



**AUDIT REPORT
ON
THE ACCOUNTS OF
CHIEF OFFICER, DISTRICT COUNCIL &
TALUKA MUNICIPAL ADMINISTRATIONS
DISTRICT THARPARKAR @ MITHI
AUDIT YEAR 2012-13**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
CC	Cement Concrete
CCB	Citizen Community Board
CMO	Chief Municipal Officer
CMA	Constitutional Miscellaneous Application
CNG	Compressed Natural Gas
CPWD	Central Public Works Department
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DGA	Director General Audit
EFW	Earth Filling Work
FD	Finance Department
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
LFA	Local Fund Audit
M&R	Maintenance & Repair
MEFDAC	Memorandum for Departmental Accounts Committee
NTN	National Tax Number
PAO	Principal Accounting Officer
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
S&GAD	Services and General Administration Department
SFR	Sindh Financial Rules
SLGO	Sindh Local Government Ordinance
SPPRA	Sindh Public Procurement Regulatory Authority
SRO	Statutory Rules and Orders
TMA	Taluka / Town Municipal Administration
TMO	Taluka / Town Municipal Officer
TO (F)	Taluka/Town Officer (Finance)
TO (I&S)	Taluka/Town Officer (Infrastructure & Services)
TO (P&C)	Taluka/Town Officer (Planning & Coordination)
TO (R)	Taluka/Town Officer (Regulation)
UC	Union Council
GoS	Government of Sindh
NIT	Notice Inviting Tender

Preface

Articles 169 & 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of the Secretary Local Government Department, Karachi Metropolitan Corporation, Karachi Water & Sewerage Board, Taluka / Town Municipal Administrations and Union Councils.

The report is based on audit of Taluka Municipal Administrations of District Tharparkar @ Mithi for the year 2011-12. The Directorate General of Audit Local Councils Sindh, Karachi, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized without written responses.

The Audit Report is submitted to the Governor of the Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 116 of the Sindh Local Government Act 2013, for causing it to be laid before the Provincial Assembly of the Sindh.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The DG Audit, Local Councils, Sindh, Karachi is responsible to carry out the audit of 119 Taluka / Town municipal Administrations. This Directorate General has a human resource of 33 officers and staff, resulting in 2,937 man days and annual budget amounted to Rs 67.096 million for the financial year 2011-12. The office has a mandate to conduct regularity audit (compliance with authority audit) on test check basis with a view to report significant findings to the relevant stakeholders. This office also conduct performance audit of programmes / projects.

Each Taluka Municipal Administration in District Tharparkar @ Mithi is headed by a Taluka Administrator and District is headed by Chief Municipal Officer who carries out operations as per Sindh Local Government Ordinance, 1979. Taluka Administrative Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer and is responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and Bye-laws.

Audit of TMAs District Tharparkar @ Mithi was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyze and comment on various Government policies regarding different sectors.

Audit of receipts was conducted to verify that the assessment, collection, reconciliation and allocation of revenue was made in accordance with laws and that there was no leakage of revenue and also that revenue did not remain outside Government account.

a. Scope of Audit

Out of total budget of the District Tharparkar for the Financial Year 2011-12, auditable expenditure under the jurisdiction was Rs 928.411 million, out of which an expenditure of Rs 376.138 million was audited which in terms of percentage, was 40%. Total receipts of the TMAs for the financial year 2011-2012 was Rs 16.745 million out of this, an amount of Rs 15.046 million was audited which was 90% of the total amount.

b. Recoveries at the instance of audit

Recovery of Rs 15.046 million was pointed out during the audit but no recovery was affected till the time of compilation of this Report. Total recoverable amount of Rs 15.046 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was performed through understanding of the business process of TMAs with respect to internal control structure, prioritization of risk areas determining significance and identification of key internal controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. The audit used intensive application of desk audit techniques facilitated through compiled data and review of permanent files/record. Desk Audit facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

On the pointation of audit, TMAs have has streamlined their work in accordance with rules & regulations and made efforts for realization of outstanding dues.

e. Comment on Internal Control and Internal Audit Department

Several loopholes in the internal control system were noticed during the audit years. Major internal control weaknesses have been reported in Chapter-1. Moreover, other internal control weaknesses have been incorporated in Annexure-A.

f. The key audit findings of the report

- i. Non-Production of Record was noted in 01 case - Rs 61.995 million.¹
- ii. Non-Compliance was noted in 05 cases - Rs 253.470 million.²
- iii. Internal Control Weaknesses were noted in 02 cases - Rs 15.046 million.³

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.4.1, 1.2.4.2

³ Para 1.2.3.1, 1.2.5.1

Audit paras for the audit year 2011-12 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC are included in MEFDAC (Annexure-A).

g. Recommendations

Audit recommends the Taluka Municipal Administrations (TMAs) to focus on the following issues:

- i. Head of the Taluka Municipal Administrations needs to conduct physical stock taking of fixed and current assets.
- ii. The TMA needs to comply with the Public Procurement Rules for economical and rational purchase of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and their teams need to ensure implementation of proper monitoring system.
- vi. The PAO needs to take appropriate action against non-production of record.
- vii. The PAO needs to rationalize their budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	06	928.411
2.	Total Entities (PAOs) Audited	02	376.138
3.	Audit & Inspection Reports	02	376.138
4.	Special Audit Reports	-	-
5.	Performance Audit Reports	-	-
6.	Other Reports (relating to TMAs)	-	-

Table 2: Audit observations Classified by Categories

(Rupees in Million)

Sr.	Description	Amount under audit observation
1	Asset Management	0
2	Financial Management	0
3	Internal controls	15.046
4	Violation of rules	253.470
5	Others	61.995
Total		330.511

Table 3: Outcome Statistics

(Rupees in Million)

Sr.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non-Salary	Civil Works	Receipts (Revenue Targets)	Total Current year	Total Last year
1.	Outlays Audited	0	84.172	103.522	486.231	16.745	690.670*	-N/A-
2.	Amount Placed under Audit Observation of Audit	0	61.995	7.421	246.049	15.046	330.511	-N/A-
3.	Recoveries Pointed Out at the instance of Audit	0	0	0	0	15.046	15.046	-N/A-
4.	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0	-N/A-
5.	Recoveries Realized at the instance of Audit	0	0	0	0	0	0	-N/A-

*The amount mentioned against serial No. 1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure is Rs 673.925 million for the current year.

Table 4: Irregularities pointed out

(Rupees in Million)		
Sr.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	253.470
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	15.046
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record.	61.995
7	Others, including cases of accidents, negligence etc.	0
Total		330.511

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER-1

1.1 CHIEF OFFICER, DISTRICT COUNCIL AND TALUKA MUNICIPAL ADMINISTRATIONS, THARPARKAR @ MITHI

1.1.1 INTRODUCTION

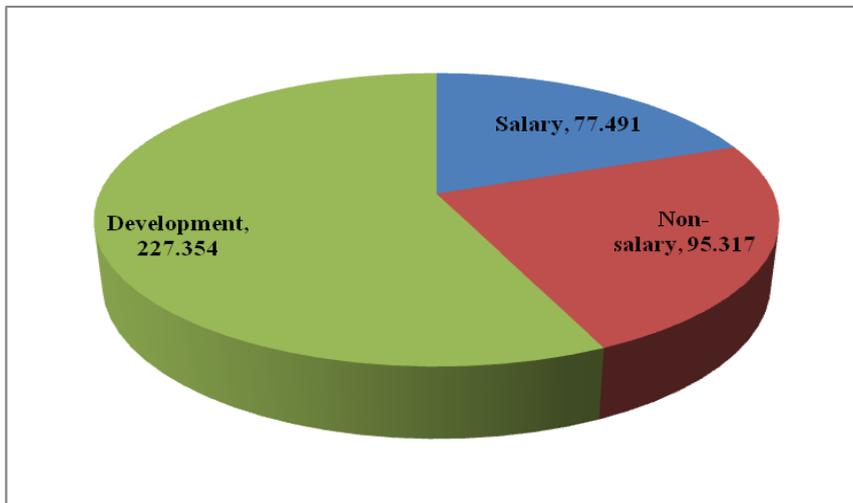
As per 1998 population census, the population of District Tharparkar @ Mithi was 0.930 million. District Tharparkar @ Mithi comprises of one Chief Officer, District Council and five TMAs namely Mithi, Chachro, Nagarparkar, Diplo and Islamkot. Business of TMAs is run through the Administrator and four officers namely TO (I&S), TO (Finance), TO (P&C) and TO (Regulations) under Sindh Local Government Ordinance, 1979. The functions of TMAs are as following:

1. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible.
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.
3. Enforce all municipal laws, rules and bye-laws governing TMA's functioning.
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils.
5. Collect approved taxes, cesses, user fees, rates, rents, tolls, charges, fines and penalties.
6. Manage properties, assets and funds vested in the Town Municipal Administration.
7. Develop and manage schemes, including site development in collaboration with Union Administration.
8. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice.
9. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction.
10. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Sr.	Name of TMAs	Nature of Expenditure	Original Grant	Suppl: Grant	Revised/Final Grant	Actual Expenditure	(+) Excess (-) Saving
1	TMA, Mithi	Salary	49,451,956		49,451,956	44,506,760	-4,945,196
		Non-Salary	60,568,744		60,568,744	54,511,870	-6,056,874
		Sub-Total	110,020,700		110,020,700	99,018,630	-11,002,070
		Development	170,030,769		170,030,769	153,027,692	-17,003,077
		Total	280,051,469		280,051,469	252,046,322	-28,005,147
1	TMA, Chachro	Salary	34,720,624		34,720,624	32,984,593	-1,736,031
		Non-Salary	42,953,000		42,953,000	40,805,350	-2,147,650
		Sub-Total	77,673,624		77,673,624	73,789,943	-3,883,681
		Development	316,200,000		316,200,000	74,326,338	-241,873,662
		Total	393,873,624		393,873,624	148,116,281	-245,757,343
Salary			84,172,580		84,172,580	77,491,353	-6,681,227
Non-Salary			103,521,744		103,521,744	95,317,220	-8,204,524
Non-Development			187,694,324		187,694,324	172,808,573	-14,885,751
Development			486,230,769		486,230,769	227,354,030	-258,876,739
Grand Total			673,925,093		673,925,093	400,162,603	-273,762,490

Expenditure 2011-12



Original budget Rs 673.925 million was allocated to TMAs of District Tharparkar @ Mithi, under various grants and no supplementary grants/re-appropriation was provided. The revised/final budget of these TMAs was Rs 673.925 million. The total expenditure incurred by concerned TMAs during 2011-12 was Rs 400.163 million as detailed above.

The Variance analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2011-12 depicted that there was a saving of Rs 273.762 million.

1.1.3 Brief comments on the status of compliance with PAC Directives

The audit reports of pertaining to following years have been submitted Governor of Sindh. Detail of PAC meeting is given below:

Audit Year	No. of Paras	Status of PAC Meetings
2011-12	Nil	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit report of TMAs Tharparkar @ Mithi.

1.2 AUDIT PARAS

Taluka Municipal Administration, Mithi

1.2.1 Non-Production

1.2.1.1 Non-Production of Record - Rs 61.995 Million

Article 170(2) of the Constitution of the Islamic Republic of Pakistan, inserted vide Constitution (Eighteenth Amendment) Act, 2010 w.e.f. 19-04-2010, states that, “The audit of accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the federal or Provincial Government shall be conducted by the Auditor General, who shall determine the nature and extent of such audit”.

Further, the Constitutional provision was stressed upon by the Orders of the Honourable Supreme Court of Pakistan dated 07-05-2013 given in CMA No.2376/2013, “where the amount is charged on the Consolidated Fund or relates to the Public Accounts of the Federation or of the Provinces, the same may be audited by the Auditor- General without exception”.

TMA, Mithi, incurred expenditure of Rs 61.995 million, during 2011-12, on Pay & Allowances but failed to provide access of record to audit, in violation of the above rule. Detail provided in Annexure-B.

Audit is of the view that due to non-provision of record authenticity of expenditure is doubtful and chances of misappropriation of public funds cannot be ruled out.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing responsibility on account of non-provision of record.

[AIR Paras: 3, 7]

1.2.2 Non-Compliance

1.2.2.1 Non- Transparency in Government Spending - Rs 6.321 Million

Rule 20 of the Staff Car Rules 1980, as amended in 2001, states that, “The log book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

TMA, Mithi, incurred expenditure of Rs 6.321 million, during 2011-12, on purchase of POL for official vehicles, but failed to justify expenditure through maintaining of log books, history sheets and petrol consumption account registers were not maintained to justify the expenditure, in violation of the above rule. Detail provided in Annexure-C.

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account resulted into non transparency in spending from public funds and constitutes weak financial management.

The expenditure on POL without preparation of log books which constitutes weak internal control.

Matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility for incurring expenditure without supporting record and same be prepared to justify the expenditure, under intimation to audit.

[AIR Para: 1]

1.2.2.2 Un-authorized Expenditure - Rs 60.864 Million

Rule 17 (1) of Sindh Public Procurement Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and may in print media in the manner and format prescribed in these rules”.

TMA, Mithi, incurred expenditure of Rs 60.864 million, during 2011-12, on various development schemes through N.I.T No.TMA/608 of 2012 Mithi dated 27-03-2012 but failed to post on SPPRA website, in violation of above rule.

Audit is of the view that management failed to invite open tender resulting into non-transparency in public spending and non-achievement of competitive rates which constitutes weak financial management.

Non-pursuance of SPPRA rules 2010 constitutes weak internal control.

The matter was reported during June, 2013, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on official(s) on account of their failure to follow laid down procedure.

[AIR Para: 05]

1.2.2.3 Less Allocation of Development Budget for CCB Schemes Rs 10.185 Million

Section 119 for CCB schemes” vide Section 109(6) of SLGO 2001, states that, “The development budget shall be prioritized in accordance with the bottom up planning system as laid down in Section 119 (a) provided that not less than twenty five percent of the development budget”.

TMA, Mithi, allocated less development funds of Rs 10.185 million for CCB schemes, during 2011-12, in violation of above rule. Detail is as under:

(Amount in Rupees)

Financial Year	Development Budget	25% Share of Development Budget	CCB Funds Allocation		CCB Funds Less Allocated
			Amount	%	
2011-12	40,741,444	10,185,361	0	0	10,185,361

Audit is of the view that management failed to observe rules for providing 25% of development budget to CCBs which constitute weak financial management.

Non-observance of laid down procedure resulted into less development carried out by CCBs which constitute weak internal control.

The matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends investigation to fix responsibility on account of less allocation provided to CCBs.

[AIR Para: 06]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-Achievement of Targeted Receipts - Rs 13.646 Million

Para 28 of GFR Volume-I, states that, “No amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable orders of the competent authority for their adjustment must be sought”.

TMA, Mithi, levied taxes on different accounts for the estimated recovery of Rs 13.646 million, during 2011-12, but failed to achieve the estimated targets, in violation of above rule. Detail provided in Annexure-D.

Audit is of the view that due to non-realization of estimated receipts, authority was deprived of genuine public revenue, which constitutes weak financial management.

Authority failed to take serious efforts on account of realization of targeted revenue which constitutes weak internal control.

Matter was reported during June, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on account of laxity of management to realize targeted revenues.

[AIR Para: 22]

Taluka Municipal Administration, Chachro

1.2.4 Non-Compliance

1.2.4.1 Un-authorized Expenditure - Rs 175.000 Million

Rule 17 (1) of Sindh Public Procurement Rules 2010, states that, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and may in print media in the manner and format prescribed in these rules”.

TMA, Chachro, incurred an expenditure of Rs 175.000 million, during 2011-12, on different development schemes but failed to follow the prescribed procedure, in violation of the above rule. Detail is as under:

(Rupees in Million)			
Description	Amount	Not Displayed	Total
Expenditure incurred for works	175.000	175.000	175.000

Audit is of the view that management failed to invite open tender resulting into non-transparency in public spending and non-achievement of competitive rates which constitutes weak financial management.

Non-observance of SPPRA rules 2010 constitutes weak internal control.

The matter was reported during July, 2013, but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility on departments on account of non-transparency in awarding of contracts and failure in obtaining competitive rates.

[AIR Para: 11]

1.2.4.2 Non-Transparency in Government Spending - Rs 1.100 Million

Rule 20 of the Staff Car Rules 1980, as amended in 2001, states that, “The log book, History Sheet, and Petrol Account Register shall be maintained for each official vehicle”.

TMA, Chachro, incurred expenditure of Rs 1.100 million, during 2011-12, on purchase of POL for official vehicles, but failed to justify expenditure through maintaining of log books, history sheets and petrol consumption account registers were not maintained to justify the expenditure, in violation of the above rule. Detail provided in Annexure-E.

Audit is of the view that expenditure incurred on POL without preparation of log books, history sheets and petrol consumption account resulted into non transparency in spending from public funds and constitutes weak financial management.

The expenditure on POL without preparation of log books which constitutes weak internal control.

Matter was reported during July, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit para despite pursuance by audit.

Audit recommends fixing responsibility for incurring expenditure without supporting record and same be prepared to justify the expenditure, under intimation to audit.

[AIR Para: 18]

1.2.5 Internal Control Weaknesses

1.2.5.1 Non-Achievement of Targeted Receipts - Rs 1.400 Million

Para 28 of GFR Volume-I, states that, “No amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable orders of the competent authority for their adjustment must be sought”.

TMA, Chachro, levied taxes on different accounts for the estimated recovery, during 2011-12, but failed to achieve the targets of Rs 1.400 million and serious efforts were not taken by authority to realize the estimated revenue, in violation of above rule. Detail provided in Annexure-F.

Audit is of the view that due to non-realization of estimated receipts authority was deprived of genuine public revenue which constitutes weak financial management.

Non-realization of targeted revenue constitutes weak internal control.

Matter was reported during July, 2013 but management failed to provide departmental point of view. The PAO failed to convene the DAC meeting to discuss audit paras despite pursuance by audit.

Audit recommends fixing responsibility on account of laxity of management to realize targeted revenues.

[AIR Paras: 12, 13, 14]

ANNEXURES

Annexure-A**Memorandum for Departmental Accounts Committee (MFDAC) Paras**

(Amount in Rupees)

Unit	Sr.	Para	Caption	Amount
TMA, Mithi (2011-12)				
1	1	17	Non-recovery of Annual fees from Mobile Tower	240,000
	2	20	Non-recovery of Rent of Shops	986,140
	3	27	Non Recovery of Sales Tax	94,652
	4	28	Non-deduction of Income Tax	20,705
	5	29	Non-accountal of store	591,575
	6	31	Non-posting tenders on SPPRA website	591,575
TMA, Chachro (2011-12)				
2	7	15	Non-revision of rent of shops	990,000
	8	19	Repair of Govt vehicle without codal formalities	400,000
	9	24	Non-production of record regarding unforeseen disaster	300,000

Details of Non-Production of Record

(Amount in Rupees)

TMA, Mithi (Para # 03, 07)			
S#	Year	Description	Amount
1	2011-12	Pay,	51,612,163
2	2011-12	Pension cases	6,776,077
3	2011-12	Unforeseen Expenditure for Disaster Management	3,607,106
Total			61,995,346

Annexure-C**Details of Non-Transparency in Government Spending**

(Amount in Rupees)

Bill No.	Date	Name of payee	Head of Account	Amount
Nil	Nil	TMO Vehicle	POL Charges	584,709
Nil	Nil	-do-	POL Charges	127,838
Nil	Nil	-do-	POL Charges	597,114
Nil	Nil	-do-	POL Charges	10,765
Nil	Nil	-do-	POL Charges	35,220
Nil	Nil	Sanitation Vehicle & machines.	POL Charges	1,155,868
Nil	Nil	-do-	POL Charges	21,378
Nil	Nil	Pumps stations	POL Charges	17,370
Nil	Nil	-do-	POL Charges	6,915
Nil	Nil	Vehicle	POL Charges	166,464
Nil	Nil	Vehicle	POL Charges	2,849,444
Nil	Nil	Vehicle	POL Charges	748,313
Total				6,321,398

Details of Non-Achievement of Targeted Receipts

(Amount in Rupees)

S. No	Description	Estimate	Recovered	Outstanding
1	Fees	13,328,638	0	13,328,638
2	Rent	986,140	0	986,140
3	Misc:	659,053	0	659,053
Total		13,645,558	0	13,645,558

Details of Non-Transparency in Government Spending

(Amount in Rupees)

Bill No.	Date	Name of payee	Name of Item	Amount
Nil	Nil	Fire brigade	POL Charges	80,050
Nil	Nil	-do-	POL Charges	71,950
Nil	Nil	Vehicles	POL Charges	232,000
Nil	Nil	-do-	POL Charges	110,765
Nil	Nil	-do-	POL Charges	85,235
Nil	Nil	Tractor /Vehicles.	POL Charges	132,500
Nil	Nil	-do-	POL Charges	100,500
Nil	Nil	Pumps stations motors/vehicles.	POL Charges	55,000
Nil	Nil	-do-	POL Charges	132,000
Nil	Nil	Carrier	POL Charges	52000
Nil	Nil	Tractor	POL Charges	48000
Total				1,100,000

Detail of Non-Achievement of Targeted Receipts

(Amount in Rupees)

S.No	Description	Estimated	Recovered	Outstanding
1	Water Charges	1,000,000	0	1,000,000
2	Water Connection Charges	100,000	0	100,000
3	Rent	300,000	0	300,000
Total		1,400,000	0	1,400,000