|  |  |
| --- | --- |
| **SL** | **PARTICULARS** |
|  |  |
|  | **CME/ Scientific Seminer All participants are not signed in attendance sheet:** |
|  | **Excess amount paid for CME:** Expenses incurred against monthly conference for the month of September’22 for 76 participants @Tk.719.74 including service charge but budget for monthly conference under this depot was Tk.700.00 per participant (as Breakfast + Lunch + snacks for per person for FP, AM, RSM, DSM, Depot & SBMD) approved by Honorable Director Fahim Sinha Sir as on 28.03.22 with effect from 01 April’22. As a result, excess amount of Tk.1,500.00 has been paid. |
|  | Payment made Tk.64,000.00 @ Tk.800.00 per person against scientific seminar for the month of October’21 for 80 participants including their family but only 46 doctors attended and 10 doctors did not sign in the attendance sheet. |
|  | Payment made Tk.1,00,000.00 for 200 persons (@ Tk.500.00 per person) against Intern Reception Program’21 for 180 doctors but only 151 doctors attended and 63 doctors did not sign in the attendance sheet. |
|  | **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. |
|  | **All participants are not signed in attendance sheet:** |
|  |  |
|  | **No participants list is enclosed with bill:** Payment made Tk.36,000.00 for CME of 40 persons at Tangail Medical College Hospital but no participants list is enclosed with bill. |
|  |  |
|  |  |
|  |  |
| 1 | **Daily Transaction Report** |
|  | **Printing date and time are not matched physical verification:** Few cases, print time and physical verification time of petty cash did not match in the daily transaction report of 03.05.20 (Print time was at 04:45 PM but verification time was at 03:00 PM. |
|  | **Daily transaction report print date & time is at 01:02 PM on 01.10.22 and physical verification date & time is on 30.09.22 at 10:00 PM.** |
|  | **Five (05) days difference between print time and physical verification time of petty cash** |
|  | Physical verification time of petty cash has not been mentioned in the daily transaction report. |
|  | **Petty cash limit has been exceeded total 39 days cases during our audit period from 22.03.20 to 16.11.20.** |
|  | Physical verification signature, date and time are not found in the daily transaction report on 29.04.21. |
|  | Few cases, print time and physical verification time of petty cash did not match. Such as printing time of daily transaction report of 21.06.21 was at 09:46 PM but verification time was at 06:00 PM. |
|  |  |
|  | **Excess Cash Payment over Tk.50-90,000.00** |
|  |  |
|  | **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. |
|  | **Date is not mentioned in the supporting Voucher:** Many cases payment made without mentioning date in the payment voucher. In this case payment made Tk.7,035.00 to Mr. Abdul Malek (20065) for fruits and snacks from Boyra Fol Ghor and Mayer Doya Hotel & Restaurant through six (06) voucher but no date is mentioned in the any voucher. |
|  |  |
|  | **Donation, RSM Quota** |
|  | **Medicine purchased without discount for donation**: In few cases medicine given as donation to doctor but purchase from outside depot without discount. Such as - payment made Tk.525.00 to Mr. Md. Jahangir Hossain (02A43) for purchasing Tab, Monas 10 from Suvo Pharmacy without any discount as a result excess amount has been paid. |
|  | **Medicine donated to doctor:** In few cases medicine given as donation to doctor but purchase from outside depot without discount or from ACME’s depot in the name of any pharmacy. For example- |
|  | Medicine of ACME Tk.2,084.00 has been given Dr. Shamima Sultana Lipi (353651) as donation and purchased from Iqbal Pharmacy by Mr. Mohammad Ibrahim (27740) without any discount as a result excess amount has been paid. |
|  | Payment made Tk.1,320.00 to Mr. Fazlul Haque (20404), MPO, for giving donation ACME’s medicine to Dr. Razu Ahmed (421099) and purchased from Janoni Pharmacy without any discount as a result excess amount has been paid. |
|  | Medicine has been given as donation to doctor Tk.10,500.00 purchased from ACME’s Depot in the name of Shohagh Medical Store instead of employees ID. As a result this sales may be help to achieve required target for getting incentive as well as the company may be forgone that incentive amount that was possible to save. |
|  | Payment made Tk.30,000.00 to Mr. Shahidul Islam (02N27) for purchasing curtains for Dr. Meri Behaz as donation **but product description, quantity and individual rate are not mentioned in the bill**. |
|  | **No receiving signature:** Payment made Tk.83,500.00 for MC but no receiving signature is found in the supporting voucher. |
|  | **No receiving signature:** Payment made Tk.2,51,000.00 for MC cheque but no receiving signature is found in the supporting voucher. |
|  |  |
|  |  |
|  | **Entertainment** |
|  | **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. |
|  |  |
|  | **Fluid Using / Overwriting** |
|  | Overwriting has been found in donation amount. Donation amount has been increased from Tk.35,000 to Tk.45,000.00 and initial signature has been found only RSM Sajjadur Rahman (20044) not higher authority. |
|  |  |
|  | **Fraud bill, Not Match with Memo Number** |
|  | **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- |
|  | Payment made Tk.1,818.00 & Tk.293.00 to Mr. Shusanta Babu Sutradhar (28497), MPO, against medicine purchase from M/S Akhi Drug House for giving donation two doctors. But those vouchers were found memo no. 637 dated 03.09.21 and memo no. 639 dated 02.09.21. An impractical correlation with the memo serial number and voucher date have been noticed. |
|  | Payment made Tk.1,000.00 & Tk.1,000.00 to Mr. Rabiul Islam (05591), AM, against Panjabi purchase from Pabna Cloth Store for giving donation two (02) doctors. But those vouchers were found memo no. 187 dated 25.09.21 and memo no. 188 dated 05.09.21. An impractical correlation with the memo serial number and voucher date have been noticed. |
|  | **Very close serial no. or bills are found chronological order,** |
|  | Payment made Tk.360.00 & Tk.250.00 to Mr. Firoj Shameem (24471), Sr. MPO, against medicine purchase from Siraj Medical Hall for giving donation to doctors. But those vouchers memo number were found by chronological order of which memo no. 395 dated 24.07.23 and memo no. 396 dated 20.08.23. |
|  |  |
|  |  |
|  |  |
|  | **Two bill prepared by using same billing pad**: Payment made to Shuveccha Computer & Rubber Stamp amount of TK.350.00 & TK.300.00 against auto seal preparation for donation to two doctors but both the vouchers were prepared by using one memo no. of 1157 dated 02.11.20 and 25.10.20 of which one was on original pad and another was carbon copy. |
|  |  |
|  |  |
|  |  |
|  | **Fuel Bill** |
|  | **Wrong refill date is inputted in VMS**: Few example are given below- |
|  | 1. Payment made Tk.1,360.00 to Mr. Mosharaf Hossain (01960), driver, for diesel purchase but fuel refill date is not matched with VMS software input date. Such as fuel refill date is on 17.05.22 and VMS software input date is on 14.05.22. |
|  | **Excess fuel bill Tk.10,776.00 has been taken by RSM:** During 2022 (Jan-Aug) Mr. Moniruzzaman (20091), RSM, has taken excess fuel bill **Tk.10,776.00** for (06) six months. As per car policy for employee which was signed by honorable MD sir dated 19.02.2019, he was eligible for Tk.29,000.00 per month for this depot but he has taken Tk.1,84,776.00 and duly signed by Sr. GM Sales. |
|  | **Excess fuel bill has been paid to Sr. RSM for 07 months in 2020:** During our audit period, Mr. Sajjadur Rahman (20044) Sr. RSM has taken excess fuel bill for (07) seven months for his microbus. As per car policy for employee which was signed by honorable MD sir dated 19.02.2019, he was eligible for Tk.30,000.00 per month but he has taken Tk.36,000.00, Tk.31,916.00, Tk.30,607.00, Tk.34,247.00, Tk.38,956.00, Tk.37,000.00, and Tk.34,000.00 for the month of March, July, September(2), November and December (2) of 2020 respectively and duly signed by GM Sales. |
|  | Every cases, fuel is loaded without presence of any representative of the checking committee as well as no signature is found in the back side of fuel bill up to 08.09.20 and only driver has signed & written mileage meter. |
|  | **Excess fuel bill has been taken by RSM:** Mr. Schachindra Nath Mondal (02AP9) RSM has taken excess fuel bill for the month of Sep’20 for his microbus. As per car policy for employee which was signed by honorable MD sir dated 19.02.2019, he was eligible for Tk.27,000.00 per month but he has taken Tk.27,400.00 and duly signed by GM Sales. |
|  | Payment made to M/S Trust Filling Station for fuel of vehicle Dhaka metro MA 05-0085 by Abdul Jalil (01954), driver, purchase dated 01.10.20 but posted date was 30.09.20. |
|  | **Every cases, fuel is loaded without presence of any representative of the checking committee as well as no signature is found in the back side of fuel bill up to 08.09.20 and only driver has signed & written mileage meter.** |
|  |  |
|  |  |
|  | **MC Related** |
|  |  |
|  |  |
|  |  |
|  | **Missing voucher**: **Missing voucher:** MC voucher amount of Tk. 88,000.00 was not found in the voucher file. |
|  |  |
|  |  |
|  |  |
|  | **Monthly Confarence, MRC Meeting** |
|  | **Excess amount paid against MRC meeting:** As per circular approved by Honorable Director Fahim Sinha as on 28.03.22 with effect from April’22 budget for monthly conference under this depot was Tk.XXXXX per participant (as Breakfast + Lunch + snacks for per person for FP, AM, RSM, DSM, Depot & PMD). But in few cases excess amount incurred than budgeted amount. Few examples are as follows-  Payment made Tk.37,400.00 to RSM Mahbubur Rahman (00000) for MRC meeting of veterinary division for the month of march’21 but |
|  |  |
|  |  |
|  | **Excess amount paid against MRC meeting:** As per circular approved by Honorable MD Sir as on 26.01.21 with effect from January’21 budget for monthly conference under this depot was Tk.550.00 per participant (as Breakfast + Lunch + snacks for per person for FP, AM, RSM, DSM, Depot & PMD). But in few cases excess amount incurred than budgeted amount. Few examples are as follows-  Amount paid Tk.36,540.00 against monthly conference for the month of Jan’21 for 63 participants @Tk.580.00. As a result excess amount of Tk.1,890.00 has been paid. |
|  | Payment made Tk.37,400.00 to RSM Mahbubur Rahman (00000) for MRC meeting of veterinary division for the month of march’21 but food item descriptions of breakfast and lunch are not mentioned in the bill. |
|  |  |
|  |  |
|  |  |
|  | **One Time Gift** |
|  |  |
|  |  |
|  | **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. |
|  |  |
|  |  |
|  |  |
|  |  |
|  | **PC Conferance** |
|  | Payment made amount of Tk.4,800.00 for entertainment of PC conference but supporting vouchers was on photocopy pad of Vojon Bilas Restaurant. |
|  |  |
|  |  |
|  |  |
|  | **Photocopy Pad** |
|  | Payment made to M/S F. Rahman Electronic for LED light but bill was in photo copy pad. |
|  | Payment made amount of Tk.4,800.00 for entertainment of PC conference but supporting vouchers was on photocopy pad of Vojon Bilas Restaurant. |
|  | Payment made amount of Tk.1,010.00 for lunch without description as donation but supporting vouchers was on photocopy pad of Vojon Bilas Restaurant. |
|  | Payment made Tk.800.00 to Mr. Haider Ali (02AE2) for 02 days hotel bill (Boyati Abasik Hotel) but supporting vouchers was written in photocopy pad of original pad. |
|  |  |
|  | **Photocopy supporting voucher**: Payment made Tk.4,500.00 to Marju Transport for dispatch medicine but supporting vouchers was in photocopy instead of original voucher. |
|  | **Quotations and Repair & Maintenance** |
|  | **Quotations were same handwriting.** (As per regulatory rule, three quotations should be collected from different vendors regarding repairing & maintenance of vehicles no. Dhaka Metro-11-1535 (delivery van) but two quotations out of the three (Mamun Motors & Servicing and Mrs Balaka Motors Engineering Works) were same hand writing. |
|  | Payment made Tk.5,000.00 for repair and maintenance but only two quotation are enclosed with bill instead of three quotation. |
|  | Payment made Tk.8,000.00 to Ramjan Motor Tailoring works for repair and maintenance but only two quotation are enclosed with bill instead of three quotation and same hand writing two quotations was found of Ramjan Motor Tailoring works and Kalu Motor Tailoring. |
|  | No quotation was enclosed for repair and maintenance bill Tk.19,400.00 of vehicle no. Cha 23-4404 of Mr. Babul Akter (02BA8). |
|  | **Single quotation for battery purchase:** Payment made TK.5,900.00 to Mr. Tanvir Hasan (14366), Driver, against battery purchase from Abdullah Enterprise but only one quotation is enclosed with bill. |
|  |  |
|  | **Overwriting and fluid used in quotation**: Payment made Tk.80,300.00 for repairing & maintenance of vehicles no. Dhaka Metro MA-11-5034 but few cases overwriting and fluid was used in amount of two quotation. |
|  |  |
|  | **No receiving signature in the entertainment bill:** Entertainment bill Tk.125.00 has been paid to Mr. Masud Rana (37028) but receiving signature is not found in the entertainment allowance sheet. |
|  |  |
|  |  |
|  |  |
|  |  |
|  | **SPR related** |
|  | Payment has been made for lunch and diner @ Tk.125.00 per meal for daily allowance of SPR Mr. Rashedujjaman (07F61) but working time has not been mentioned in all cases. |
|  | All cases, payament has been madeTk.5,000.00 for lunch and diner @ Tk.125.00 per meal for daily allowance of SPR Mr. S Zaman robi (02H44) but working time has not been mentioned in the bill. |
|  |  |
|  | **TDS & VDS** |
|  | **VAT paid without Mushok 6.3 or VAT challan:** Payment made Tk.54,922.00 to Mr. Jashim Uddin (02301), Sr. RSM, against hall room rent, snacks and lunch bill from BRAC Learning Center for MRC but VAT is charged on bill amount but not given Mushok 6.3 or POS bill. |
|  | 1. **Tax and VAT is not deducted from bill: Example are as follows-** |
|  | 1. Payment made Tk.12,720.00 to Jony Auto Engineering Workshop for vehicle repairing & maintenance purpose (DM-AU-11-0669) but applicable TDS & VDS were not deducted. |
|  | Payment made Tk.18,450.00 to Pallisree for food and hall room rent for monthly conference but applicable TDS rate @ 1.5% as per section 52AA of Income Tax Ordinance, 1984 and VDS rate @ 15% as per VAT Act, 2012 were not deducted from this bill. (SEEMS THIS IS A CONTINUOUS PROBLEM) |
|  | Payment has been made Tk.83,348.00 for engine overhauling of two vehicles but no deduction for tax and VAT was made. |
|  | Payment made to M/S Islam Fuel Pump Service amounting to Tk.19,800.00 but applicable TDS rate @ 6% as per section 52AA of Income Tax Ordinance, 1984 and VDS rate @ 10% as per VAT and SD Act, 2012 were not deducted from servicing, repair & maintenance bill. |
|  | Payment has been made Tk.20,100.00 for monthly conference but no deduction was made for tax and VAT. |
|  | Payment made Tk.51,840.00 in the mode of cash to BRAC Learning Center against **event management** purpose MRC meeting violating Section 30 (m) of Income Tax Ordinance 1984 as well as applicable TDS (Tax deducted at source) @ 1.5% from gross bill as per Section 52AA of Income Tax Ordinance 1984 was not deducted from the service bill. |
|  |  |
|  | **Travelling Expenses, Tour bill & No supporting** |
|  | **Supporting voucher were not found:** In few cases supporting voucher were not found against expense incurred. For example-  Payment made Tk.4,050.00 to Mr. Md. Mahmudul Hasan (N/A), driver of Mr. Madan Mohan Barai (02085), RSM, for 09 days boarding bill but supporting voucher was not enclosed. |
|  | **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. |
|  | **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- Payment made Tk.1,000.00 to Mr. Jamal Hossain (20178), AM, against one day night stay bill in Bhola in the month of May’22 where travel distance 39 KM. |
|  | **Excess bill has been paid:** As per Approval Note dated 11.11.18 signed by honorable MD Sir, refreshment allowance of sales personnel’s driver will be applicable while they will be at the work either base station or outside base station upto 10:00 PM. In few cases payment made violating the circular. For example-   1. Total five days refreshment allowance Tk.625.00 has been paid to Mr. Faruk Shek (N/A), driver, though he has worked upto 09:00PM to 09:30 PM.   On the other hand Mr. Faruk Shek (N/A), driver, received 1 day tour bill @ Tk.800.00 per day without supporting voucher of hotel bill and also received additionally refreshment allowance Tk.125.00 for that 1 day. |
|  | 1. Total 20 days refreshment allowance Tk.2,500.00 has been paid to Mr. Saidul Islam (N/A), driver of RSM Sheikh Ashraful Alam (02BA7), though he has worked upto 09:00PM. |
|  | 1. Total 20 days refreshment allowance Tk.2,500.00 has been paid to Mr. Abdul Hannan (N/A), driver of RSM Mr., for the month of August’20 though he has worked upto 07:00 PM to 09:50 PM. |
|  | iii. Total 23 days refreshment allowance Tk.2,875.00 has been paid to Mr. Momin Hosen (N/A), driver, for the month of August’20 **though he has not mentioned closing time in all cases.** |
|  | 1. Total 16 days refreshment allowance total Tk.2000.00 has been paid to Mr. Sabuj Khan (N/A), driver of Biswa Nath Roy (02GR3), for the month of Jan’21 though he has worked upto 06:10 PM to 09:40 PM.   On the other hand Mr. Sabuj Khan (N/A), driver of Biswa Nath Roy (02GR3), received 02 days tour bill @ Tk.800.00 per day without supporting voucher of hotel bill. |
|  | **Excess bill has been paid:** As per Approval Note dated 11.11.18 signed by honorable MD Sir, refreshment allowance of sales personnel’s driver will be applicable while they will be at the work either base station or outside base station upto 10:00 PM. In few cases payment made violating the circular. For example-   1. Total 16 days refreshment allowance total Tk.2000.00 has been paid to Mr. Sabuj Khan (N/A), driver of Biswa Nath Roy (02GR3), for the month of Jan’21 though he has worked upto 06:10 PM to 09:40 PM.   On the other hand Mr. Sabuj Khan (N/A), driver of Biswa Nath Roy (02GR3), received 02 days tour bill @ Tk.800.00 per day without supporting voucher of hotel bill. |
|  | **Payment made without proper supporting vouchers:** Mr. Tofazzol Hossain (20240), AM has reservation a room at Long Beach Hotel for 2 days as mentioned in the online hotel reservation print copy but bill has been submitted by writing in the hand on reservation copy without supporting bill from hotel for **02 rooms 02 days** amount of Tk.28,000.00 and payment made by petty cash In-charge as per submitted bill. |
|  | Payment made Tk.800.00 to Mr. Haider Ali (02AE2), AM, for 02 days hotel bill (Boyati Abasik Hotel) but supporting vouchers was written in photocopy pad of original pad. |
|  | **Tour bill paid without mentioning distance:** As per Administrative Circular No. 73/18 dated 20.08.18, no TA/DA will be applicable if marketing people travel below 50 KM**.** But payment made Tk.7,800.00 to Mr. Anwarul Islam (08622), AM, against daily allowance for the month of May’23 where travel distance is not mentioned in his tour bill. |
|  | **Tour bill paid without mentioning distance:** In few cases tour bill paid for joining monthly conference to AM without mentioning any distance in the bill- For example- |
|  | 1. Payment made Tk.1,900.00 to Mr. Ahsanullah Sahid (20195), AM against tour bill for the month of Sep’20. |
|  | **Tour Plan was not attached with the voucher:** As per existing practiced tour plan was attached with the voucher for verification the authenticity of the bill. But in few cases we could not find the tour plan with the bill. As a result we are unable to verify the accuracy of the bill. |
|  |  |
|  |  |
|  |  |
|  | **Unauthorized Payment made:** |
|  | Payment made Tk.17,345.00 for entertainment but top voucher are not approved by Depot In-charge or any other responsible person. |
|  | Payment has been made to driver Mr. Billal Hossain (01404) for repairing without approval of depot In-charge. |
|  | Few cases, top vouchers are not authorized by depot In-charge or any other responsible person. |
|  | Payment has been made Tk.3,400.00 for Spade purchase but top voucher are not authorized by Depot In-charge or any other responsible person. |
|  | Payment made Tk.1,300.00 for repair and maintenance but top voucher is not authorized. |
|  |  |
|  | **Visiting Card:** Payment made Tk. 1,20,000.00 to Dr. Rakib Rashed (203602) for donation but visiting card was not enclosed with approval copy. |
|  |  |
|  |  |
|  |  |
|  | **Wrong Head / Code** |
|  | **Miscoding: In few cases vouchers were posted in wrong code. For example-** Payment made Tk.5,300.00 against travelling expenses for attending MRC but voucher posted in monthly conference instead of travelling expenses. |
|  | Payment made amount of Tk.597 for telephone bill and Tk.60 for conveyance but total expenses are posted to T & T Telephone A/C. |
|  | Payment made amount of Tk.1,087.00 for renewal of fitness certificate and Tk.2,000.00 for GOE but total expenses are posted to fees and renewals A/C. |
|  | Payment made Tk.3,600.00 to Mr. Nazrul Islam (02AD2) against daily allowance but voucher posted in conveyance. |
|  | Wrong employee ID number has been posted for travelling expenses Tk.10,200.00 (02BA7 instead of 02JQ5). |
|  | Payment made Tk.6,950.00 for Table Fan, BRB Ceiling Fan purchase for 05 doctors through Mr. Mohammad Mosharof Hossain (02P46), AM, but posted in donation in cash instead of donation in kind. |
|  |  |
|  | **Others** |
|  | Signature of car user was not found in the salary voucher of privet driver though it had already been mentioned in prescribed form that money would be received car user only. |
|  |  |
|  | Mobile set has been purchased by Mr. Mohidul Islam (02080) without verification of last time purchased date. |
|  |  |
|  | Payment made amount of Tk.6,720.00 for entertainment of PC conference but supporting vouchers was on photocopy pad of Mehedi Hotel and Cafe restaurant. |
|  | Payment made amount of Tk.1,400.00 for advertisement (miking) of doctor but supporting voucher was on photocopy pad. |
|  |  |
|  |  |
|  |  |
|  | Payment made Tk.1,10.00 to Dr. Yeanur Hossain (186703) for cake, sabitri and cold drinks as entertainment but individual product price is not mentioned in the bill. |
|  |  |
|  | Payment made Tk.1,340.00 to Tazir Uddin Grand Hotel for lunch without description of item wise price. |
|  |  |
|  | No mention last purchase date in the bill for mobile set purchase. Payment made Tk.15,000.00 to Provas Kumar Mondal (02BN4) for mobile purchase without verification of last time purchased date. |
|  |  |
|  | 1. **Overwriting in the supporting voucher:** In few cases overwriting have been found in the supporting voucher such as - Payment made Tk.14,500.00 to Md. Mizanur Rahman (20320), MPO, for decoration chamber of Dr. Md Ekramul Hoque (459198) but bill was found overwriting in value, quantity and description. |
|  | 1. **Product description, quantity and price rate are not mentioned:** Payment made Tk.30,000.00 to Mr. Shahidul Islam (02N27) for purchasing curtains for Dr. Meri Behaz as donation **but product description, quantity and individual rate are not mentoned in the bill**. |
|  | 1. **Food items description are not mentioned:** Payment made Tk.22,550.00 to RSM Mr. MA Mozid Khan (02491) for entertainment of MRC for the month of september’21 but food item descriptions of breakfast and lunch are not mentioned in the bill of Ahar Restaurant & Party Centre. |
|  |  |
|  | **Payment made without supporting voucher:** |
|  | Payment made Tk.25,000.00 to Nurunnesa Pharmacy for giving donation through Mr. Uttom Kumar (N/A), MPO, but not found any receiving signature from pharmacy. |
|  |  |
|  |  |
|  |  |
|  | **Nature of business are not matched with bill voucher:** Our audit revealed that in few cases Nature of business are not match with bill voucher. For example- |
|  |  |
|  |  |
|  | 1. **In few cases bills are prepared in computer printed pad / blank pad / fluid used. Examples are-** |
|  | 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.** |
|  | 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.** |
|  | 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. |
|  | 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. |
|  |  |
|  | 1. **Nature of business are not match with bill voucher:** Our audit revealed that in few cases Nature of business are not match with bill voucher. For example- |
|  | 1. Payment made Tk.1,350.00 to Mr. Swapan Kumar Roy (20413), Sr. AM, against Shirt- Pant and T-shirt purchase from Alif Collection. But we are confirmed through phone with Alif Collection that they do not sale Shirt-Pant and T-shirt. **It indicates, respective person may be presented fake bill by collecting a blank pad from the vendor.** |
|  | 1. Payment made Tk.1,380.00 to Mr. Rafiqul Islam (07373), MPO, against Table Fan purchase for Dr. Shahinur Hasan (436848) from M/S Nur Enterprise. **But we have confirmed over phone it was not an electric shop.** |
|  |  |
|  | **No signature and mileage meter in the fuel bill:** Fuel is loaded for Tk. 1,789.00 without presence of any representative of the checking committee as well as no signature and mileage meter are found in the back side of fuel bill. |
|  | 1. **Supporting voucher was not enclosed with the bill:** Donation in cash is given to doctors but three cases supporting vouchers of donation in cash were not enclosed with bill such as- 2. Voucher No. 28 date 16.04.22 amount Tk.50,000.00; 3. Voucher No. 16 date 21.04.22 amount Tk.3,466.00 and   Voucher No. 23 date 30.04.22 amount Tk.15,000.00. |
|  |  |
|  | **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. |
|  | **Date is not mentioned in 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. |
|  | **No Supporting voucher:** Payment made Tk.5,800.00 for micro bus rent to attend MRC at Savar but no supporting voucher is enclosed with bill. |
|  |  |
|  | **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. |
|  |  |
|  | **Quotations were same handwriting:** Payment made Tk.5,000.00 for repairing & maintenance of vehicles no. Dhaka Metro-11-4410 (delivery van) but two quotations (Younuch Engneering Workshop & Hanif Engneering Workshop) were same hand writing. |
|  |  |
|  |  |
|  | 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:** Payment made Tk.36,000.00 for CME of 40 persons at Tangail Medical College Hospital 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. |
|  | **Food items description are not mentioned:** Payment made Tk.520.00 to Mr. Kamruzzaman (02PY1), AM, for doctor’s entertainment but food item descriptions are not mentioned in the bill. |
|  | **supporting voucher was in photocopy :** Payment made Tk.6,400.00 for micro bus rent to attend MRC at Dinajpur from Debigonj but supporting voucher was in photocopy computer print pad. |
|  | **Tax and VAT were not deducted from** RM vehicles **bill**: Payment made to Tk.66,500.00 for repair & maintenance of vehicle Dhaka metro Ma -11-5706 but applicable rate TDS & VDS were not deducted from bill. |
|  |  |
|  | **Entertainment bill paid violating existing policy (Attendance sheet):** Few cases payment made violating existing policy such as –   1. Payment made Tk.120.00 to Mr. Ruhul Amin Khan (23141) though his outgoing time was on 06.02.24 at 7:32 pm instead of 08:00 pm. 2. Payment made Tk.250.00 to Mr. Mahbubur Rahman (02UH5) though his outgoing time was on 04.02.24 at 09:43 pm instead of 10:00 pm. |
|  | **Amount difference between bill payment amount and bill posted amount in VMS**: Payment made Tk.3,500.00 for repair & maintenance bill of Vehicle DM AU 11-1539 but amount posted in VMS Tk.3,800.00. |
|  | **Approval limit has been exceeded:** Payment has been made Tk.1,50,000.00 to Mr. Rashadul Hasan (02A11), AM, for giving donation to Dr. Sheik Md. Rezwan (170118) and approved by only Mr. Gobindo Goshwami (20020), GM, but his approval limit is Tk.1,00,000.00. |