

APPENDIX-I

(Refer paragraph 1.8.1; page 8)

Statement showing excess expenditure over the funds authorised/received by PRIs during 2004-05

(Rupees in lakh)

S. No.	Name of Zila Parishads/ Panchayat Samitis	Number of Heads/Schemes	Excess expenditure over allotted funds	Reply/Remarks
(A) Zila Parishads				
1.	Jaipur	15	43.01	Funds are being demanded and excess expenditure would be adjusted on receipt of funds.
2.	Bharatpur	06	32.53	Reply not furnished.
3.	Nagaur	13	24.97	Action to get the reimbursement of excess expenditure is being taken.
4.	Baran	06	13.92	Zila Parishad stated that adjustment would be done by demanding budget.
5.	Sirohi	07	26.49	Action to get the reimbursement of excess expenditure is being taken.
6.	Rajsamand	15	64.94	Reply not furnished.
7.	Sikar	06	69.26	Reply not furnished.
8.	Ajmer	05	65.17	Excess expenditure relates to previous years and action to get the amount reimbursed was being taken.
	Total A	73	340.29	
(B) Panchayat Samitis				
1.	Asind	18	86.91	Reply not furnished.
2.	Sahada	17	33.97	Excess expenditure relates to previous years which is being got reimbursed.
3.	Neemrana	21	10.94	Reply not furnished.
4.	Badi Sadri	38	45.06	Reconciliation of the annual accounts is being done.
	Total B	94	176.88	
	Grand Total (A +B)		517.17	

APPENDIX-II

(Refer paragraphs 1.8.2.1 and 1.8.2.2; page 8)

Statement showing non-refund of unspent funds of closed schemes as on 31 March 2005

(Rupees in lakh)

S. No.	Name of Zila Parishads/ Panchayat Samitis	Number of Schemes/ Heads of Accounts	Period of blockage	Amount	Remarks
(A) Zila Parishads					
1.	Jaipur	29	2 to more than 5 years	562.97	Action to refund the balance amount to Panchayati Raj Department/other departments was being taken.
2.	Nagaur	21	3 to 16 years	106.35	Reply not furnished.
	Total A	50		669.32	
(B) Panchayat Samitis					
1.	Asind	07	8 years	4.37	Reply not furnished.
2.	Raipur	14	2 to 7 years	7.34	Action to refund the funds was being taken.
3.	Neemrana	15	more than 2 years	5.53	Action to refund the funds was being taken.
	Total B	36		17.24	
	Grand Total (A+B)			686.56	

APPENDIX-III

(Refer paragraph 1.8.3; page 8)

Details of advances lying outstanding against officials as on 31 March 2009

(Rupees in lakh)

S. No.	Name of Zila Parishads/ Panchayat Samitis	Amount lying unadjusted/ unrecovered	No. of officials	Period from which outstanding	Reply/ Remarks
(A) Zila Parishads					
1	Jaipur	0.25	13	2 to 25 years	The officials have been transferred and their concerned Head of Office has been asked to recover the amount of advance.
2.	Churu	0.76	12	2 to 20 years	Action would be taken for expeditious adjustment.
3.	Jhunjhunu	0.18	03	4 to 12 years	Action was being taken for adjustment after recovery.
4.	Baran	0.55	06	3 to 15 years	Action for recovery is being taken.
5.	Sikar	0.28	04	1 to 14 years	Action for recovery is being taken.
	Total A	2.02	38		
(B) Panchayat Samitis					
1.	Riyabadi	2.92	06	2 to 9 years	Action for recovery is being taken.
2.	Mandalgarh	0.25	05	1 to 41 years	Action for recovery is being taken.
3.	Neemrana	2.88	12	1 to 13 years	Reply not furnished.
4.	Khairabad	0.03	11	22 to 46 years	Reply not furnished.
5.	Chhipabarod	5.44	17	2 to 43 years	Action for recovery is being taken.
	Total B	11.52	51		
	Grand Total (A + B)	13.54	89		

APPENDIX-IV

(Refer paragraph 2.2.2; page 31)

Statement showing the loss of revenue due to sale/allotment of land below the market price

(Rupees in lakh)

S.No.	Name of Panchayat Samitis	Number of pattas (GP)		Balance amount for		Total
		Auction cases	Non-auction cases (private negotiation)	Auction cases	Non-auction cases (private negotiation)	
1.	Dudu	10 (1)		3.15		
2.	Bandikui	24 (1)		25.00		
3.	Badi Sadri	19 (2)	15 (1)	4.18	6.79	
4.	Bansur		2 (2)		0.19	
5.	Mundawar		135 (9)		44.55	
6.	Kathumar		70 (6)		23.57	
7.	Malpura		45 (7)		30.46	
8.	Sangod		29 (3)		16.87	
9.	Jawaza		16 (1)		2.66	
10.	Bhadra		24 (1)		2.14	
11.	Nainwa		7 (1)		2.64	
12.	Bamanwas		13 (1)		5.62	
13.	Phalodi		1 (1)		0.15	
14.	Bhadesar		38 (1)		18.71	
15.	Balotra		105 (2)		111.64	
16.	Hanumangarh		22 (1)		22.53	
	Total	53 (4)	522 (37)	32.33	288.52	320.85
			Amount recovered	2.26	11.08	13.34
			Total amount as per market value	34.59	299.60	334.19

Grand Total of PS: 16, GPs: 40, Cases: 575 and loss Rs 320.85 lakh

* Note: GP, Badi Sadri is common in both type of cases, hence total GPs are 40 instead of 41.

APPENDIX-V

(Refer paragraph 3.1; page 41)

Statement showing devolution of functions to Urban Local Bodies**A. Functions fully devolved to ULBs**

- (i) Regulation of land use and construction of buildings.
- (ii) Slum improvement and upgradation.
- (iii) Urban poverty alleviation.
- (iv) Burials and burial grounds etc.
- (v) Vital statistics including registration of births and deaths.
- (vi) Public amenities including street lighting, parking lots etc.
- (vii) Regulation of slaughter houses.
- (viii) Planning for economic and social development.
- (ix) Roads and bridges.
- (x) Public health and solid waste management.
- (xi) Fire Services.
- (xii) Urban forestry, protection of the environment and promotion of ecological aspect.
- (xiii) Provision of urban amenities and facilities such as parks, gardens and play grounds.
- (xiv) Safeguarding the interests of weaker sections of society including the handicapped and mentally retarded.
- (xv) Promotion of cultural, educational and aesthetic aspects.
- (xvi) Prevention of cruelty to animals.

B. Functions yet to be devolved to ULBs

- (i) Urban planning including town planning.
- (ii) Water supply for domestic, industrial and commercial purposes.

APPENDIX-VI

(Refer paragraph 3.6.1; page 51)

Differences between balances as per Cash Books and PD/Bank Pass Books lying un-reconciled

(Rupees in lakh)

S. No.	Name of MBs	PD/Bank Account No.	Balances as on 31 March 2005 as per			Remarks/reasons
			Cash Book	PD/Bank Pass Book	Difference	
1.	Takhtgarh	-	30.13	34.10	3.97	Reconciliation is being done.
2.	Sumerpur	-	57.91	54.24	3.67	Action was being taken to reconciliation the difference.
3.	Merta City	PD A/c Head 8338	13.64	31.59	17.95	Reconciliation will be done and intimated to Audit.
		PD A/c Head 8448	108.17	112.10	3.93	
		CBI A/c	0.14	-	0.14	
		SBBJ A/c No. 11492 (NSDP)	7.69	7.83	0.14	
					22.16	
4.	Bayana	-	2.06	6.39	4.33	Difference attributed to non-payment of cheques and charging of bank commission but details of cheques and bank commission not made available.
5.	Taranagar	PD A/c Head 8338	3.64	3.79	0.15	Reconciliation will be done and intimated to audit.
		Gen Cash Book	8.20	3.50	4.70	
		SJSRY Cash Book	4.13	5.50	1.37	
		NSDP Cash Book	2.33	2.35	0.02	
					6.24	
6.	Dholpur	SBBJ	6.78	6.87	0.09	No reply furnished.
		PNB	0.62	0.77	0.15	
		PNB A/c No. 2512	0.93	0.80	0.13	
		SBI	0.09	0.80	0.71	
					1.08	
	Grand Total				41.45	

APPENDIX-VII

(Refer paragraph 3.6.2; page 51)

Details of excess expenditure over sanctioned budget during 2004-05

(Rupees in lakh)

S. No	Name of ULBs	Amount involved			Number of heads/items	Remarks/Reply
		Expenditure	Approved budget	Excess expenditure		
Municipal Boards						
1.	Nathdwara	64.58	43.89	20.69	15	Excess expenditure will be got regularised.
2.	Rajakhera	25.22	11.58	13.64	17	Excess expenditure will be got regularised by obtaining competent sanction.
3.	Kapasan	17.21	5.29	11.92	5	Matter has been sent to Dy. Director (Regional) for regularisation of excess expenditure.
4.	Jhalara-patan	32.25	17.74	14.51	9	Excess expenditure will be got regularised.
5.	Jaitaran	80.54	51.26	29.28	26	Excess expenditure will be got regularised.
6.	Sangod	60.19	48.35	11.84	8	Excess expenditure will be got regularised.
7.	Pushkar	27.73	22.00	5.73	5	Excess expenditure will be got regularised.
Grand Total		307.72	200.11	107.61		

APPENDIX-VIII

(Refer paragraph 3.6.3; page 51)

Statement showing details of outstanding advances

(Rupees in lakh)

S. No.	Name of MBs	Contractors/suppliers		Employees/individuals		Government Department/undertakings/institutions		Total		Period	Years
		No.	Amount	No.	Amount	No.	Amount	No.	Amount		
1.	Navalgarh	01	8.50	08	0.19	08	1.13	17	9.82	9/73 to 9/05	4 to 35
2.	Aklera	NA	4.00	NA	1.21	-	-	NA	5.21	5/03 to 10/03	06
3.	Nimbahera	07	1.97	05	0.27	26	6.93	38	9.17	10/73 to 11/04	05 to 35
4.	Jhunjhunu	05	2.33	05	0.32	09	3.51	19	6.16	8/79 to 5/05	04 to 29
5.	Khetri	02	3.45	21	2.13	02	0.28	25	5.86	2/73 to 3/04	06 to 36
6.	Rawatbhata	-	-	10	1.33	01	0.05	11	1.38	3/04 to 3/05	04 to 05
7.	Mundawa	-	-	36	1.48	-	-	36	1.48	5/88 to 2/98	11 to 21
	Grand Total	15	20.25	85	6.93	46	11.90	146	39.08		

APPENDIX-IX

(Refer paragraph 4.2; page 70)

Statement showing the details of non-recovery of compensation and risk and cost amount on account of re-tendering of works

(Amount in Rupees)

S. No.	Name of contractors	Name of works	Work order amount	Percentage of TP below/ above	Schedule 'G' amount	Percentage of TP below/ above on account of re-tendering	Amount of work order on re-invitation of tenders	Amount of 10 per cent compensation recoverable under clause 2	Recovery due under clause 3(c) (Column 8-4)	Total amount recoverable (Column 9+10)	Amount forfeited i.e. 2 percent E.M.	Net amount recoverable (Column 11-12)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1.	M/s Ravindra Kumar Raiger	Construction of <i>Nallah</i> from Tikalani house to Shambhu Dayal's House via Prithi Raj's House	3,71,425	10.50 below	415000	7.21 above	4,44,921	37,143	73,496	1,10,639	8,300	1,02,339
2.	M/s Man Mohan Gautam	Repair of Ranthombhore Chauraha and construction of circle	4,47,000	10.60 below	500000	5 above	5,25,000	44,700	78,000	1,22,700	10,000	1,12,700
3.	M/s Man Mohan Gautam	Construction of road divider between Police Line at Hamir Pulia	7,40,690	12.86 below	850000	1.11 below	8,40,565	74,069	99,875	1,73,944	17,000	1,56,944
4.	M/s Man Mohan Gautam	Construction of road divider between Truck Union Chauraha to Bus Stand	6,11,800	12.60 below	7,00,000	1.11 below	6,92,230	61,180	80,430	1,41,610	14,000	1,27,610

Audit Report (Civil-Local Bodies) for the year ended 31 March 2006

S. No.	Name of contractors	Name of works	Work order amount	Percentage of TP below/ above	Schedule 'G' amount	Percentage of TP below/ above on account of re-tendering	Amount of work order on re-invitation of tenders	Amount of 10 per cent compensation recoverable under clause 2	Recovery due under clause 3(c) (Column 8-4)	Total amount recoverable (Column 9+10)	Amount forfeited i.e. 2 percent E.M.	Net amount recoverable (Column 11-12)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
5.	M/s Radhey Shyam Chandel	Construction and repair of road from Surendra Cycle Store to Durga Mandir	1,72,000	14.70 below	2,00,000	9.86 below	1,80,280	17,200	8,280	25,480	4,000	21,480
		Total	23,42,915		26,65,000		26,82,996	2,34,292	3,40,081	5,74,373	53,300	5,21,073
6.	M/s Man Mohan Gautam	Construction of Nallah from Chhogani Hotel to Sharma Hotel, either side of road ⁺	12,19,960	12.86 below	14,00,000	4.99 above	14,69,860	1,21,996	2,49,900	3,71,896	28,000	3,43,896
7.	M/s Man Mohan Gautam	Widening and repair of road from Mahaveer park to Hamir Pulia [*]	11,50,800	4.10 below	12,00,000	24.99 above	14,99,880	1,15,080	3,49,080	4,64,160	24,000	4,40,160
		Total	23,70,760		26,00,000		29,69,740	2,37,076	5,98,980	8,36,056	52,000	7,84,056
		G. Total	47,13,675		52,65,000		56,52,736	4,71,368	9,39,061	14,10,429	1,05,300	13,05,129

^{*} Agreements were not executed.

APPENDIX-X

(Refer paragraph 4.4; page 72)

Statement showing deductions made from employees' salary on account of GPF/CPF, Pension and Gratuity but not deposited in prescribed funds

(Rupees in lakh)

S. No.	Name of ULBs	Amount of GPF/CPF / Pension/ Gratuity outstanding up to 2004-05	Amount of GPF/CPF/ Pension/ Gratuity recovered at the instance of audit	Amount of GPF/CPF/ Pension/ Gratuity still to be deposited in prescribed funds						Reply of the ULBs
				Employees' contribution (GPF/CPF)	Employers' contribution		Total	Duration/ period to which deductions relate		
					Pension	Gratuity		Period	Duration	
1	2	3	4	5	6	7	8	9	10	11
(A) Municipal Council										
1.	Beawar	68.33	68.33	-	-	-	-	-	-	-
(B) Municipal Boards										
1.	Bhinder	20.36	20.36	-	-	-	-	-	-	-
2.	Deeg	86.00	15.00	60.00	11.00	-	71.00	NA	NA	Amount not deposited due to weak financial condition.
3.	Indergarh	10.85	9.62	-	-	1.23	1.23	Upto 03/2005	More than 4 years	Amount not deposited due to weak financial condition.
4.	Mandalgarh	16.20	12.94	-	-	3.26	3.26	2/2000 to 3/2005	4 to 9 years	Amount not deposited due to weak financial condition.
5.	Churu	28.89	28.89	-	-	-	-	-	-	-
6.	Srivijaynagar	29.09	22.79	-	6.30	-	6.30	1996-97 to 2004-05	4 to 12 years	Amount not deposited due to weak financial condition.

S. No.	Name of ULBs	Amount of GPF/CPF / Pension/ Gratuity outstanding up to 2004-05	Amount of GPF/CPF/ Pension/ Gratuity recovered at the instance of audit	Amount of GPF/CPF/ Pension/ Gratuity still to be deposited in prescribed funds						Reply of the ULBs
				Employees' contribution (GPF/CPF)	Employers' contribution		Total	Duration/ period to which deductions relate		
					Pension	Gratuity		Period	Duration	
1	2	3	4	5	6	7	8	9	10	11
7.	Kishangarh Renwal	12.19	12.19	-	-	-	-	-	-	-
8.	Bhadra	54.90	27.36	10.38	-	17.16	27.54	10/1987 to 8/2001	7 to 21 years	Amount not deposited due to weak financial condition.
9.	Gajsinghpur	3.77	2.02	1.75	-	-	1.75	10/1984 to 7/2003	5 to 24 years	Amount not deposited due to weak financial condition.
10.	Todabhim	8.63	-	-	8.63	-	8.63	10/1987 to 3/2004	5 to 21 years	Amount not deposited due to weak financial condition.
Total		339.21	219.50	72.13	25.93	21.65	119.71			

APPENDIX-XI
Glossary of Abbreviations

ACEO	:	Additional Chief Executive Officer
ADB	:	Asian Development Bank
AG	:	Accountant General
AVS	:	Awas Vikas Sansthan
BPL	:	Below Poverty Line
CAD	:	Command Area Development
CARISMA	:	Computerisation Automation Refinement of Integrated System of Management and Accounts
C&AG	:	Comptroller and Auditor General of India
CEO	:	Chief Executive Officer
CLIS	:	Community Lift Irrigation Scheme
CPF	:	Contributory Provident Fund
CSS	:	Centrally Sponsored Scheme
CVH	:	Contour Vegetative Hedge
DCF	:	Deputy Conservator of Forest
DDOs	:	Drawing and Disbursing Officers
DDP	:	Desert Development Programme
DFO	:	Divisional Forest Officer
DLB	:	Director, Local Bodies
DLFAD	:	Director, Local Fund Audit Department
DLT	:	Drainage Line Treatment
DPC	:	Duties, Powers and Conditions of Service
DRDA	:	District Rural Development Agency
DWDC	:	District Watershed Development Committee
EFC	:	Eleventh Finance Commission
EOs	:	Executive Officers
FDRs	:	Fixed Deposit Receipts
FIR	:	First Information Report
GKN	:	Gramin Karya Nirdeshika
GLR	:	Ground Level Reservoir
GOI	:	Government of India
GP	:	Gram Panchayat
GPF	:	General Provident Fund
HUDCO	:	Housing and Urban Development Corporation
IDSMT	:	Integrated Development of Small and Medium Towns
IR	:	Inspection Report
JVVNL	:	Jaipur Vidhyut Vitaran Nigam Limited
LSGD	:	Local Self Government Department
LBA&A	:	Local Bodies Audit and Accounts
MADA	:	Modified Area Development Approach
MBs	:	Municipal Boards
MCs	:	Municipal Councils

MLAs	:	Members of Legislative Assembly
MLALADS	:	Member of Legislative Assembly Local Area Development Scheme
MoRD	:	Ministry of Rural Development
MPLADS	:	Member of Parliament Local Area Development Scheme
NGO	:	Non-Government Organisation
NIT	:	Notice Inviting Tender
NMAM	:	National Municipal Accounts Manual
PAG	:	Principal Accountant General
PD	:	Personal Deposit
PDR	:	Public Demand Recovery
PHED	:	Public Health and Engineering Department
PIA	:	Project Implementation Agency
PRD	:	Panchayati Raj Department
PRI	:	Panchayati Raj Institution
PS	:	Panchayat Samiti
PWD	:	Public Work Department
PWF&ARs	:	Public Works Financial and Accounts Rules
RDC	:	Rural Development Cell
RDD	:	Rural Development Department
RD&PRD	:	Rural Development and Panchayati Raj Department
RPRA	:	Rajasthan Panchayati Raj Act
RSRTC	:	Rajasthan State Road Transport Corporation
RUIFDCO	:	Rajasthan Urban Infrastructure Finance Development Corporation
SFC	:	State Finance Commission
SGRY	:	Sampoorna Grameen Rojgar Yojana
SGSY	:	Swarnajayanti Gram Swarozgar Yojana
SHG	:	Self Help Group
SLVC	:	State Level Vigilance Committee
SRSAC	:	State Remote Sensing and Application Centre
SWC	:	State Watershed Committee
SWPIRC	:	State Watershed Implementation and Review Committee
TADD	:	Tribal Area Development Department
TCPO	:	Town and Country Planning Organisation
TGS	:	Technical Guidance and Supervision
UCs	:	Utilisation Certificates
UIDSSMT	:	Urban Infrastructure Development Scheme for Small and Medium Towns
UITs	:	Urban Improvement Trusts
ULBs	:	Urban Local Bodies
VLO	:	Village Level Organisation
WDF	:	Watershed Development Fund
WDT	:	Watershed Development Team
ZP	:	Zila Parishad