Hospital instead of original order form and few cases signature is not found. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Many cases ACME’s order form is used instead of respective party order form. Such as- Star Life Hospital. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Many cases, System support and **invoicing In-charge has signed** in the institution bill copy but as per depot activities guideline Depot In-charge should sign in the institution bill. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. **Additional two products (Tab. Fluezin 5mg - 06 box and Azin 500 - 03 box) are included in the order form of Bangladesh Eye Hospital Ltd.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. **Inj. Trizon 1 gm quantity has been increased in the order pad of Anowara Clinic from 200 vials to 361 vials through overwriting without any initial signature.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. We have checked randomly discount rate of few institutional bill and product rate is found as per approved rate. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. **Business limit exceeded:** Monthly business limit of few parties has been exceeded during our audit period. Example are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | Institution Name | | | | | | | | Month | | | | | | | | Business Limit | | | | | | | | | | | | | | Actual Business | | | | | | | | | | | Excess Business | | | | | | Respective Institution File |  |  |
| Akota Bondon G. Hospital | | | | | | | | Sep’23 | | | | | | | | 60,000.00 | | | | | | | | | | | | | | 73,529.07 | | | | | | | | | | | 13,529.07 | | | | | |
| Arifa Medical Hall | | | | | | | | Apr'23 | | | | | | | | 1,20,000.00 | | | | | | | | | | | | | | 1,35,797.20 | | | | | | | | | | | 15,797.20 | | | | | |
| Janani Gen. Pvt. Hospital | | | | | | | | Jun'23 | | | | | | | | 1,20,000.00 | | | | | | | | | | | | | | 1,53,285.41 | | | | | | | | | | | 33,285.41 | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Institution Name | | | | | | | | Month | | | | | | | | Business Limit | | | | | | | | | | | | | | Actual Business | | | | | | | | | | | Excess Business | | | | | |
| Amena Medical Center | | | | | | | | Apr-23 | | | | | | | | 1,00,000.00 | | | | | | | | | | | | | | 1,22,702.42 | | | | | | | | | | | 22,702.42 | | | | | |
|  | | | | | | | | Aug-23 | | | | | | | | 1,00,000.00 | | | | | | | | | | | | | | 1,28,549.54 | | | | | | | | | | | 28,549.54 | | | | | |
|  | | | | | | | | Sep-23 | | | | | | | | 1,00,000.00 | | | | | | | | | | | | | | 1,46,733.77 | | | | | | | | | | | 46,733.77 | | | | | |
| Green Life Hosp. Pvt. | | | | | | | | May-23 | | | | | | | | 30,000.00 | | | | | | | | | | | | | | 51,476.21 | | | | | | | | | | | 21,476.21 | | | | | |
| Sarif Medical Center | | | | | | | | Mar-23 | | | | | | | | 50,000.00 | | | | | | | | | | | | | | 55,090.10 | | | | | | | | | | | 5,090.10 | | | | | |
|  | | | | | | | | Jul-23 | | | | | | | | 50,000.00 | | | | | | | | | | | | | | 60,381.83 | | | | | | | | | | | 10,381.83 | | | | | |
|  | | | | | | | | Sep-23 | | | | | | | | 50,000.00 | | | | | | | | | | | | | | 59,314.97 | | | | | | | | | | | 9,314.97 | | | | | |
| Sonaimuri Gen.Hospital | | | | | | | | Sep-23 | | | | | | | | 40,000.00 | | | | | | | | | | | | | | 63,526.63 | | | | | | | | | | | 23,526.63 | | | | | |
| Alif Genaral Hospital | | | | | | | | Feb-23 | | | | | | | | 30,000.00 | | | | | | | | | | | | | | 34,188.96 | | | | | | | | | | | 4,188.96 | | | | | |
| Green Life Hosp. Pvt. | | | | | | | | Mar-24 | | | | | | | | 30,000.00 | | | | | | | | | | | | | | 36,576.51 | | | | | | | | | | | 6,576.51 | | | | | |
|  | | | | | | | | Apr-24 | | | | | | | | 30,000.00 | | | | | | | | | | | | | | 33,800.00 | | | | | | | | | | | 3,800.00 | | | | | |
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|  | 1. **Business limit is exceeded Tk.42,769.82:** Monthly business limit of Kumudini Medical College Hospital has been exceeded on March’23 Such as- Business Limit is Tk.100,000.00 but actual business is Tk.1,42,769.82. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
|  | 1. Credit limit amount cannot restrict for preparation of bill in the case of institution and **wrong credit limit** is posted through C/O. Such as credit limit of Mahbuba Memorial Hospital had been posted Tk.10,000.00 in the client information entry screen but we have found in the approval copy Tk.1,00,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |
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|  |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective file | We are more careful in future. | Should be collect original copy. |
| 1.29 | **Medicine Return Against Dispatch (Highest 14.90%)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| As per divisional objectives of sales and distribution division, return would be maintained within the limit of 2.00%. In this connection we have reviewed last two months data regarding return against dispatch and observed that percentage of monthly return of medicine against dispatch have been exceeded the limit of 2.00% except three return causes like broken damage, date expired and undelivered. Some instances are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| Month | | | | | | | | Category | | | | | | In favor of | | | | | | | % of  return | | | | | | | | | | | | | | | | | Percentage of excess return | | | | | | | | | Statement of Reason Wise Return |  |  | **Should be followed Divisional objectives regarding return strictly.** |
| Sep’22 | | | | | | | | Human | | | | | | RSM | | | | | | | 2.30 | | | | | | | | | | | | | | | | | 0.30 | | | | | | | | |  |
| AM | | | | | | | 4.67 | | | | | | | | | | | | | | | | | 2.67 | | | | | | | | |  |
| F/P | | | | | | | 7.64 | | | | | | | | | | | | | | | | | 5.64 | | | | | | | | |  |
| Veterinary | | | | | | **RSM** | | | | | | | **4.77** | | | | | | | | | | | | | | | | | **2.77** | | | | | | | | |  |
| AM | | | | | | | 5.83 | | | | | | | | | | | | | | | | | 3.83 | | | | | | | | |  |
| F/P | | | | | | | 12.48 | | | | | | | | | | | | | | | | | 10.48 | | | | | | | | |  |
| Oct’22 | | | | | | | | Human | | | | | | RSM | | | | | | | 2.84 | | | | | | | | | | | | | | | | | 0.84 | | | | | | | | |  |
| AM | | | | | | | 5.17 | | | | | | | | | | | | | | | | | 3.17 | | | | | | | | |  |
| F/P | | | | | | | 10.08 | | | | | | | | | | | | | | | | | 8.08 | | | | | | | | |  |
| Veterinary | | | | | | RSM | | | | | | | 4.50 | | | | | | | | | | | | | | | | | 2.50 | | | | | | | | |  |
| **AM** | | | | | | | **7.48** | | | | | | | | | | | | | | | | | **5.48** | | | | | | | | |  |
| **F/P** | | | | | | | **14.90** | | | | | | | | | | | | | | | | | **12.90** | | | | | | | | |  |
| 1.30 | **Review of Distribution Cost Adjustment Procedure Against Excess Return** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked distribution cost adjustment procedure against excess return and observed that, excess **distribution expenses did not transfer to SR/SPR, collection In-charge / Depot In-charge, FP, AM and RSM’s salary deduction** as per circular no 04/19 dated 01.01.19. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Related Documents | Mr. Prodip Mojumder (23010), Section In-charge | - | - |
| 1.31 | **Review of Remit Cancel** **File** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | During our audit, we have reviewed remit cancel file and observed that many cases cancelled collection memo are not preserved in the respected file and only 03 reasons are recorded for remit cancel. Few examples are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Cancel Statement |  |  |  |
|  | **Cancel Reason** | | | | | | | | | | | | | | | | | | | | | | | | | | | | **number** | | | | | | | | | | | | | | **Percentage** | | | | |  |  |  |  |
|  | Write wrong bill number | | | | | | | | | | | | | | | | | | | | | | | | | | | | 25 | | | | | | | | | | | | | | 15.92 | | | | |  |  |  |  |
|  | Wrong entry | | | | | | | | | | | | | | | | | | | | | | | | | | | | 128 | | | | | | | | | | | | | | 81.53 | | | | |  |  |  |  |
|  | **Total** | | | | | | | | | | | | | | | | | | | | | | | | | | | | **157** | | | | | | | | | | | | | | **100.00** | | | | |  |  |  |  |
|  |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
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| **2.00** | **Section: Store and Packing** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **A** | **Store** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **A.1** | **Finished Goods** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.01 | **Physical Verification of Finished Goods Stock** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have physically counted finished goods stock as on 10.11.22 and reconciled with the stock sheet balance as provided by the depot authority and there was no short or excess found. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Count as on 10.11.22 & Stock Sheet | Mr. Belayet Hossain (01216),  Section In-charge |  | - |
| 2.02 | **Reconciliation Statement of Stock Movement** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have verified reconciliation statement of finished goods stock movement from previous audit date to current audit date and found the balance in agreed amount. The closing balance of stock as on 10.11.22 are stated below and details reconciliation of stock are shown in **“Annexure-09”-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Reconciliation Statement of Stock Balance | Mr. Belayet Hossain (01216),  Section In-charge | - | - |
| Human (Tk.) | | | | | | | | | | Veterinary (Tk.) | | | | | | | | | | | | | | | | | | | | | Total (Tk.) | | | | | | | | | | | | | | | |
| 655,78,316.65 | | | | | | | | | | 130,66,680.62 | | | | | | | | | | | | | | | | | | | | | 786,44,997.27 | | | | | | | | | | | | | | | |
| 2.03 | **Review of Safely Stock Level based on Order Place for Fresh Medicine Report-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. While reviewing safely stock level of medicines on the date of our physical inventory i.e. 10th November’22 for both human & veterinary categories and observed that, in many cases stock of medicine on that particular date **crossed the 15 days of available stock limit** based on **last three months** average product-wise sales quantity and also in many cases we noticed the stock of medicine balance came down from standard 15 days **or even 0-day balance**. It is to be noted that, the Sales & Distribution Division did not fix-up the minimum & maximum stock level for safety limit for this depot. However, IT division provided computer generated safety stock report on our demand and according to that report as on our physical inventory date i.e. on 10th November’22 total **over stock value** of medicine was Tk.1,94,09,251.68 (Human) & Tk.70,70,770.14 (VET) and **under stock medicine** was Tk.77,39,598.56 (Human) & Tk.7,73,623.89 (VET). On the other hand, same date of previous year such over and under stock were stand for this depot Tk.2,09,74.714.71 (Human) & Tk.55,56,808.77 (VET) and Tk.39,51,607.03 (Human) & Tk.3,01,953.93 (VET) respectively. Some analytical status in this regard is given below and computer-generated report has been attached in **“Annexure-10-13”:**   **Year-wise stock level status (In values)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Medicine auto requisition sheet | Mr. Belayet Hossain (01216),  Section In-charge | - | **Proper initiative should be taken to avoid these types of stock.** |
|  | **Categories** | **9th November 22** | | | | | | | | | | | | | | | | | | | | | | | **9th November 21** | | | | | | | | | | | | | | | | | | | | | | |
| **Over Stock** (Tk.) | | | | | | | | | | **Under stock** (Tk.) | | | | | | | | | | | | | **Over Stock** (Tk.) | | | | | | | | | | | | | | | | | | **Under stock** (Tk.) | | | | |
| Human | 1,94,09,251.68 | | | | | | | | | | 77,39,598.56 | | | | | | | | | | | | | 2,09,74,714.71 | | | | | | | | | | | | | | | | | | 39,51,607.03 | | | | |
| Veterinary | 70,70,770.14 | | | | | | | | | | 7,73,623.89 | | | | | | | | | | | | | 55,56,808.77 | | | | | | | | | | | | | | | | | | 3,01,953.93 | | | | |
| **Product-wise Status of stock level (Days)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| Categories | Name of Products | | | | | | | | | | **9th November 22** | | | | | | | | | | | | | | | | | | | | | **9th November 21** | | | | | | | | | | | | | | |  | Mr. Belayet Hossain (01216)  Section In-charge | - | - |
| Over stock (Days) | | | | | | | | Under Stock (Days) | | | | | | | | | | | | | Over Stock (Days) | | | | | | | | | | | Under Stock (Days) | | | |
| Cream. Neobet 15 gm | | | | | | | | | | 175.22 | | | | | | | | - | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Dry Sy. Famicef DS 70 ml | | | | | | | | | | 27.99 | | | | | | | | - | | | | | | | | | | | | | 16.45 | | | | | | | | | | | - | | | |
| Inj. Fulspec 500gm Iv | | | | | | | | | | 28.13 | | | | | | | | - | | | | | | | | | | | | | 13.82 | | | | | | | | | | | - | | | |
| Tab. Dophylin 400mg | | | | | | | | | | 61.45 | | | | | | | | - | | | | | | | | | | | | | 19.44 | | | | | | | | | | | - | | | |
| Tab. Gliclid 60 mr | | | | | | | | | | 55.41 | | | | | | | | - | | | | | | | | | | | | | - | | | | | | | | | | | 12.65 | | | |
| Cap. Acmecilin 250 mg | | | | | | | | | | - | | | | | | | | 15 | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Cap. Ppi 40 mg | | | | | | | | | | - | | | | | | | | 15 | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Cap. Lipidof 200mg | | | | | | | | | | - | | | | | | | | 15 | | | | | | | | | | | | | - | | | | | | | | | | | 6.29 | | | |
| Inj. Cipro A vet 30ml | | | | | | | | | | 51.09 | | | | | | | | - | | | | | | | | | | | | | 8.16 | | | | | | | | | | | - | | | |
| Inj. V-Plex vet plus 10ml | | | | | | | | | | 39.94 | | | | | | | | - | | | | | | | | | | | | | 9.02 | | | | | | | | | | | - | | | |
| Inj. Steron Vet 10ml | | | | | | | | | | 44.05 | | | | | | | | - | | | | | | | | | | | | | 6.08 | | | | | | | | | | | - | | | |
| Inj. Mel- Vet 10ml | | | | | | | | | | 73.87 | | | | | | | | - | | | | | | | | | | | | | 31.56 | | | | | | | | | | | - | | | |
| Inj. Amflor Vet 10ml | | | | | | | | | | 161.77 | | | | | | | | - | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Inj. Amflor Vet 30ml | | | | | | | | | | 263.81 | | | | | | | | - | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Inj. Prycin Vet 30ml | | | | | | | | | | 88.61 | | | | | | | | - | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Liq. Anticoc oral solu 100ml | | | | | | | | | | 53.75 | | | | | | | | - | | | | | | | | | | | | | 72.71 | | | | | | | | | | | - | | | |
| Inj. A- Fenac Vet 30ml | | | | | | | | | |  | | | | | | | | 15 | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Inj. Politrim Vet 100ml | | | | | | | | | |  | | | | | | | | 15 | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Inj. Genta 10-30ml | | | | | | | | | |  | | | | | | | | 15 | | | | | | | | | | | | | - | | | | | | | | | | | 15 | | | |
| Bolus. Sulphadin-s | | | | | | | | | |  | | | | | | | | 15 | | | | | | | | | | | | | 12.43 | | | | | | | | | | | - | | | |
|  | 1. Medicine requisition files were not maintained. Requisition is raised through system generated tools. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Additional medicine is allocated for all depot by the CSC where excess medicine stock in the CSC or for newly launched products. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.04 | **Review of Store Management** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During our physical inventory process, we observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **1. Hygrometer of the AC room was nonfunctioning.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | Mr. Belayet Hossain (01216)  Section In-charge |  |  |
| 1. **Few cases the depot did not maintain the FIFO (First in First out) or FEFO (First Expiry First Out) method.** Example are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | **Should be more careful in future.** |
| **Product** | **Batch No.** | | | | | | | | | **Receive Date** | | | | | | | | **Rev.  Qty.** | | | | | | | | **Phy. Qty.** | | | | | | | | | | **Remarks** | | | | | | | | | | |  |
| Inj. Asta Vet 100ml | V0182052 | | | | | | | | | 30.09.22 | | | | | | | | 160 | | | | | | | | 187 | | | | | | | | | | V0182052 batch has been issued before V0182046 & V0182045 no. batches. | | | | | | | | | | | CSC sent the previous batch later. |
| V0182052 | | | | | | | | | 02.10.22 | | | | | | | | 64 | | | | | | | |
| V0182046 | | | | | | | | | 02.09.22 | | | | | | | | 160 | | | | | | | | 05 | | | | | | | | | |
| V0182046 | | | | | | | | | 09.11.21 | | | | | | | | 5 | | | | | | | |
| V0182045 | | | | | | | | | 30.08.22 | | | | | | | | 160 | | | | | | | | 10 | | | | | | | | | |
| V0182045 | | | | | | | | | 09.11.22 | | | | | | | | 15 | | | | | | | |  |
| 1. **Few cases the depot has issued previous batch medicine.** Examples are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| **Product** | | | | | | | **Batch No.** | | | | | | | | | | | | | | | **Receive QTY.** | | | | | | | | | | | | | | | **Phy. Qty.** | | | | | | | | | |  |
|  | | | | | | |  | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | |  | | | | | | | | | |  |
| 1. **Most of the cases segregation board was not used.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. **Medicine did not keep batch wise with chronologically.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| **Tab. Ecosprin 75 mg petty is kept with wall.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| **Segregation board are not available in this depot, carton paper is used as segregation board and few cases segregation board are not used.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| **Floor mat is not sufficient in this depot and many cases medicine is kept on carton.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. **Few cases same item is kept in different places**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. **Store room is kept open but no guard is set or no register is maintained to enter the store room.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. **One box Gliclid 80mg medicine was found empty i.e. without medicine but box was filed by inserts.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. **Three items of medicine e.g. Sus. Famiclav 70 ml, Bolus Cipro A Vet 1 gm and CP-Vet 1 ltr. were found without batch number, expiry date as well as MRP also.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. **There is an option to enter into the store room by anybody but we do not see any field person enter into the store room during our audit work.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 2.05 | **Review of Production Complaint File** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | During our audit, we have checked production complain file for last six months and observed that few medicines were not possible to sell due to production problem such as - no batch printing, no level on bottle, medicine short in petty. Few examples are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | Medicine Name | | | | | | Box Qty | | | | | | | Issue VR. no. &  Date | | | | | | | | | | | | | | | | | | | | | | Reason for Return | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Not printed batch & others. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Bottle is swollen.  বোতলটি ফুলে গেছে। | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Bottle is swollen and cap leakage. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Powder color change. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Coagulated in packet. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | No medicine in box. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Medicine short. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | No batch printing. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Dirt in the bottle. | | | | | | | | | | | |  |  |  |  |
|  |  | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | Properly not packing / Leakage. | | | | | | | | | | | |  |  |  |  |
| 2.05 | **Review of Issue Vouchers of CSC and Received Vouchers of Depot.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During the course of our audit, we have verified all issue vouchers of CSC and corresponding receive vouchers of the depot from previous audit date to current audit date and the following observations are found in this regard- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Issue Vouchers of CSC/Factory and Rec. Vr. of Depot | Mr. Belayet Hossain (01216),  Section In-charge | We take necessary steps to corrective measure. | **Should be followed the Depot manual.** |
| 1. **Wrong issue voucher date is inputted for veterinary finished goods instead of actual date: 20.03.23 such as - Issue Voucher no. 0328666 & Date: 20.03.03.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Receive voucher did not send to CSC but acknowledgement of receiving is given in the summary sheet of issue voucher through truck supervisor. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. **30 (Thirty) GRNs were prepared after 03 days.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. In few cases CSC supply medicine frequently to Depot **without any Requisition. CSC** sent medicine to depot without any requisition **when the stock of CSC raised in balk position regarding any particular item of medicine as well as new product launching time**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.06 | **Review of Short Dated Medicine** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **i.** While conducting our physical inventory, there were some short-dated medicine are kept in the store and these items **will be expired within next three/six months.** Details are as below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Count as on 10.08.22 | Mr. Belayet Hossain (01216),  Section In-charge | . | **Though Depot follow the policy regarding short dated medicine but proper action should be taken for strength Depot’s activity in this regard more.** |
| **Name of Medicine** | | | | | | | | | | | **Qty.** | | | | | | | | | | | | | | | **Date Expire** | | | | | | | | | | | | | | | | **Batch No.** | | | | |
| **Human-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tab. Sucrol | | | | | | | | | | | 07 Boxes | | | | | | | | | | | | | | | Apr’23 | | | | | | | | | | | | | | | | T0550002 | | | | |
| Tab. Janvia 100 | | | | | | | | | | | 79 Boxes | | | | | | | | | | | | | | | Mar’23 | | | | | | | | | | | | | | | | T2491007 | | | | |
| Tab. Telisa 80Mg | | | | | | | | | | | 123 Boxes | | | | | | | | | | | | | | | Jan’23 | | | | | | | | | | | | | | | | T2491002 | | | | |
| Inj. Ramecove | | | | | | | | | | | 31 Boxes | | | | | | | | | | | | | | | Dec’22 | | | | | | | | | | | | | | | | V0711013 | | | | |
| Inj. Ramecove | | | | | | | | | | | 93 Boxes | | | | | | | | | | | | | | | Dec’22 | | | | | | | | | | | | | | | | V0711012 | | | | |
| **Veterinary-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Liq Leo Vet 500 | | | | | | | | | | | 21 Pcs | | | | | | | | | | | | | | | Dec’22 | | | | | | | | | | | | | | | | L0741005 | | | | |
| Liq Leo Vet 500 | | | | | | | | | | | 36 Boxes | | | | | | | | | | | | | | | Jan’23 | | | | | | | | | | | | | | | | L0741006 | | | | |
| Liq Leo Vet 500 | | | | | | | | | | | 01 Box | | | | | | | | | | | | | | | Jan’23 | | | | | | | | | | | | | | | | L0741007 | | | | |
| WSP. M-Lime 1 Kg | | | | | | | | | | | 142 Pcs | | | | | | | | | | | | | | | Mar’23 | | | | | | | | | | | | | | | | W0761001 | | | | |
| WSP. Prozyme Vet 1kg | | | | | | | | | | | 12 Pcs | | | | | | | | | | | | | | | Feb’23 | | | | | | | | | | | | | | | | W0771001 | | | | |
| Vitamix F Aqua 10kg | | | | | | | | | | | 01 Pcs | | | | | | | | | | | | | | | Jan’23 | | | | | | | | | | | | | | | | X0391001 | | | | |
| Liq. Auritox Plus 500ml | | | | | | | | | | | 22 Pcs | | | | | | | | | | | | | | | Mar’23 | | | | | | | | | | | | | | | | L0472004 | | | | |
| Liq. Auritox Plus 500ml | | | | | | | | | | | 30 Pcs | | | | | | | | | | | | | | | Mar’23 | | | | | | | | | | | | | | | | L0472005 | | | | |
| Liq. Auritox Plus 1ltr | | | | | | | | | | | 25 Pcs | | | | | | | | | | | | | | | Mar’23 | | | | | | | | | | | | | | | | L0472002 | | | | |
| ii. Short dated medicines list is prepared on monthly basis. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.07 | **Review of Physical Count Sheet and Monthly Report** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed physical count sheet and monthly report and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Around 19 to 24 day’s inventories were taken by the store In-charge**. It is to be noted that all the cases **documents were found by the tick marks in the quantity**. We are confused about whether they were properly counted or not. Because, stock sheet quantity includes fresh medicine, non-conforming medicine as well as broken-damage medicine also. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Count Sheet and Monthly Report File | Mr. Belayet Hossain (01216),  Section In-charge |  | **Should be followed Depot manual.** |
| 1. No short/ excess was found in daily inventory count sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Inventory has been counted by the neutral committee in presence of the store personals in the finished goods store in **three times in a month** and records (count sheet) are also been kept in the respective file. It is to be noted that all the cases documents were found by the tick marks in the quantity. We are confused about whether they were properly counted or not. Because, Stock sheet quantity includes Fresh medicine, non-conforming medicine as well as broken-damage medicine also. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Batch wise inventory has been counted three **times in a month.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Inventory of free sample medicine and promotional material stock have been counted only **two or three times in a month**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.08 | **Review of Internal Transfer File** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. In few cases, issue vouchers are prepared before approval. Examples are given below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| Name of Medicines | | Qty. | | | | | | | | | | Issue Vr. date | | | | | | | | | | | | | | | Approval date | | | | | | | | | | | | | | Days diff. | | | | | |  |  |  |  |
| Tab. Vonix | | 100 | | | | | | | | | | 02.08.23 | | | | | | | | | | | | | | | 31.08.23 | | | | | | | | | | | | | | 29 | | | | | |
| Inf. Acmes cholera saline 1000 | | 340 | | | | | | | | | | 13.06.23 | | | | | | | | | | | | | | | 18.06.23 | | | | | | | | | | | | | | 05 | | | | | |
| WSP. Oxy A 1kg | | 90 | | | | | | | | | | 30.05.23 | | | | | | | | | | | | | | | 05.06.23 | | | | | | | | | | | | | | 05 | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. We have reviewed internal transfer related issue and receive vouchers and observed that **most of the cases post approval did not find** regarding transfer. Instances are stated below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Issue Voucher and Received Voucher | Mr. Belayet Hossain (01216),  Section In-charge |  | **Should be followed the Depot manual.** |
| Name of Medicines | | | | Qty. | | | | | | | Transfer date | | | | | | | | | | | | | | | Pre-Approved  date | | | | | | | | | | | | | | | | | Remarks | | | |
| Dry Sy. Moxilin 100ml | | | | 60 Petty | | | | | | | 27.07.22 | | | | | | | | | | | | | | | 02.08.22 | | | | | | | | | | | | | | | | | Send to CSC | | | |
| Inj. Keto-A Vet 10ml | | | | 14.29 petty | | | | | | | 16.10.22 | | | | | | | | | | | | | | | Not found | | | | | | | | | | | | | | | | | Send to Patuakhali | | | |
| 1. **Most of the cases issue voucher is prepared before getting approval.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 2.09 | **Review of Non-conforming Medicine** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| In course of our audit, we have reviewed non-conforming register and observed that - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Register has not been maintained for non-conforming medicine. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Non-conforming Register File | Mr. Belayet Hossain (01216),  Section In-charge | - | **A register may be introduced to maintain the accuracy of non-conforming medicine.** |
| 1. Non-conforming medicine are being sent to factory through CSC for re-furbishing once in a month | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |
|  | 1. **Non-confirming, Broken Damage & Date expiry medicines were found in the same room and in so closer distance.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.10 | **Review of Broken-damage medicine and Register** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked the broken-damage medicine and register and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Broken-Damage Related Document | Mr. Belayet Hossain (01216),  Section In-charge | - | **Should be more careful in future to minimize the broken-damage as low as possible.** |
| 1. Total broken-damage medicine from last 12 months was as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Category | | | | | | | | | | | | | | | | | | | | | | | | | | Value (Tk.) | | | | | | | | | | | | | | | | | | | | |
| Human | | | | | | | | | | | | | | | | | | | | | | | | | | 54,929.66 | | | | | | | | | | | | | | | | | | | | |
| Veterinary | | | | | | | | | | | | | | | | | | | | | | | | | | 42,271.18 | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | | | | | | 97,200.84 | | | | | | | | | | | | | | | | | | | | |
| **Monthly Average** | | | | | | | | | | | | | | | | | | | | | | | | | | 8,100.07 | | | | | | | | | | | | | | | | | | | | |
| 1. **Highest 2.24% of total broken damage medicine represents Tab. Famiclav 500mg in Human category and Highest 6.39% of total broken damage medicine represents Liq. Zis Vet 5 liter in Veterinary category.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.11 | **Review of Date Expired Medicine** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the date expired medicine register, party-wise records and sending copy for destruction and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Count as on 10.11.22 | Mr. Belayet Hossain (01216), SIC | - | - |
| 1. A list of upcoming (Six Month) short dated medicine is prepared and communicate with respective person for necessary steps. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. Date expired medicines are withdrawn and managed as per circular No. 11/2020 dated on 28 March, 2020 issued from Sales & Distribution Division of C/O. Client wise date expiry medicine withdrawn format has been used for withdrawing medicine from market. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |
| 1. Maximum one time in every month date expired medicines are sent to CSC for destruction with duly checked. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Fresh medicine issued through replace bill for date expired medicine. After receiving the date expired medicine in the depot, it has been physically verified as per policy and kept in the designated area. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Month wise date expiry medicine analysis report has not been prepared at the end of each month. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **Review of Bonus Return Procedure** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | We have reviewed the bonus return procedure and observed that one (01) bonus product Herbal. Hepatolin 450 ml is not returned from market of which Bill No.: 1545485 Date: 30.09.23 and Return Bill No.: 349331 Date: 04.10.23 but not taken that bonus product as store gain. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | as per company’s circular no.04/19 dated 01.01.2019, bonus products will never be treated as returned product. During our audit period from 12.03.23 to 03.03.24 total amount of Tk.xxxxxx have been returned against no. of xxxxx GRNs due to return of bonus product through approval taken from distribution at the end of month. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | **Review of Bonus Return Procedure** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | We have reviewed the bonus return procedure and observed that bonus product were not returned. Example are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | Product | | | | | | | | | | Bill Details | | | | | | | | | | | | | | | Return Details | | | | | | | | | | | | | | | | | | | Bonus Loss | | |  |  |  |  |
|  | Herbal. Hepatolin 450 ml | | | | | | | | | | Bill No.: 1545485  Date: 30.09.23 | | | | | | | | | | | | | | | Bill No.: 349331  Date: 04.10.23 | | | | | | | | | | | | | | | | | | | 01 | | |  |  |  |  |
|  | Liq. Vita-D Plus Vet 500 ml | | | | | | | | | | Bill No.: 1474865  Date: 30.05.23 | | | | | | | | | | | | | | | Bill No.: 342404  Date: 01.06.23 | | | | | | | | | | | | | | | | | | | 01 | | |  |  |  |  |
| 2.12 | **Review of Bonus Return Procedure** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the bonus return procedure and observed that as per company’s circular no.04/19 dated 01.01.2019, bonus products will never be treated as returned product. During our audit period from 10.02.21 to 10.11.22 total amount of Tk.9,08,912.00 have been returned against no. of 2668 GRNs due to return of bonus product violating the circular. Moreover, no approval regarding return of bonus product has been found. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Related Documents | Mr. Belayet Hossain (01216),  Section In-charge | - | **Should be followed company’s policy strictly.** |
| 2.13 | **Review of medicine returned from Market** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. In course of our audit, we have reviewed medicine return procedure and observed that no register has been maintained to record the return medicine. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Return Register | Mr. Belayet Hossain (01216),  Section In-charge | - | **A register may be introduced to maintain the accuracy of return medicine.** |
| 1. **Most of the cases SPRs were written reason of return but without signature.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |
| 2.14 | **Review of Market Return Invoice** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked the entire market return invoices (total no. 1397 invoices) for the month of Oct’22 along with reason which was written by SPR/Party and observed that about **53.19% cases return was happened due to false order and 43.02% cases return was happened due to broken-damage**. Cause-wise return are stated below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Return Invoice for the Month of Oct’22 | Mr. Belayet Hossain (01216),  Section In-charge | - | **Should be more careful in future.** |
| Return Cause | | | | | | | | | | | | | | | | | | | | Return Invoice | | | | | | | | | | | | | | | | | | | | | | | % | | | |
| Cash short | | | | | | | | | | | | | | | | | | | | 743 | | | | | | | | | | | | | | | | | | | | | | | 53.19% | | | |
| **Broken-damage** | | | | | | | | | | | | | | | | | | | | **22** | | | | | | | | | | | | | | | | | | | | | | | **1.57%** | | | |
| **False order/ Double bill** | | | | | | | | | | | | | | | | | | | | **601** | | | | | | | | | | | | | | | | | | | | | | | **43.02%** | | | |
| Shop close | | | | | | | | | | | | | | | | | | | | 13 | | | | | | | | | | | | | | | | | | | | | | | 0.93% | | | |
| Undelivered | | | | | | | | | | | | | | | | | | | | 18 | | | | | | | | | | | | | | | | | | | | | | | 1.29% | | | |
| Total | | | | | | | | | | | | | | | | | | | | 1397 | | | | | | | | | | | | | | | | | | | | | | | 100.00% | | | |
| **A.2** | **Free Sample and Promotional Materials** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.15 | **Physical Verification of Free Sample, Promotional Materials Stock** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have physically counted free sample medicine and promotional materials as on 10.11.22 and reconciled with the stock sheet balance as provided us by the depot authority and found in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Count as on 10.11.22 & Stock Sheet | Mr. Belayet Hossain (01216),  Section In-charge | - | - |
| 2.16 | **Reconciliation Statement of Free Sample and Promotional Materials Stock** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have verified reconciliation statement of free sample stock from previous audit date to current audit date and found the balance in agreed amount. The closing balance of free sample and promotional materials as on 10.11.22 are stated below and details reconciliation of stock are shown in **“Annexure-14 & 15”-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Count as on 10.11.22 & Stock Sheet | Mr. Belayet Hossain (01216),  Section In-charge | - | - |
| Category | Human  (Tk.) | | | | | | | | | | Veterinary  (Tk.) | | | | | | | | | | | | | | | Herbal  (Tk.) | | | | | | | | | | | | | | Total  (Tk.) | | | | | | |
| Free Sample | 15,83,734.51 | | | | | | | | | | 1,44,662.22 | | | | | | | | | | | | | | | - | | | | | | | | | | | | | | 17,28,396.73 | | | | | | |
| Prom. Materials | 5,28,052.41 | | | | | | | | | | 1,536.00 | | | | | | | | | | | | | | | 51,989.68 | | | | | | | | | | | | | | 5,81,578.09 | | | | | | |
| 2.17 | **Review of Physical Inventory Count Sheet of Free Sample Medicine and Promotional Materials** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During our audit process we revealed that inventory of free sample and promotional materials stock have been taken by the section In-charge **two times in a month** and records are also kept in the respective file. It is to be noted that all the cases documents were found by the **tick marks** in the quantity. We are confused about whether they were properly counted or not. Because, Stock sheet quantity includes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Inventory Count File. | Mr. Jatindranath Sarkar (02U38),  Junior Officer- II | - | **Should be follow Depot manual.** |
| 2.18 | **Review of Free Sample Related Bill Voucher** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the FP-wise allocation and corresponding bill vouchers as well as free sample/promotional material receiving invoice file as a sample basis and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Free Sample Related Documents | Mr. Jatindranath Sarkar (02U38),  Junior Officer- II | - | **-** |
| 1. F/S disbursed based on monthly/special allocation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. In few cases free sample given from commercial pack with proper seal (Not for sale Seal). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Area based seal has not been given during the time of delivery/Issue. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.19 | **Review of Documents Regarding Special Free Items (like- Raincoat, Medical Bag etc.)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked documents regarding special free items (like- Rain Coat, Medical Bag etc.) and found in order with stock sheet. Our observations are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Two Rain Coats are given to 06 MPO but receiving bill date is very close within 01-09 months and no cause has been mentioned in his second requisition. Examples are given below-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **FP ID** | | **Design** | | | | | | | | | | **1ST Time RCV Date** | | | | | | | | | | | | | | | **2nd Time RCV Date** | | | | | | | | | | | | | | **Days Diff.** | | | | | |  |  |  |  |
| **70396** | | **MPO** | | | | | | | | | | **Bill No.: 211197**  **Date: 22.06.23** | | | | | | | | | | | | | | | **Bill No.: 211724**  **Date: 24.06.23** | | | | | | | | | | | | | | **02** | | | | | |
| **21959** | | **MPO** | | | | | | | | | | **Bill No.: 211196**  **Date: 22.06.23** | | | | | | | | | | | | | | | **Bill No.: 211718**  **Date: 24.06.23** | | | | | | | | | | | | | | **02** | | | | | |
| 1. **Few cases, Depot Incharge are not sign in the bill of special free items (Raincoat).** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Few cases, without requisition item quantity of special free Items (like- Raincoat, Medical Bag etc.) should be marked by a cross or any sigh. Otherwise there was a chance to write a quantity of any gift item.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Few cases, receiving copy is not found in the receiving bill copy of Medical Bag & Raincoat requisition and bill file.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **A Raincoat approval was taken by Mr. Md. Mamun Shohag (22494) and duly printed bill was preserved along with receiving copy but receiver name was shown in database in another FP name (Mr. Md. Al-Mamun- 02RC9 and his Joining date: 17.01.24 ).** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Medical Bag and Raincoat requisition is raised by Mr. Sazzad Hossain (02XW9), MPO, but these items are received by another person without mentioned his ID. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have checked documents regarding special free items (like- Rain Coat, Medical Bag etc.) and found in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Special Free Related Documents | Mr. Jatindranath Sarkar (02U38),  Junior Officer- II | - | - |
| 2.20 | **Review of RSM Quota Related Documents and Register** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. While reviewing RSM Quota medicine requisition, it come to our notice that a new RSM Quota medicine requisition format has been introduced where total monthly medicine requisition raised at a time for approval and issued from free sample section as per approved medicine at a time also. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 2.21 | **Review of RSM Quota Related Documents and Register** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. While reviewing RSM Quota medicine requisition, it come to our notice that a RSM Quota medicine requisition format has been introduced where total monthly medicine requisition raised at a time for approval and issued from free sample section as per approved medicine and also RSM wise special allocation was received as per company circular. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | RSM Quota Documents and Register | Mr. Jatindranath Sarkar (02U38),  Junior Officer- II | - | - |
| **B** | **Packing** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.22 | **Review of Dispatch based on Approved Schedule** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| Approved dispatch schedule (approved by distribution department) has been maintained in the depot. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Dispatch Schedule & Vehicle In-Out Register | Mr. Belayet Hossain (01216),  Packing In-charge | - | - |
| 2.23 | **Physical Verification of Invoice-wise Packed Medicine-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | We have physically verified some invoice-wise packed medicine in test basis as on 10.11.22 before loading into the delivery van for dispatch and found the medicine in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Pack Summary and Invoice | Mr. Belayet Hossain (01216),  PIC | - | - |
| 2.24 | **Signature Verification of Last 3 Invoices** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | We have checked signature verification of last 3 invoices copy according to pack summary and found in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.25 | **Review of Pack Summary, Dispatch Register, Gate Pass & Vehicle Movement Register** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | - | - | - |
| We have verified invoice copy, pack summary, dispatch register, gate pass and vehicle movement register and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Three copies of invoice have been printed based on M-reporting order; one each for party, SPR and office. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Pack summary has been printed out one copy. Note that, practically store section hand over medicines as per pack summary by taking signature from the packing man of store area and send to packing area for packing. After packing the medicine, the respective officer sign in the pack summary. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Dispatch records are maintained by e-dispatch module. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Packing list prepared on the basis of all invoice and signed by respective person. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Signature of packing In-charge and the Depot In-charge have been seen in the packing register. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | 1. Manual gate pass was prepared for **free sample and replace bill for date expired** medicine. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.26 | **Medicine Dispatch by Rental Vehicle** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Medicine is delivered in the city by the rental vehicle. When any medicine is delivered to a pocket party then the rest of the medicine is kept with only the van driver / rickshaw puller’s control. Any time that medicine may be missing.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 2.27 | **Re-use of Wastage Carton and Packing Materials** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. We have observed re-use practice of wastage carton for packing and understand that, this procedure is being monitoring directly by the packing section in-charge as well as the depot in-charge. We did not find any un-used packing material kept for a long time. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | Mr. Belayet Hossain (01216),  Packing In-charge | - | **Should try to re-use the wasted carton as much as possible.** |
| 2. **Proper control is not available to use / reuse the carton.** We observed that a big carton is used for a small petty packing but it was possible to use a small carton. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | **Should be careful in future.** |
| **3.00** | **Section: System Support and Invoicing** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 3.01 | **Review of Hardware and Software Log Book.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed hardware and software log book and observed that Hardware related information has been found updated in the respective hardware logbook/register as per depot activities guideline. After the system becomes connected with the central server, software has been started to update automatically. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Hardware and Software Log Books | Mr. Md. Mainul Islam (02UN4)  System Support & invoicing In-Charge |  |  |
| **But FP ID and Name can be change at any time in special free items bill voucher like raincoat, medical bag**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  | - | - |
| 3.02 | **Review of Cancelled Documents** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the Cancelled documents (Order copy and GRN copy) have been preserved in the respective file with the mark of “Cancelled Seal” and by mentioning reason **but without sign of prepared by and depot in charge.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Bill no. 1296068 & 1289796  Dated. 14.10.22 & 19.09.22 | Mr. Md. Mainul Islam (02UN4)  System Support & invoicing In-Charge |  |  |
| We have reviewed the cancelled documents (bill) have been preserved in the respective file with the mark of “Cancelled Seal” and most of the cancel bills are preserved. Cause-wise return are stated below- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| **Cancel Cause** | | | | | | | | | | | | | | | | | **Cancel Invoice** | | | | | | | | | | | | | | | | | | | | | | **Percentage** | | | | | | | |  |  |  |  |
| Short product order | | | | | | | | | | | | | | | | | 207 | | | | | | | | | | | | | | | | | | | | | | 37.03 | | | | | | | |  |  |  |  |
| Hold by field personel | | | | | | | | | | | | | | | | | 336 | | | | | | | | | | | | | | | | | | | | | | 60.11 | | | | | | | |  |  |  |  |
| Special allocated product | | | | | | | | | | | | | | | | | 2 | | | | | | | | | | | | | | | | | | | | | | 0.36 | | | | | | | |  |  |  |  |
| Blank invoice | | | | | | | | | | | | | | | | | 13 | | | | | | | | | | | | | | | | | | | | | | 2.33 | | | | | | | |  |  |  |  |
| Order date mistake | | | | | | | | | | | | | | | | | 1 | | | | | | | | | | | | | | | | | | | | | | 0.17 | | | | | | | |  |  |  |  |
| **Total** | | | | | | | | | | | | | | | | | **559** | | | | | | | | | | | | | | | | | | | | | | **100.00** | | | | | | | |  |  |  |  |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  | - | - |
| 3.03 | **Review of Manual Invoice** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. **Total no. of 5645 bills have been prepared manually** from 10 Feb’21 to   10 Nov’22; which represent total amount of Tk.7,89,91,113. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Statement of Manual Bills | Mr. Md. Mainul Islam (02UN4)  System Support & invoicing In-Charge | - | **Proper initiative should be taken to reduce the manual bill as much as possible.** |
| 1. **Total no. of 608 bills have been prepared manually except employee requisition using depot in-charge ID from 13.07.23 to 08.06.24; which represent total amount of Tk.5,00,76,843.72.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. As per claim by the depot, main causes of manual bills were due to central order placed by Marie Stopes through our Corporate Office and the depot prepared that bills manually. Now this type of bill is prepared by m-reporting system through MR. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.04 | **Review of Security System of Computer Data** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. While reviewing overall security system of the computer software data after connecting with central server we come to know that, **computer personnel can still edit, delete, cancel and up-date various data**, even they can increase the product quantity or include/replace the product in the invoice before delivery date input though order has been received through M-Reporting. Note that, according to the existing system a track record has been maintained through data query form but we do believe, it is still a risky process intended at short-term offence by any computer personnel of the depot. **Edit, delete, cancel and update procedure should be restricted hundred percent for all type of computer-generated records**. If any requirement arises to edit, delete, cancel or up-date then it should be done through permission taken from Distribution Department and assistance from IT division. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | Mr. Md. Mainul Islam (02UN4)  System Support & invoicing In-Charge | - | - |
| **2. Any bill/ invoice can be possible to edit before delivery.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |  | - | - |
| 3.05 | **Review of Delivery Date and Collection Date** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| In course of our audit we have observed that, delivery date has been inputted in the invoice copy**.** But **there is no option to input collection (expected) date in the invoice copy as per existing system.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Printed invoice copy | Mr. Md. Mainul Islam (02UN4)  System Support & invoicing In-Charge | - | **Should be followed the company’s existing practice.** |
| 3.06 | **Physical Verification and Reconciliation of Computer Accessories** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have physically verified the computer accessories and reconciled with respective register maintained in computer section and found in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective Register | Mr. Md. Mainul Islam (02UN4)  System Support & invoicing In-Charge | - | - |
| **4.00** | **Section: Others** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 4.01 | **Physical Verification of Fixed Assets** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have physically verified the fixed assets of the depot along with list that provided us by the depot In-charge as on 13.11.22 and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | List of Fixed Assets.  Fixed Assets Documents  Respective File. | Mr. Abu Bokor Siddik (23235),  Depot In-charge |  | **Should be followed the Depot Activities Guideline 2013 strictly.** |
| 1. Physically fixed assets are found in order but some of those are broken or unusable. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. **Almost all the cases asset identification number was not available.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. **As per depot activities guideline-2013, the depot In-charge should verify all fixed assets half yearly and verified copy should be sent to corporate office for reconciliation, but such types of activity did not follow**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Fixed Assets Documents |
| 1. Fixed Assets List (Excel Sheet) has been maintained. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.02 | **Physical Verification and Reconciliation of Stationery Items** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have physically verified the stationery items and reconciled with respective register and found in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Stationery Register | Mr. Abu Bokor Siddik (23235),  DIC | - | - |
| 4.03 | **Review on Fuel Consumption for Generator** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During the course of our audit we have verified generator register/log book and other related documents regarding fuel consumption and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective Register/  Log Book | Mr. Abu Bokor Siddik (23235),  Depot In-charge |  | **Should be more careful to use the generator fuel.** |
| 1. Two generators (Brand-UKAS, GB56CSA, 75 KVA/60KW, China, DIESEL, 30 KVA and DUAL DRAGON, WEIFANG, China, DISEL, 30KV/24KW) have been using in this sales center. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. During our audit period total 627 liters diesel has been used for 75KVA/60KW generator and average consumption rate per hour is 5.54 liters and consumption **rate is sharply increased than last audit period**. Last audit period consumption rate was 5.04 liter per hour.   On the other hand, total 174 liters diesel has been used for 30KV/24KW generator and average consumption rate per hour is 4.38 liter and **consumption rate is also sharply increased than last audit period**. Last audit period consumption rate was 3.23 liter per hour.  **It is to be noted that, we could not calculate the actual consumption rate due to opening and closing stock of fuel was not recorded.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Log book for repair & maintenance have been maintained properly. Log book for repair & maintenance have been maintained properly. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 4.04 | **Review of Shutoli & Carton Consumption** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During our audit we have analyzed shutoli and carton consumption in different way i.e. against sales, against per invoice etc. and our observations are as follows- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective Documents | Mr. Abu Bokor Siddik (23235),  Depot In-charge |  | - |
| 1. Plastic shutoli has been purchased through DSC (South) depot @ Tk.79 per kg with duly approved by distribution department. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Average shutoli consumption against sales was 0.02% and per invoice was Tk.1.31, which was decreased than previous audit period. Last audit period per invoice cost was Tk. 1.42.   **It is to be noted that, we could not calculate month to month average shutoli consumption rate per invoice due to lack of proper recording of monthly shutoli consumption.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Average carton consumption against sales was 0.13% and against per invoice was Tk.10.13, which was also decreased than previous audit period. Last audit period, it was Tk. 10.59 per invoice.   **It is to be noted that, we could not calculate month-to-month carton average consumption rate per invoice due to lack of proper recording of monthly carton consumption. It is also to be noted that, all cartons supplied through CSC except abnormal situation.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **Should be more attentive to use the carton.** |
| 4.05 | **Review on Staff List along with Specimen Signature-** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| In course of our audit, we have checked staff list both of distribution and market along with specimen signature and **not found up to date**. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Specimen Signature File & Register | Mr. Abu Bokor Siddik (23235),  Depot In-charge | - | **Staff List with Specimen Signature should be updated.** |
| 4.06 | **Review of Attendance Register, Leave Register & Form and Shifting Duty Chart** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed attendance, shifting duty chart, leave system and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective Documents | Mr. Abu Bokor Siddik (23235),  DIC | - | - |
| 1. All the mentioned activities are now done through HRIS online system. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Biometrics attendance system has been working properly. Manual Attendance Register has been maintaining for security guard and casual cleaner. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. All leave application have been sent & approved through HRIS online system. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Shifting duty has been assigned only for packing man. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.07 | **Review of Vehicle Repair & Maintenance Register, Log Book Millage Meter & Fuel Consumption Records.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective Documents | Mr. Abu Bokor Siddik (23235),  Depot In-charge | - |  |
| 1. We have physically checked the meter reading of four (04) out of seven (07) delivery van as on 14.11.22 and cross checked with log book and found in order. The other vehicle was in the market. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. An integrated Vehicle Management System (VMS) software has been introduced for recording all vehicle related information like fuel consumption, repair & maintenance including millage report**. Manual register and report in this regard has been discontinued for information recording purpose.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. No standard mileage is set for each vehicle by automobile engineer. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |
| 1. **We believe physical verification of each and every vehicle including mileage meter should be mandatory on quarterly basis by Automobile Engineer as like previous practice.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **Should be involved automobile Engineer in this regard on regular basis.** |
| 4.08 | **Review of Legal Documents** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the legal documents like - Trade license, Drug license, Fire license, Labor director license, TIN & BIN Certificate etc. and found in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective Register, Log book & Report  Legal Documents | Mr. Abu Bokor Siddik (23235),  Depot In-charge | - | - |
| 4.09 | **Review of Pests Control Records** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the pests control records and found in line with SOP. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Pests Control File | Mr. Abu Bokor Siddik (23235),  DIC | - | - |
| 4.10 | **Review of Temperature Record File** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. We have reviewed Temperature File based on “Hygrometer” at 8:45 AM of 10th November 2022 and found up to date except one hygrometer hanging in the A.C. room was not functioning. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | - | - | - |
| 4.11 | **Review of Sanitation & Cleaning, and Fire Extinguisher** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the sanitation & cleaning record as well as fire extinguisher expiry date and found in order. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective File | Mr. Abu Bokor Siddik (23235),  DIC | - | - |
| 4.12 | **Review of Scrap Sales Procedure** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Scrap sale register has been maintained properly as well as scraps have been sold with the presence of committee members. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. Average volume of carton scraps per month is about 2518 kg and selling price @ Tk.9.50 per kg. Moreover, this rate is not good but increase than previous audit period. Other scrap sale is around Tk. 64,562.00 By continuing monitoring system, we do believe that, it may be possible to reuse more cartoons. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Related Document | Mr. Abu Bokor Siddik (23235),  Depot In-charge | - | **Proper initiatives may be taken to re-use the carton at a maximum level.** |
| 1. Scrap sales money is kept separately in the vault on the same date but receive voucher prepared after getting approval from head office. Relevant weight / count sheet, gate pass, credit voucher etc. are kept in the depot properly. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - |
| 4.13 | **Review of overall Security System of the Depot** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During our audit we have checked the overall security system of the depot and observed that- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| 1. The depot is under control of CC camera and overall security system is average. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Physical Verification | - | - | - |
| 1. Emergency exit system is available and found open during our audit work. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | - | - |
| 1. Fire Extinguishers are properly placed as well as firefighting training is also given for train up as well as safety for the employees. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.14 | **Review of SOP Training Program Record** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| During the course of our audit we have reviewed the SOP training program record file and found up dated. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective File | Mr. Abu Bokor Siddik (23235),  DIC | - | - |
| 4.15 | **Legal Action against Embezzlement of Money** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  |  |  |
| We have reviewed the case file and revealed that a case was filed against Mr. Zakir Hossain-MPO for embezzlement of Tk.,4,14,000.00 and Charge Sheet has been submitted. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Respective Documents | Mr. Abu Bokor Siddik (23235),  DIC | - | **Higher officials of distribution division should look into this matter.** |