

OVERVIEW

The Report consists of five chapters containing introduction, audit comments on accounting procedures, deficiencies/ lacunae in implementation of schemes, irregularities in execution of works & purchases and other miscellaneous topics. A synopsis of audit findings contained in paragraphs is presented in this overview.

Accounting Procedures

There were unreconciled differences of Rs. 19.70 crore in Cash Books, Personal Deposit Account and Bank Accounts of nine Zila Parishads(ZPs) and 61 Panchayat Samitis(PSs).

(Paragraph 2.1)

Excess expenditure of Rs. 72.26 crore was incurred by 28 ZPs and 91 PSs over the allotted funds.

(Paragraph 2.2)

Statutory recoveries of Rs 4.37 crore on account of General Provident Fund , State Insurance, Income Tax, Licence Fee and LIC made from salaries of employees were not deposited with the concerned departments by 29 PSs after two to 14 months of their recoveries.

(Paragraph 2.3)

Utilisation Certificates / Completion Certificates worth Rs. 40.29 crore were awaited in 14 ZPs and 31 PSs for the last one to 10 years.

(Paragraph 2.4)

Advances of Rs.15.19 crore given for various purposes to individuals (Officials / Sarpanchs/ Pradhans) were outstanding for one to 44 years against 4000 individuals.

(Paragraph 2.5)

Rs. 27.70 crore pertaining to abandoned schemes were lying unspent in Personal Deposit Accounts of 18 ZPs and 29 PSs for two to 10 years.

(Paragraph 2.7)

Implementation of Schemes

Rs. 11.61 lakh to 2322 girl child beneficiaries under *Balika Samridhi Yojna* was given in cash instead of keeping a fixed deposit and utilising only on attaining 18 years of age.

(Paragraph 3.1)

Expenditure of Rs. 24.52 lakh incurred on setting up of residential schools for SC girls in Nagaur, Sriganganagar and Bharatpur under *Central Sector Scheme of Special Educational Development Programme* for SC girls proved unfruitful and Rs. 36.50 lakh were retained irregularly by PRIs instead of returning the unspent balances to the GOI.

(Paragraph 3.2)

Additional liability of paying Rs. 1.11 crore to HUDCO in excess of interest earned on beneficiary's fixed deposit was borne by five ZPs under *Janta Awas Yojna* by drawing funds of other sources lying in the PD Accounts.

(Paragraph 3.7)

Under *Mid Day Meal Scheme* loss of Rs. 28.89 lakh was incurred for 6279.61 qtl wheat not delivered to schools by contractor in PS Nohar due to lack of supervision by the department. Reimbursement of transportation charges of Rs. 1.11 crore was awaited from GOI by three ZPs and six PSs .

(Paragraph 3.8)

Execution and Procurement

Expenditure of Rs. 6.30 crore in seven ZPs and 37 PSs proved unfruitful as the works were left incomplete.

(Paragraph 4.1)

Assets worth Rs 1.11 crore including Anganbadi Centres, Primary Health Centres, Water Tanks etc. were not handed over to the concerned department and were lying unused.

(Paragraph 4.2)

Expenditure of Rs.76.56 lakh was incurred in excess of valuation of 578 works in 51 PSs under various schemes.

(Paragraph 4.3)

Expenditure of Rs. 84.60 lakh under *Shilp Shala / Bunkar Shala programme* proved unfruitful as the workshops were lying incomplete since two to 14 years.

(Paragraph 4.6)

Fraudulent / Irregular / Excess payment of Rs. 8.27 lakh was booked on Muster Rolls in two PSs and 30 GPs .

(Paragraph 4.7)

Others

Based on the incorrect figures provided by three GPs, the Rajasthan Panchayati Raj Deptt. paid excess octroi compensation of Rs. 60.61 lakh to the concerned PS.

(Paragraph 5.1)

Excess payment of Rs. 4.02 lakh was given to employees due to incorrect pay fixation, irregular payment on encashment of leave salary, TA, HRA and irregular promotion etc. in two ZPs and 12 PSs.

(Paragraph 5.2)

Persons not belonging to weaker sections were given unauthorised allotment of the Abadi land in PS Mahua which caused loss of Rs 87.08 lakh to the PRIs.

(Paragraph 5.3)