

APPENDIX - I

(Refer paragraph 1.3.2.2; page 5)

Statement showing differences between cash books and Personal Deposit/ Bank pass books as on 31 March 2007

(₹ in lakh)

Sl. No	Name of Zila Parishad/ Panchayat Samiti	Balance Amount			Reply/ remarks
		As per cash book	As per PD/Bank pass books	Differences	
(A) Zila Parishad					
1.	Jhalawar	1,466.07	1,459.54	6.53	Reply was awaited.
(B) Panchayat Samiti					
1.	Chittorgarh	55.63	44.61	11.02	Action was being taken.
2.	Deoli	58.31	68.76	10.45	Reply was awaited.
3.	Dudu	276.14	285.64	9.50	Action was being taken.
	Total			37.50	

APPENDIX - II

(Refer paragraph 1.7.1; page 910)

Statement showing excess expenditure over the funds authorised/ received during 2006-07

(₹ in lakh)

Sl. No	Name of Zila Parishad/ Panchayat Samiti	Number of Schemes/ Heads of Accounts	Excess expenditure over allotted funds	Reply/remarks
(A) Zila Parishad				
1.	Barmer	14	151.75	Action was being taken.
2.	Dausa	3	12.79	Reply was awaited.
	Total (A)	17	164.54	
(B) Panchayat Samiti				
1.	Amer	25	79.05	Reply was awaited.
2.	Bassi	31	61.19	Reply was awaited.
3.	Chaksu	1	0.56	Reply was awaited.
4.	DatanRamgarh	16	41.12	Action was being taken.
5.	Desuri	7	34.16	Reply was awaited.
6.	Dudu	25	24.63	Reply was awaited.
7.	Girwa	7	38.86	Action was being taken.
8.	Jhotwara	16	7.76	Reply was awaited.
9.	Kishangarh	24	27.95	Reply was awaited.
10.	Kotputali	16	86.33	Action was being taken.
11.	Masuda	34	43.21	Reply was awaited.
12.	Merta City	24	67.72	Action was being taken.
13.	Nagaur	19	18.68	Reply was awaited.
14.	Raipur (Bhilwara)	29	55.11	Reply was awaited.
15.	Raipur (Pali)	18	120.89	Reply was awaited.
16.	Rani	39	83.81	Action was being taken.
17.	Roopwas	2	21.26	Reply was awaited.
18.	Sahada	42	63.33	Reply was awaited.
19.	Sambharlake	11	31.68	Reply was awaited.
20.	Saportara	8	116.75	Reply was awaited.
	Total (B)	394	1,024.05	
	Grand Total (A+B)	411	1,188.59	

APPENDIX - III

(Refer paragraph 1.7.2; page 10)

Statement showing non-refund of unspent balances of closed schemes as on 31 March 2007

(₹ in lakh)

Sl. No	Name of Zila Parishad/ Panchayat Samiti	Number of Schemes/ Heads of Accounts	Period	Years of blockage	Amount	Reply/ remarks
(A) Zila Parishad						
1.	Barmer	8	2004-05	Since 2 years	44.81	Reply was awaited.
2.	Bundi	5	2002-03	Since 4 years	57.55	Action was being taken.
3.	Churu	12	04/2000 to 03/2007	Up to 7 years	53.50	Action was being taken.
4.	Dungarpur	16	Upto 03/2007	Up to 4 years	91.42	Reply was awaited.
5.	Jalore	8	Upto 03/2007	Up to 5 years	56.14	Reply was awaited.
6.	Sawaimadhopur	4	From 1997	Over 10 years	21.62	Reply was awaited.
7.	Sikar	8	04/2003 to 03/2007	Up to 4 years	90.01	Reply was awaited.
8.	Udaipur	18	Over 10-15 years	10-15 years	70.90	Action was being taken.
	TOTAL (A)	79			485.95	
(B) Panchayat Samiti						
1.	Bengu	47	04/1999 to 03/2005	2 to 8 years	16.27	Reply was awaited.
2.	Gangapur City	29	04/2002 to 03/2006	1 to 5 years	17.31	Reply was awaited.
3.	Jhotwara	31	04/2001 to 03/2005	2 to 6 years	64.50	Reply was awaited.
4.	Kekri	6	04/1999 to 03/2002	5 to 8 years	40.61	Action was being taken.
5.	Kishangarh	12	04/2000 to 03/2006	1 to 7 years	33.62	Reply was awaited.
6.	Kotputali	48	04/1998 to 03/2006	1 to 9 years	70.35	Action was being taken.
7.	Mandalgarh	43	04/1999 to 03/2006	1 to 8 years	46.29	Reply was awaited.
8.	Marwar Junction	7	04/1994 to 03/2001	6 to 13 years	21.45	Action was being taken.
9.	Masuda	22	04/1997 to 03/2007	Up to 10 years	16.96	Reply was awaited.
10.	Nadoti	5	04/1999 to 03/2006	1 to 8 years	18.50	Reply was awaited.
11.	Phagi	14	04/1999 to 03/2005	2 to 8 years	7.12	Reply was awaited.
12.	Rani	28	04/1993 to 03/2006	1 to 14 years	54.41	Action was being taken.
	Total (B)	292			407.39	
	Grand Total (A+B)	371			893.34	

APPENDIX - IV

(Refer paragraph 1.7.3; page 101)

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

(₹ in lakh)

Sl. No	Name of Zila Parishad / Panchayat Samiti	Number of cases	Amount lying unadjusted/ un recovered	Period	Years from which outstanding	Reply/ remarks
(A) Zila Parishad						
1.	Ajmer	25	0.60	12/1981 to 03/2006	3 to 28 years	Action was being taken.
2.	Baran	8	0.27	03/2006 to 03/2007	1 to 3 years	Reply was awaited.
3.	Kota	4	0.06	10/1995 to 11/1999	8 to 14 years	Reply was awaited.
	TOTAL (A)	37	0.93			
(B) Panchayat Samiti						
1.	Arai	17	3.70	07/1960 to 03/2007	2 to 49 years	Reply was awaited.
2.	Bamanwas	5	0.33	11/2005 to 12/2006	3 to 4 years	Action was being taken.
3.	Bhindar	56	1.97	06/1967 to 11/2006	3 to 42 years	Action was being taken.
4.	Degana	64	0.29	03/1961 to 06/1986	22 to 48 years	Reply was awaited.
5.	Kathumar	25	8.13	08/1963 to 03/2007	2 to 46 years	Reply was awaited.
6.	Mandalgarh	6	0.45	07/1967 to 06/2005	4 to 42 years	Reply was awaited.
7.	Merta City	16	3.11	03/1989 to 06/2005	4 to 20 years	Action was being taken.
8.	Raipur (Bhilwara)	8	0.65	09/2005 to 10/2006	2 to 3 years	Reply was awaited.
9.	Rani	36	4.47	06/1965 to 02/2007	5 to 44 years	Action was being taken.
10.	Shahabad	34	35.61	03/1967 to 02/2007	2 to 42 years	Reply was awaited.
	Total (B)	267	58.71			
	Grand Total (A+B)	304	59.64			

APPENDIX - V

(Refer paragraph 2.1.7.4; page 201)

Social and farm forestry expenditure by Forest Department

(₹ in crore)

Year	Revenue Expenditure	Capital Expenditure	Total	Assistance to PRIs under Head 2406-01-196-01 for establishment work ¹
2003-04	11.84	21.03	32.87	-
2004-05	21.90	44.85	66.75	7.50
2005-06	32.72	57.13	89.85	8.20
2006-07	33.79	37.45	71.24	8.20
2007-08	29.94	15.52	45.46	8.00
Total	130.19	175.98	306.17	31.90

Source: Finance Accounts of the State Government for the years 2003-04 to 2007-08

1. 2406 - Forestry and Wild life, 01 - Forestry 196 - Assistance to ZPs/ District level Panchayats and 01 - Establishment Expenditure

APPENDIX - VI

(Refer paragraph 2.1.8.1; page 21)

Partial acceptance of recommendations of Third SFC led to denial of share to PRIs

(₹ in crore)

Year	Net State tax revenue	Share of net State tax revenue due to be devolved to PRIs and ULBs as per recommendation of Third SFC (3.5 per cent of column 2)	Share of net State tax revenue due to be devolved to PRIs only as per recommendation of Third SFC (75.70 per cent of column 3)	Actual release made by the State Government to PRI	Short release
1	2	3	4	5	6 (4-5)
2005-06	9,752.97	341.35	258.40	157.57	100.83
2006-07	11,459.33	401.087	303.61	180.00	123.61
2007-08	13,116.71	459.098	347.53	180.10	167.43
Total	34,329.01	1,201.520	909.54	517.67	391.87

Source: C&AG's Audit Report (Revenue Receipt) for the year ended 31 March 2008 and Third SFC

APPENDIX - VII

(Refer paragraph 2.2.3; page 30)

Details of ₹ 23.80 lakh sanctioned contrary to the guidelines issued under "Area Intensive Programme for Educationally Backward Minorities"

(₹ in lakh)

Sl. No.	Name of the work	Gram Panchayat/ Executing agency	Panchayat Samiti	Sanction No. and Date	Sanctioned amount	Amount of expenditure/ adjustment
1.	Construction of gravel road from muslim basti to Govt. Ssecondary Sschool, Nayagaon	Nayagaon	Roopwas	1245-48/ 31.10.05	1.99	1.61
2.	Construction of gravel road from BarahakKhamba to Fatehpur Tiraha	Khanua	Roopwas	-do-	1.99	1.97
3.	CC Road from main road to Khanua	Khanua	Roopwas	-do-	1.99	1.98
4.	CC Road passing through the front of Kasim's house to the house of Mansingh	Khanua	Roopwas	-do-	1.99	1.98
5.	Gravel road from PMGSY Road to Maykunda Rewarpura	Chakdharsoni	Wair	1264-70/ 21.11.05	1.96	1.96
6.	Gravel road from Wair to Nagla Dharsoni	Dharsoni	Wair	-do-	1.98	1.98
7.	Gravel road from Bandh ki Mori to Jatpura	Jeevad	Wair	-do-	1.96	1.96
8.	CC Road from Sonya Mali to Shamshan Ghat, Chaitoli	Chaitoli	Wair	-do-	1.95	1.95
9.	Gravel road from Ashram to Bhairaria ke Nagla, Maidpur	Randhirgarh	Wair	-do-	1.98	1.98
10.	CC Kharanja from the house of Jhangir to school	Odelgaddi	Roopwas	1248-51/ 6.12.05	0.82	0.81
11.	CC Kharanja from the school to shop of Shafi	Odelgaddi	Roopwas	-do-	1.63	1.63
12.	Repair work of road leading to village Mangoli in muslim basti near school in village Devri	Nayagaon	Roopwas	-do-	1.66	1.23
13.	CC road from Govt. Secondary School Nayagaon to the house of Khilu Khan and Navi Khan in Village Nayagaon.	Nayagaon	Roopwas	-do-	1.90	1.81
Total					23.80	22.85
CC : Cement Concrete						

APPENDIX - VIII

(Refer paragraph 3.4.1; page 456)

Statement showing devolution of functions to Urban Local Bodies

A. Functions fully devolved to Urban Local Bodies	
(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, play grounds etc.
(xiv)	Safeguarding the interests of weaker sections of society including the handicapped and mentally retarded persons.
(xv)	Promotion of cultural, educational and aesthetic aspects.
(xvi)	Prevention of cruelty to animals.
B. Functions yet to be devolved to Urban Local Bodies	
(i)	Urban planning including town planning.
(ii)	Water supply for domestic, industrial and commercial purpose.

APPENDIX - IX

(Refer paragraph 3.6.1; page 48)

Statement showing the differences between balances as per cash books and Personal Deposit/ Bank pass books as on 31 March 2007

(₹ in lakh)

Sl. No	Name of Municipal Board	Balances as on 31 March 2007 as per			Remarks/reply
		Cash books	PD/Bank pass books	Difference	
1.	Baran	420.46	432.96	12.50	Reply was awaited.
2.	Gangapur City	87.75	100.71	12.96	Reply was awaited.
3.	Jhunjhunu	184.72	192.28	7.56	Reply was awaited.
4.	Rajakhera	36.58	37.29	0.71	Action was being taken.
5.	Srikaranpur	11.61	25.12	13.51	Action was being taken.
	TOTAL	741.12	788.36	47.24	

APPENDIX - X

(Refer paragraph 3.6.2; page 48)

Statement showing details of excess expenditure over sanctioned budget during 2006-07

(₹ in lakh)

Sl. No	Name of Urban Local Bodies	No of Head/Items	Amount involved			Remarks/reply
			Allotment	Expenditure	Excess Expenditure	
1	2	3	4	5	6	7
1.	Alwar	14	130.75	145.83	15.08	Excess expenditure was incurred on payment of water and electricity bills and pay & allowances.
2.	Baran	16	106.73	162.64	55.91	Reply was awaited.
3.	Bari	17	8.91	26.01	17.10	Reply was awaited.
4.	Bhadra	11	26.46	34.93	8.47	Excess expenditure had been confirmed in Board meeting.
5.	Bharatpur	17	181.20	247.19	65.99	Reply was awaited.
6.	Bhusawar	5	4.75	5.98	1.23	Reply was awaited.
7.	Bundi	10	52.18	93.70	41.52	Reply was awaited.
8.	Chhabra	13	72.00	84.39	12.39	Approval would be obtained.
9.	Chirawa	7	89.15	97.24	8.09	Sanction from competent authority would be obtained.
10.	Dholpur	14	48.52	61.15	12.63	Excess expenditure on pay & allowances was made due to pay fixation and increase in transfer allowances of Executive Officer and Assistant Engineer.
11.	Gajsinghpur	8	17.73	19.44	1.71	Reply was awaited.
12.	Kaithun	5	6.50	9.61	3.11	Reply was awaited.
13.	Keshorai-patan	22	113.65	145.81	32.16	Ex post facto sanction would be obtained.
14.	Kesri-singhpur	2	185.86	198.74	12.88	Reply was awaited.
15.	Kuchaman City	11	18.77	34.05	15.28	Sanction from competent authority would be obtained.
16.	Malpura	12	24.40	42.45	18.05	Reply was awaited.
17.	Mangrol	12	39.80	45.24	5.44	Sanction from competent authority would be obtained.
18.	Nadwai	5	31.25	36.04	4.79	Action would be taken to obtain sanction from competent authority.
19.	Nagar	9	6.41	11.14	4.73	Reply was awaited.
20.	Nawalgarh	7	28.50	48.16	19.66	Reply was awaited.
21.	Rajakhera	16	17.75	35.45	17.70	Reply was awaited.
22.	Srivijay-nagar	7	72.20	79.37	7.17	Excess expenditure was made due to increase in dearness allowances and death/transfer of employees.
23.	Sojat City	6	11.25	20.34	9.09	Sanction from competent authority would be obtained.
24.	Srikanpur	13	31.93	39.34	7.41	Sanction from competent authority would be obtained.
25.	Sawai-madhopur	10	72.55	169.11	96.56	Reply was awaited.
26.	Vair	4	0.35	0.67	0.32	Reply was awaited.
	TOTAL	273	1,399.55	1,894.02	494.47	

APPENDIX - XI

(Refer paragraph 3.6.3; page 49)

Statement showing details of outstanding advances as on 31 March 2009

(₹ in lakh)

Sl. No	Name of Urban Local Bodies	No. of cases	Amount	Period	Years	Remarks/Reply
1	2	3	4	5	6	7
1.	Bari Sadri	1	1.50	Since 06/1997	11	Action was being taken.
2.	Bayana	29	1.89	Since 1993-94	15	Reply was awaited.
3.	Bharatpur	105	276.56	Since 005/1956	52	Reply was awaited.
4.	Bhilwara	5	1.27	Since 04/2003	5	Outstanding advance could not be adjusted due to lack of budget and famine works.
5.	Bundi	22	13.44	Since 002/2005	4	Reply was awaited.
6.	Chhabra	50	30.71	NA	NA	Advance would be adjusted and intimated to audit.
7.	Deeg	5	11.00	Since 2005-06	3	Reply was awaited.
8.	Deshnok	10	1.29	Since 03/2005	4	Action was being taken to recover/adjust of advance.
9.	Jahajpur	4	0.44	Since 04/2003	5	Reply was awaited.
10.	Jhalawar	4	0.46	Since 01/1986	23	Action was being taken to adjustment of outstanding advance.
11.	Kaithun	NA	1.62	NA	NA	Reply was awaited.
12.	Keshri-singhpur	43	2.28	Since 10/1980	28	Reply was awaited.
13.	Kherli	2	0.26	Since 02/2005	4	Reply was awaited.
14.	Losal	4	0.15	Since 1989-90	19	Reply was awaited.
15.	Malpura	11	1.75	Since 01/2005	4	Action was being taken to adjust of outstanding advance.
16.	Merta City	5	12.68	Since 12/2005	3	Action was being taken.
17.	Pushkar	87	9.78	Since 05/1971	37	Action was being taken to recovered/adjustment of advance.
18.	Sagwara	4	1.79	Since 08/1990	18	Reply was awaited.
19.	Sambharlake	24	0.52	Since 04/2005	3	Reply was awaited.
20.	Sikar	122	100.22	Since 04/1968	40	Reply was awaited.
21.	Sumerpur	2	0.15	Since 06/2006	2	Reply was awaited.
22.	Vair	4	0.34	Since 09/2005	3	Reply was awaited.
	TOTAL	543	470.10			

NA-Not available

APPENDIX - XII

Glossary of Abbreviations

A&CD	:	Art & Culture Department
AEN	:	Assistant Engineer
AIPEBM	:	Area Intensive Programme for Educationally Backward Minorities
BEEO	:	Block Elementary Education Officer
BPL	:	Below Poverty Line
C&AG	:	Comptroller and Auditor General of India
CAA	:	Constitutional Amendment Act
CARISMA	:	Computerisation Automation Refinement of Integrated System of Management and Accounts
CSS	:	Centrally Sponsored Scheme
DC	:	District Collector
DDO	:	Drawing and Disbursing Officer
DEEO	:	District Elementary Education Officer
DI	:	Devolution Index
DLB	:	Director, Local Bodies
DLBD	:	Directorate Local Bodies Department
DLC	:	District Level Committee
DLFAD	:	Director, Local Fund Audit Department
DPC	:	District Planning Committee
DRDA	:	District Rural Development Agency
EA	:	Executing Agency
EE	:	Executive Engineer
EFC	:	Eleventh Finance Commission
GKN	:	Gramin Karya Nirdeshika
GOI	:	Government of India
GOR	:	Government of Rajasthan
GP	:	Gram Panchayat
IR	:	Inspection Report
JEN	:	Junior Engineer
LDC	:	Lower Division Clerk
LSGD	:	Local Self Government Department
M Cor	:	Municipal Corporation
MB	:	Municipal Board
MC	:	Municipal Council
MNREGS	:	Mahatma Gandhi National Rural Employment Guarantee Scheme
MoRD	:	Ministry of Rural Development
MP	:	Member of Parliament
MPLADS	:	Member of Parliament Local Area Development Scheme
NCAER	:	National Council & Applied Economic Research

NMAM	:	National Municipal Accounts Manual
NRE	:	Non-Recurring Expenditure
PC	:	Panchayat Cell
PD	:	Personal Deposit
PHED	:	Public Health Engineering Department
PRD	:	Panchayati Raj Department
PRI	:	Panchayati Raj Institution
PS	:	Panchayat Samiti
PWD	:	Public Works Department
RD&PRD	:	Rural Development and Panchayati Raj Department
RDC	:	Rural Development Cell
RDD	:	Rural Development Department
RE	:	Recurring Expenditure
RLR	:	Rajasthan Land Revenue
RMA	:	Rajasthan Municipalities Act
RMP	:	Residential Market Price
RMRs	:	Rajasthan Municipalities Rules
RPRA	:	Rajasthan Panchayati Raj Act
RPRRs	:	Rajasthan Panchayati Raj Rules
RRP	:	Residential Reserve Price
RSRTC	:	Rajasthan State Road Transport Corporation
RSWC	:	Rajasthan State Warehousing Corporation
SFC	:	State Finance Commission
SGSY	:	Swarnajayanti Gram Swarojgar Yojana
SHG	:	Self Help Group
SLC	:	State Level Committee
Sq yd	:	Square Yard
SSS	:	State Sponsored Scheme
TFC	:	Twelfth Finance Commission
TGS	:	Technical Guidance and Supervision
UC	:	Utilisation Certificate
UDC	:	Upper Division Clerk
ULB	:	Urban Local Body
WRD	:	Water Resources Department
ZP	:	Zila Parishad