

**Report of the  
Comptroller and Auditor General of India**

**on**

**General and Social Sector  
for the year ended 31 March 2012**

**Government of Rajasthan  
Report No. 1 of the year 2013**

## Table of Contents

	Reference to	
	Paragraph	Page
Preface	-	v
<b>Chapter 1 Introduction</b>		
About this Report	1.1	1
Profile of the Audited Entity	1.2	1
Authority for Audit	1.3	2
Organisational Structure of the office of the Principal Accountant General (General and Social Sector Audit), Rajasthan, Jaipur	1.4	3
Planning and conduct of audit	1.5	3
Significant audit observations	1.6	3
Response of the Departments to Performance Audits/ Draft Audit Paragraphs	1.7	8
Follow-up on Audit Reports	1.8	8
<b>Chapter 2 Performance Audit</b>		
<b>Forest Department</b> Protection of Forests and Wildlife of Rajasthan	2.1	9
<b>Department of Secondary Education</b> Computer Education and Information and Communication Technology Scheme in Schools	2.2	31
<b>Chapter 3 Compliance Audit</b>		
<b>Non-compliance with rules and regulations</b>	<b>3.1</b>	
<b>Disaster Management and Relief Department</b> Unauthorised adjustment of subsidy	3.1.1	49
<b>Medical and Health Department</b> Irregular expenditure	3.1.2	50

	Reference to	
	Paragraph	Page
<b>Public Health Engineering Department</b>		
Less/delayed deduction of royalty from contractors' bills	3.1.3	52
<b>Audit against propriety and cases of expenditure without adequate justification</b>	<b>3.2</b>	
<b>Information Technology and Communication Department</b>		
Avoidable expenditure	3.2.1	53
<b>Medical and Health Department</b>		
Non-utilisation of Machines	3.2.2	55
<b>Persistent and pervasive irregularities</b>	<b>3.3</b>	
<b>Finance Department</b>		
Persistent excess payment of pension	3.3.1	57
<b>Failure of oversight/governance</b>	<b>3.4</b>	
<b>Environment Department</b>		
Diversion of funds/idle work	3.4.1	59
<b>Labour Department</b>		
Non-availing of UNICEF Assistance	3.4.2	61
Functioning of Rajasthan Building and Other Construction Workers Welfare Board	3.4.3	63
<b>Medical Education Department</b>		
Central funds not utilised	3.4.4	75
<b>Medical and Health Department</b>		
Funds lying idle	3.4.5	76
Irregular/excess payment	3.4.6	78
Non-utilisation of funds	3.4.7	80

	Reference to	
	Paragraph	Page
<b>Medical and Health and Women and Child Development Departments</b>		
Non/delayed completion of Sub-Health Centres and <i>Anganwadi</i> Centres	3.4.8	82
<b>Public Health Engineering Department</b>		
Delay in completion of Water Supply Scheme	3.4.9	83
Infructuous expenditure	3.4.10	85
<b>Department of Technical Education</b>		
Non-recovery of development fee from affiliated Colleges	3.4.11	87
<b>General</b>		
Lack of response to audit observations	3.4.12	88