

APPENDIX-I

(Refer paragraph 1.4; page 5)

Part A- Government Accounts

I. *Structure:*

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 35 crore.

Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. *Form of Annual Accounts*

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B- List of terms used in the Chapter-I and basis for their calculation

Term	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> <u>Rate of Growth of the parameter (Y)</u>
Rate of Growth (ROG)	$[(\text{Current year's Amount}/\text{Previous year's Amount})-1] * 100$
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate	Interest Payments/[Amount of previous year's Fiscal

(Average interest paid by the State)	Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest received as <i>per cent</i> to Loans Advanced	Interest received [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenues (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-Plan Revenue Expenditure excluding debits under "2048 – Appropriation for Reduction or Avoidance of Debt"

APPENDIX- II

(Refer paragraph 1.7.4; page 14)

Statement showing details of pending Utilisation Certificates as on 1 April 2004

Department	Period	Number of outstanding utilisation certificates	Amount (Rupees in crore)
Environment	1996-2003	17	0.16
Science and Technology	1996-2003	80	0.21
Social Welfare	1995-2003	372	5.12
Women and Child Development	2002-2003	8	0.22
Tourism	1999-2001	2	0.04
Animal Husbandry	1994-1997 and 2002-03	4	0.52
Industries	1995-2003	16	11.41
Cooperative	1999-2003	7	0.80
Family Welfare	2002-2003	8	0.19
Public Health Engineering	2002-2003	12	0.02
Fisheries	2001-2003	28	0.72
Total		554	19.41

APPENDIX-III

(Refer Paragraph 1.8.3; page 16)

List of Government Enterprises running in loss

(Rupees in crore)

S. No.	Name of the enterprises	Government investment upto	Financial results	Accumulated loss
--------	-------------------------	----------------------------	-------------------	------------------

		31March 2004	received	
I- Statutory Corporations				
1/1	Rajasthan Financial Corporation, Jaipur	44.71	2002-03	73.28
2/3	Rajasthan State Road Transport Corporation, Jaipur	193.24	2001-02	260.94
II- Rural Banks				
3/8	Shekhawati Gramin Bank, Sikar	4.74	2001-02	12.99
4/9	Marwar Anchalik Gramin Bank, Pali	3.31	2002-03	6.30
5/10	Marudhar Kshetriya Gramin Bank, Churu	2.09	2002-03	49.41
6/11	Alwar Bharatpur Kshetriya Gramin Bank, Bharatpur	2.16	2002-03	8.80
7/12	Arawali Kshetriya Gramin Bank, Sawaimadhopur	1.67	2002-03	33.97
8/13	Thar Anchalik Gramin Bank, Jodhpur	2.27	2002-03	19.08
9/14	Hadoti Kshetriya Gramin Bank, Kota	1.05	2003-04	24.08
10/15	Sriganganagar Kshetriya Gramin Bank, Sriganganagar	1.67	2003-04	4.80
11/16	Dungarpur Banswara Kshetriya Gramin Bank, Dungarpur	1.54	2003-04	10.21
12/18	Mewar Anchalik Gramin Bank, Udaipur	2.03	2003-04	13.74
13/19	Bundi-Chittor Kshetriya Gramin Bank, Bundi	2.88	2002-03	15.21
14/20	Bikaner Kshetriya Gramin Bank, Bikaner	0.93	2003-04	6.99
III- Government Companies				
15/23	Hi-Tech Precision Glass Limited, Jaipur	0.08	2002-03	0.19
16/24	Rajasthan State Hotels Corporation Limited, Jaipur	0.97	2001-02	1.37
17/26	Rajasthan State Agro Industries Corporation Limited, Jaipur	4.13	2001-02	35.55
18/28	Rajasthan State Dairy Development Corporation Limited, Jaipur	0.16	2001-02	0.18
19/31	Rajasthan Paryatan Vikas Nigam Limited, Jaipur	13.84	2001-02	1.24
20/33	Rashtriya Pariyojana Nirman Nigam Limited, New Delhi (The National Projects Construction Corporation Limited, New Delhi)	0.10	2002-03	545.15
21/34	Sambhar Salts Limited, Jaipur	0.40	2002-03	12.06
22/35	Rajasthan Rajya Van Vikas Nigam Limited, Jaipur	0.17	2001-02	0.17
23/36	National Textiles Corporation, New Delhi	0.46	2002-03	572.40
24/38	Rajasthan State Handloom Development Corporation Limited, Jaipur	5.60	2001-02	31.65
25/40	Rajasthan State Electricity Corporation, Jaipur	0.05	1999-2000	*
IV-Joint Stock Companies				
26/48	Jaipur Udyog Limited, Sawaimadhopur	0.75	30.6.85	24.64
27/49	Man Industrial Corporation Limited, Jaipur	0.15	1982-83	0.33
28/50	News Paper Limited, Allahabad	**	1986-87	0.24
29/52	Rampur Industries Limited, Rampur	***	1995-96	0.19
30/54	Aditya Mills Limited, Kishangarh, Ajmer	0.16	1994-	8.81

			95	
31/56	Associated Iron and Steel Industries Limited, Ram Ganj Mandi, Kota	0.01	31-12- 84	0.17
32/58	Mewar Textiles Mills Limited, Bhilwara	0.50	2002- 03	20.52
	Total	291.82		1,794.66

Denominator represents the Serial Number of Statement No. 14 of the Finance Accounts.

* Rs 0.08 lakh only.

** Rs 0.10 lakh only.

*** Rs 0.07 lakh only.

APPENDIX-IV

(Refer paragraph 2.3.1; page 36)

Grants/appropriations where the savings (more than Rs one crore in each case) exceeded by 10 per cent of the total grant/appropriation

(Rupees in crore)

Sl. No.	Number and Name of the grant	Total grant	Expenditure	Savings	Percentage of savings
Revenue-Voted					
1.	6-Administration of Justice	148.03	129.02	19.01	12.8
2.	7-Elections	56.79	38.88	17.91	31.5
3.	19-Public Works	166.34	145.87	20.47	12.3
4.	21-Roads and Bridges	240.93	216.75	24.18	10.0
5.	22-Area Development	88.11	77.70	10.41	11.8
6.	24-Education Art and Culture	3,848.33	3,446.55	401.78	10.4
7.	28-Special Programmes for Rural Development	108.44	59.60	48.84	45.0
8.	29-Urban Plan and Regional Development	568.29	105.67	462.62	81.4
9.	33-Social Security and Welfare	508.23	433.58	74.65	14.7
10.	36-Co-operation	28.99	23.94	5.05	17.4
11.	38-Minor Irrigation and Soil Conservation	107.78	91.02	16.76	15.6
12.	41-Community Development	502.09	366.04	136.05	27.1
13.	42-Industries	58.28	46.98	11.30	19.5
14.	47-Tourism	11.77	9.20	2.57	21.8
15.	50-Rural Employment	18.04	9.32	8.72	48.3
Capital-Voted					
16.	9-Forest	51.68	23.19	28.49	55.1
17.	19-Public Works	90.10	65.95	24.15	26.8
18.	20-Housing	56.59	47.56	9.03	16.0
19.	21-Roads and Bridges	404.11	189.96	214.15	53.0
20.	24-Education Art and Culture	36.31	19.32	16.99	46.8
21.	26-Medical Public Health and Sanitation	17.45	11.08	6.37	36.5
22.	27-Drinking Water Scheme	1,034.57	781.26	253.31	24.5
23.	30-Tribal Area Development	148.62	110.12	38.50	25.9
24.	36-Co-operation	23.02	18.52	4.50	19.6
25.	38-Minor Irrigation and Soil Conservation	14.89	12.83	2.06	13.8
26.	42-Industries	22.32	14.52	7.80	34.9
27.	45-Loans to Government Servants	116.32	48.72	67.60	58.1
28.	47-Tourism	9.57	7.29	2.28	23.8

29.	50- Rural Employment	189.00	44.98	144.02	76.2
30.	51-Special Component Plan for Welfare of Scheduled Castes	83.99	52.01	31.98	38.1
	TOTAL	8,758.98	6,647.43	2,111.55	24.1

APPENDIX-V

(Refer paragraph 2.3.5; page 37)

Cases of unnecessary supplementary grants/appropriations (savings in excess of Rs one crore in each case)

(Rupees in crore)

Sl. No.	Number and name of the grant	Amount of grant/appropriation			
		Original	Supplementary	Actual expenditure	Savings
Revenue-Voted					
1.	13-Excise	118.52	0.87	117.93	1.46
2.	14-Sales Tax	54.19	3.98	53.25	4.92
3.	16-Police	795.12	27.95	781.96	41.11
4.	32-Civil Supplies	26.76	1.00	26.31	1.45
5.	39-Animal Husbandry and Medical	122.92	4.83	122.55	5.20
6.	41-Community Development	487.79	14.30	366.04	136.05
7.	42-Industries	51.70	6.58	46.98	11.30
8.	46-Irrigation	803.24	27.33	788.59	41.98
Revenue-Charged					
9.	Interest Payments	4,793.11	7.28	4,777.14	23.25
Capital-Voted					
10.	9-Forest	51.18	0.50	23.19	28.49
11.	19-Public Works	72.66	17.44	65.95	24.15
12.	26-Medical Public Health and Sanitation	11.37	6.08	11.08	6.37
13.	36-Co-operation	20.37	2.65	18.52	4.50
	TOTAL	7,408.93	120.79	7,199.49	330.23

APPENDIX-VI

(Refer paragraph 2.3.5; page 37)

Excessive supplementary grants/appropriations (Savings of Rs one crore and above in each case)

(Rupees in crore)

Sl. No.	Number and name of the grant	Amount of grant/appropriation				
		Original	Supplementary	Total	Actual expenditure	Savings
Revenue-Voted						
1.	3-Secretariat	96.38	19.66	116.04	113.41	2.63
2.	4-District	103.29	4.60	107.89	105.27	2.62

	Administration					
3.	5-Administrative Services	32.58	3.93	36.51	35.35	1.16
4.	6-Administration of Justice	115.86	32.17	148.03	129.02	19.01
5.	7-Elections	10.84	45.95	56.79	38.88	17.91
6.	12-Other Taxes	40.69	66.40	107.09	105.35	1.74
7.	21-Roads and Bridges	172.74	68.19	240.93	216.75	24.18
8.	23-Labour and Employment	41.50	5.34	46.84	43.46	3.38
9.	27-Drinking Water Scheme	840.34	32.62	872.96	850.49	22.47
10.	34-Relief from Natural Calamities	361.62	1,448.64	1,810.26	1,789.95	20.31
Capital-Voted						
11.	29-Urban Plan and Regional Development	373.53	298.40	671.93	636.27	35.66
12	35-Miscellaneous Community and Economic Services	10.34	12.28	22.62	20.93	1.69
13	46-Irrigation	676.41	313.00	989.41	932.66	56.75
14	47-Tourism	5.31	4.26	9.57	7.29	2.28
	TOTAL	2,881.43	2,355.44	5,236.87	5,025.08	211.79

APPENDIX-VII

(Refer paragraph 2.3.5; page 38)

Grants/appropriations where supplementary provisions were insufficient by more than Rs one crore

(Rupees in crore)

Sl. No.	Number and name of the grant	Amount of grant/appropriation				
		Original	Supplementary	Total	Actual expenditure	Excess
Revenue-Voted						
1.	48-Power	808.26	106.57	914.83	943.14	28.31
Capital-Charged						
2.	Public Debt	7,534.58	4,899.70	12,434.28	12,729.39	295.11
	TOTAL	8,342.84	5,006.27	13,349.11	13,672.53	323.42

APPENDIX-VIII

(Refer paragraph 2.3.6; page 38)

Statement of Head and Sub Head-wise cases of significant and persistent excess over grants/appropriations

(Rupees in crore)

Sl. No.	Grant No. Head and Sub-head	Amount of excess (Percentage of excess in parenthesis)							
		2001-02			2002-03			2003	
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure
21-Roads and Bridges (Revenue-Voted)									
1.	3054-02-337 (001)[01]	12.59	22.81	10.22 (81.2)	15.00	24.77	9.77 (65.1)	21.00	2
2.	3054-80-001 Add: Pro-rata charges exhibited under Major head 2059-Public Works-Establishment	44.43	47.04	2.61 (5.9)	47.19	51.15	3.96 (8.4)	50.78	5
(Capital-Voted)									
3.	5054-02-337 (003)	12.00	14.63	2.63 (21.9)	12.00	15.50	3.50 (29.2)	12.00	1
26-Medical Public Health and Sanitation (Revenue-Voted)									
4.	2210-06-101 (001)	25.74	28.68	2.94 (11.4)	24.28	28.05	3.77 (15.5)	26.61	2
5.	2210-06-101 (006)[19]	1.79	2.42	0.63 (35.2)	1.26	1.91	0.65 (51.6)	4.79	
27-Drinking Water Scheme (Capital-Voted)									
6.	4215-01-799 (001)[01]	125.00	144.82	19.82 (15.9)	145.00	199.96	54.96 (37.9)	175.00	18
30-Tribal Area Development (Revenue-Voted)									
7.	2210-06-796 (003)	2.45	3.54	1.09 (44.5)	2.32	2.84	0.52 (22.4)	2.76	
Public Debt (Capital-Charged)									
8.	6003-110	7,208.70	7,308.89	100.19 (1.4)	9,631.57	10,385.50	753.93 (7.8)	9,101.12	9,81
TOTAL		7,432.70	7,572.83	140.13	9,878.62	10,709.68	831.06	9,394.06	10,13

APPENDIX-IX

(Refer paragraph 2.3.7; page 38)

**Significant cases of major re-appropriation which were injudicious on account of non-utilisation
(more than Rs one crore in each case)**

(Rupees in crore)

Sl. No	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of final savings
1.	15	2071-Pensions and Other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 001-Pensions to State employees	1,000.00	-	(+) 65.00	1,065.00	1,046.75	(-) 18.25
2.		105-Family Pensions	180.00	-	(+) 31.00	211.00	208.43	(-) 2.57
3.		110-Pensions to employees of Local Bodies 001-Pensions to employees of Zila Parishads and Panchayat Samitis	39.00	-	(+) 8.00	47.00	41.80	(-) 5.20

4.	26	2211-Family Welfare 105-Compensation 001-IUD (Vesectomy) Tubectomy	4.50	*	(+) 2.64	7.14	6.01	(-) 1.13
5.	27	2215-Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply Programmes 010-Water Supply Scheme Kota	18.88	0.50	(+) 0.13	19.51	18.45	(-) 1.06
6.		02-Sewerage and Sanitation 001-Direction and Administration 004-Shilp Shala	27.82	-	(+) 2.98	30.80	21.15	(-) 9.65
7.		01-Water Supply 101-Urban Water Supply Programmes 007-Water Supply Scheme Jaipur	55.74	2.45	(+) 0.91	59.10	58.04	(-) 1.06
8.		4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 001-General Urban Water Supply Schemes 02-Other Urban Water Supply Schemes	53.95	-	(+) 22.60	76.55	71.15	(-) 5.40
9.		102-Rural Water Supply 022-Water Supply in rural areas due to drought	-	**	(+) 15.00	15.00	12.26	(-) 2.74
10.	27	003-Other Rural Water Supply Programmes 01-Other Rural Water Supply Schemes	60.80	-	(+) 19.30	80.10	71.14	(-) 8.96
11.	<i>Add: 2215-Water Supply and Sanitation 01-102-transferred Maintenance percentage charges for the Rural Schemes- Establishment (O&M)</i>		8.98	-	(+) 0.81	9.79	8.41	(-) 1.38
12.		015-Pradhan Mantri Gramodaya Yojana	10.61	-	(+) 2.82	13.43	9.76	(-) 3.67
13.		023-Pradhan Mantri declaration 03-Repairs of Traditional Water Sources	-	*	(+) 2.94	2.94	1.41	(-) 1.53
14.	46	4701-Capital Outlay on Major and Medium Irrigation 01-Major Irrigation- Commercial 204-Narbada Project 005-Rapid Irrigation Benefit Programme <i>Add: Pro-rata charges transferred from Head 2701-Establishment</i>	1.05	-	(+) 3.09	4.14	1.15	(-) 2.99
15.		4702-Capital Outlay on Minor Irrigation 101-Surface Water	9.09	-	(+) 2.09	11.18	10.01	(-) 1.17

		002-Minor Irrigation Works 03-F.R.G. Phase-II/work of New Plan <i>Add: Pro-rata charges transferred from Head 2701-Establishment</i>						
--	--	--	--	--	--	--	--	--

APPENDIX-X

(Refer paragraph 2.3.7; page 38)

Cases of re-appropriation under which the expenditure finally showed excess over the balance provision (more than Rs one crore in each case)

(Rupees in crore)

Sl. No.	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
1.	Public Debt	6003-Internal Debt of the State Government 110-Ways and Means Advances from the Reserve Bank of India	6,000.00	3,522.00	(-) 420.88	9,101.12	9,814.98	(+) 713.86
2.	15	2071-Pensions and Other Retirement Benefits 01-Civil 104-Gratuities 001-Gratuity to State Employees	305.00	-	(-) 55.00	250.00	251.14	(+) 1.14
3.	20	4216-Capital Outlay on Housing 01-Government Residential Buildings 700-Other Housing 001-General Residential Buildings (Judicial Housing) 01-Through the Chief Engineer Public Works Department	6.16	-	(-) 3.43	2.73	7.00	(+) 4.27
4.	22	4705-Capital Outlay on Command Area Development 101-Development of Indira Gandhi Nahar Area 005-Land Development Work through the agency of Chief Engineer Command Area Development Indira Gandhi Nahar Project 03-Land Development Work Stage II	51.55	-	(-) 23.85	27.70	30.28	(+) 2.58
5.	24	2202-General Education 01-Elementary Education	737.68	-	(-) 38.69	698.99	701.25	(+) 2.26

6.		101-Government Primary Schools 001-Upper Primary Schools for boys 02-Secondary Education 109-Government Secondary Schools 002-Girls School	164.77	-	(-) 13.08	151.69	152.82	(+) 1.13
7.	26	2210-Medical and Public Health 06-Public health 101-Prevention and Control of Diseases 001-National Malaria Eradication Programme	33.97	-	(-) 7.36	26.61	27.97	(+) 1.36
8.	27	4215-Capital Outlay on Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 001-Accelerated Rural Water Supply Scheme	69.70	-	(-) 17.22	52.48	54.46	(+) 1.98
9.		02-Desertation 004-Water Supply Schemes with the assistance of KFW Germany (through the Chief Engineer Project Management Cell Churu) 01-Reserve Funds of Chief Engineer Project Management Cell Churu under Head "8235"	54.35	-	(-) 31.11	23.24	32.61	(+) 9.37
10.	30	2210-Medical and Public Health 06-Public Health 796-Tribal Area Sub-plan 003-National Malaria Eradication Programme (Rural)	2.87	-	(-) 0.11	2.76	5.74	(+) 2.98
11.	46	4701-Capital Outlay on Major and Medium Irrigation 80-General 800-Other expenditure 005-Rajasthan Water Resources Integrated Project 02-Execution <i>Add: Pro-rata charges transferred from Head</i> 2701-Establishment	16.24	-	(-) 6.66	9.58	12.76	(+) 3.18
12.	48	2801-Power 80-General	3.41	-	(-) 1.07	2.34	30.78	(+) 28.44

	800-Other expenditure 006-Grant for interest to Rajasthan Rajya Vidyut Prasaran Nigam Limited						
--	---	--	--	--	--	--	--

APPENDIX-XI

(Refer paragraph 2.3.8; page 38)

Anticipated savings not surrendered (Rupees one crore and above)

(Rupees in crore)

Sl. No.	Number and name of the grant	Savings	Amount surrendered	Amount not surrendered	Percentage not surrendered
Revenue- Voted					
1.	6-Administration of Justice	19.01	13.71	5.30	27.9
2.	15-Pensions and Other Retirement Benefits	71.62	42.40	29.22	40.8
3.	16-Police	41.11	39.53	1.58	3.8
4.	19-Public Works	20.47	18.77	1.70	8.3
5.	27-Drinking Water Scheme	22.47	4.25	18.22	81.1
6.	41-Community Development	136.05	131.43	4.62	3.4
7.	42-Industries	11.30	3.13	8.17	72.3
8.	46-Irrigation	41.98	31.52	10.46	24.9
Capital- Voted					
9.	27-Drinking Water Scheme	253.31	237.24	16.07	6.3
10.	46-Irrigation	56.75	54.43	2.32	4.1
	TOTAL	674.07	576.41	97.66	14.5

APPENDIX-XII

(Refer paragraph 2.3.8; page 38)

Anticipated savings surrendered in excess (more than five per cent)

(Rupees in crore)

Sl. No.	Number and name of the grant	Savings	Amount surrendered	Excess surrendered	Percentage excess surrendered
Revenue-Voted					
1.	12-Other Taxes	1.74	1.86	0.12	6.9
2.	20-Housing	0.82	1.12	0.30	36.6
3.	21-Roads and Bridges	24.18	31.65	7.47	30.9

4.	26-Medical Public Health and Sanitation	77.40	97.72	20.32	26.3
5.	30-Tribal Area Development	27.31	29.75	2.44	8.9
Capital-Voted					
6.	20-Housing	9.03	13.30	4.27	47.3
7.	22-Area Development	7.92	10.54	2.62	33.1
	TOTAL	148.40	185.94	37.54	25.3

APPENDIX-XIII

(Refer paragraph 2.3.8; page 38)

Amount surrendered on the last day of March 2004 (Exceeding Rs 20 crore)

(Rupees in crore)

Sl. No.	Number and name of the grant	Grant/Appropriation	Amount surrendered
1.	Interest Payments	Revenue-Charged	24.03
2.	Public Debt	Capital-Charged	422.90
3.	9-Forest	Capital-Voted	28.08
4.	15-Pensions and Other Retirement Benefits	Revenue-Voted	42.40
5.	16-Police	Revenue-Voted	39.53
6.	19-Public Works	Capital-Voted	23.95
7.	21-Roads and Bridges	Revenue-Voted	31.65
8.	21-Roads and Bridges	Capital-Voted	215.60
9.	24-Education, Art and Culture	Revenue-Voted	402.73
10.	26-Medical, Public Health and Sanitation	Revenue-Voted	97.72
11.	27-Drinking Water Scheme	Capital-Voted	237.24
12.	28-Special Programme for Rural Development	Revenue-Voted	48.45
13.	29-Urban Plan and Regional Development	Revenue-Voted	462.55
14.	29-Urban Plan and Regional Development	Capital-Voted	35.68
15.	30-Tribal Area Development	Revenue-Voted	29.75
16.	30-Tribal Area Development	Capital-Voted	38.30
17.	33-Social Security and Welfare	Revenue-Voted	73.71
18.	41-Community Development	Revenue-Voted	131.43
19.	45-Loans to Government Servants	Capital-Voted	66.73
20.	46-Irrigation	Revenue-Voted	31.52
21.	46-Irrigation	Capital-Voted	54.43
22.	50-Rural Employment	Capital-Voted	144.02
23.	51-Special Component Plan for Welfare of Scheduled Castes	Capital-Voted	31.05
	TOTAL		2,713.45

APPENDIX-XIV

(Refer: Paragraph- 2.7.2; page 43)

Statement showing the details of pending DC Bills

(Rupees in lakh)

S. No.	Name of District	DC Bill pending for the period							
		More than 5 years		More than one year but less than 5 years		Upto one year		Total	
		No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
1.	Ajmer	-	-	59	529.19	73	1,796.77	132	2,325.96
2.	Barmer	-	-	-	-	20	6.00	20	6.00
3.	Bhilwara	-	-	-	-	25	2.64	25	2.64
4.	Bikaner	-	-	3	10.57	8	22.01	11	32.58
5.	Chittorgarh	-	-	-	-	11	56.92	11	56.92
6.	Churu	-	-	6	76.06	10	22.16	16	98.22
7.	Jaipur	12	37.56	7	731.81	57	2,571.01	76	3,340.38
8.	Sikar	2	0.31	4	9.39	8	124.00	14	133.70
9.	Udaipur	-	-	4	9.50	28	140.10	32	149.60
	Total	14	37.87	83	1,366.52	240	4,741.61	337	6,146.00 or Rs 61.46 crore

APPENDIX-XV

(Refer Paragraph 2.7.2; page 43)

Statement showing the Drawing and Disbursing Officer-wise position of pending DC Bills

District	Drawing and Disbursing Officer	Period	Number of DC Bills awaited	Amount (Rupees in lakh)
Ajmer	District Collector (Relief)	1999-2004	117	2,259.98
	District Election Officer	2003-04	01	1.50
	Deputy Director, Revenue Research and Training Institute	2003-04	02	48.20
	Inspector General, Registration and Stamps Department	2003-04	01	14.59
	Deputy Director, Ayurved Department	2003-04	11	1.69
	Total		132	2,325.96
Barmer	Additional Chief Medical and Health Officer (Family Planning)	2003-04	20	6.00
	Total		20	6.00
Bhilwara	District Collector (Relief)	2003-04	04	1.61
	Additional Chief Medical and Health Officer (Family Planning)	2003-	01	0.14

	Planning)	04		
	<i>Tehsildar, Bhilwara</i>	2003-04	05	0.23
	<i>Tehsildar, Asind</i>	2003-04	04	0.20
	<i>Tehsildar, Banera</i>	2003-04	07	0.35
	<i>Tehsildar, Hurda</i>	2003-04	04	0.15
Total			25	2.68
Bikaner	District Collector (Relief)	2002-04	07	31.58
	Superintendent of Police	2003-04	04	1.00
Total			11	32.58
	District Collector (Relief)	2003-04	06	55.96

Chittorgarh				
	District Election Officer	2003-04	02	0.31
	Election Registration Officer, Begun	2003-04	01	0.05
	Additional Chief Medical and Health Officer (Family Planning)	2003-04	02	0.60
	Total		11	56.92
Churu	District Collector (Relief)	2002-04	10	97.67
	<i>Tehsildar</i> , Ratangarh	2003-04	05	0.25
	Additional Chief Medical and Health Officer (Family Planning)	2003-04	01	0.30
	Total		16	98.22
Jaipur	District Collector (Relief)	2002-04	10	91.44
	<i>Tehsildar</i> (Land Revenue), Chomu	1993-95	02	2.60
	District Election Officer	1994-95, 2001-02	08	4.46
	Director, Police Forensic Laboratory	1994-2004	06	728.41
	Deputy Superintendent of Police (Central Stores), Police Headquarter	2003-04	19	1507.30
	Deputy Superintendent of Police (Rural), Jaipur	2003-04	4	0.80
	Director, Small Savings Department, Jaipur	2003-04	5	838.00
	Superintendent of Police (Anti Corruption Bureau), Jaipur	2003-04	2	10.96
	Deputy Director, Agriculture (Extension), Director Agriculture	2003-04	3	69.06
	Additional Superintendent, SMS Hospital	1984-85, 2003-04	2	26.00
	Additional Principal, SMS Medical College	1995-97	8	38.29
	Chief Medical and Health Officer, Jaipur	1998-99, 2000-01	4	2.80
	District Education Officer (Elementary), Jaipur	1997-98	2	15.80
	Principal, Government Girls Senior Secondary School, Kishangarh Renwal, Jaipur	1997-98	1	4.46
	Total		76	3,340.38
Sikar	District Collector (Relief)	2001-04	12	133.39
	District Collector, Sikar	1996-97	2	0.31
	Total		14	133.70
Udaipur	Commandant, Mewar Bhilcore, Kherwara, Udaipur	2000-01	2	8.80
	Additional Chief Medical and Health Officer (Family Planning), Udaipur	2003-04	1	0.60
	Principal and Controller, RNT Medical College, Udaipur	2003-04	9	79.34
	<i>Tehsildar</i> , Kotra,	1999-2000	1	0.50
	<i>Tehsildar</i> , Gogunda	2002-03	1	0.20

	<i>Tehsildar, Girwa</i>	2003-04	1	0.15
	<i>Tehsildar, Jhadol</i>	2003-04	1	0.04
	District Election Officer, Udaipur	2003-04	1	3.00
	Superintendent of Police, Udaipur	2003-04	1	0.40
	Superintendent, Seth Ram Vilas Bhuwarka Yksuma Aarogya Sadan Bari, Udaipur	2003-04	2	1.20
	Additional Director (Administration), Mines and Geology Department	2003-04	5	5.30
	District Collector (Relief)	2003-04	5	49.48
	Conservator of Forests (AVP) and Director, World Food Programme	2003-04	2	0.59
Total			32	149.60
Grand Total			337	6,146.04 (Rs 61.46 crore)

APPENDIX- XVI

(Refer Paragraph 2.7.9; page 44)

Statement showing the details of drawal of funds through AC Bills without any immediate requirement and deposited back into Treasuries

S. No.	District	Name of Drawing and Disbursing Officer (DDO)	Number of Office	Number of AC Bills	Amount transferred	Amount deposited	Deposited after period (In months)
					(Rupees in lakh)		
1.	Ajmer	District Collector (Relief), Ajmer	01	10	137.90	137.90	1 to 24
2.	Barmer	District Collector (Relief), Barmer	01	19	129.03	129.03	1 to 36
3.	Bhilwara	District Collector (Relief), Bhilwara	01	48	253.83	253.83	1 to 6
4.	Bikaner	District Collector (Relief), Bikaner	01	15	35.35	35.35	1 to 17
5.	Chittorgarh	District Collector (Relief), Chittorgarh	01	19	49.49	49.49	1 to 12
		<i>Tehsildar, Begun</i>	01	01	2.00	2.00	1 to 2
6.	Churu	District Collector (Relief), Churu	01	03	11.63	11.63	1 to 16
7.	Jaipur	District Collector (Relief), Jaipur	01	03	11.20	11.20	4 to 41
		Jawahar Kala Kendra	01	01	0.50	0.50	2
		Deputy Superintendent of Police (Central Stores), Jaipur	01	01	46.92	46.92	2 to 41
8.	Sikar	District Collector (Relief), Sikar	1	10	40.45	40.45	1 to 16
		<i>Tehsildar, Fatehpur</i>	1	1	60.00	60.00	2
		District Election Officer, Sikar	1	1	5.00	5.00	1
		Commandant 3 Raj.	1	2	0.39	0.39	1

		Battalion, NCC					
9.	Udaipur	District Collector (Relief), Udaipur	1	29	197.91	197.91	1 to 6
		Commandant 10 Raj. Battalion NCC	1	2	0.09	0.09	1 to 4
		District Education Officer	1	6	3.29	3.29	1 to 4
Total			17	171	984.98	984.98	1 to 41

APPENDIX-XVII

(Refer Paragraph 2.7.9; page 44)

Statement showing the details of drawal of funds through AC Bills in excess of requirement

S. No.	District	Name of Drawing and Disbursing Officer (DDO)	Number of AC Bills drawn	Amount	Amount spent	Amount deposited in treasury	Percentage of non-utilisation	Delay in depositing (In months)
				(Rupees in lakh)				
1.	Ajmer	District Collector (Relief), Ajmer	25	359.95	132.98	226.97	63	1-21
		District Election Officer	1	0.50	0.36	0.14	28	2
2.	Barmer	District Collector (Relief), Barmer	12	68.17	38.22	29.95	44	1-47
3.	Bhilwara	District Collector, (Relief), Bhilwara	85	2,103.39	892.60	1,210.79	58	1-6
		Executive Engineer, PWD-I	2	18.00	6.67	11.33	63	1
4.	Bikaner	District Collector (Relief), Bikaner	54	367.45	219.68	147.77	40	1-13
5.	Chittorgarh	District Collector, (Relief), Chittorgarh	25	431.18	206.82	224.36	52	1-15
		Election Registration Officer, Chittorgarh	05	0.07	0.04	0.03	43	1-3
		Election Registration Officer, Pratapgarh	01	0.59	0.32	0.27	46	1-10
6.	Churu	District Collector (Relief), Churu	15	189.35	116.36	72.99	39	1-11
		District Election	04	0.58	0.33	0.25	43	1-22

		Officer, Churu						
		District Education Officer (Secondary), Churu	01	5.00	2.50	2.50	50	6
7.	Jaipur	District Collector, (Relief), Jaipur	23	362.05	161.66	200.29	55	1-40
		Deputy Superintendent of Police, (Rural)	01	0.30	0.13	0.17	57	1
		District Election Officer, Jaipur	05	3.63	1.44	2.19	60	1-3
		Principal SMS Medical College	01	5.95	0.08	5.87	99	70
		Tehsildar, Chomu	02	12.86	3.29	9.57	74	9-10
8.	Sikar	District Collector, (Relief), Sikar	27	421.61	262.13	159.48	38	01
		District Election Officer	02	0.16	0.08	0.08	50	01
		Commanding Officer NCC, 3 rd Raj. Battalion	02	0.34	0.25	0.09	26	2
9.	Udaipur	District Collector, (Relief)	35	570.82	263.08	307.74	54	1-5
		District Election Officer	03	2.50	1.28	1.22	49	1-5
Grand Total			331	4,924.45 (Rs 49.24 crore)	2,310.30 (Rs 23.10 crore)	2,614.15 (Rs 26.14 crore)	54	1-70

APPENDIX-XVIII

(Refer paragraph 3.1.16; page 53)

Statement showing the details of the loss of water charges

Period	Targeted command area as per OIP	Potential created				Expected revenue @ Rs 62 per ha calculated for the subsequent year to the year of potential created (Rupees in lakh)
		Sidhmukh Project	Nohar Project	Total	Progressive	
(Area in hectare)						
Upto March 1994	-	-	3,295	3,295	3,295	-
1994-1995	-	4,210	6,853	11,063	14,358	2.04
1995-1996	10,000	6,233	8,113	14,346	28,704	8.90

1996-1997	7,000	3,179	9,851	13,030	41,734	17.80
1997-1998	9,000	3,300	4,901	8,201	49,935	25.88
1998-1999	9,000	16,863	1,531	18,394	68,329	30.96
1999-2000	29,000	3,634	-	3,634	71,963	42.36
2000-2001	20,000	18,178	-	18,178	90,141	44.62
2001-2002	-	4,029	-	4,029	94,170	55.89
2002-2003	-	-	-	-	-	58.39
TOTAL	84,000	59,626	34,544	94,170	-	286.84

In addition to above potential of 7,297 ha and 6,299 ha was also created under Sidhmukh sub project during the year 2001-02 and 2002-03 respectively.

APPENDIX-XIX

(Refer paragraphs 3.4.6 and 3.4.8; pages 81 and 83)

Statement showing position of child labour found engaged in hazardous and non-hazardous establishments in 11 test-checked districts(1997-2003) and prosecution cases

S. No.	District	Number of child labour identified			Number of prosecution started			Number of cases				Number of cases still pending	
		H	NH	Total	H	NH	Total	Convicted		Acquitted		H	NI
								H	NH	H	NH		
1.	Jaipur	126	254	380	9	66	75	-	9	-	-	9	5
2.	Alwar	426	406	832	278	68	346	2	17	113	-	163	5
3.	Tonk	488	33	521	132	8	140	2	-	42	5	88	
4.	Ajmer	486	229	715	101	-	101	-	-	69	-	32	
5.	Jodhpur	72	330	402	35	120	155	12	NA	8	NA	15	12
6.	Udaipur	107	251	358	35	NA	35	8	NA	7	NA	20	NA
7.	Bhilwara	370	82	452	40	28	68	2	17	8	11	30	
8.	Kota	72	295	367	29	172	201	1	133	20	27	8	1
9.	Dausa	266	11	277	21	-	21	-	-	2	-	19	
10.	Bharatpur	112	104	216	24	-	24	-	-	3	-	21	
11.	Sawaimadhopur	37	9	46	8	1	9	-	1	1	-	7	
	Total	2562	2004	4566	712	463	1175	27	177	273	43	412	24

H : Hazardous

NH : Non-hazardous

NA : Not available

APPENDIX-XX

(Refer paragraph 3.4.13; page 85)

Details of Child labour identified on the Supreme Court of India's directives

S. No.	Name of the district	No. of Child labourers identified	No. of child labourers	No. of child labourers whose	No. of child labourers for whom	Date of establishment of the society	Amount deposited in the fund	Interest earned year wise
--------	----------------------	-----------------------------------	------------------------	------------------------------	---------------------------------	--------------------------------------	------------------------------	---------------------------

		Male	Female	Total	for whom Rs 20000 collected from the employer	family member was provided job by the Government	Rs 5000 contributed by the Government		(In rupees)	
1	Jaipur	100	10	110	1	-	110	08/03/1999	5,69,642*	1,31,915
2	Alwar	146	264	410	-	-	410	23/10/1998	20,50,000	10,30,500
3	Tonk	160	260	420	-	-	420	3/10/1997	21,00,000	8,58,384
4	Ajmer	188	279	467	-	-	467	13/10/1997	23,35,000	9,69,122
5	Jodhpur	46	21	67	1	-	67	23/2/1999	3,55,000	1,41,675
6	Udaipur	74	29	103	7	7	96	8/1/1999	6,20,000	1,76,194
7	Bhilwara	128	182	310	1	-	310	15/10/1997	15,70,000	6,72,839
8	Kota	25	27	52	4	-	52	16/10/1997	3,40,000	74,148
9	Dausa	58	206	264	-	-	264	13/10/1997	13,20,000	83,009
10	Bharatpur	25	87	112	-	112	-	1/11/1997	-	-
11	Sawaimadhopur	14	14	28	-	-	28	15/10/1997	1,40,000	50,400
	Total	964	1379	2343	14	119	2224		1,13,99,642	41,88,186

* Excluding Bank charges Rs 358/-

APPENDIX-XXI

(Refer Paragraphs 3.4.15, 3.4.21 and 3.4.23; pages 86, 90 and 91)

Statement showing the details of:

(A) Funds provided by GOI to NCLPs

(Rupees in crore)

Year	Opening balance	Grant received	Interest earned	Total	Expenditure	Closing balance
1999-2000	0.24	1.12	0.01	1.37	0.89	0.48
2000-01	0.48	1.79	0.02	2.29	1.81	0.48
2001-02	0.48	3.24	0.04	3.76	2.95	0.81
2002-03	0.81	3.37	0.05	4.23	3.41	0.82
2003-04	0.82	3.52	0.02	4.36	3.78	0.58
Total	2.83	13.04	0.14	16.01	12.84	3.17

(B) Funds provided by GOI to NGOs in non-NCLP districts during 2001-04

(Rupees in crore)

Year	Grant received	Expenditure
2001-02	0.03	0.03
2002-03	0.14	0.22
2003-04	0.16	0.24
Total	0.33	0.49

(C) Funds provided by ILO to NCLP, Jaipur and Udaipur during 2000-04

(Rupees in crore)

Year	Grant received	Expenditure
2000-01	0.17	0.15
2001-02	0.63	0.44

2002-03	0.40	0.48
2003-04	0.22	0.18
Total	1.42	1.25

(D) Funds provided by United Nations International Children Education Fund (UNICEF) during 2000-04 to NCLPs

(Rupees in crore)

Year	Funds received	Expenditure
2000-01	0.04	0.04
2001-02	0.02	0.01
2002-03	0.13	0.12
2003-04	0.05	0.05
Total	0.24	0.22

APPENDIX-XXII

(Refer Paragraph 3.4.20; page 89)

Statement showing performance of NCLP special schools where children were actually mainstreamed after completion of three years

District	Date/ Month of M S	Total students	Mainstreamed (MS)								
			I	II	III	IV	V	Total	VI	Total	Drop- outs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Jaipur	31.7.02	650	7	47	113	124	167	458	134	592	58
Alwar			Not matured								
Tonk	11/02, 3/03	900	-	-	-	183	33	216	576	792	108
Ajmer	30.6.03	1000	18	175	238	211	141	783	214	997	3
Jodhpur			Information not furnished								
Udaipur	6/2000, 6 to 8/2002 and 6 to 7/2003	950	45	103	219	201	114	682	109	791	159
Total		3500	70	325	570	719	455	2139	1033	3172	328
Performance percentage								61.11	29.51	90.63	9.37

APPENDIX- XXIII

(Refer paragraph 3.5.6; page 97)

Insufficient surrender of funds

(Rupees in crore)

S. No.	Heads of account		Budget approved	Re-appropriation	Surrender	Final Allotment	Actual expenditure	Excess(+/ Savings(-)
1.	Year 1999-2000 2202-02-107 Scholarships, Premetric to ST	Plan	0.20	-	0.02	0.18	0.07	(-) 0.11
	Total		0.20	-	0.02	0.18	0.07	(-) 0.11

2.	2000-2001 2202-02-107 Scholarships, Premetric scholarships	005 Non- Plan	5.00	-	0.36	4.64	4.20	(-) 0.44
3.	2202-02-109 Government Secondary Schools, 002 Girls schools	Non- plan	142.10	-	14.18	127.92	120.84	(-) 7.08
4.	2202-02-109 Government Secondary Schools, 002 Girls schools	Plan	10.41	-	0.10	10.31	10.07	(-) 0.24
5.	2202-80-003 District Education and Trainings	CSS	16.91	-	6.19	10.72	9.48	(-) 1.24
6.	2202-02-796 Tribal Area Sub Plan, 002 Government Secondary School 01- Boys schools	Non- Plan	38.60	-	1.08	37.52	36.10	(-) 1.42
	Total		213.02	-	21.91	191.11	180.69	(-) 10.42
	2001-02							
7.	2202-02-109 Government Secondary Schools, 001- Boys schools	Non- Plan	780.50	-	46.46	734.04	728.17	(-) 5.87
8.	2202-02-109 Government Secondary Schools, 002- Girls schools	Non- plan	142.11	-	15.08	127.03	122.64	(-) 4.39
9.	2202-80-003 (001) BSTC (M)	Non- plan	0.83	-	0.21	0.62	0.52	(-) 0.10
10.	2202-02-796 (002) Government Secondary Schools (02) Girls schools		6.73	-	0.15	6.58	5.75	(-) 0.83
	Total		930.17	-	61.90	868.27	857.08	(-) 11.19
	Grand Total	10	1143.39	-	83.83	1059.56	1037.84	(-) 21.72

Note : All surrenders made by the department at the end of each financial year

APPENDIX-XXIV

(Refer paragraph 4.2.6;page 121)

Statement showing details of Grants paid to Non-Government Educational Institutions during 1999-2003

(In Rupees)

S. No.	Name of College	Year	Approved expenditure	Income taken in account for calculation of Grant-in-aid	Income not taken into account for calculation of Grant-in-aid	Total Income (4+5)	Grant admissible (3-6)	Grant-in-aid paid	Exce Gra (8-7)
	1	2	3	4	5	6	7	8	9
1	J.B. Shah (Girls) PG College, Jhunjhunu	1999-2000 2000-01 2001-02 2002-03	30,59,000 32,80,000 70,95,600 58,80,200	1,78,476 1,46,354 4,77,266 3,78,171	1,98,352 13,54,296 14,03,471 36,23,490	3,76,828 15,00,650 18,80,737 40,01,661	26,82,172 17,79,350 52,14,863 18,78,539	27,53,000 29,52,000 63,86,040 52,92,180	70 11,72 11,71 34,13
	Total								58,28
2	Seth G.B.	2000-	89,83,500	1,37,739	18,97,211	20,34,950	69,48,550	80,85,150	11,36

	Poddar College, Nawalgarh	01							
3	Bhupal Nobels College, Udaipur	2000-01	1,26,98,840	1,73,263	29,06,832	30,80,095	96,18,745	1,06,34,324	10,15
4	Chirawa College, Chirawa	1999-2000	53,10,400	1,59,376	15,07,504	16,66,880	36,43,520	42,48,320	6,04
		2000	56,25,880	2,05,874	23,63,536	25,69,410	30,56,470	45,00,704	14,44
		2000-01	1,13,94,500	1,77,020	25,20,686	26,97,706	86,96,794	91,15,600	4,18
		2001-02	61,53,500	1,38,515	20,81,015	22,19,530	39,33,970	49,22,800	9,88
		2002-03							
	Total								34,56
5	Kanoria College, Mukundgarh	1999-2000	33,46,752	49,780	3,39,060	3,88,840	29,57,912	30,12,000	54
		2000	32,38,991	49,965	6,58,200	7,08,165	25,30,826	29,15,092	3,84
		2000-01	34,50,935	2,50,100	5,94,000	8,44,100	26,06,835	31,05,841	4,99
		2002-03							
	Total								9,37
6	S.S. Jain Subodh College, Jaipur	1999-2000	1,02,91,000	5,96,975	20,87,880	26,84,855	76,06,145	82,32,000	6,25
	Grand Total								1,30,00

APPENDIX- XXV

(Refer paragraph 4.4.3; page 134)

List of departments/offices from which information regarding financial assistance given to various institutions was awaited

S. No.	Name of Controlling Officer/Department	Year(s) from which information had not been furnished
1.	Secretary, Education (Group-I) Department, Jaipur	1999-2004
2.	Secretary, Education (Group-II) Department, Jaipur	1999-2004
3.	Secretary, Education (Group-III) Department, Jaipur	2003-2004
4.	Secretary, Medical and Health Department, Jaipur	2003-2004
5.	Secretary, Energy Department, Jaipur	2003-2004
6.	Secretary, Agriculture (Group-II) Department, Jaipur	2001-2003
7.	Director, Social Welfare, Jaipur	2002-2004
8.	Director, Finance, Jaipur	2001-2002
9.	Deputy Director, Secondary Education, Jaipur	2003-2004
10.	Deputy Director, Secondary Education, Udaipur	2003-2004
11.	Deputy Director, Secondary Education, Jodhpur	2003-2004

APPENDIX- XXVI

(Refer paragraph 4.4.5; page 137)

Statement showing the details of serious irregularities commented in Inspection Reports and

which were pending as of March 2004

(Amount

Nature of irregularities	Irrigation Department		Industries Department		DRDAs		Number of paragraphs
	Number of paragraphs	Amount	Number of paragraphs	Amount	Number of paragraphs	Amount	
Non-recovery/adjustment of outstanding dues/advances/ liquidated damages from contractors/firms/suppliers	-	-	2	0.05	-	-	
Avoidable excess payments/extra expenditure	34	17.45	7	0.78	112	28.26	
Wasteful/infructuous/unfruitful/avoidable expenditure	159	77.36	-	-	238	104.81	
Irregularities in purchase of stores	-	-	1	0.02	-	-	
Non-recovery of shortages in stores	-	-	-	-	-	-	
Non-disposal of unserviceable stores articles/surplus material	-	-	5	0.01	11	0.50	
Non-obtaining of sanction of competent authority/irregular sanction	74	13.04	-	-	42	50.96	
Blocking/diversion of funds	-	-	2	0.02	201	158.54	
Cases of theft/ embezzlement/ losses/mis-appropriation of stores and cash	2	0.13	3	0.37	19	8.76	
Idle investment/establishment/blocking of funds	7	4.44	-	-	-	-	
Irregular payment of pay and allowances			-	-	14	2.00	
Irregular drawal/expenditure to avoid lapse of budget grant	-	-	-	-	2	3.55	
Non-production of records	-	-	2	0.84	36	70.35	
Non-submission of utilisation certificates	-	-	7	3.92	18	30.91	
Recoveries due against other departments/organisations	-	-	-	-	258	182.69	
Overpayments	91	17.55	-	-	-	-	
Violation of contractual obligation/undue favour to contractors	199	18.99	-	-	-	-	
Reconciliation/verification from treasury not done	-	0.01	3	0.01	-	-	
Unspent balances	-	-	-	-	11	5.45	
Irregular payment of <i>pro-rata</i> charges	-	-	-	-	19	5.76	
Wanting actual payee's receipt	-	-	-	-	3	16.99	
Irregular/wasteful expenditure/losses to Government	-	-	-	-	385	151.19	
Non-recovery of overpayments/loans and advance etc. from employees	-	-	44	8.34	-	-	
Miscellaneous irregularities	757	287.77	21	6.82	325	396.30	
Grand Total	1323	436.74	97	21.18	1694	1217.02	

* : Rs 6000

** : Rs 1000

* : Rs 1000