

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)

CHAPTER -1

AN OVERVIEW OF THE PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

Rajasthan Panchayat Act was enacted in 1953. Subsequently, with a view to decentralise powers and to have a three tier structure of local self governing bodies at district, block and village levels, the Rajasthan Panchayat Samitis and Zila Parishads Act was enacted in 1959. In pursuance of the Constitution 73rd Amendment Act which gave constitutional status to Panchayati Raj Institutions (PRIs) as third stratum of governance, the Rajasthan Panchayati Raj Act, 1994(RPRA) came into existence. Later, Rajasthan Panchayati Raj Rules, 1996 were incorporated there under.

Section 75(4) of the RPRA envisages that Director, Local Fund Audit Department would conduct the audit of accounts of PRIs and C&AG of India may also conduct test-audit of such accounts. Further, the Eleventh Finance Commission (EFC) also recommended that the States should entrust audit of local bodies to the C&AG of India under Section 20(1) of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971. It also recommended that a separate report on audit of PRIs be prepared and placed before a body similar to that of Public Accounts Committee (PAC). First such Report for the year ended March 2003 was presented to State Government in March 2004. This is the second Test Audit Report.

1.2 Organisational Set up

There are 32 Zila Parishads (ZPs), 237 Panchayat Samitis (PSs) at block levels and 9189 Gram Panchayats (GPs) in the State. Principal Secretary, Panchayati Raj and Rural Development Department assisted by Secretary Panchayati Raj and Commissioner Panchayati Raj is the administrative head at State level. The Chairperson of a ZP, PS and GP are Zila Pramukh, Pradhan and Sarpanch who are assisted by Chief Executive Officer, Block Development Officer along with Extension Officer/Junior Engineer and Panchayat Secretary respectively. Organisational chart of PRIs in the State is given in Appendix "A".

1.3 Financial outlay

Funds released to PRIs by Government of India/State Government during 2002-2003, were as under:

(Rs in crore)

Grants on recommendations of Eleventh Finance Commission (EFC)	Matching grant against EFC grants by the State Government	Other grants given by the GOI / State Government	Funds transferred on recommendations of State Finance Commission (SFC)	Total
49.09	17.67	340.53	93.87	501.16

The information regarding funds released to PRIs directly by DRDAs, other departments/ agencies and actual expenditure along with classified details of grants given by the GOI/State Government was not furnished to Audit (July 2004).

1.4 Audit Coverage

Test audit of accounts of 32 ZPs and 166 PSs including 1328 GPs for the period 2000-01 to 2002-2003 was conducted during 2003-2004. Audit observations involving money value of Rs 755.62 crore were noticed as under:

(Rs in crore)

S. No	PRIs Test Checked	Budget/ Expenditure Audited	Paragraphs of Money value	
			Number of paras	Money Value
1.	Zila Parishads	505.75	338	405.98
2.	Panchayat Samitis (including Gram panchayat	718.20	3149	349.64

The important audit findings are discussed in the succeeding chapters.

CHAPTER -2

ACCOUNTING PROCEDURES

2.1 Irregularities in the Annual Accounts

Review of cash books , personal deposit accounts and bank accounts of PSs revealed difference of Rs 19.70 crore which was not reconciled in nine ZPs and 61 PSs for one to two years (Annexure-I). Closing balances of the annual accounts involving Rs 3.09 crore at the end of the financial year were not taken as opening balances during the next financial year in six PSs (Nadoti, Bhopalgarh, Dausa, Garhi, Khanpur and Bayana) for which no reasons were recorded in the books. The unreconciled differences between books of accounts are fraught with risk of misappropriation.

2.2 Excess expenditure over the allotted funds

In 28 ZPs and 91 PSs excess expenditure of Rs 72.26 crore (Annexure II) was incurred and remained to be regularised (December 2003) which not only defeated the purpose for which funds were originally granted but also raised doubts over general financial discipline in PRIs as 91 PSs and 28 ZPs out of 166 and 32 test checked units respectively incurred excess expenditure over allotted funds.

ZP Kota spent Rs 3.95 crore under EFC/SFC although it had provision of only Rs 2.96 crore under this head during 2002-03. In PS Sam, expenditure of Rs 2.94 crore in excess of allotted funds under 63 programmes had been incurred up to March 2002. Despite this, the PS spent Rs 21.98 lakh on 10 programmes during 2002-03 though there was no allotment of funds for these programmes and Rs 1.70 lakh was spent on eight programmes in excess of allotted funds. Thus, the PS incurred cumulative excess expenditure of Rs 3.18 crore by the end of 2002-03. Reasons for excess expenditure were not intimated by the ZPs/PSs.

The excess expenditure was met from the balances of other schemes lying in PD Account. Further, PD Account being a consolidated fund of several schemes, it was not possible to ascertain as to which scheme's fund was utilized to meet this excess expenditure because the ZPs /PSs did not maintain and keep details of scheme wise balances of the funds in PD Account.

2.3 Non depositing of statutory recoveries

The Vikas Adhikari of Panchayat Samiti has to get cheques prepared for the amounts deducted from the salary bills of employees on account of General Provident Fund (GPF) , State Insurance (SI) , Income Tax (IT) , License fee and Life Insurance Corporation (LIC) etc. and to forward these to the concerned departments by the first week of the next month¹. In 29 PSs Rs 4.37 crore (AnnexureIII) so deducted from salary bills was not deposited after two to 14 of recovery. Out of this Rs 2.17 crore pertained to deduction on account of GPF only. This also led to uncovered risk to employees by LIC, State Insurance in event of some unforeseen eventuality. Failure to deposit income tax deducted invites interest, penalty and prosecution leading to rigorous imprisonment from three months to seven years and fine under Income Tax Act. Thus, the concerned Vikas Adhikaris not only violated the rules warranting fixation of responsibility but also created a liability on the PS on account of interest payable to employees on their GPF balances.

2.4 Pending utilisation/ completion certificates

Funds for execution of works were to be given to executive agencies in two or three instalments and they were to submit utilisation certificates (UCs) within 14 days of incurring expenditure to obtain subsequent instalments of funds². Further the evaluation and completion certificates (CCs) of works executed by GPs and PSs were required to be submitted by concerned Junior Engineers of PSs within 10 days of receipt of information about their completion from the executive agencies. Sarpanchs were authorised to issue CCs in respect of works costing up to Rs 0.50 lakh .

UCs/CCs worth Rs 40.29 crore in 14 ZPs and 31 PSs were awaited for the last one to 10 years. In PS Sriganganagar Rs 2.68 lakh was lying unadjusted since 29 years. (Annexure IV). In ZP Barmer ,UCs worth Rs 12.99 crore were awaited (September 2003) of which Rs 2.88 crore was related to the funds transferred to executive agencies prior to 1999-2000. In PS Sangod UCs of Rs 3.55 lakh remained pending out of Rs 1.25 crore pertaining to three schemes (NREP, RLEGP and JEEVAN DHARA) which had been abandoned/ closed since last six years.

Thus the monitoring and utilisation of grants by the Panchayati Raj Institutions was not satisfactory.

2.5 Outstanding advances from individuals

Advances to individuals (Sarpanchs/Pradhans/Officials etc) should be got adjusted at the most within three months failing which it would amount to

¹. Rajasthan Panchayati Raj Rules 1996- Rule 212.

². Gramin Karya Nirdeshika (GKN) - Para Nos. 8 & 18.

temporary embezzlement and unutilised cash balances shall be deposited back along with 18 *per cent* interest³.

In contravention/violation of the above provisions a sum of Rs 15.19 crore was outstanding against 4000 individuals (Officials/Sarpanchs/Pradhans etc.) for the last one to 44 years in 12 ZPs and 80 PSs (Annexure-V). Action to recover/adjust/write off the advances needs to be initiated and the monitoring mechanism should be strengthened to ensure speedy and timely recovery. Unrecoverable amounts on account of death etc. need to be written off by the State overnment.

2.6 Irregular transfer of interest to' Own income 'and loss of interest

Government of India (GOI) issued instructions from time to time to the State Government that the Centrally Sponsored Schemes (CSS) funds should be kept in the Nationalised/Scheduled/Cooperative Banks in an exclusive and separate savings account and interest earned on funds of each scheme should be added to the scheme fund. In no case funds were to be kept or transferred in Personal Deposit (PD) Account. In regard to interest earned on State Sponsored Scheme the State Government had also made it clear (May 99) that such money should be utilised as additional resource for that scheme.

During 1996-2003 in 13 ZPs and 18 PSs (Annexure VI) interest of Rs 2.51 crore and Rs 38.67 lakh earned on various central and state sponsored schemes respectively was credited to their 'own income' in contravention to the instructions, denying their gainful use for development works. As schemewise accounts were not maintained by ZPs and PSs it could not be ascertained as to how much amount of interest pertained to CSS and State Sponsored Schemes separately.

Further, CSS funds of Rs 1.39 crore in two PSs⁴ were kept in non-interest bearing PD Account for a period of six to 20 months which resulted in loss of interest of Rs 8.26 lakh.

2.7 Non -Surrender of unspent balances of inactive schemes

The State Government (Rural Development Department) issued instructions (October 1997) that unspent balances of closed and inactive Schemes/Programmes should be surrendered to the concerned department. However, a sum of Rs 27.70 crore pertaining to various dead/closed schemes and programmes was lying unspent in Personal Deposit Accounts of 18 ZPs

³. Rajasthan Panchayati Raj Rules 1996- Rule 215.

⁴. P.S. Sardarshahar: Funds Rs 1.01 crore, Interest Rs 7.10 lakh, Period -20 months and P.S. Taranagar : Funds Rs 0.38 crore, Interest Rs 1.16 lakh, Period - 6 months.

and 29 PSs for the last two to 10 years resulting in blocking of these funds. (Annexure-VII)

2.8 Maintaining excess imprest

The limit of imprest to be kept as advance for defraying current expenses is Rs 500 in case of a GP. Further Secretary/ Sarpanch of the GP shall be personally liable for keeping cash balance in excess of the limit prescribed at the close of the month and in such cases shall be liable to pay interest at the rate of 18 *per cent* on such excess amount⁵.

It was noticed that in 27 GPs (Annexure VIII) cash balances in excess of the prescribed limit of Rs 500 were kept at the close of the month. The amount in excess of the limit ranged between Rs 51 to Rs 0.71 lakh and the months during which the amount was kept in this range varied from three to 24 during 2001-03. The limit of Rs 500 was crossed to the extent of Rs 0.71 lakh by the GP Raziapura of PS Karoli during February 2003. Temporary misuse of the amount cannot be ruled out. This was not only a gross violation of rules but was also indicative of financial indiscipline in these GPs due to which interest of Rs 0.33 lakh also became leviable on the amounts so retained in excess, from the secretary/sarpanch concerned.

⁵. Section 64(3) of Rajasthan Panchayati Raj Act ,1994 and Rule 211 of Rajasthan Panchayati Raj Rules 1996.

CHAPTER -3

IMPLEMENTATION OF SCHEMES

3.1 Irregular Cash payment of Birth grant under Balika Samridhi Yozana

With a view to discourage the practice of early marriage of girls and to change negative family and community attitude towards girl child and her mother, Government of India, Ministry of Human Resources Development, introduced Balika Samridhi Yozana in August 1997 under which a grant of Rs 500 was payable in cash to the mother of a newly born girl child in the BPL families. The Government of India further revised the guidelines in February 2000 which provided that the grant was to be deposited in the name of beneficiary girl child so as to earn maximum possible interest. The deposit along with interest was payable to her on production of a certificate of her not being married at the age of 18. The State Government circulated revised guidelines and directed that grant available in scheme should be utilised according to the revised guidelines (November 2000).

It was observed that 17 PSs made a cash payment of birth grant amounting to Rs 11.61 lakh in cash to 2322 beneficiaries during April 2001 to March 2003 (Annexure IX) against the revised guidelines. Despite pointing out the irregularity to PS Jhalrapatan during audit for the period April 2000 to March 2002, it continued payment of grant to beneficiaries in cash and paid Rs 0.13 lakh to 26 beneficiaries during April 2002 to March 2003. Thus, the objective of discouraging the practice of early marriage of girls and providing benefits to an unmarried girl child on her attaining the age of 18 years could not be achieved as cash was likely to be immediately used by parents of the girl child.

3.2 Unfruitful Expenditure of Rs 24.52 lakh in Special Educational Development Programme for Girls from SC community

The Central Sector Scheme of Special Educational Development Programme for girls from SC community with very low literacy levels was run from 1996-97 to 2001-02 by Ministry of Social Justice and Empowerment, Government of India. In Rajasthan, the grant was provided by the Ministry to the ZP/PS for setting up of residential schools for class -I girls.

During test check of the records of the scheme in three ZPs, following irregularities were noticed :-

I. The ZP Nagaur was sanctioned Rs 45.36 lakh (Rs. 8.50 lakh dated 30 March 1999, Rs 32.02 lakh on 8 March 2000 and Rs 4.84 lakh on 14 July 2000). It was observed that

(i) due to closure of the scheme the material purchased like bed sheets, utensils, tables etc. worth Rs 4.56 lakh remained unutilized with concerned PSs.

(ii) although only five schools were opened in PS Jayal but the material purchased under the scheme was shown as distributed to seven schools.

(iii) Rs 24.39 lakh¹ remained unutilised with PSs and ZPs instead of being surrendered to the Government of India. UCs and audited statement of accounts in respect of expenditure of Rs 20.97 lakh incurred on programme were not sent to GOI.(July 2003)

II. In ZP Sriganganagar out of Rs 8.58 lakh received under the scheme during 1997-2001 an expenditure of Rs 1.15 lakh only was incurred and remaining amount of Rs 7.43 lakh was retained by the ZP(March 2004)

III. During year 1998-2000 the GOI released a sum of Rs 7.08 lakh to ZP Bharatpur which transferred the grant to three PSs for opening of five schools. It was noticed that Rs 2.40 lakh only was spent and Rs 4.68 lakh remained blocked with the PSs as the schools were inactive /closed.

Thus, expenditure of Rs 24.52 lakh² was rendered unfruitful due to nonfunctioning/ closure of schools and Rs 36.50 lakh remained unutilised with PRIs.

3.3 Financial Irregularities in implementation of Total Sanitation Campaign

Government of India launched Total Sanitation Campaign (TSC) from 1.4.99 and selected nine districts in Rajasthan. The funding was from GOI and State Government in 70:30 ratio. The TSC project works covered sanitary latrines, toilet cum urinal complex for clean environment. The funds would be released in four instalments (30:30:30:10) by GOI. The release of second/ third/fourth instalments was subject to contribution provided by the state to the implementing agency.

Following irregularities were noticed:

(i) The Department of Drinking Water, Ministry of Rural Development released Rs 77.37 lakh in March 2000 as part of the first instalment representing 30 per cent of GOI share of Rs 10.07 crore for Sikar district. The remaining amount of first instalment i.e.Rs 2.25 crore was released by the GOI

¹. PS Jayal Rs 4.03 lakh, PS Nagaur Rs 4.88 lakh, PS Degana Rs 1.34 lakh, PS Parwatsar Rs 4.82 lakh, PS Kuchaman Rs 2.13 lakh and ZP Nagaur Rs 7.19 lakh.

² ZP Naguar Rs 20.97 lakh; ZP Sriganganagar Rs 1.15 lakh and ZP Bharatpur Rs 2.40 lakh

on 4.9.2000 but transferred in PD Account of the ZP by the state government as late as 31.3.2002 and the state's own share of Rs 16 lakh received in ZP on 23.9.2002. Consequently, balance amount of Rs 7.05 crore due from GOI for the TSC project was also not released to the ZP and the sum of Rs 3.18 crore remained blocked.

The ZP's reply (October 2003) that the works were in progress and there was balance of Rs 2.04 crore in cash book on this account on 1.10.2003, was not tenable because non release of state share in due time not only deprived the area of development works to the extent of Rs 7.05 crore but fund of Rs 3.18 crore also remained blocked for two years.

(ii) In the project of Rs 19.12 crore for Barmer district, the share of the GOI was Rs 12.50 crore. Against funds of Rs 3.75 crore released by GOI (Rs. 96.08 lakh, March 2000 and Rs 2.79 crore, September 2000), the State government released a share of Rs 30 lakh only (September 2002 to September 2003).

Out of Rs 4.05 crore, the ZP spent only Rs 37.97 lakh on developmental works in the project and Rs 3.67 crore were lying unspent (September 2003).

(iii) In ZP Alwar only Rs 67.83 lakh were spent against sum of Rs 5.45 crore made available by GOI (Rs.4 crore) and GOR (1.45 crore) during March 2000 to November 2003. This not only deprived execution of developmental works under the scheme but also led to non utilisation and blocking of Rs 4.77 crore in the ZP (March 2004).

3.4 Irregularities in Sampurna Gramin Rojgar Yojna (SGRY)

The Ministry of Rural Development, GOI, launched Sampurna Gramin Rojgar Yojna (SGRY) from 25th September 2001 primarily to provide additional wage employment and food security to rural poor through creation of community, social and economic assets. The scheme envisaged payment of wages in the form of cash as well as food grain. Cash component was to be borne by GOI and the State Government in the ratio of 75:25, and the food grain was to be made available free of cost by GOI. 22.5 per cent of the annual allocation under the first stream of the scheme should be spent on the individual beneficiary schemes for SC/ST families living Below the Poverty Line (BPL). The Scheme also envisaged that 50 per cent of the annual allocation to the Gram Panchayats (inclusive of food grains) should be earmarked for the creation of need based village infrastructure in SC/ST habitations/ wards under the second stream of the SGRY.

Following irregularities were noticed:-

(a) Funds not utilised on individual beneficiary schemes for SCs/STs.

During 2002-03, out of Rs 26.30 lakh earmarked for individual beneficiary scheme for SCs/STs in four PSs, only Rs 3.16 lakh (12 per cent) was spent for their benefits and Rs 13.02 lakh (50 per cent) was diverted towards construction of village drains and water tanks etc. which were not individual SC/ST beneficiary works, where as Rs 10.12 lakh (38 per cent) remained unutilised at the end of the year thus depriving the SC/ST beneficiaries of intended benefits.

(b) Sanction to Non- BPL families

In Zila Parishad Chittorgarh, Rs 24 lakh were sanctioned to 120 non BPL beneficiaries of PSs against the guidelines of the scheme.

(c) Diversion of funds meant for SC/ST areas

In 85 Gram Panchayats of three PSs³, out of Rs 66.69 lakh earmarked in second stream of SGRY for the creation of infrastructure in SC/ST habitation/ward, Rs 38.10 lakh (57 per cent) were diverted towards development of non SC/ST inhabited areas.

(d) Excess expenditure on Administration/ Contingency

Scheme guidelines provide that 7.5 per cent of the annual allocation or Rs 7500, whichever is less, could be incurred by GPs in a year on administration and contingencies. It was noticed that expenditure in excess of the ceiling amounting Rs 0.68 lakh was incurred by 16 GPs of two PSs (PS Karoli 10 GPs Rs 0.57 lakh and PS Dungarpur six GPs Rs 0.11 lakh) during 2002-03.

(e) Unauthorised expenditure of Rs 2.41 lakh on proscribed activities

As per guidelines, charges on account of transportation/ handling of food grains were to be borne by the State Government. However, a sum of Rs 2.41 lakh was incurred on transportation/ handling of wheat in two PSs (PS Dungla, Chittorgarh, Rs 0.52 lakh and PS Bhadesar Rs 0.25 lakh) and in ZP Bhilwara (Rs 1.64 lakh) from the GOI grant given under this scheme.

(f) Annual Action Plan

In terms of the schemes guidelines, no work could be taken up under the SGRY scheme unless it formed part of the Annual Action Plan. Contrary to this, ZP Chittorgarh and 52 GPs of two PSs (Jhalrapatan and Khanpur) spent Rs 177 lakh (Rs 131.92 lakh, Rs 25.46 lakh and Rs 19.62 lakh respectively) during 2002-03 without Annual Action Plan.

³. Rajgarh- Rs 29.87 lakh, Karoli- Rs 21.32 lakh and Bhinmal- Rs 15.50 lakh.

(g) Miscellaneous

In two GPs of PS Kushalgarh, assistance of Rs 0.32 lakh was paid to four BPL SC/ST beneficiaries for rejuvenation of wells for irrigation in their land. However, scrutiny of details mentioned in list of BPL families revealed that they were landless farmers. The payment was therefore doubtful.

3.5 Discrimination in distribution of funds under Tenth Finance Commission (TFC) and State Finance Commission (SFC) grants

As per State Government instructions (June 2002) PSs are required to distribute the TFC/SFC grants to GPs in proportion to population as per 1991 census.

The funds of Rs 49.07 lakh distributed during 1996-2001 by PS Laxmangarh, Sikar to its GP were not found as per instructions issued by State government. While funds of Rs 26.41 lakh were given to 17 GPs less than their due share on the basis of population, a sum of Rs 22.67 lakh was given to 20 GPs in excess of their share (Annexure X). Thus, PS Laxmangarh violated the instructions of the State Government by releasing disproportionate funds to GPs.

3.6 Irregularities in utilisation of grants of Eleventh Finance Commission (EFC) and State Finance Commission (SFC)

(i) Delayed transfer of EFC/SFC grants

As per guidelines⁴ for EFC/SFC grants as well as state government order⁵, the funds allotted for maintenance of civic services are to be transferred to all tiers of PRIs without any delay. ZPs and PSs should transfer the whole amount released under EFC to GPs in one instalment without any delay. Of the funds allotted under SFC for a district, three percent was to be kept by ZP, 12 percent was to be transferred to PSs for their use and the remaining 85 percent was to be transferred to GPs through the concerned PS.

The State Government, Finance Department issued financial sanctions of grants amounting to Rs 530.76 crore under EFC/SFC along with matching grant of EFC to PRIs during 2001-03 (Annexure XI). However, in all sanctions Finance Department simultaneously imposed ban on withdrawal of funds from PD accounts and stated that the amount could not be withdrawn without Finance Department's concurrence. Panchayati Raj Department also

⁴. Para 4.7 of Guidelines of GOI for utilisation of Local Bodies grants recommended by EFC.

⁵. State Government letter No F 165(12)(2) account/SFC11/guideline/2002/4422 dated 11.6.02.

instructed (May 2001) all CEOs that no expenditure out of the funds transferred under EFC/SFC should be incurred till the guidelines for utilization of these funds were issued, although the guidelines from EFC were available with the department since April 2000. The aforesaid guidelines without any change were issued in March 2002 and June 2002.

It was noticed that during 2001-02, 2002-03 and 2003-04, funds of Rs 354.83 crore (67 per cent) were frozen in PD account of ZPs for nine to 12 months out of Rs 530.76 crore transferred under EFC/SFC. ZP in turn also delayed distribution of funds to the other tiers of PRIs. ZP Jaipur transferred the funds of Rs 4.28 crore pertaining to the year 2000-01 under SFC to PSs after a delay of four to 12 months. Similarly, ZP Dungarpur transferred Rs 7.96 crore EFC/SFC funds to its PSs during 2002-03 which were allotted for the year 2000-01 (Rs 3.25 crore) and 2001-02 (Rs 4.71 crore).

Imposing ban on use of funds after issue of the financial sanction made the sanctions meaningless and was against the recommendations of EFC.

(ii) Release of Grants recommended by EFC:-

Following irregularities were noticed regarding use of grants recommended by the EFC:-

- (a) Non transfer and Short release of Grant :-
 - (i) The PS Jhotwara did not transfer amount of Rs 8.70 lakh received as grant during 2002-03 to the GPs (November 2003).
 - (ii) Although the PS Baitu received grant of Rs 62.03 lakh but transferred only a sum of Rs. 38.56 lakh during 2002-03 to the GPs.
- (b) Grant released without receipt of UCs of previous grants:-

Four PSs transferred sum of Rs 64.34 lakh to their GPs (PSs-Alsisar-Rs. 2.53 lakh, Bair -Rs 20.03 lakh, Bayana - Rs 19.69 lakh and Chabra- Rs 22.09 lakh) without obtaining UCs in respect of grants given in previous years.

Thus the PRIs not only violated guidelines of scheme for utilisation of EFC grant but also did not secure UCs of previously given grant which could have ensured proper and timely use of the earlier grants.

3.7 Financial Irregularities in 'Janta Awas Yojana' Rs 1.11 crore

The Government of Rajasthan, Department of Rural Development and Panchayati Raj launched 'Janta Awas Yojana' in May 1995. The scheme aimed at construction of a one room house by the beneficiary at an estimated cost of Rs 12,000. The Scheme envisaged that a loan of Rs 11,500 obtained from HUDCO would be given to the beneficiary for construction of one room house. Further, subsidy of Rs 5,200 from department and Rs 6,000 from his own source (Total Rs 11,200) would be kept as fixed deposit in the post

office account in the name of beneficiary. The fixed deposit was to be pledged with ZP, and the repayment of principal and the interest of HUDCO loan would be made from the interest earned on the fixed deposit. After 15 years, an amount of Rs 12,900 would again be available to the beneficiaries for construction of an additional room. Thus, no additional liability was to be borne by the Government, except one time subsidy of Rs 5200

During audit, it was noticed that due to reduction in rate of interest on fixed deposit's a sum of Rs 1.11 crore in excess of interest received from individuals account was paid up to March 2003 by five ZPs⁶ to HUDCO towards repayment of the loan. The excess amount was met from funds of other schemes lying in their PD Account.

The ZPs did not initiate any proposal for obtaining government sanction to renegotiate the interest rates with HUDCO or explore the possibility of borrowing from other financial institutions at lower interest rate to repay HUDCO.

3.8 Irregularities in Mid - Day Meal Scheme (MDMS)

The State Government had issued instructions for implementation of Mid Day Meal Programme in all the districts from 1.7.02, by providing 100 grams of cooked wheat (*Ghoogri*) to primary school children. The work of transportation of wheat, provided free of cost by Government of India at Food Corporation of India (FCI) godowns to such schools as instructed by Additional Chief Executive Officer Elementary Education (EE)/ District Education Officer was to be done under the supervision of the Chief Executive Officer (CEO), Zila Parishad. The cost of transportation upto Rs 50.00 per quintal was reimbursable from Government of India (1997).

In PS Nohar, during October 2001 to September 2002 the contractor engaged for transportation of wheat embezzled 6279.61 quintal of wheat worth Rs 28.89 lakh (@ 460 per quintal) due to lack of supervision and monitoring.

As per terms and conditions, the contractor had to transport the quantity of wheat as intimated by District Education Officer (DEO)/Block Education Officer to concerned schools within 15 days of allocation. The receipts of wheat obtained from the schools were to be produced to BEO (EE) by contractor for getting order for lifting further allotment of wheat. The contractor who was awarded the work by PS had quoted transportation charges at the rate of Rs 4.17 per quintal, which was lowest. The transportation work included lifting of wheat bags from FCI Godowns at Nohar and carrying to 163 schools spread over about 500 Km area of PS which at quoted rate was unremunerative. Despite this, the PS allotted the work to the contractor without increasing monitoring level and security deposit commensurate with the value of wheat lifted by the contractor in a

⁶. Rajsamand Rs 28.20 lakh, Bundi Rs 9.06 lakh, Jalore Rs 3.67 lakh, Jaipur Rs 50.37 lakh and Sawaimadhopur Rs 19.84 lakh.

month. The average quantity of wheat lifted per month was 1084 quintal worth Rs 5 lakh where as security deposit was increased to Rs 40,000 only.

The transporter continued getting allocation of wheat from October 2001 without submitting accounts of wheat delivered to schools. Thus, by September 2002 the Contractor had embezzled 6279.61 quintal wheat. FIR was lodged in December 2002.

Thus, acceptance of very low rates for transportation coupled with absence of effective monitoring or commensurate increase in security deposit led to embezzlement of wheat of Rs 28.89 lakh by contractor. Similar low rates were also reported from various other PSs for the current year (Sanganer: Rs 0.74 per quintal). The government may consider to revise suitably the security deposit/bank guarantee to protect the interests of the government.

It was further noticed that :-

(i) Empty wheat bags worth Rs 4.27 lakh were lying undisposed in four PSs (Nadoti, Kishanganj, Bakani and Sardarshahar) which deprived the PRIs of additional own income.

(ii) As per instructions⁷ issued by the state government, the wheat lifted from FCI godown should be of fair average quality and wheat of poor quality lifted had to be got replaced from FCI. However, in PS Gangrar inferior quality of food grain supplied by FCI amounting to Rs 0.12 lakh was not got replaced .

(iii) In PS Pali, Rs 5.82 lakh received for the programme in September 2002 were lying unutilised (May 2003).

(iv) Three ZPs⁸ and six PSs⁹ are yet to receive from Government of India, Ministry of Rural Development Rs 83.08 lakh and Rs 27.36 lakh respectively being the cost of transportation for wheat during 2001-2003 (October 2003).

(v) In two ZPs, Utilisation certificates for Rs 3.19 crore (Chittorgarh- Rs 1.83 crore and Bundi- Rs 1.36 crore) transferred to PSs during 2002-03 for transportation charges were awaited (September 2003).

3.9 Irregularities in National Family Benefit Scheme

The National Family Benefit Scheme was launched in 1995 under National Social Assistance Programme to provide *immediate* assistance of Rs 10,000 to the dependents, on natural or accidental death of the head of family or the earning member of BPL family whose age is between 18-64 years.

⁷. Panchayati Raj Department No.F4/PC/Mid Day Meal /2002/705 dated 3/5/ 02.

⁸. ZPs Churu, Barmer and Dausa.

⁹. PSs Sajjangarh, Gari, Bayana, Khatumar, Laxmangarh and Khanpur.

A sum of Rs 50000 was sanctioned to five beneficiaries (Rs. 10,000 each) in four GPs (Bhim Ji, Pareu, Baitu Panji and Kosaria) of PS Baitu (In March 2003). However, the assistance was actually paid in September, 2003, defeating the motive of providing immediate relief. Similarly, relief of Rs 90,000 to nine beneficiaries in eight GPs (Cheemanji, Panji, Bhinda, Kampulia, Lapundara, Shahar, Jakhda and Dhudhna Khawas) of PS Baitu were also provided to the bereaved families with delay of two to five months.

Assistance of Rs 1.10 lakh to 11 beneficiaries was irregularly given since the individuals expired were above the age of 64 years. (Annexure XII)

CHAPTER -4

EXECUTION AND PROCUREMENT

4.1 Wasteful / Unfruitful expenditure on incomplete works

The sanctioning authority should not issue administrative /financial/technical sanction for the work on which expenditure might prove infructuous. In case of any possible difficulty in execution of work or if it appears that work might not be completed due to some reason, technical sanction should not be issued. Generally such work should be taken up which could be completed within the same financial year of the sanction or in special circumstances during the next financial year. Such work which are not likely to be completed within two years should not be taken up¹.

In seven ZPs and 37 PSs, works (Annexure XIII) sanctioned under various schemes had been lying incomplete for one to twelve years from the date of sanction, which resulted in unfruitful expenditure of Rs 6.30 crore . In ZP Jodhpur alone, 122 works sanctioned during 1991 - 98 under various schemes like '*Apna Gaon Apna Kam*', '*Battis Zila Battis Kam*' and '*Untied Fund*' were lying incomplete for the last five to ten years. These works were lying incomplete due to reasons such as dispute over land, stay order from court of law, lack of interest by successor Sarpanch in completing the works left by his predecessor and protest of villagers against some works etc.

4.2 Unfruitful expenditure on assets lying unutilised

In seven Panchayat Samities 68 assets like Aanganbadi Centres, Primary Health/ Sub Health Centres, Teachers' quarters and water tanks created between 1999 - 2003 at a cost of Rs 1.11 crore (Annexure XIV) were lying unused. These were not handed over to the concerned departments by the Panchayat Samities.

Five water tanks constructed in PS Udaipurwati during 1999-2002 at a cost of Rs 1.67 lakh were lying unused for the periods ranging from one to three years as these were not connected with the water sources.

¹ GKN-Para 6.4(2).

4.3 Expenditure incurred on works in excess of their valuation

The expenditure incurred on works in PRIs in excess of their valuation done by Junior Engineers/Assistant Engineers is recoverable from the concerned executing agencies².

During test audit, it was observed that in 51 PSs (Annexure XV) 578 works were got executed in PSs and GPs incurring expenditure of Rs 7.89 crore where as these were valued for Rs 7.12 crore only. Thus, a sum of Rs 76.56 lakh was recoverable from executing agencies which performed works under various schemes like MPLAD, MLALAD, RGTWRS, SGSY and under TFC/EFC and SFC grants.

4.4 Non - revamping of Training Centre for more than three years despite assistance of Rs 19.00 lakh

The Government of India sanctioned Rs 19 lakh (February 2001) to ZP Dungarpur for revamping of Panchayat Training Centre providing Rs 15 lakh for construction of 10 rooms hostel and Rs 4 lakh for purchase of a mini bus.

The ZP obtained technical sanction from Panchayati Raj Department for construction of the building only in February 2003. However despite issue of the technical sanction after two years of release of funds neither the building was constructed nor Mini Bus was purchased.

The ZP replied (May 2004) that work on hostel started in Feb 2004 but the Mini Bus was yet to be purchased. Reasons for delayed issue of technical sanction were not intimated by ZP though, the fact remains that sum of Rs 15.00 lakh meant for construction work was blocked for three years and the sum of Rs 4.00 lakh meant for purchase of mini bus is still blocked (June 2004)

4.5 Irregular expenditure of Rs 20.06 lakh under 'Mewat Area Development Programme'

'Mewat Area Development Programme' was started by Government of Rajasthan, in 1987-88, for eight blocks (Laxmangarh, Ramgarh, Tijara, Mundawar, Kishangarh Bas, Kathumar, Umren and Kotkasim) of Alwar and three blocks (Nagar, Kaman and Deeg) of Bharatpur district for raising social and economic status of 'Meos', a backward Muslim community residing in these areas. The works were to be executed in areas substantially inhabited by the Meo population.

During audit (June 2003) it was noticed that Rs 32.81 lakh was sanctioned under the programme for 25 works in 22 GPs of seven PSs in Alwar

² Annexure 26 to Para 20.2 of GKN.

district. Though the PSs were identified as "Meo" populated, GPs where development works were executed had "Meos" population of less than 10 per cent. In GPs Bhungeda and Gopipura of PS Mundawar not a single family of 'Meos' lived, out of Rs 32.81 lakh, a sum of Rs 26.43 lakh was released and expenditure of Rs 20.06 lakh incurred (Annexure XVI).

4.6 Unfruitful Expenditure of Rs 84.60 lakh under 'Shilp Shala/Bunker Shala Programme'

The Rajasthan Schedule Caste Schedule Tribe Finance and Development Corporation started a programme in 1990 for economic upliftment of weavers and artisans belonging to Scheduled Caste BPL families. The programme envisaged construction of a workshop by the beneficiary at an estimated cost of Rs 18,000 for which a subsidy of Rs 6000 was to be given in three instalments at appropriate stages of completion of work (plinth level- 40 per cent, roof level- 30 per cent and on completion- 30 per cent). The subsidy was enhanced to Rs 10000 from 1st April 2002.

It was noticed that in 23 PSs, an amount of Rs 84.60 lakh released to 2202 beneficiaries out of the sanctioned amount of Rs 1.42 crore proved unfruitful as the workshops were lying incomplete since two to 14 years. Reasons for non completion of workshops were not intimated by the PSs (Annexure XVII).

4.7 Fraudulent /Irregular/ Excess payments on Muster Rolls

Muster rolls (MRs) are required to be maintained for each work by the executing agencies³. These provisions envisage that attendance of labourers will be taken every day within first hour of work and it will be compulsory to keep transparency in maintenance of MRs. Scrutiny of some of MRs in two PSs and 30 GPs revealed cases of double and doubtful payments by employing same labourers at two or more than two places at the same time. The identity of the labourers in some GPs also could not be established clearly due to cuttings, over writings, excessive use of pad ink spoiling the thumb impressions etc. Besides, some labourers were paid even before start of the work. The amount of Rs 3.44 lakh out of Rs 8.27 lakh paid on such MRs pertained to payments made on MRs which were neither issued by authorised signatory of PS nor certified by the Sarpanch (Annexure XVIII).

4.8 Payment of wages in excess task rate

The payment to labourers put on the muster roll will be made on the basis of the measurement of the work done as per specified task rate⁴.

³. GKN -Para 11.

⁴. Para 11.3.4 of the GKN.

During audit of seven GPs (Baradawa and Akoda of PS Deedwana; Dehodi, Kherli, Mangrol, and Jasupura of PS Rajakhera and Gothda of PS Marwar Mundwa), the measurement of works executed during 2001-03 was compared with the task rates prescribed in the Gramin Karya Nirdesika(GKN) and the amount actually payable was worked out. It was observed that Rs 4.33 lakh were paid to labourers on the muster rolls in connection with various construction and road works whereas the actual amount payable as per task was Rs 2.72 lakh due to which excess payment of Rs 1.61 lakh was made to them. Thus, adequate work was not got done from labourers, although full payment was made violating the instructions (Annexure XIX).

4.9 PROCUREMENT

(a) Purchase of material without inviting tenders

Scrutiny of purchase vouchers in selected 155 GPs of 41 PSs (Annexure XX) revealed that construction materials viz. cement, bricks, lime, stone, sand and steel bars etc. costing Rs 4.15 crore for execution of various works were purchased during 2000-03 without inviting tenders. This was in contravention of the Rule 184 of Rajasthan Panchayati Raj Rules 1996 which says that purchases only up to Rs 20,000 may be made on limited tender basis by inviting competitive rates from not less than three suppliers dealing in such material.

Similarly in ZP Baran office stationery valued at Rs 0.48 lakh was purchased without inviting open tenders.

(b) Irregular expenditure on material purchased after completion of work/ before sanction of work

Construction material of Rs 2.04 lakh was purchased and shown as used after completion of the work in nine GPs (Tamkot, Mahrawar, Mohana, Bobas, Raipur, Kutina, Kotputli, Rajsamand and Bansur) and in two GPs (Chahat and Magiyasar) material valued at Rs 0.53 lakh was purchased even before sanction of works, creating doubt about the genuineness of the purchases (Annexure-XXI).

(c) Purchased material not taken to stock register

In 16 PSs material such as cement, lime, stone, slabs, sand and wood etc. costing Rs 28.96 lakh (Annexure XXII) purchased for construction works was not taken to stock register. The utilization of material is hence questionable.

CHAPTER -5

OTHERS

5.1 Excess payment of Octroi compensation Rs 60.61 lakh

The Octroi leviable under Section 65(b) of the Rajasthan Panchayati Raj Act 1994 was abolished by the State Government in August 1998. To compensate loss of revenue due to abolition of the octroi, the State Government decided to give grant in lieu of the octroi. The amount for compensation was to be worked out taking 1997-98 as base year. Broadly compensation was to be equal to octroi received during 1997-98 plus 10 *per cent* increase per annum. However, for the year 1998-99 the compensation was to be 10 *per cent* more than 2/3rd octroi received during 1997-98.

During audit, it was observed that in Panchayat Samiti Osian, three GPs were paid compensation of Rs 65.94 lakh during 1998-2000 by the Department against Rs 5.33 lakh payable as worked out on the basis of figures of income from the octroi as shown in their annual accounts for the year 1997-98.

(Rs.in lakh)

S. No	Name of Gram Panchayat	Income of GP from collection of Octroi during 1997-98	Year	Compensation payable	Amount paid as compensation by the department	Excess amount paid
1	Osian	2.01	1998-1999 1999-2000	1.47 2.43	13.20 14.73	11.73 12.30
2.	Tinwri	0.59	1998-1999 1999-2000	0.43 0.71	3.30 3.68	2.87 2.97
3	Mathania	0.15	1998-1999 1999-2000	0.11 0.18	14.67 16.36	14.56 16.18
		2.75		5.33	65.94	60.61

Thus the department paid excess compensation of Rs 60.61 lakh based on incorrect figures provided by three GPs.

5.2 Irregular payments and outstanding dues

The test check of records of two ZPs and 12 PSs revealed excess payment to the extent of Rs 4.02 lakh to the employees due to incorrect pay fixation , irregular payment on encashment of leave salary, TA, HRA and irregular promotion etc. (Annexure XXIII).

No action was reported to have been taken by the Panchayat Samitis for requisite recoveries (October 2003).

5.3 Unauthorised allotment of Abadi land to allottees not belonging to weaker section led to a loss of Rs 87.08 lakh

The Panchayat may allot Abadi land up to 150 Sq. yards in village Abadi at concessional rates of Rs two to Rs 10 per Sq. yard depending upon population of village to members of Schedule Caste, Schedule Tribe, Harijans, Backward Classes, village artisans, landless persons dependent on wage labour, families selected under IRDP, Handicapped, Nomadic Tribes who do not possess own house site/ house and also to flood victims whose houses have been washed away or the house sites have been rendered unfit for future habitation¹. In other cases, the Panchayat would sell land through open auction as per provisions of Panchayati Raj Rules 1996.

During the course of audit of Panchayat Samiti, Mahuwa, District Dausa (April 2000 to March 2003) it was observed (September 2003) that the Ex Sarpanch of Gram Panchayat Mahuwa irregularly allotted 13 '*Pattas*' for commercial land and one '*Patta*' for residential purpose at nominal rates of Rs 1.50 to Rs 25 per Sq. yard to persons not belonging to weaker sections (Annexure XXIV).

As per Dy. Director of stamps, the market rates of residential and commercial lands were Rs 185 and Rs 335 per Sq. feet respectively. Thus, due to irregular and unauthorised allotment of land at nominal rates to allottees not belonging to weaker section resulted into direct loss of Rs 87.08 lakh to Gram Panchayat , besides loss to State Government on account of stamp duty of Rs 10.40 lakh.

An enquiry was conducted (August 2003) by the Additional Chief Executive Officer, Zila Parishad Dausa which held the Ex- Sarpanch/ Vice- Sarpanch responsible for these irregular allotments but no action to cancel all these allotments was initiated as of March 2004. Unauthorised allotment of abadi land calls for serious action against the ex-sarpanch under the Public Demand Recovery Act .

5.4 Irregular expenditure on Telephone Calls from residence Rs 1.70 lakh

As per instructions issued by the State Government's General Administration Department (October 1995 and March 1996), Zila Pramukh and Additional Chief Executive Officer (ACEO) of ZP were allowed 900 and 720 calls bimonthly respectively from telephone provided at their residence. Expenditure incurred on calls beyond this limit should have been either recovered from the concerned official or got regularized from the government.

During 2000 - 03, an excess expenditure of Rs 1.70 lakh incurred on Telephone calls from residence of Zila Pramukhs/ Additional Chief Executive

¹. Rajasthan Panchayati Raj Rules, 1996 - Rule 158.

Officers of four Zila Parishads² was noticed in audit. Neither the excess expenditure was recovered from the Zila Pramukh/ ACEO concerned nor it was got regularized (March 2004).

5.5 Unauthorised use of Vehicles

(a) Irregular and excess expenditure on maintenance of vehicles- Rs.-1.60 crore

The annual limit for repair and maintenance of vehicles of Panchayat Samiti and Zila parishad was Rs 15,000 and Rs 30,000 respectively which were subsequently revised to Rs 30,000 and Rs 75,000 in June 2003.

In 11 ZPs and 80 PSs expenditure of Rs 1.60 crore (Annexure XXV) was incurred on repair and maintenance of vehicles more than the ceiling limit during the period 1996 - 2003. Out of 80 PSs having incurred expenditure in excess over the prescribed limit, 54 PSs spent more than a lakh each and ZPs at Alwar, Banswara and Kota spent more than Rs 4.00 lakh each on POL and maintenance of vehicles .

(b) Irregular Journeys

(1) The vehicles should not be used for journeys outside the jurisdiction of PS/ ZP without the previous sanction of the Director, Panchayati Raj Department except that they may be taken for repairs or servicing to the places duly approved by the standing committee of the PS / ZP³. Further, in terms of State Government Instructions (September 2000) journeys outside the jurisdiction of the units without prior sanction would be treated as personal journeys and expenditure incurred on them would be recoverable from the concerned officers. In violation of the above, Zila Pramukh and other officers of two ZPs (Bhilwara and Dungarpur) used vehicles on 11 occasions during 2002-03 for attending meetings at Jaipur without obtaining the sanction of the Director. The expenditure of Rs 0.38 lakh (Rs. 0.32 lakh Bhilwara and Rs 0.06 lakh Dungarpur) was not yet recovered/regularized(May 2004).

(2) As per instructions of the State Government, Rural Development Department (January 1996) Zila Pramukh may use vehicle for performing journeys within the jurisdiction of ZP up to 75 days in a year. Two Zila Pramukhs during 2002-03 performed 130 days journeys beyond the prescribed limit which resulted in irregular expenditure of Rs 1.69 lakh (ZP Jhalawar Rs 0.38 lakh and ZP Jaipur Rs 1.31 lakh) on POL.

². Alwar - Rs 0.60 lakh (Zila Pramukh Rs 0.36 lakh and Additional Chief Executive Officer Rs 0.24 lakh), Kota - Rs 0.66 lakh (Zila Pramukh Rs 0.54 lakh and Additional Chief Executive Officer Rs 0.12 lakh), Jhalawar - Rs 0.14 lakh (Zila Pramukh Rs 0.14 lakh) and Jaipur Rs 0.30 lakh (Zila Pramukh Rs 0.23 lakh and Additional Chief Executive Officer Rs 0.07lakh).

³. Rajasthan Panchayati Raj Rules 1996 - Rule 313.

5.6 Use of Educational Cess on works other than educational buildings/activities

Panchayat Samiti may impose and levy certain taxes including primary education cess. Income from education cess will be spent only for educational activities.⁴

In 11 PSs, it was noticed that a sum of Rs 44.56 lakh (Annexure XXVI) collected as education cess during 2001-03 was spent on purposes not related to education such as hiring of vehicle, payment of electricity and telephone bills, expenditure on office contingencies etc. which was irregular.

5.7 Non production of records

Records maintained by 107 GPs of 46 PSs were not produced to audit for scrutiny (Annexure XXVII)

This was against the audit mandate provided to the C&AG and the provision of test check enshrined in section 75 (4) of the Rajasthan Panchayati Raj Act 1994. It also restricted scope of audit which could encourage financial indiscipline in these GPs.

5.8 Lack of responsiveness to Audit

Audit observations on financial irregularities and defects in initial accounts/records noticed during local audit but not settled on the spot are communicated to Heads of Offices and departmental authorities through Inspections Reports (IRs). The more important and serious irregularities are reported to the Government. Besides, statements indicating the number of observations outstanding for over six months are also sent to the Government for expediting their settlement.

At the end of June 2004, 819 IRs of ZPs and PSs issued by PAG containing 5436 paragraphs issued during the period 1986-87 to 2002-03 were pending settlement. The yearwise break up of the outstanding IRs at the end of June 2004 was as under

Year	Inspection Reports	Paragraphs
Upto 1999-2000	444	1251
2000-2001	61	309
2001-2002	140	1384
2002-2003	174	2492
Total	819	5436

⁴. Section 68(2) of Rajasthan Panchayati Raj Act 1994 and Rule 214(4) of Rajasthan Panchayati Raj Rules 1996.

A review of the IRs which were pending due to non- receipt of replies revealed that the Heads of the offices whose records were inspected, failed to send any reply to a large number of IRs / Paragraphs. The Secretary of the PRD, also failed to ensure that the concerned officers of the Department had taken prompt and timely action.

5.9 Conclusion and Recommendations:

(I) Conclusion

The management of finances of PRIs and their accounting needs improvement and the Department of Panchayati Raj was unable to provide complete information regarding inflow and outflow of funds at three levels of PRIs.

The Accounting irregularities such as unreconciled balances, excess expenditure over allotted funds, long outstanding advances, non depositing of statutory recoveries, keeping unspent balances, pending UCs/CCs were widespread.

Cash payment continued under Balika Samaridhi Yojna and irregularities like not spending on SC/ST beneficiaries, sanction to non BPL families, diversion of funds, absence of action plan were prominent in SGRY. There were bottlenecks in downward flow of funds . Transportation of wheat in Mid day meal was rife with hazards of embezzlement. Implementation of schemes and execution of works by the PRIs also involved financial irregularities and guidelines were not followed in implementation of SGRY, TSC and National Family Benefit schemes. Discriminatory distribution and improper utilisation of funds were noticed in TFC and EFC grant.

Non-observance of instructions laid down in GKN was common in PRIs in execution of works and their valuation. While fraudulent, irregular and excess payment on muster rolls were found in some PRIs, cases of excess payment of wages than task rates were also noticed in some GPs. Unfruitful expenditure was also noticed in execution of works which remained incomplete. Likewise, irregular expenditure was also incurred on a training centre, developmental works in Mewat Area etc. Rules and Government instructions were also not followed in procurement and purchase of material. Non production of records and lack of responsiveness to audit also featured in some of the auditee units.

(II) Recommendations

Following measures are recommended to ensure financial discipline in PRIs and improve efficiency of implementation of various development programmes and schemes:-

1. Un-reconciled differences should be adjusted/rectified immediately.

2. Internal control mechanism in the Panchayati Raj Department needs to be strengthened to prevent excess expenditure and keeping unspent balances of closed/inactive schemes.
3. Action to recover/adjust/write off the advances to individuals needs to be initiated and monitoring mechanism should be strengthened to ensure speedy and timely recovery. Unrecoverable amounts on account of death etc. need to be written off.
4. Bottlenecks in downward transfer of funds should be minimised.
5. Security deposit/Bank guarantee for transportation of wheat under Mid Day Meal Scheme should be increased so as to cover cost of transported grain for two months.
6. Incomplete works should be given priority for completion before commencing any new work.
7. Expenditure incurred in excess of works valuation needs to be recovered regularly.
8. Sanction under Shilp Shala/Bunkar Shala Programme should be given only to artisans who are actually involved with this work.
9. For fraudulent/irregular/excess payment, responsibility should be fixed and mandatory checking by JEN/AEN/VAPS of works as per GKN should be strictly ensured. Payments to labourers should be made strictly as per task rate.
10. Adequate internal controls may be put in place to ensure that allotment of land at GPs is done as per the rules.
11. Responsibility should be fixed for non production of records.
12. Time bound programme should be carried out to investigate the irregularities pointed out in audit and responsibilities should be fixed.
13. Data base of Finances in PRIs should be prepared and maintained at (i) all levels of PRIs, (ii) Director, Panchayati Raj Department, (iii) DLFAD and (iv) Finance Department to facilitate proper monitoring and evaluation of various schemes.

JAIPUR,
The

(B.R. Mandal)
Principal Accountant General(Civil Audit),Rajasthan

Annexure-I

(Referred to in Para No.2.1; Page 3)

Details of Irregularities in Annual Accounts

Zila Parishads

S. No	Name of Zila Parishad	Period of Audit	Amount involved (Rs.in lakh)	Nature of Irregularity
1	Karauli	4/ 02 to 3/ 03	4.16	Difference in cash book and bank account.
2	Dungarpur	4/ 02 to 3/ 03	12.42	Difference in cash book and P.D. account.
3	Ajmer	4/ 02 to 3/ 03	3.21	Difference in cash book , P.D. account and bank account.
4	Churu	4/ 02 to 3/ 03	1.11	Difference in cash book , P.D. account and bank account.
5	Sawai Madhopur	4/ 02 to 3/ 03	1.57	Difference in cash book , P.D. account and bank account.
6	Jaisalmer	4/ 00 to 3/ 03	7.41	Difference in cash book , P.D. account and bank account.
7	Barmer	4/ 02 to 3/ 03	140.32	Difference in cash book and P.D. Pass book.
8	Dausa	4/ 02 to 3/ 03	0.31	Difference in opening and closing balance in annual accounts for the year 2002-03 and 2001-02.
9	Sirohi	4/ 02 to 3/ 03	10.34	Difference in cash book and P.D. Pass book.
			180.85	

Panchayat Samitis

S. No	Name of Panchayat Samiti	Period of Audit	Amount involved (Rs.in lakh)	Nature of Irregularity
1	Pidawa	4/ 01 to 3/ 03	0.43	Difference in Cash book and PD Account.
2	Manoharthana	4/ 01 to 3/ 03	11.05	Difference in Cash book and PD Account.
3	Viratnagar	4/ 01 to 3/ 03	7.30	Difference in Cash book and P D Account .
4	Kotputli	4/ 00 to 3/ 02	6.06	Difference in Cash book and PD Account.
5	Alsisar	4/ 01 to 3/ 02 4/02 to 3/03	1.45	Difference in Cash book and PD Account.
6	Jaswantpura	4/ 02 to 3/ 03	89.60	Difference in Annual accounts and cash book.
7	Sam	4/ 02 to 3/ 03	105.01	Difference in Cash book and Annual Accounts and PD Account.
8	Raniwara	4/ 01 to 3/ 03	11.77	Difference in Cash book and PD Account.
9	Jhalra patan	4/ 02 to 3/ 03	15.86	Difference in Cash book and Bank Account.
10	Sujjangarh	4/ 01 to 3/ 02	0.16	Difference in Cash book and PD Account.
11	Sadul Shahar	4/ 01 to 3/ 03	42.23	Difference in Cash book and PD Account.
12	Nohar	4/ 01 to 3/ 03	3.50	Difference in Cash book and Annual account.
13	Rajakhera	4/ 01 to 3/ 03	0.08	Difference in Cash book and PD Account.
14	Dholpur	4/ 01 to 3/ 03	179.62	Difference in Cash book and Annual account.
15	Kishangarh	4/ 01 to 3/ 03	0.47	Difference in Cash book and Annual account.
16	Ashpur	4/ 01 to 3/ 03	6.12	Difference in Cash book and PD Account.
17	Kekri	4/ 01 to 3/ 03	5.56	Difference in Cash book and PD Account.
18	Sardar shahar	4/ 01 to 3/ 03	19.54	Difference in Cash book and PD Account.
19	Arai	4/ 01 to 3/ 03	26.35	Difference in Cash book and PD Account.
20	Dungla	4/ 02 to 3/ 03	5.44	Difference in Cash book and PD Account.
21	Dausa	4/ 02 to 3/ 03	3.83	Difference in Cash book and PD Account.
22	Gangrar	4/ 02 to 3/ 03	5.94	Difference in Cash book and PD Account.
23	Gari	4/ 01 to 3/ 03	0.20	Difference in Cash book and PD Account.

24	Kumher	4/ 02 to 3/ 03	1.81	Difference in Cash book and PD Account.
25	Roopwas	4/ 02 to 3/ 03	0.99	Difference in Cash book and PD Account.
26	Taranagar	4/ 01 to 3/ 03	14.60	Difference in Cash book , PD Account and Bank Accounts.
27	Shahpura	4/ 02 to 3/ 03	0.63	Difference in Cash book and PD Account.
28	Sapotara	4/ 01 to 3/ 02	124.00	Difference in Cash book and Annual Accounts.
29	Khanpur	4/ 00 to 3/ 02	48.69	Difference in Opening and Closing balances of annual accounts for the year 2001 - 02 and 2000 -01.
30	Govindgarh	4/ 01 to 3/ 03	20.11	Difference in annual accounts and cash book.
31	Sangod	4/ 01 to 3/ 03	1.08	Difference in annual accounts and Cash book.
32	Nadoti	4/ 00 to 3/ 02	124.59	Difference in Opening and Closing balance of annual accounts for the year 2000-01 and 1999-2000.
33	Bhopalgarh	4/ 01 to 3/ 03	3.30	Difference in opening and closing balance of annual account for the year 2002 - 03 and 2000 -01.
34	Jhotwara	4/ 00 to 3/ 02	47.99	Difference in annual accounts and cash book.
35	Itawa	4/ 01 to 3/ 03	18.34	Difference in Cash book and annual account.
36	Kishangarh	4/ 01 to 3/ 03	7.73	Difference in Cash book and P.D account.
37	Sardar shahar	4/ 01 to 3/ 03	4.18	Difference in Cash book and annual account.
38	Dausa	4/ 02 to 3/ 03	20.04	Difference in Opening and Closing balance of annual accounts for the year 2002-03 and 2001 - 02.
39	Gari	4/ 01 to 3/ 03	16.01	Difference in Opening and Closing balance of annual accounts for the year 2002-03 and 2001 - 02.
40	Bayana	4/ 01 to 3/ 03	46.95	Difference in Opening and Closing balance of annual accounts for the year 2002-03 and 2001 - 02.
41	Talera	4/ 01 to 3/ 03	463.00	Difference in Cash book and P.D account.
42	Pipal khunt	4/ 02 to 3/ 03	0.85	Difference in Closing balance.
43	Kesho rai patan	4/ 01 to 3/ 03	63.24	Difference in Cash book and annual accounts.
44	Banera	4/ 01 to 3/ 03	1.75	Difference in Cash book and P.D account.
45	Nokha	4/ 01 to 3/ 03	10.51	Difference in Cash book and P.D account.
46	Umrain	4/ 01 to 3/ 03	1.24	Difference in Cash book and bank account.
47	Laxmangarh	4/ 01 to 3/ 03	29.96	Difference in Cash book and P.D account.
48	Sevar	4/ 01 to 3/ 03	6.66	Difference in Cash book and P.D account.
49	Sagwara	4/ 02 to 3/ 03	12.89	Difference in Closing balance of Cash book and P D account.
50	Ganga nagar	4/ 02 to 3/ 03	23.80	Difference in Cash book and P.D account.
51	Anoop garh	4/ 01 to 3/ 03	19.70	Difference in Cash book and P.D account.
52	Jawaja	4/ 01 to 3/ 03	14.83	Difference in Bank account and annual accounts.
53	Karanpur	4/ 02 to 3/ 03	15.21	Difference in Cash book and P.D account.
54	Ladnu	4/ 01 to 3/ 03	31.53	Difference in Cash book and P.D account.
55	Hanumangarh	4/ 02 to 3/ 03	144.43	Difference in Cash book , P.D account and bank account.
56	Karoli	4/ 02 to 3/ 03	6.45	Difference in Cash book and P.D account.
57	Shahpura	4/ 02 to 3/ 03	8.14	Difference in Cash book and P.D account.
58	Bakani	4/ 02 to 3/ 03	1.02	Difference in Cash book and annual accounts.
59	Khanpur	4/ 02 to 3/ 03	14.00	Difference in Cash book and annual accounts.
60	Sajjanganarh	4/ 02 to 3/ 03	0.07	Difference in Cash book and P.D account.
61	Jhotwara	4/ 02 to 3/ 03	52.17	Difference in Cash book and annual accounts.
		Total	1970.06	

Annexure-II

(Referred to in Para No.2.2; Page 3)

Details of Excess expenditure over allotted funds

Zila Parishads

(Rs. in lakh)

S.No	Name of Zila Parishad	Period of Audit	Excess expenditure	Number of Schemes/Heads in which excess expenditure incurred
1	Alwar	4/00 to 3/02	90.29	17
2	Bikaner	4/00 to 3/03	1.46	8
3	Nagaur	4/00 to 3/03	95.05	12
4	Karoli	4/02 to 3/03	2.85	3
5	Bhilwara	4/02 to 3/03	23.35	5
6	Bharatpur	4/02 to 3/03	9.63	5
7	Pali	4/01 to 3/03	36.88	6
8	Dungarpur	4/01 to 3/03	11.75	5
9	Jhunjhunu	4/02 to 3/03	153.41	16
10	Rajsamand	4/02 to 3/03	42.79	7
11	Jalore	4/02 to 3/03	14.39	6
12	Udaipur	4/02 to 3/03	19.78	1
13	Jaipur	4/02 to 3/03	101.80	14
14	Ajmer	4/02 to 3/03	23.92	7
15	Churu	4/02 to 3/03	17.43	3
16	Jhalawar	4/02 to 3/03	1.19	6
17	Kota	4/02 to 3/03	148.55	16
18	Dholpur	4/02 to 3/03	11.16	4
19	Hanumangarh	4/02 to 3/03	27.52	8
20	Sawaimadhopur	4/02 to 3/03	1.56	8
21	Banswara	4/02 to 3/03	40.05	8
22	Chittorgarh	4/02 to 3/03	70.74	7
23	Jaisalmer	4/00 to 3/03	579.37	9
24	Ganganagar	4/02 to 3/03	34.06	2
25	Dausa	4/02 to 3/03	1.50	5
26	Sirohi	4/02 to 3/03	1.82	3
27	Jodhpur	4/02 to 3/03	12.10	5
28	Sikar	4/02 to 3/03	6.28	8
		Total	1580.68	

Panchayat Samitis

(Rs. in lakh)

S.No	Name of Panchayat Samiti	Period of Audit	Excess expenditure	Number of Schemes/Heads in which excess expenditure incurred
1	Osian	4/01 to 3/03	43.78	22
2	Mandal	4/02 to 3/03	20.21	16
3	Jaisalmer	4/02 to 3/03	268.92	45
4	Bansur	4/01 to 3/03	49.86	15
5	Khanpur	4/02 to 3/03	10.76	3
6	Sujangarh	4/01 to 3/02	54.59	6
		4/02 to 3/03	47.78	14

7	Sam	4/02 to 3/03	318.00	4
8	Kotputli	4/00 to 3/02	21.57	20
		4/01 to 3/03	68.47	24
9	Sapotra	4/01 to 3/02	49.36	24
10	Udaipurwati	4/01 to 3/02	165.60	36
		4/02 to 3/03	26.14	17
11	Alsisar	4/01 to 3/02	55.71	20
12	Khetri	4/01 to 3/03	9.47	23
13	Bheenmal	4/01 to 3/03	10.99	15
14	Sangod	4/01 to 3/03	0.97	6
15	Jhunjhunu	4/01 to 3/03	5.48	17
16	Manoharthana	4/01 to 3/03	73.56	5
17	Bhopalgarh	4/01 to 3/03	12.15	4
18	Viratnagar	4/01 to 3/03	114.86	42
19	Itawa	4/01 to 3/03	18.18	8
20	Pidawa	4/01 to 3/03	26.69	16
21	Jaswantpura	4/02 to 3/03	86.48	39
22	Buhana	4/02 to 3/03	102.66	55
23	Fagi	4/01 to 3/03	16.75	20
24	Dudu	4/01 to 3/03	29.83	16
25	Ahore	4/01 to 3/03	13.76	9
26	Looni	4/01 to 3/03	51.98	19
27	Jhalrapatan	4/02 to 3/03	85.31	53
28	Kherabad	4/00 to 3/02	33.72	21
29	Govindgarh	4/01 to 3/03	36.23	18
30	Nadoti	4/00 to 3/03	29.94	27
31	Jhotwara	4/00 to 3/02	13.35	30
32	Arai	4/01 to 3/03	83.39	22
33	Kolayat	4/01 to 3/03	97.01	22
34	Dungargarh	4/01 to 3/03	25.11	21
35	Bikaner	4/01 to 3/03	180.20	33
36	Umrain	4/01 to 3/03	105.00	9
37	Rajgarh	4/01 to 3/03	19.03	5
38	Laxmangarh	4/01 to 3/03	32.25	17
39	Sewar	4/01 to 3/03	100.89	28
40	Hurda	4/01 to 3/03	154.47	41
41	Sagwada	4/02 to 3/03	145.20	39
42	Ganganagar	4/02 to 3/03	59.93	29
43	Pali	4/02 to 3/03	63.71	34
44	Badgaon	4/02 to 3/03	18.48	10
45	Anoopgarh	4/01 to 3/03	206.00	26
46	Jawaja	4/01 to 3/03	4.91	14
47	Bhinai	4/01 to 3/03	187.93	25
48	Arnod	4/02 to 3/03	35.95	21
49	Karanpur	4/02 to 3/03	71.43	42
50	Ladnu	4/01 to 3/03	28.45	25
51	Srinagar	4/01 to 3/03	1.06	16
52	Ratangarh	4/01 to 3/03	16.60	20
53	Nohar	4/01 to 3/03	130.42	46
54	Mahwa	4/01 to 3/03	17.19	14
55	Rajakhera	4/01 to 3/03	55.24	10
56	Dholpur	4/01 to 3/03	68.24	44
57	Kishangarh	4/01 to 3/03	110.04	31
58	Sooratgarh	4/01 to 3/03	72.47	22

59	Dungarpur	4/01 to 3/03	40.93	30
60	Aspur	4/01 to 3/03	57.67	21
61	Kekri	4/01 to 3/03	105.85	130
62	Sardarshahar	4/01 to 3/03	36.30	30
63	Dungla	4/02 to 3/03	48.83	28
63	Dausa	4/02 to 3/03	32.19	22
64	Gangrar	4/02 to 3/03	12.64	10
65	Barisadri	4/02 to 3/03	50.89	26
66	Gari	4/01 to 3/03	35.17	32
67	Kumher	4/02 to 3/03	20.64	18
68	Roopwas	4/02 to 3/03	93.66	9
69	Vair	4/01 to 3/03	15.76	9
70	Bayana	4/01 to 3/03	19.91	9
71	Anandpuri	4/01 to 3/03	19.67	20
72	Taranagar	4/01 to 3/03	27.74	21
73	Nimbahera	4/01 to 3/03	11.43	16
74	Shahpura	4/02 to 3/03	65.93	27
75	Mandal	4/02 to 3/03	20.21	12
76	Kotdi	4/02 to 3/03	2.46	8
77	Talera	4/01 to 3/03	133.42	44
78	Peepalkhoont	4/02 to 3/03	18.53	12
79	Keshoraipatan	4/01 to 3/03	124.00	31
80	Nokha	4/01 to 3/03	55.14	30
81	Mandawar	4/01 to 3/03	50.79	24
82	Shahbad	4/01 to 3/03	14.41	9
83	Kathoomar	4/01 to 3/03	47.06	18
84	Hanumangarh	4/02 to 3/03	139.40	57
85	Chotisadri	4/02 to 3/03	37.44	29
86	Karoli	4/02 to 3/03	82.19	33
87	Khanpur	4/00 to 3/02	81.07	50
88	Sajjangarh	4/02 to 3/03	41.30	31
89	Bakani	4/02 to 3/03	30.95	24
90	Jhotwara	4/02 to 3/03	8.05	11
91	Shiv	4/02 to 3/03	0.32	12
		Total	5645.66	

Annexure-III

(Referred to in Para No.2.3; Page 4)

Details of Non-deposit of recoveries from salary viz GPF/Income tax/ LIC/RPMF etc

(Rs in Lakh)

S. No.	Name of Panchayat Samiti (District in bracket)	Period of Audit	Deductions on account of				Total	Period for which deductions not deposited (in months)
			GPF	SI	LIC	Others Licence fee, Income tax,RPMF etc.		
1.	Nadoti (Karauli)	4/00-3/02	26.45	6.46	1.12	1.42	35.45	11
2.	Viratnagar (Jaipur)	4/01-3/03	0.68	-	3.72	5.93	10.33	7
3.	Jhotwara (Jaipur)	4/00-3/02	Item wise details not made available.				11.29	14
4.	Sam (Jaisalmer)	4/02-3/03	1.31	0.32	-	2.56	4.19	5
5.	Looni (Jodhpur)	4/01-3/03	-	0.53	0.78	1.32	2.63	11
6.	Jhalrapatan (Jhalawar)	4/02-3/03	4.82	1.03	-	0.28	6.13	7
7.	Srinagar (Ajmer)	4/01-3/03	Head wise details not made available.				8.78	6
8.	Mahwa (Dausa)	4/02-3/03	Head wise details not made available.				2.09	6
9.	Rajakhera (Dholpur)	4/01-3/03	17.85	6.42	2.98	1.81	29.06	4
10.	Dholpur	4/01-3/03	Head wise details not made available.				17.74	4
11.	Doongarpur	4/01-3/03	Head wise details not made available.				2.36	3
12.	Sardarshahar (Churu)	4/01-3/03	2.12	0.08	0.86	1.06	4.12	4
13.	Arai (Ajmer)	4/01-3/03	-	-	-	0.10	0.10	4
14.	Dausa	4/02-3/03	Head wise details not made available.				2.12	6
15.	Gangrar (Chittorgarh)	4/02-3/03	0.003	0.13	0.25	0.157	0.54	7
16.	Kumher (Bharatpur)	4/02-3/03	Head wise details not made available.				4.49	6
17.	Roopwas (Bharatpur)	4/02-3/03	81.99	-	-	4.32	86.31	7
18.	Vair (Bharatpur)	4/01-3/03	-	0.33	-	-	0.33	2
19.	Bayana (Bharatpur)	4/01-3/03	0.85	1.28	-	0.19	2.32	2
20.	Pratapgarh (Chittorgarh)	4/02-3/03	Head wise details not made available.				8.55	6
21.	Umrain (Alwar)	4/01-3/03	42.76	-	-	-	42.76	6
22.	Laxmangarh (Alwar)	4/01-3/03	13.30	1.89	-	0.44	15.63	4
23.	Hurda (Bhilwara)	4/01-3/03	Head wise details not made available.				101.00	4
24.	Kishanganj (Baran)	4/01-3/03	2.09	1.95	-	0.44	4.48	4
25.	Sagwada (Doongarpur)	4/02-3/03	1.20	0.67	0.96	1.11	3.94	11
26.	Hanumangarh	4/02-3/03	-	-	-	4.83	4.83	12
27.	Karauli	4/02-3/03	1.79	1.30	0.93	0.57	4.59	7
28.	Bakani (Jhalawar)	4/02-3/03	19.67	-	-	-	19.67	10
29.	Khanpur (Jhalawar)	4/02-3/03	Head wise details not made available.				1.14	8
	Total		216.883	22.39	11.60	186.10	436.97*	

* It includes Rs. 159.56 lakh for which headwise details were not made available by the department.

Annexure-IV

(Referred to in Para No.2.4; Page 4)

Details of Pending Utilisation Certificates

Zila Parishads

S. No	Name of Zila Parishad	Period of Audit	Name of Schemes under which amount advanced	Name of Executing Agency	Amount (Rs.in lakh)	Pending since
1.	Sawai Madhopur	4/02 to 3/03	EFC, SFC, AGAK,BZBK DANG, RGC,UNTIED	PWD, MUNICIPAL COMMITTEE, DFO, PHED, PSs	325.04	1 to 4 years
2.	Jalore	4/02 to 3/03	EFC	PS	354.75	1 year
3.	Banswara	4/02 to 3/03	TOTAL SANITATION CAMPAIGN	PSs	20.00	2 years
4.	Bundi	4/02 to 3/03	RGTWRS ,AGAK,BZBK DANG,RGC,UNTIED	PSs	244.46	4 to 5 years
5.	Chittorgarh	4/02 to 3/03	RGTWRS	PSs	10.26	2 to 3 years
6.	Rajsamand	4/02 to 3/03	RGDWM, TFC, BALIKA SAMRIDHI YOJANA	PSs	150.21	1 to 2 years
7.	Barmer	4/02 to 3/03	EFC,TFC,RGTWRS	PSs	1298.82	1 to 4 years (Rs. 287.59 lakh pertained to funds transferred prior to 99 to 2000).
8.	Tonk	4/02 to 3/03	TFC, SFC , TOTAL SANITATION CAMPAIGN ,AGAK, BZBK ,UNTIED, RGC, EAS	PSs	165.00	2 to 3 years
9.	Dholpur	4/02 to 3/03	AGAK,BZBK DADP,BIOGAS	PSs,PWD, Irrigation, Ayurveda, S.D.O.	29.94	4 to 7 years
10.	Jaisalmer	4/02 to 3/03	BZBK,UNTIED	PSs	14.86	2 years
11.	Hanumangarh	4/02 to 3/03	ELECTRIFICATION	Electricity Department	1.17	1 year
12.	Udaipur	4/02 to 3/03	AGAK,BZBK, RGC, UNTIED	PSs	30.46	2 to 3 years
13.	Alwar	4/02 to 3/03	AGAK, BZBK, UNTIED,RGC, EAS, MEWAT	PSs	172.89	1 to 3 years
14.	Ajmer	4/02 to 3/03	AGAK,BZBK UNTIED,EAS BIOGAS	PSs	41.12	1 to 3 years
	Total				2858.98	

Panchayat Samitis

S. No	Name of Panchayat Samiti	Period of Audit	Name of Schemes under which amount advanced	Name of Executing Agency	Amount (Rs. in lakh)	Pending since
1.	Shahpura	4/00 to 3/02	TFC, OBB	GPs	5.26	1 to 4 years
2.	Khetri	4/01 to 3/03	EFC, SFC, SGRY, MPLAD, IAY, ICDS, PMGY	GPs	89.93	1 to 2 years
3.	Bheenmal	4/01 to 3/03	SGRY, SFC, TFC	GPs	0.70	1 to 3 years
4.	Jaswantpura	4/02 to 3/03	EFC, SFC, SGRY, SGSY	GPs	7.72	1 to 2 years
5.	Raniwara	4/01 to 3/03	SFC, EFC	GPs	47.59	1 year
6.	Jhalrapatan	4/02 to 3/03	MPLAD, MLALAD, PHC, SGRY, MADA	GPs	30.12	1 year
7.	Sujjangerh	4/02 to 3/03	EFC	GPs	1.19	1 year
8.	Mahwa	4/02 to 3/03	MPLAD, RGTWRS, MADA, EFC, SFC	GPs	103.93	1 year
9.	Kishangerh	4/01 to 3/03	TFC, EFC, SFC	GPs	109.00	1 to 2 years
10.	Sardarshahar	4/01 to 3/03	MPLAD, MLALAD, SGRY, IAY, PMGY	GPs	60.31	1 to 2 years
11.	Dungla	4/02 to 3/03	IAY, SGRY, EFC, SFC, MLALAD, MPLAD	GPs	96.00	1 year
12.	Bayana	4/01 to 3/03	SFC	GPs	1.10	1 to 2 years
13.	Anandpuri	4/01 to 3/03	REFERRAL-TRANSPORT	GPs	0.30	2 years
14.	Bhadesar	4/02 to 3/03	BIOGAS, EAS, IAY, SGRY, JGSY, MLALAD, MPLAD, PHC, PMGY, ICDS	GPs	56.65	1 year
15.	Shahpura	4/02 to 3/03	EFC, SFC, RGTWRS	GPs	112.41	1 year
16.	Kotri	4/02 to 3/03	EFC	GPs	9.90	1 year
17.	Nokha	4/01 to 3/03	EFC, SFC	GPs	17.76	1 year
18.	Shahbad	4/01 to 3/03	RGTWRS	GPs	64.40	1 to 2 years
19.	Rajgarh	4/01 to 3/03	MPLAD, IAY, SGRY	GPs	15.40	2 years
20.	Laxmangarh	4/01 to 3/03	MEWAT	GPs	4.20	1 year
21.	Sewar	4/01 to 3/03	IAY, PMGY, MPLAD	GPs	164.81	1 year
22.	Pali	4/02 to 3/03	SGRY, ANGANBADI	GPs	3.65	1 year
23.	Karanpur	4/02 to 3/03	SFC, MPLAD, SGRY	GPs	1.95	1 year
24.	Hanumangarh	4/02 to 3/03	IAY, MPLAD, SGRY, EFC, SFC	GPs	20.70	1 year
25.	Khanpur	4/02 to 3/03	EAS, MPLAD, SFC, MLALAD	GPs	5.85	1 to 2 years
26.	Banswara	4/02 to 3/03	TOTAL SANITATION CAMPAIGN	GPs	7.72	1 year
27.	Govindgarh	4/01 to 3/03	JRY	GPs	0.83	1 to 4 year
28.	Sangod	4/01 to 3/03	JRY, IAY, NREP, RLEGP, JIVAN DHARA, UNTIED, SANITATION	GPs	124.71	1 to 6 years
29.	Barisadri	4/02 to 3/03	MPLAD	G.P	0.50	1 to 2 years
30.	Ganganagar	4/02 to 3/03	RURAL ELECTRIFICATION	ELECTRI CITY DEPART MENT	2.68	29 years
31.	Jhotwara	4/02 to 3/03	JRY	G.P	2.64	1 to 10 years
	Total				1169.91	

Annexure V

(Referred to in Para No.2.5; Page 5)

Details of amount of advances recoverable from individuals

Zila Parishads

S.No	Name of Zila Parishad	Period of Audit	Amount (Rs. in lakh)	Number of Individuals	Period from which outstanding
1	Barmer	4/02 to 3/03	0.86	11	1 to 6 years
2	Alwar	4/00 to 3/02	0.10	3	1 to 6 years
3	Dausa	4/02 to 3/03	0.24	3	1 to 4 years
4	Ajmer	4/02 to 3/03	1.11	29	1 to 22 years
5	Banswara	4/02 to 3/03	0.65	2	1 to 4 years
6	Kota	4/02 to 3/03	0.29	4	1 to 8 years
7	Jalore	4/02 to 3/03	0.19	2	1 to 3 years
8	Bundi	4/02 to 3/03	0.25	8	1 to 3 years
9	Bhilwara	4/02 to 3/03	0.03	4	1 to 40 years
10	Sirohi	4/02 to 3/03	0.51	23	1 to 15 years
11	Udaipur	4/02 to 3/03	0.61	9	1 to 9 years
12	Nagore	4/02 to 3/03	8.40	12	1 to 22 years
	Total		13.24	110	

Panchayat Samitis

S. No.	Name of Panchayat Samiti	Period of Audit	Amount (Rs. in lakh)	No of Individuals	Period from which outstanding
1.	Sapotra	4/01 to 3/02	262.30	N.A.	N.A
2.	Khairabad	4/00 to 3/02	0.04	17	2 to 41 years
3.	Shahpura	4/00 to 3/02	8.01	16	2 to 5 years
4.	Govindgarh	4/01 to 3/02	9.50	N.A.	2 to 36 years
5.	Ketri	4/01 to 3/03	7.34	3	2 to 6 years
6.	Sangod	4/01 to 3/03	1.04	41	2 to 41 years
7.	Jhunjhunu	4/01 to 3/03	0.48	5	2 to 36 years
8.	Nadoti	4/00 to 3/02	143.30	N.A.	2 to 4 years
9.	Manoharthana	4/01 to 3/03	10.15	71	2 to 22 years
10.	Bhopalgarh	4/01 to 3/03	6.64	17	1 to 2 years
11.	Viratnagar	4/01 to 3/03	278	27	2 to 42 years
12.	Kotputli	4/00 to 3/02	0.45	71	2 to 43 years
13.	Jhotwara	4/02 to 3/03	2.64	67	2 to 42 years
14.	Itawa	4/01 to 3/03	10.79	120	2 to 43 years
15.	Pidawa	4/01 to 3/03	10.66	85	1 to 4 years
16.	Jaswantpura	4/02 to 3/03	0.41	35	2 to 36 years
17.	Sam	4/02 to 3/03	9.83	5	2 to 15 years
18.	Buhana	4/02 to 3/03	0.73	52	2 to 42 years
19.	Jaisalmer	4/02 to 3/03	7.33	62	2 to 15 years
20.	Osian	4/01 to 3/03	15.39	114	2 to 44 years
21.	Dudu	4/01 to 3/03	3.10	20	2 to 42 years
22.	Looni	4/01 to 3/03	0.33	5	2 to 38 years
23.	Kotputli	4/01 to 3/03	3.34	N.A.	2 to 14 years
24.	Jhalrapatan	4/02 to 3/03	18.21	1	2 to 23 years
25.	Sujjangerh	4/02 to 3/03	0.05	9	2 to 42 years
26.	Nohar	4/01 to 3/03	29.08	41	4 to 5 years
27.	Mahwa	4/02 to 3/03	11.17	N.A.	N.A.
28.	Rajakhera	4/01 to 3/03	0.38	1	1 to 2 years
29.	Dholpur	4/01 to 3/03	18.18	32	2 to 25 years

Test Audit Report (Panchayati Raj Institutions) for the year ended 31 March 2004

30.	Kishangarh	4/01 to 3/03	65.97	33	2 to 28 years
31.	Suratgarh	4/01 to 3/03	9.26	11	1 to 2 years
32.	Dungarpur	4/01 to 3/03	3.18	4	1 year
33.	Ashpur	4/01 to 3/03	1.60	3	2 to 5 years
34.	Kekari	4/01 to 3/03	140.88	N.A.	2 to 17 years
35.	Arai	4/01 to 3/03	1.13	N.A.	2 to 43 years
36.	Doongla	4/02 to 3/03	0.27	7	2 to 13 years
37.	Dausa	4/02 to 3/03	5.50	58	2 to 42 years
38.	Gangrar	4/02 to 3/03	6.01	N.A.	1 year
39.	Kumher	4/02 to 3/03	1.14	17	2 to 39 years
40.	Bair	4/01 to 3/03	7.96	32	2 to 40 years
41.	Kushalgarh	4/02 to 3/03	2.66	1	2 to 16 years
42.	Taranagar	4/01 to 3/03	4.62	46	2 to 16 years
43.	Pratapgarh	4/02 to 3/03	2.30	2	1 year
44.	Shahpura	4/02 to 3/03	1.12	1	1 to 12 years
45.	Mandal	4/02 to 3/03	18.65	49	2 to 36 years
46.	Talera	4/01 to 3/03	3.35	177	2 to 42 years
47.	Baitu	4/02 to 3/03	3.93	2	2 to 14 years
48.	Pipalkhunt	4/02 to 3/03	1.28	36	2 to 35 years
49.	Kishwraipatan	4/01 to 3/03	0.07	6	2 to 24 years
50.	Banera	4/01 to 3/03	34.13	929	1 to 11 years
51.	Nokha	4/01 to 3/03	1.10	12	1 year
52.	Mandawar	4/01 to 3/03	3.20	92	2 to 43 years
53.	Loon karan sar	4/01 to 3/03	6.26	37	2 to 19 years
54.	Shahbad	4/01 to 3/03	0.68	1	1 year
55.	Shiv	4/02 to 3/03	0.57	10	2 to 36 years
56.	Khatumer	4/01 to 3/03	0.18	10	2 to 41 years
57.	Kolayat	4/01 to 3/03	2.04	41	2 to 44 years
58.	Doongargarh	4/01 to 3/03	1.33	3	2 to 11 years
59.	Bikaner	4/01 to 3/03	48.90	221	2 to 44 years
60.	Umrain	4/01 to 3/03	5.92	55	2 to 41 years
61.	Rajgarh	4/01 to 3/03	0.47	10	2 to 21 years
62.	Laxmangarh	4/01 to 3/03	0.47	17	2 to 7 years
63.	Sever	4/01 to 3/03	24.16	267	2 to 40 years
64.	Hurda	4/01 to 3/03	30.09	57	2 to 40 years
65.	Sri Ganganagar	4/01 to 3/03	4.50	13	2 to 7 years
66.	Pali	4/02 to 3/03	50.46	114	2 to 39 years
67.	Badgaon	4/02 to 3/03	0.50	102	2 to 44 years
68.	Anoopgarh	4/01 to 3/03	5.02	5	1 year
69.	Jawaja	4/01 to 3/03	0.11	1	1 to 3 years
70.	Bhinai	4/01 to 3/03	12.49	91	2 to 40 years
71.	Arnod	4/02 to 3/03	2.77	36	2 to 41 years
72.	Ladnu	4/01 to 3/03	0.13	18	2 to 39 years
73.	Hanumangarh	4/02 to 3/03	3.07	70	2 to 43 years
74.	Rajgarh	4/02 to 3/03	2.24	95	2 to 43 years
75.	Choti sadri	4/02 to 3/03	1.72	24	2 to 36 years
76.	Karoli	4/02 to 3/03	99.96	126	2 to 43 years
77.	Shahpura	4/02 to 3/03	6.51	12	2 to 15 years
78.	Bakani	4/02 to 3/03	6.37	N.A.	N.A.
79.	Khanpur	4/02 to 3/03	0.16	1	2 to 14 years
80.	Bansur	4/01 to 3/03	0.93	18	2 to 34 years
		Total	1506.19	3890	

Note:- N.A denotes the cases in which information regarding numbers of individuals and periods of outstanding advances was not made available by the concerned PSs.

Annexure - VI

(Referred to in Para No.2.6; Page 5)

Details of Irregular transfer of Interest earned on schemes funds to 'Own Income' head

Zila Parishads

S.No	Name of Zila Parishad	Interest earned during the period	Amount(Rs in lakh)
1	Rajsamand	2002 to 03	1.01
2	Jhalawar	2002 to 03	31.61
3	Dholpur	2000 to 02	4.78
4	Chittorgarh	1996 to 03	40.26
5	Jaisalmer	2000 to 03	30.96
6	Ganganagar	1998 to 03	44.31
7	Barmer	1998 to 03	4.67
8	Sikar	1999 to 03	2.51
9	Ajmer	2001 to 03	12.88
10	Bhilwara	1998 to 03	43.38
11	Dungarpur	2002 to 03	6.32
12	Tonk	2000 to 01	3.41
13	Baran	2002 to 03	25.05
	Total		251.15

Panchayat Samitis

S.No	Name of Panchayat Samiti	Interest earned during the period	Amount (Rs.in lakh)
1	Sardarshahar	2001 to 03	1.14
2	Dungla	2002 to 03	0.91
3	Itawa	2001 to 03	1.87
4	Pidawa	2002 to 03	3.09
5	Fagi	2002 to 03	1.24
6	Osian	2002 to 03	5.50
7	Dudu	2001 to 03	1.05
8	Udaipurwati	2002 to 03	2.46
9	Mahwa	2002 to 03	0.37
10	Vair	2001 to 03	0.57
11	Bayana	2002 to 03	0.40
12	Kushalgarh	2002 to 03	2.53
13	Bhadesar	2002 to 03	1.49
14	Peepalkhoont	2002 to 03	0.95
15	Keshoraipatan	2001 to 03	1.48
16	Shiv	2002 to 03	6.06
17	Badgaon	2002 to 03	5.63
18	Anoopgarh	2002 to 03	1.93
	Total		38.67

Annexure-VII

(Referred to in Para No.2.7; Page 6)

Details of funds blocked in closed/inactive schemes

Zila Parishads

S.No.	Name of Zila Parishad	Period of Audit	No. of Schemes	Time period	Amount (Rs.in lakh)
1.	Tonk	4/00 to 3/02	18	2 to 4 Years	23.05
2.	Nagaur	4/01 to 3/03	16	2 to 4 Years	46.55
3.	Bhilwara	4/02 to 3/03	8	2 to 5 Years	65.89
4.	Bharatpur	4/02 to 3/03	17	2 to 7 Years	41.35
5.	Pali	4/02 to 3/03	8	3 to 5 Years	34.98
6.	Jhunjhunu	4/02 to 3/03	33	2 to 6 Years	61.96
7.	Jalore	4/02 to 3/03	29	2 to 4 Years	80.05
8.	Jaipur	4/02 to 3/03	33	2 to 3 Years	421.79
9.	Churu	4/02 to 3/03	13	2 to 5 Years	53.71
10.	Jhalawar	4/02 to 3/03	16	2 to 3 Years	224.58
11.	Hanumangarh	4/02 to 3/03	12	2 to 8 Years	52.03
12.	Banswara	4/02 to 3/03	15	2 to 10 Years	153.27
13.	Chittorgarh	4/02 to 3/03	14	2 to 10 Years	91.64
14.	Jaisalmer	4/00 to 3/03	27	2 to 4 Years	174.69
15.	Sri ganganagar	4/02 to 3/03	1	2 to 9 Years	57.43
16.	Dausa	4/02 to 3/03	11	2 to 9 Years	42.24
17.	Sirohi	4/02 to 3/03	19	2 to 5 Years	48.22
18.	Sikar	4/02 to 3/03	16	2 to 3 Years	91.70
				Total	1765.13

Panchayat Samiti

S.No.	Name of Panchayat Samiti	Period of Audit	No. of Schemes	Time period	Amount (Rs.in lakh)
1.	Khanpur	4/ 00 to 3/ 02	46	3 to 10 yrs	20.71
2.	Khetri	4/ 01 to 3/ 03	37	6 to 7 yrs	24.41
3.	Bhinmal	4/ 01 to 3/ 03	9	2 to 4 yrs	4.85
4.	Jhunjhunu	4/ 01 to 3/ 03	35	2 to 4 yrs	26.62
5.	Viratnagar	4/ 01 to 3/ 03	31	2 yrs	33.97
6.	Osian	4/ 01 to 3/ 03	8	2 yrs	10.09
7.	Ratangarh	4/ 01 to 3/ 03	14	2 to 3 yrs	39.68
8.	Kishangarh	4/ 01 to 3/ 03	N.A	2 yrs	32.32
9.	Kekari	4/ 01 to 3/ 03	24	2 yrs	165.38
10.	Sardar shahar	4/ 01 to 3/ 03	19	2 to 10 yrs	29.20
11.	Arai	4/ 01 to 3/ 03	20	N.A	83.68
12.	Badi sadari	4/ 02 to 3/ 03	32	2 to 9 yrs	27.02
13.	Garhi	4/ 01 to 3/ 03	24	2 to 8 yrs	28.12
14.	Anandpuri	4/ 01 to 3/ 03	15	N.A	15.18
15.	Taranagar	4/ 01 to 3/ 03	25	2 to 5 yrs	23.56
16.	Pratap garh	4/ 02 to 3/ 03	8	2 to 3 yrs	17.05
17.	Mandal	4/ 02 to 3/ 03	3	2 to 8 yrs	1.92
18.	Kotri	4/ 02 to 3/ 03	25	2 to 5 yrs	14.14
19.	Talera	4/ 01 to 3/ 03	38	2 to 10 yrs	44.90
20.	Nokha	4/ 01 to 3/ 03	19	2 to 5 yrs	51.62

21.	Shahbad	4/ 01 to 3/ 03	26	N.A	19.84
22.	Khathumer	4/ 01 to 3/ 03	23	2 to 7 yrs	16.10
23.	Raj garh	4/ 01 to 3/ 03	7	2 to 3 yrs	5.58
24.	Pali	4/ 02 to 3/ 03	26	2 to 9 yrs	25.59
25.	Hanumangarh	4/ 02 to 3/ 03	41	N.A	104.00
26.	Raj garh	4/ 02 to 3/ 03	53	N.A	29.90
27.	Bakani	4/ 02 to 3/ 03	14	2 to 5 yrs	5.32
28.	Pidawa	4/ 01 to 3/ 03	16	2 to 5 yrs	32.74
29.	Bansur	4/ 01 to 3/ 03	8	2 to 8 yrs	71.62
				Total	1005.11

Note:- N.A denotes the cases in which information regarding numbers of schemes and periods for which funds remained blocked was not made available by the concerned PSs.

Annexure-VIII

(Referred to in Para No.2.8; Page 6)

Excess Imprest

S. No	Name of Gram Panchayat.	Name of Panchayat Samiti	District	Amount kept in excess ranged between (Rs.)	Period for which kept (months)	Interest payable (Amount inRs.)
1	Vatadu	Baitu	Barmer	2100-6358	4	317
2	Bhopji	Baitu	Barmer	24908-37086	3	1414
3	Jajwa	Baitu	Barmer	4955-43155	7	1568
4	Chibi	Baitu	Barmer	803-33553	5	577
5	Chidia	Baitu	Barmer	2802-14819	8	770
6	Mahaloni	Bayana	Bharatpur	15040-20840	24	6458
7	Jogapura	Shivganj	Sirohi	4500-61593	9	1463
8	Doomdoli	Shivganj	Sirohi	8056-14792	6	1183
9	Jotala	Shivganj	Sirohi	3468-12802	22	2749
10	Badagoan	Shivganj	Sirohi	1500-4950	12	722
11	Raziapura	Karoli	Karoli	232-70943	9	2961
12	Maholi	Karoli	Karoli	230-17133	15	1252
13	Kour	Karoli	Karoli	51-5605	21	567
14	Mamchari	Karoli	Karoli	724-6857	2	106
15	Naraina	Karoli	Karoli	530-12829	18	917
16	Nokha Goan	Mundwar	Alwar	517-43501	13	1316
17	Nalhausa	Neemkathana	Sikar	6937-33220	6	1492
18	Chomu	Neemkathana	Sikar	2162-25011	3	48
19	Bhaurawad	Aspur	Dungarpur	512-11780	8	488
20	Sahani	Aspur	Dungarpur	752-8647	8	463
21	Panjpur	Aspur	Dungarpur	645-14365	9	401
22	Moibi	Aspur	Dungarpur	558-4938	11	24
23	Gopalpura	Toda Rai singh	Tonk	4000-56046	8	781
24	Panchudola	Viratnagar	Jaipur	1166-33703	7	1417
25	Bagawas ki dhani	Viratnagar	Jaipur	662-23728	4	694
26	Pragpura	Viratnagar	Jaipur	3137-12693	4	741
27	Paota	Viratnagar	Jaipur	4332-30528	9	2081
				Total		32970

Annexure-IX

(Referred to in Para No.3.1; Page 7)

Details of Irregular Cash Payment to beneficiaries - Balika Samridhi Yozana

S. No.	Name of Panchayat Samiti	Period of Audit	Amount paid (Rs in lakh)	No. of Beneficiaries
1.	Kherabad	4/00 to 3/02	0.02	4
2.	Bheenmal	4/01 to 3/03	1.64	328
3.	Nadoti	4/00 to 3/02	0.10	20
4.	Viratnagar	4/01 to 3/03	0.04	8
5.	Dudu	4/01 to 3/03	1.36	272
6.	Kotputli	4/01 to 3/03	0.16	32
7.	Jhalrapatan	4/02 to 3/03	0.13	26
8.	Raja kheda	4/01 to 3/03	3.25	650
9.	Gari	4/01 to 3/03	1.17	234
10.	Roopwas	4/02 to 3/03	0.06	12
11.	Bayana	4/01 to 3/03	0.31	62
12.	Banera	4/01 to 3/03	0.79	158
13.	Umrain	4/01 to 3/03	0.37	74
14.	Sewar	4/01 to 3/03	0.61	122
15.	Ganganagar	4/02 to 3/03	0.68	136
16.	Pali	4/02 to 3/03	0.75	150
17.	Badgaon	4/02 to 3/03	0.17	34
Total			11.61	2322

ANNEXURE -X

(Referred to in Para No.3.5; Page 11)

Details of distribution of funds under TFC and SFC in PS Laxmangarh

(Amount in Rs.)

S. No	Name of Gram Panchayat	Population (Census 1991)	Allocation as per population	Actual allocation	Excess distributed	Short distributed
1	Alakhpura boman	4215	376399	123185	0	253214
2	Kauwa	4456	397921	221239	0	176682
3	Kumas jagor	4433	395867	235733	0	160134
4	Kumas jatan	3696	330053	490029	159976	0
5	Khiwasar	5442	485971	253788	0	232183
6	Khuri bari	3933	351217	806955	455738	0
7	Kheri Radan	3804	339697	302979	0	36718
8	Ganeri	4234	378096	423600	45504	0
9	Gadoda	5201	464449	199973	0	264476
10	Ghirniya Bada	3909	349074	376001	26927	0
11	Jasrasar	4597	410512	693688	283176	0
12	Jajod	4011	358182	74500	0	283682
13	Dudwa	4819	430337	446388	16051	0
14	Dahar ka bas	5224	466503	650562	184059	0
15	Tirokibari	4512	402922	253060	0	149862
16	Dhanri	2760	246468	153189	0	93279
17	Narodara	5027	448911	603232	154321	0
18	Nechhwa	5848	522226	165860	0	356366
19	Patoda	5114	456680	467610	10930	0
20	Palri	3338	298083	331912	33829	0
21	Bagri	3936	351485	438774	87289	0
22	Bathoth	4208	375774	318039	0	57735
23	Birodabadi	3670	327731	284955	0	42776
24	Bodasar	4328	386490	583666	197176	0
25	Bhilunda	3765	336215	346320	10105	0
26	Bhumawada	4437	396224	432746	36522	0
27	Bhujasarwada	4727	422121	499770	77649	0
28	Mangluna	4806	429176	132329	0	296847
29	Moran	5194	463824	647440	183616	0
30	Rehnanwa	3634	324516	277704	0	46812
31	Rulyanamali	3266	291654	230581	0	61073
32	Rulyana	4031	359968	331770	0	28198
33	Lalasi	4672	417210	449456	32246	0
34	Sigodara	4226	377382	475507	98125	0
35	Suthoth	4064	362915	261840	0	101075
36	Susode	3774	337018	371003	33985	0
37	Hameerpura	3428	306120	445752	139632	0
	Total	158739	14175391	13801135	2266856	2641112

Annexure-XI

(Referred to in Para No.3.6(1) ; Page 11)

Details showing transfer of grants under EFC and SFC to ZPs

Grants under EFC

S. No	Amount transferred to PD Account of ZPs (Rs. in lakh)	Date of sanction of Finance Deptt	Date of sanction of withdrawal from PD Account	Amount of withdrawal (Rs. in lakh)	Period of delay of sanction of withdrawal	Remarks
1.	4909.48	31.3.2001	11.3.02 30.3.02	188.38 4721.10	11 1/2 months 12 months	Rs. 14728.44 lakh remained frozen in PD account for 9 to 12 months.
2.	14728.44	30.3.2002	31.12.02 15.2.03 31.3.03 26.6.02	2454.74 3682.11 3682.11 4909.48	9 months 10 1/2 months 12 months 2 1/2 months	
3.	4909.48	22.3.2003	30.7.03 16.9.03 10.11.03 20.12.03	1045.96 1931.76 965.88 965.88	4 months 5 1/2 months 7 months 8 months	
	24547.40					

Grants Under SFC

S. No	Amount transferred to PD Account of ZPs (Rs. in lakh)	Date of sanction of Finance Deptt	Date of sanction of withdrawal from PD Account	Amount of withdrawal (Rs. in lakh)	Period of delay of sanction of withdrawal	Remarks
1.	8124.38	31.3.2001	9.8.01 11.3.02 30.3.02	4062.19 155.86 3906.33	4 months 11 1/2 months 12 months	Rs. 20755.08 lakh remained frozen in PD account for 10 to 12 months.
2.	9251.00	30.3.2002	15.2.03 31.3.03	2312.75 6938.25	10 1/2 months 12 months	
3.	9386.67	28.2.2003	30.7.03 12.2.04 16.3.04	1944.78 1860.48 5581.41	5 months 11 1/2 months 12 1/2 months	
4.	1767.41 (matching grant of EFC)	31.3.2003	30.7.03 30.8.03	372.62 1394.79	4 months 5 months	
	28529.46					

Annexure-XII

(Referred to in Para No.3.9; Page 15)

National Family Benefit Scheme

S. No.	Name of Panchayat Samiti	Period of Audit	Amount (Rs. in lakh)	No of Beneficiaries
1.	Pidawa	4/01 to 3/03	0.40	4
2.	Bayana	4/01 to 3/03	0.20	2
3.	Hurda	4/01 to 3/03	0.10	1
4.	Kumher	4/02 to 3/03	0.10	1
5.	Srinagar	4/01 to 3/03	0.10	1
6.	Sri Ganganagar	4/02 to 3/03	0.10	1
7.	Kotri	4/02 to 3/03	0.10	1
		Total	1.10	11

ANNEXURE XIII

(Referred to in Para No.4.1; Page 16)

Details of Incomplete works

Zila Parishads

S. No	Name of Zila Parishad	Period of Audit	Name of Scheme	Number of Incomplete Works	Expenditure (Rs. in lakh)	Incomplete since
1	Tonk	4/00 to 3/02	AGAK	18	17.50	3-10 Years
2	Karauli	4/02 to 3/03	DANG Area Development	20	20.70	6-7 Years
3	Jaipur	4/02 to 3/03	RGC, AGAK	3	3.16	6-11 Years
4	Bundi	4/02 to 3/03	UNTIED FUND	1	0.51	8 Years
5	Sawai Madhopur	4/02 to 3/03	AGAK	4	1.14	9-12 Years
6	Jaisalmer	4/02 to 3/03	RGC	10	8.51	4-9 Years
7	Jodhpur	4/02 to 3/03	AGAK, BZBK, UNTIED FUND	122	158.36	5-10 Years
			Total	178	209.88	

Panchayat Samitis

(Rs. in lakh)

S. No	Name of Panchayat Samiti	Period of Audit	Works sanctioned during	Sanctioned Amount	Expenditure	Schemes	Incomplete since
1	Bayana	4/ 01 to 3/ 03	1/96 - 3/01	4.12	2.60	MLALAD	2-6Years
2	Looni.	4/ 01 to 3/ 03	6/98 -10/01	5.30	3.99	MPLAD	2-4 Years
3	Dudu	4/ 01 to 3/ 03	11/00	1.00	0.46	MLALAD	3 Years
4	Loonkarnsar	4/ 01 to 3/ 03	12/01 - 1/02	1.00	1.00	MLALAD, JGSY	1-2 Years
5	Ashpur	4/ 01 to 3/ 03	2002 - 03	7.19	4.40	EFC	1 Year
6	Dungarpur	4/ 01 to 3/ 03	2001 - 03	31.54	15.49	EAS, SGRY, MLALAD	1-2 Years
7	Talera	4/ 01 to 3/ 03	1999 - 00 to 2002 - 03	0.92	0.52	MLALAD	1-4 Years
8	Bikaner	4/ 01 to 3/ 03	2001 - 02 to 2002 - 03	8.00	3.20	MPLAD,	1-2 Years
9	Sri Ganga nagar	4/ 02 to 3/ 03	2002 - 03	5.14	3.61	MPLAD,	1 Year
10	Sapotara	4/ 01 to 3/ 02	1996 - 97 to 1997 - 98	15.19	10.71	DANG	5-6 Years
11	Sahapura	4/ 00 to 3/ 02	2001 - 02 to 2002 - 03	2.70	1.28	MPLAD, MLALAD	2-3 Years
12	Raja khera	4/ 01 to 3/ 03	1994 - 95 to 2002 - 03	7.95	5.84	DANG, SGRY	1-8 Years
13	Karanpur	4/ 02 to 3/ 03	1996 - 97 to 2002 - 03	33.00	23.38	MPLAD, MLALAD	1-6 Years
14	Bhadesar	4/ 02 to 3/ 03	1998 - 03	40.80	19.81	AGAK, MPLAD, MLALAD	1-5 Years

15	Sewar	4/ 01 to 3/ 03	1996 - 03	45.38	23.69	OBB, MPLAD, MLALAD, RGC,EAS, EFC, SGRY, PHC	1-7 Years
16	Bansur	4/ 01 to 3/ 03	2001 - 02	2.29	1.34	MLALAD	1-2 Years
17	Nokha	4/ 01 to 3/ 03	2002 - 03	10.00	4.64	SGRY	1-2 Years
18	Hurda	4/ 01 to 3/ 03	2002 - 03	2.00	0.31	MPLAD,	1-2 Years
19	Kumher	4/ 02 to 3/ 03	95- 03	3.63	2.22	MPLAD, MLALAD,	1-8 Years
20	Roopwas	4/ 02 to 3/ 03	1994 - 03	52.56	30.38	MPLAD, MLALAD, SGRY, RGTWRS, IAY	1-9 Years
21	Vair	4/ 01 to 3/ 03	1998 - 01	35.00	20.20	MPLAD, MLALAD, SMALL SAVINGS, RGC, UNTIED	2-5 Years
22	Arnod	4/ 02 to 3/ 03	2002 - 03	2.71	1.26	SFC, RGTWRS, EFC	1-2 Years
23	Shahpura	4/ 02 to 3/ 03	1999 - 02	2.35	1.39	IAY, MPLAD	2-4 Years
24	Govindgarh	4/ 01 to 3/ 03	1997 - 03	18.51	10.75	MLALAD, EAS, MPLAD, IAY, PGAY	1-6 Years
25	Sambhar lake	4/ 01 to 3/ 03	2001 - 03	13.00	7.00	MPLAD, MLALAD,	1-2 Years
26	Viratnagar	4/ 01 to 3/ 03	N.A	12.28	7.97	Different schemes	1-2 Years
27	Shiv	4/ 02 to 3/ 03	1994 - 96	26.73	18.61	JRY, EAS,	7-8Years
28	Kekari	4/ 01 to 3/ 03	1998 - 99	4.66	3.67	AGAK, JRY, EAS	4-5 Years
29	Rajgarh	4/ 01 to 3/ 03	1998 - 03	30.98	27.00	EAS, MLALAD	1-5 Years
30	Kotputli	4/ 00 to 3/ 02	1998 - 01	N.A	3.26	TFC,JRY	2-5 Years
31	Bhadara	4/ 01 to 3/ 03	2002 -03	23.38	21.45	EFC, SFC	1-2 Years
32	Sam	4/ 02 to 3/ 03	1993 - 03	26.40	16.98	BADP, JRY, EAS, SGSY, FAMINE RELIEF, UNTIED	1-10 Years
33	Keshorai patan	4/ 01 to 3/ 03	1995 - 02	58.05	41.35	EAS,	1-8 Years
34	Udaipur wati	4/ 02 to 3/ 03	1998 - 03	N.A	31.70	N.A	1-5 Years
35	Taranagar	4/ 01 to 3/ 03	2002 - 03	32.92	10.92	SGRY, MPLAD, EFC	1-2 Years
36	Dungar garh	4/ 01 to 3/ 03	1994 - 03	14.95	5.75	Aanganbari, RGTWRS	1-9 Years
37	Umrain	4/ 01 to 3/03	1998 - 03	78.00	32.14	EAS, MPLAD, MLALAD, SGRY,JGSY, MEWAT	1-5 Years
			Total	659.63	420.27		

Annexure-XIV

(Referred to in Para No.4.2; Page 16)

Details of Non Utilisation of Assets

S. No.	Name of Panchayat Samiti (District in bracket)	Period of Audit	Name of Scheme/ Works	No of Assets	Year of completion	Cost (Rs.in Lakh)	Remarks
1.	Sapotra (Karauli)	4/01 to 3/02	Aanganbari	21	2002 - 03	21.23	Aanganbadi Centres completed but not handed to Woman and Child Development Deptt.
2.	Udaipurwati (Jhunjhunu)	4/01 to 3/02	MLALAD	5	1999 -2002	1.67	Water tanks made but not connected with water resource.
3.	Shahpura (Jaipur)	4/01 to 3/02	PHC	1	2001 - 2002	2.18	Not handed over to medical department.
4.	Sam (Jaisalmer)	4/02 to 3/03	TFC	2	2002 - 2003	19.88	Teachers quarters not allotted to teacher , Rajeev Gandhi school not handed over.
5.	Taranagar (Churu)	4/01 to 3/03	Aanganbari	7	2002-03	9.36	Aanganbadi Centres completed but not handed over.
6.	Shiv (Barmer)	4/02 to 3/03	BADP, Aanganbari, EFC,SFC	24	2002-03	41.35	Quarters, Hostel, Aanganbadi Centres, shops.
7.	Rajgarh (Alwar)	4/01 to 3/03	TFC,PHC, Aanganbari	8	1999 - 2003	15.69	Aanganbadi Centres, water tank and Primary Health Centre made but not handed over.
	Total			68		111.36	

Annexure-XV

(Referred to in Para No. 4.3; Page 17)

Non recovery of expenditure incurred on works in excess of their valuation

(Rs. in lakh)

S. No	Name of Panchayat Samiti	Period of Audit	Period during which works sanctioned	No. of works	Expenditure	Valuation	Difference recoverable	Name of schemes
1	Kherabad	4/00 to 3/02	10/00-2/01	12	26.48	23.95	2.53	TFC,JGSY
2	Shahpura	4/00 to 3/02	2/99-8/01	16	29.03	27.51	1.52	TFC,SGSY,EAS, RGTWRS
3	Alsisar	4/01 to 3/02	10/01	1	2.21	2.10	0.11	TFC, ANGANBADI
4	Sambharlake	4/01 to 3/03	5/00-3/02	3	3.01	2.50	0.51	TFC,SFC,SGSY
5	Govindgarh	4/01 to 3/03	6/99	1	3.30	2.75	0.55	MPLAD
6	Sangod	4/01 to 3/03	NA	6	6.80	6.28	0.52	JGSY,MLALAD, RGTWRS
7	Jhunjhunu	4/01 to 3/03	4/99-1/03	16	20.77	17.23	3.54	EAS,SGRY, MPLAD, MLALAD
8	Manoharthana	4/01 to 3/03	12/00	2	3.41	3.29	0.12	MLALAD,EAS
9	Viratnagar	4/01 to 3/03	4/99-1/03	15	8.75	4.50	4.25	MLALAD,JGSY, MPLAD
10	Kotputli	4/00 to 3/02	3/91-3/02	3	4.79	4.73	0.06	EAS,TFC,JGSY
11	Jhotwara	4/00 to 3/02	3/00	1	3.73	3.49	0.24	MLALAD,EAS
12	Itawa	4/01 to 3/03	4/01-3/02	5	2.89	2.74	0.15	EAS,MLALAD, SGRY
13	Pidawa	4/01 to 3/03	12/98-6/00	14	4.76	3.32	1.44	TFC,SFC,JGSY
14	Alsisar	4/02 to 3/03	NA	5	1.80	1.60	0.20	TFC,SFC,JGSY
15	Bhuhana	4/02 to 3/03	7/02	1	0.49	0.40	0.09	EFC
16	Dudu	4/01 to 3/03	1/99-10/02	10	16.71	16.07	0.64	MLALAD, SFC, EAS, MPLAD
17	Ahore	4/01 to 3/03	3/96-2/02	15	20.42	17.03	3.39	JGSY,TFC,SFC, EAS
18	Udaipurwati	4/02 to 3/03	5/02-2/03	12	4.96	4.57	0.39	MLALAD, SGRY, SFC
19	Luni	4/01 to 3/03	4/84-2/02	11	5.82	4.77	1.05	EFC,TFC,SFC, MLALAD, RGTWRS
20	Raniwara	4/01 to 3/03	10/00-3/01	28	58.18	47.33	10.85	MPLAD,EAS, JRY, IPP-9,PHC

21	Sadulshahar	4/01 to 3/03	8/02- 12/02	4	3.27	3.02	0.25	JGSY,MLALAD, MPLAD,TFC, EFC
22	Bhadara	4/02 to 3/03	4/95-3/00	7	24.53	20.58	3.95	MPLAD, AGAK, EAS, SGRY, SGSY, JRY
23	Nohar	4/01 to 3/03	4/98-7/02	13	14.76	13.35	1.41	MPLAD, MLALAD, RGTWRS
24	Rajakhera	4/01 to 3/03	3/00-8/02	31	21.17	19.32	1.85	MLALAD,TFC, EAS,MPLAD, SGRY
25	Dholpur	4/01 to 3/03	3/01- 12/02	23	10.87	10.31	0.56	MLALAD, SFC,EFC, RGTWRS
26	Suratgarh	4/01 to 3/03	5/00-8/02	18	30.27	28.57	1.70	MLALAD, MPLAD, TFC, SFC
27	Dungla	4/02 to 3/03	8/98-7/02	3	4.87	4.55	0.32	ICDS,MPLAD, SGRY
28	Dausa	4/02 to 3/03	8/02-1/03	10	4.59	4.02	0.57	TFC, SFC, RGTWRS
29	Barisadari	4/02 to 3/03	5/99-7/02	6	8.65	7.82	0.83	TFC,SFC,EAS, JGSY, SGRY
30	Gari	4/01 to 3/03	12/97- 3/01	4	9.69	9.45	0.24	EAS, BZBK
31	Kumher	4/02 to 3/03	6/00- 11/02	23	11.00	10.10	0.90	SFC,EFC, MPLAD, MLALAD, SGRY,RGTWRS
32	Roopwas	4/02 to 3/03	3/01- 12/02	12	7.91	7.70	0.21	SGRY,MPLAD, MLALAD, RGTWRS
33	Vair	4/01 to 3/03	1/00- 11/02	9	3.16	2.72	0.44	MLALAD,EFC, SFC,RGTWRS
34	Bayana	4/01 to 3/03	12/99- 10/02	12	5.38	4.21	1.17	MLALAD,JGSY, SFC,EFC,TFC
35	Chittorgarh	4/01 to 3/03	8/98-2/02	6	5.20	4.92	0.28	MLALAD, SFC, TFC,JGSY
36	Shahpura	4/02 to 3/03	6/02- 10/02	4	1.06	0.69	0.37	RGTWRS, MLALAD, TFC, SFC
37	Talera	4/01 to 3/03	NA	8	9.94	5.51	4.43	PHC,TFC,EFC, JGSY
38	Bayatu	4/02 to 3/03	5/01-9/01	2	3.36	2.65	0.71	AGAK,SGRY
39	Pipalkhunt	4/02 to 3/03	NA	16	4.96	3.46	1.50	SGRY, MLALAD,EAS
40	Sahabad	4/01 to 3/03	1/01-9/01	4	5.33	5.16	0.17	TFC, MLALAD
41	Khatumar	4/01 to 3/03	12/96- 10/02	43	46.06	42.87	3.19	SFC,TFC,AGAK, EFC, JRY,PHC, EAS,MPLAD, RGTWRS,JGSY, MLALAD

Test Audit Report (Panchayati Raj Institutions) for the year ended 31 March 2004

42	Kishanganj	4/01 to 3/03	5/99-1/03	8	11.11	10.04	1.07	TFC,SFC,SGRY, MLALAD
43	Sri Ganganagar	4/02 to 3/03	2/95-3/02	60	188.86	178.51	10.35	AGAK,MPLAD, MLALAD,IPP-9, EAS,TFC,SGRY, BADP
44	Anoopgarh	4/01 to 3/03	12/97- 2/01	20	46.64	44.12	2.52	TFC, SFC,EAS, MLALAD, BADP
45	Arnod	4/01 to 3/03	12/98- 12/02	6	3.12	2.66	0.46	SGRY, SMALL SAVINGS
46	Hanumangarh	4/02 to 3/03	NA	15	25.81	24.92	0.89	SFC,TFC,SGRY, MLALAD, MPLAD
47	Chotisadri	4/02 to 3/03	3/02- 11/02	8	7.08	6.76	0.32	SGRY,EFC, MPLAD,SFC
48	Shahpura	4/02 to 3/03	4/99- 12/01	12	19.31	17.82	1.49	MPLAD, MLALAD, EAS
49	Jhotwara	4/02 to 3/03	NA	9	14.23	12.75	1.48	ICDS,MPLAD, MLALAD, EFC, SFC
50	Khanpur	4/02 to 3/03	7/97- 11/02	3	3.80	3.49	0.31	EFC,MLALAD, UNTIED
51	Sajjangarh	4/02 to 3/03	7/98-3/01	2	4.47	4.00	0.47	JRY, TFC
	Total			578	788.77	712.21	76.56	

Annexure-XVI

(Referred to in Para No.4.5; Page 18)

Details of works sanctioned in GPs not inhabited by 'Meo' population

(Rs. in Lakh)

S. No	Name of PS	Name of GP	Month & Year of sanction	sanctioned amount	Amount released against work	Amount spent
1.	Ramgarh	Gundpur	1/03	2.00	1.55	0.62
2.	Ramgarh	Hajipur	9/02	1.00	0.62	0.31
3	Ramgarh	Khuteta Kalan	9/02	0.92	0.56	0.28
4	Ramgarh	Khedli	3/02	1.00	1.00	0.80
5	Ramgarh	Khedli saiyyed	3/02	0.92	0.92	0.74
6.	Ramgarh	Gundpur	3/02	0.92	0.92	0.74
7.	Ramgarh	Khuteta Kalan	3/02	0.92	0.74	0.74
8.	Kotkasim	Kantadka	9/02	0.80	0.48	0.24
9.	Kotkasim	Badi Bawal	9/02	1.00	0.62	0.62
10.	Kotkasim	Bagana	9/02	0.70	0.44	0.44
11.	Kotkasim	Patalia	3/02	0.92	0.74	Not made available
12.	Umren	DebtiaMithani	11/2000	1.03	1.03	1.03
13	Umren	Hajipur	9/2000	2.42	1.94	1.94
14.	Mandawar	Bhungeda	3/02	0.92	0.92	0.74
15.	Mandawar	Gopipura	3/02	1.48	1.84	1.48
16	Laxmangarh	Laxamangarh	9/02	3.00	2.34	2.34
17.	Laxmangarh	Nizamnagar	3/02	1.00	0.93	0.93
18.	Laxmangarh	Iteda	3/02	1.00	0.99	0.99
19.	Laxmangarh	Sehra	9/02	0.68	0.42	0.21
20.	Laxmangarh	Laxmangarh	3/02	1.00	1.00	0.80
21	Kathumar	Kho	3/02	0.84	0.78	0.68
22	Kathumar	Jetwada	9/02	2.00	1.84	1.42
23	Kathumar	Sonkh	9/02	0.60	0.38	0.19
24	Tijara	Luhadera	9/02	3.00	1.83	0.93
25	Tijara	Bhiwadi	9/02	2.74	1.60	0.85
Total				32.81	26.43	20.06

Annexure-XVII

(Referred to in Para No.4.6; Page 18)

Incomplete workshops under Shilp Shala/Bunkar Shala Yojana

S. No	Name of Panchayat Samiti	Period of Audit	No of Beneficiaries	Sanctioned Amount (Rs. in lakh)	Released Amount (Rs.in lakh)	Remarks
1.	Shahpura	4/ 00 to 3/ 02	65	3.38	1.56	Incomplete since 1996
2.	Samberlake	4/ 01 to 3/ 03	49	2.94	1.47	Incomplete since 2000
3.	Bhopalgarh	4/ 01 to 3/ 03	127	9.02	5.09	Incomplete since 1998
4.	Viratnagar	4/ 01 to 3/ 03	28	1.92	1.04	Incomplete since 1995
5.	Osian	4/ 01 to 3/ 03	216	12.96	8.50	Incomplete since 1999
6.	Dudu	4/ 01 to 3/ 03	33	2.70	1.53	Incomplete since 2001
7.	Luni	4/ 01 to 3/ 03	332	22.12	12.19	Incomplete since 1999
8.	Ashpur	4/ 01 to 3/ 03	58	2.76	1.42	Incomplete since 1996
9.	Sardarshahar	4/ 01 to 3/ 03	12	0.96	0.53	Incomplete since 2001
10.	Dungla	4/ 02 to 3/ 03	10	0.60	0.36	Incomplete since 2001
11.	Kumher	4/ 02 to 3/ 03	165	7.45	4.23	Incomplete since 1993
12.	Roopwas	4/ 02 to 3/ 03	86	5.16	2.06	Incomplete since 1995
13.	Bhadeshwar	4/ 02 to 3/ 03	26	1.56	0.96	Incomplete since 2001
14.	Bayatu	4/ 02 to 3/ 03	75	7.50	5.96	Incomplete since 2002
15.	Banera	4/ 01 to 3/ 03	05	0.30	0.15	Incomplete since 2001
16.	Dungargarh	4/ 01 to 3/ 03	15	1.34	0.72	Incomplete since 2002
17.	Sewar	4/ 01 to 3/ 03	32	2.53	1.43	Incomplete since 1996
18.	Sri Ganganagar	4/ 01 to 3/ 03	118	8.36	5.36	Incomplete since 2001
19.	Karanpur	4/ 01 to 3/ 03	12	1.20	0.57	Incomplete since 2002
20.	Hanumangarh	4/ 02 to 3/ 03	75	5.14	3.59	Incomplete since 1998
21.	Karoli	4/ 02 to 3/ 03	23	2.30	1.30	Incomplete since 2002
22.	Bansur	4/ 01 to 3/ 03	05	0.50	0.30	Incomplete since 2002
23.	Barmer	4/ 02 to 3/ 03	635	39.74	24.28	Incomplete since 1990
		Total	2202	142.44	84.60	

Annexure-XVIII

(Referred to in Para No.4.7; Page 18)

Irregularities in payments on Muster Roll

S. No.	Name of Panchayat Samiti / Gram Panchayat	Period of Audit	Amount (Rs.in lakh)	Remarks
1.	Alsisar	4/01 to 3/02	0.06	Same labourers shown at two different works at the same time.
2.	Manohar Thana	4/01 to 3/03	0.19	Same labourers shown non skilled in one and skilled in another muster roll .
3.	Viratnagar , Pawta	4/01 to 3/03	0.39	Signatures of the recipient not obtained on muster roll.
4.	Sujjagarh , GPs Sandawa and Joglia	4/01 to 3/02	0.05	Same labourers shown at two different works at the same time.
5.	Sewar , Adhapur	4/01 to 3/03	0.12	Same labourers shown at two different works at the same time.
6.	Kherabad, Modak Station	4/00 to 3/02	1.32	Payments made on muster rolls not issued by the authorised signatory of PS.
7.	Gangrar, Gangrar	4/02 to 3/03	0.55	Payment to labourers before issue of muster rolls.
8.	Rajgarh, Rajpurbada	4/02 to 3/03	0.03	Same labourers shown non skilled in one and skilled in another muster roll .
9.	Kotkasim Bhonkar	4/01 to 3/03	0.01 0.16	Attendance of labourer not marked Attendance shown more than actual days attended at the work.
10	Shivganj , Jogapura,Paldi	4/02 to 3/03	1.16	Muster rolls were not certified by the Sarpanch.
11	Anandpuri, Madkola Mogji	4/01 to 3/03	0.96	Muster rolls were not certified by the Sarpanch.
12	Kishangarh Paner	4/02 to 3/03	0.18	Same labourers shown non skilled in one and skilled in another muster roll .
13.	Jhotwara Shyosinghpura	4/02 to 3/03	1.66	Signatures of the recipient not obtained on one muster roll and in two muster roll excessive use of Padink spoiled thumb impression .
14.	Jhotwara Shyosinghpura	4/02 to 3/03	0.05	Name of masoners whom payments were made were not found in Muster roll.
15.	Neemrana, Khodroad	4/01 to 3/03	0.02	Same labourers shown at two different works at the same time.
16.	Neemrana, Kutreena	4/01 to 3/03	0.01	Same labourers shown at two different works at the same time.
17.	Kotkasim, Bansur	4/01 to 3/03	0.01	Attendance of labourer not marked.
18.	Bayana Salabad	4/01 to 3/03	0.10	Signatures of the recipient not obtained on muster roll.
19.	Rajgarh Raipur	4/02 to 3/03	0.02	Persons employed as labourers in three muster rolls were shown as masoners in another muster rolls.
20.	Deedwana, Deedwana	4/02 to 3/03	0.05	On muster roll issued on 28.12.1991 the labourer were shown as employed from 1.12.1991 to 31.12.1991.

21.	Deedwana Bhadhaliya	4/02 to 3/03	0.01 0.20 0.06 0.01	Two labourers given double payment. No attendance was found in respect of 20 labourers on muster rolls. There were lot of overwritings, cuttings and suspicious thumb impressions. Period was not recorded in the muster roll. Wheat was given to labourer but receipt was not obtained.
22.	Deedwana Bansa	4/02 to 3/03	0.01	Payment made in January 2003 where as muster roll pertained to February 2003.
23.	Deedwana Bardwa	4/02 to 3/03	0.01	Same labourers shown at two different works at the same time.
24.	Marwar Mundwa Mundwa	4/01 to 3/03	0.13	Same labourers shown at two different works at the same time.
25.	Bansur Bansur	4/01 to 3/03	0.01	Same labourers shown at two different works at the same time.
26.	Kuchman city Ktaia	4/02 to 3/03	0.23	Signatures of the recipient not obtained on muster roll.
27.	Rajgarh Baranikhalsa	4/02 to 3/03	0.12	Payment was made on muster roll for the period 7.1.03 to 22.2.03 but the work had already completed on 31.12.92.
28.	Sujjangarh Samduwa	4/02 to 3/03	0.02	Same labourers shown at two different works at the same time.
29.	Sujjangarh Jugariya	4/02 to 3/03	0.02	Same labourers shown at two different works at the same time.
30.	PS Alsisar Alsisar	4/01 to 3/03	0.22	Work started from 1.8.02 to 14.11.02 but payment was made on muster roll pertaining to 15.10.02 to 28.10.02.
31.	Marwar Mundwa Khandal	4/01 to 3/03	0.01	Same labourers shown at two different works at the same time.
32.	Todaraisingh Bhotunda	4/01 to 3/03	0.11	Same labourers shown at two different works at the same time.
	Total		8.27	

Annexure-XIX

(Referred to in Para No.4.8; Page 19)

Details of Excess payment of wages than task rate

(Amount in Rs.)

S. No	Name of Gram Panchayat.	Name of Panchayat Samiti	Nature of work	Actual amount paid	Amount payable as per task	Excess amount paid
1	Bharadwa	Deedwana	Construction of gravel road	12600	7860	4740
2	Akoda	Deedwana	Construction of gravel road	141600	101040	40560
3	Dihodi	Rajakheda	Laying of Kharanja(Stone layer)	22560	9880	12680
4	Kherli	Rajakheda	i) CC Road (Main road to Jatar)	35100	32135	2965
			ii) CC Road (Middle School to Secondary School)	30000	10208	19792
5.	Mangrol	Rajakheda	(i)Laying of Kharanja	26400	10436	15964
			(ii) CC road	41548	20008	21540
6	Jasupura	Rajkheda	Laying of Brick Layer	36876	22328	14548
7	Gothda	Marwar Mundwa	i) Construction of Khura (ramp) (from house of Ram Lal to Rama Niwas)	29995	17820	12175
			ii)Ramp (from House of Dholu Ram to Road)	29995	18840	11155
			iii)Ramp (Aganwai to Temple of shiv Ji)	26180	21600	4580
				432854	272155	160699

Annexure-XX

(Referred to in Para No.4.9(a) ; Page 19)

Details of Purchases without inviting tenders

S. No.	Name of Panchayat Samiti	Period of Audit	Amount (Rs in Lakh)	No of Gram Panchayats	Name of Gram Panchayat
1.	Sapotara	4/01 to 3/02	6.96	5	Sapotara,Kudgaon,Nanpur,Bugdar, Mahmudpur
2.	Khairabad	4/00 to 3/02	23.35	6	Modak station, Chechat,Satalkhedhi, Suket,Modak gaon, Khairabad
3.	Govindgarh	4/01 to 3/03	1.76	2	Moriza,Nawana
4.	Sangod	4/01 to 3/03	10.68	3	Duled,Kanwas,Danta
5.	Jhunjhunu	4/01 to 3/03	14.80	3	Kalodkalan,Makhar,Pratapura
6.	Nadoti	4/00 to 3/02	8.42	3	Bara,Palbagaor,Balpura
7.	Manohar thaana	4/01 to 3/03	3.77	3	Manohar thana,Anwal heda,Chandipur
8.	Jhotwara	4/00 to 3/02	2.46	1	Sarnadungar
9.	Itawa	4/01 to 3/03	2.22	2	Katoli,Genta
10.	Pidawa	4/01 to 3/03	2.73	1	Data
11.	Jaswantpura	4/02 to 3/03	0.78	1	Dhanta
12.	Fagi	4/01 to 3/03	6.03	1	Fagi
13.	Raniwara	4/01 to 3/03	12.54	7	Bargaon, Dhamsin,Kareda,Kodka, Jhakhara,Raniwara kala,Ratanpura
14.	Jhalrapatan	4/02 to 3/03	25.28	7	Borda,Goverdhanpura,Bhaisani, Ganeshpura, Govindpura , Girdharpura, Gura
15.	Srinagar	4/01 to 3/03	0.41	1	Dhal
16.	Sujjanganrh	4/01 to 3/02	8.54	8	Bhimsar,Badawar,Kanuta,Charwas, Bamboo,Sandwa,Jogalia,Malsisar
	Sujjanganrh	4/02 to 3/03	21.90	8	Chrla,Gili,Manisariya,Bhasina,Jataras, Dhannicolra,Barsar,Bobasar
17.	Ratangarh	4/01 to 3/03	36.88	8	Golasar,Sitsar,Gogasar,Malusar,Gorissar, Daudsar,Biramsar,Parasneu
18.	Dungarpur	4/01 to 3/03	3.12	3	Mehtali,Hatai,Atri
19.	Sardarsahar	4/01 to 3/03	32.12	4	Bandhanau,Melsar,Derajsar,Malaksar
20.	Garhi	4/01 to 3/03	6.80	4	Biloda,Partapur,Garhi,Parwatpura
21.	Kumher	4/01 to 3/03	1.15	1	Pala
22.	Roopwas	4/01 to 3/03	5.44	5	Malooni, Barida,Gehlau,Fatehpur, Roopwas
23.	Bayana	4/01 to 3/03	0.27	1	Bayana
24.	Anandpuri	4/01 to 3/03	20.16	4	Anandpuri,Chandarwara, Barajdia,Mundi,
25.	Taranagar	4/01 to 3/03	31.37	7	Taranagar,Bhaleri,Rajkhera,Sahwa, Boochwas,Bherwas,Repatonda,
26.	Bhadesar	4/02 to 3/03	3.11	3	Bhadesar,Gathaeri,Baund,
27.	Kotari	4/02 to 3/03	1.19	1	Khanti,
28.	Talera	4/01 to 3/03	15.01	7	Nayagaon,Dhabi,Dolada,Bhairupura, Ojha,Laxmipur, Lambakhoh
29.	Keshoraipatan	4/01 to 3/03	24.71	7	Sumerganj Mandi, Mohanpura,Ajanda,Maiza, Labhan,Daikhera,Lesarda

30.	Nokha	4/01 to 3/03	2.29	2	Panchu, Nokha
31.	Dungargarh	4/01 to 3/03	3.39	3	Udarasar,Radi,Umani
32.	Bikaner	4/01 to 3/03	5.06	4	Malasar,Mundsar,Udairamsar,Jaksar
33.	Umrain	4/01 to 3/03	2.41	1	Mandori
34.	Hurda	4/01 to 3/03	14.43	2	Khazari,Lamba
35.	Sri Ganganagar	4/02 to 3/03	12.20	3	Daulatpura,5LL, 4ML
36.	Pali	4/02 to 3/03	0.27	1	Gundoz
37.	Bargaon	4/01 to 3/03	0.96	1	Loira
38.	Jawaja	4/01 to 3/03	18.14	4	Murdia, Banzari,Kishanpura,Atitman
39.	Arnod	4/02 to 3/03	3.36	7	Fatehgarh,Kotri,Bordiya,Jajli,Bori, Chakunda,Machundala
40.	Hanumangarh	4/02 to 3/03	13.76	7	Amalki,Bhagatpura,Mirza,Chohila, Bolawali, Panditwali, Amarpurarathan
41.	Rajgarh	4/02 to 3/03	5.03	3	Chainpura Chota,Khanjan
		Total	415.26	155	

Annexure-XXI

(Referred to in Para No.4.9 (b) ; Page 19)

Details of Purchases after completion of work/before issue of sanction of work

S. No.	Name of Panchayat Samiti/Gram panchayat	Period of Audit	Amount (Rs.in lakh)	Date of Start of work	Date of Completion of work	Date of Purchase of material	Remarks
1.	Kherabad/G.P chahat	4/00 to 3/02	0.04	16.3.01	31.3.01	15.2.01	Material Purchased before of sanction of works.
2.	Alsisar/ G.P Magiyasar	4/01 to 3/02	0.49	1.3.01	15.7.01	14.12.2000	Material purchased before sanction of work.
	G.P Tamkot	4/01 to 3/02	0.17	1.3.01	15.7.01	24.7.01	Material purchased after completion of work.
3.	Kumher/ G.P Mahrawar	4/01 to 3/03	0.67	3.3.03	20.3.03	30.3.03	Material purchased after completion of work.
				1.8.02	15.8.02	28.9.02	Material purchased after completion of work.
				16.11.02	30.11.02	27.12.02	Material purchased after completion of work.
4.	Jawaja/ G.P Mohana	4/01 to 3/02	0.16	1.6.02	31.7.02	9/02 &10/02	Material purchased after completion of work.
5.	Dudu / G.P Bobas	4/01 to 3/03	0.31	18.6.01	29.9.01	19.10.01	Material purchased after completion of work.
6.	Raipur/ G.P Raipur	4/01 to 3/03	0.02	-	15.4.01	25.7.01	Material purchased after completion of work.
7.	Nemrana/ GP. Kutina	4/01 to 3/03	0.03	-	14.4.01	29.4.01	Material purchased after completion of work.
8.	Jaipur/ GP Kotputli	4/01 to 3/03	0.24	-	31.10.01	4/02 and 5/02	Material purchased after completion of work.
9.	Rajsamand/ GP Rajsamand	4/01 to 3/03	0.07	-	31.1.02	14.12.02	Material purchased after completion of work.
10.	Bansur/ GP Bansur	4/01 to 3/03	0.37	-	15.2.01	3.3.01	Material purchased after completion of work.
	Total		2.57				

(Rs in lakh)

Summary :- Material Purchaed after completion of work 2.04
 Material Purchaed before issue of Sanction of work 0.53
 Total 2.57

Annexure-XXII

(Referred to in Para No.4.9 (c) ; Page 19)

Details of material not entered in Stock Register

S.No.	Name of Panchayat Samiti	Period of Audit	Value of Material (Rs. in lakh)	Name of G.P/P.S
1.	Kherabad	4/2000 to 3/2002	3.61	G.P Modak station
2.	Shahpura	4/2000 to 3/2002	0.61	P.S Shahpura
3.	Manohar thana	4/2001 to 3/2003	2.62	P S Manohar Thana
4.	Pidawa	4/2001 to 3/2003	2.49	G.P Govindpura, Dola, Himmatgarh,Gadiya.
5.	Taranagar	4/2001 to 3/2003	0.12	G.P Jhaleri
6.	Pipalkhunt	4/2002 to 3/2003	1.10	G.P Bori
7.	Nokha	4/2001 to 3/2003	1.46	G.P Sakhanada
8.	Bikaner	4/2001 to 3/2003	0.77	G.P Jamsar
9.	Rajgarh	4/2001 to 3/2003	1.69	G.P Gola ka Bass
10.	Laxmangarh	4/2001 to 3/2003	1.77	G.P Barodamev, G.P Laxmangarh
11.	Sri Ganganagar	4/2002 to 3/2003	7.95	G.P 3Y,G.P 5LL
12.	Pali	4/2002 to 3/2003	0.11	G.P Mangesar
13.	Badgaon	4/2001 to 3/2003	0.39	G.P Rathi
14.	Ladnu	4/2001 to 3/2003	0.48	P S Ladnu
15.	Choti Sadri	4/2002 to 3/2003	3.44	G.P Pilikheda
16.	Banswara	4/2002 to 3/2003	0.35	P S Banswara
		Total	28.96	

Annexure-XXIII

(Referred to in Para No.5.2; Page 20)

Irregular Payments and Outstanding dues

Zila Parishads

S.No	Name of Zila parishad	Period of Audit	Amount (Rs.in lakh)	Remarks
1.	Jaipur	4/02 to 3/03	0.12	Irregular payment of T.A. to A.En.
2.	Kota	4/02 to 3/03	0.13	Irregular benefit under selection grade to LDC.
		Total	0.25	

Panchayat Samitis

S.No	Name of Panchayat Samiti	Period of Audit	Amount (Rs.in lakh)	Remarks
1.	Itawa	4/01 to 3/03	0.75	As per F1(8) Finance / Exp-3/87 dated 20.4.98 H.R.A admissible to Semi- permanent work charged employees (Handpump Mistries) @ Rs.125 per month, but was given 5% of salary for the period 5/99- 11/02 to 10 persons.
2.	Sam	4/02 to 3/03	0.22	Irregular payment of HRA to 6 teachers who were also allotted government residential quarters.
3.	Jaisalmer	4/02 to 3/03	0.18	Irregular payment of HRA to 27 Gram Sevaks although they were allotted government residential quarters.
4.	Kotputli	4/01 to 3/03	0.06	Non recovery of HRA from Vikas Adhikari on transfer.
5.	Mandal	4/02 to 3/03	0.67	Non recovery of House Rent from Retired Officer.
6.	Bansur	4/01 to 3/03	0.06	Excess payment of HRA to seven permanent work charged employee.
	Bansur	4/01 to 3/03	0.26	Irregular payment of TA to Junior Engineer during 2001-03.
7.	Sapotara	4/01 to 3/02	0.28	Irregular payment on encashment of leave to nine handpump mistries.
8	Itawa	4/01 to 3/03	0.40	Irregular payment on encashment of leave to seven handpump mistries.
9	Karanpur	4/02to 3/03	0.08	Excess payment to one employee due to incorrect fixation.
10	Karoli	4/02to 3/03	0.05	Irregular payment of salary and allowances to one class IV employee due to non production of medical certificate on first appointment from 16.6.2000 to 29.7.2000.
11	Bakani	4/02to 3/03	0.35	Excess payment of TA to handpump mistries.
12	Khanpur	4/02to 3/03	0.41	Irregular benefit under selection grade to Teachers and Gram Sewaks.
	Total		3.77	

Annexure -XXIV

(Referred to in Para No.5.3; Page 21)

Details showing allotment of Abadi Land to allottees not belonging to weaker section at rates lower than DLC rates at GP Mahuwa, PS Mahuwa District Dausa

S. No	Name of Allottee	Patta No. and date	Area Sq. yards/ Sq.feet	Kind of land	Rate of allotment per Sq. yard	Sale price (in Rs)	Value at DLC rate Rs185 per Sq. feet- Residential Rs. 335 per Sq. feet- Commercial	Loss (in Rs)
1.	Smt. Bhagwati W/o Johari lal	15/ 9.5.2000	371/ 3339	Commercial	3	1113	1118565	1117452
2.	Damodar lal S/o Ram kishan Sharma	44/ 14.7.2000	76/ 684	Commercial	4	304	229140	228836
3.	Damodar lal Sharma S/o Ramkishan sharma	45/ 14.7.2000	67/ 603	Commercial	3	201	202005	201804
4.	Damodar lal Sharma S/o Ramkishan sharma	17/ 19.5.2000	54/ 486	Commercial	4	216	162810	162594
5.	Murari lal Gupta S/o Damodar lal Gupta	87/ 13.2.2001	67/ 603	Commercial	25	1675	202005	200330
6.	Radhay Shayam S/o Damodar lal Gupta	29/ 7.3.2001	266/ 2394	Commercial	9	2394	801990	799596
7.	Manohar lal Jain S/o Badri prasad Jain	19/ 5.4.2000	125/ 1125	Commercial	5	625	376875	376250
8.	Naresh Kumar S/o Mahaveer Prasad Jain	20/ 20.5.2000	600/ 5400	Commercial	1.50	900	1809000	1808100
9.	Pradeep kumar S/o Radhey shyam Mahajan	139/ 26.3.01	389/ 3501	Commercial	20	7780	1172835	1165055
10.	Kamlesh kumar S/o Radhey shyam Gupta	128/ 7.3.01	107/ 963	Commercial	14	1498	322605	321107
11.	Naval Kishor Gupta S/o Ram sawroop Gupta	35/ 7.1.2002	24/ 216	Commercial	15	360	72360	72000

12.	Om prakash S/o Johari lal Mahajan	-/ 5.5.2000	200/ 1800	Commercial	2.50	500	603000	602500
13.	Smt. Keshauti Devi W/o Mangi lal jain	186/ 28.8.2001	439/ 3951	Commercial	3.79	1664	1323585	1321921
14.	Smt. Kanta Devi W/o Murari lal Gupta	86/ 23.12.2000	200/ 1800	Residential	9	1800	333000	331200
	Total					21030	8729775	8708745

Annexure-XXV

(Referred to in Para No.5.5 (a) ; Page 22)

Details of irregular excess expenditure on maintenance of vehicles

Zila Parishads

S.No	Name of Zila Parishad	Period of Audit.	Excess expenditure on maintenance of vehicles beyond prescribed limit (Rs in lakh)
1	Sri Ganganagar	4/02- 3/03	0.88
2	Pali	4/01- 3/02	2.56
3	Alwar	4/00- 3/02	4.03
4	Banswara	4/02- 3/03	7.24
5	Churu	4/02- 3/03	0.58
6	Kota	4/02- 3/03	6.45
7	Karoli	4/02- 3/03	0.21
8	Baran	4/02- 3/03	1.18
9	Tonk	4/00- 3/02	2.99
10	Bhilwara	4/02- 3/03	1.46
11	Nagaur	4/00- 3/03	1.38
			28.96

Panchayat Samitis

S. No.	Name of Panchayat Samiti	Period of Audit.	Excess expenditure on maintenance of vehicles beyond prescribed limit (Rs in lakh)
1.	Sapotra	4/01 to 3/02	3.38
2.	Kharabad	4/00 to 3/02	3.34
3.	Shahpura	4/00 to 3/02	0.63
4.	Sambhar lake	4/01 to 3/03	1.54
5.	Khetri	4/01 to 3/03	2.48
6.	Bheenmal	4/01 to 3/03	2.22
7.	Sangod	4/01 to 3/03	3.38
8.	Jhunjhunu	4/01 to 3/03	1.35
9.	Nadoti	4/00 to 3/02	1.28
10.	Manoharthana	4/01 to 3/03	1.03
11.	Kotputli	4/00 to 3/02	0.74
12.	Itawa	4/01 to 3/03	2.82
13.	Pidawa	4/01 to 3/03	3.11
14.	Jaswantpura	4/02 to 3/03	2.71
15.	Buhana	4/02 to 3/03	1.67
16.	Fagi	4/01 to 3/03	1.79
17.	Dudu	4/01 to 3/03	0.68
18.	Udaipurwati	4/02 to 3/03	0.66
19.	Raniwada	4/01 to 3/03	0.24
20.	Kotputli	4/01 to 3/03	0.01
21.	Jhalrapatan	4/02 to 3/03	1.24
22.	Srinagar	4/01 to 3/03	1.90
23.	Sujangarh	4/01 to 3/02	1.09
24.	Sujangarh	4/02 to 3/03	0.57
25.	Ratangarh	4/01 to 3/03	0.63
26.	Sadulsahar	4/01 to 3/03	1.95
27.	Nohar	4/01 to 3/03	1.92
28.	Mahwa	4/02 to 3/03	0.36

29.	Rajakhera	4/01 to 3/03	2.24
30.	Suratgarh	4/01 to 3/03	2.27
31.	Dungarpur	4/01 to 3/03	2.73
32.	Aspur	4/01 to 3/03	4.18
33.	Sardarshar	4/01 to 3/03	1.63
34.	Arai	4/01 to 3/03	0.14
35.	Dungla	4/02 to 3/03	4.69
36.	Dausa	4/02 to 3/03	0.37
37.	Badisadri	4/02 to 3/03	4.06
38.	Gari	4/01 to 3/03	1.41
39.	Kumher	4/02 to 3/03	0.48
40.	Roopwas	4/02 to 3/03	0.39
41.	Vair	4/01 to 3/03	0.55
42.	Anandpuri	4/01 to 3/03	1.95
43.	Kushalgarh	4/02 to 3/03	0.24
44.	Taranagar	4/01 to 3/03	0.90
45.	Nimbahera	4/01 to 3/03	0.28
46.	Chittorgarh	4/01 to 3/03	1.02
47.	Pratapgarh	4/02 to 3/03	1.46
48.	Shahpura	4/02 to 3/03	3.97
49.	Mandal	4/02 to 3/03	1.75
50.	Kotdi	4/02 to 3/03	2.29
51.	Talera	4/01 to 3/03	2.35
52.	Baitu	4/02 to 3/03	1.11
53.	Pipalkhunt	4/02 to 3/03	2.51
54.	Banera	4/01 to 3/03	0.96
55.	Nokha	4/01 to 3/03	1.13
56.	Loonkarnsar	4/01 to 3/03	0.67
57.	Shahbad	4/01 to 3/03	1.60
58.	Shiv	4/02 to 3/03	1.07
59.	Kathumar	4/01 to 3/03	2.23
60.	Doongargarh	4/01 to 3/03	1.60
61.	Bikaner	4/01 to 3/03	3.70
62.	Umrain	4/01 to 3/03	1.08
63.	Rajgarh	4/01 to 3/03	1.49
64.	Laxmangarh	4/01 to 3/03	1.20
65.	Hurda	4/01 to 3/03	1.53
66.	Kishanganj	4/01 to 3/03	0.85
67.	Pali	4/02 to 3/03	1.42
68.	Anoopgarh	4/01 to 3/03	4.39
69.	Jawaja	4/01 to 3/03	0.50
70.	Bhinai	4/01 to 3/03	5.39
71.	Arnod	4/02 to 3/03	0.28
72.	Karanpur	4/02 to 3/03	1.82
73.	Ladnu	4/01 to 3/03	0.74
74.	Hanumangarh	4/02 to 3/03	0.36
75.	Rajgarh	4/02 to 3/03	1.58
76.	Chotisadri	4/02 to 3/03	0.52
77.	Khanpur	4/02 to 3/03	0.67
78.	Banswara	4/02 to 3/03	2.27
79.	Sajjangarh	4/02 to 3/03	1.24
80.	Bansur	4/01 to 3/03	1.00
		Total	130.98

Note:- Irregular expenditure pertained to the years 1996-2003.

Annexure-XXVI

(Referred to in Para No.5.6; Page 23)

Use of Educational cess on works other than educational buildings/ activities

S. No.	Name of Panchayat Samiti	Period of Audit	Amount (Rs in Lakh)	Use of cess
1.	Alsisar	4/01 to 3/02	2.54	Payment of Jeep Rent, Electricity, Photostat, Stationery, Telephone bills.
2.	Viratnagar	4/01 to 3/03	1.31	Electricity, Printing charges for 2001-02 & 2002-03.
3.	Udaipurwati	4/02 to 3/03	24.84	Office Expenses.
4.	Jhalrapatan	4/02 to 3/03	0.20	Office Expenses.
5.	Vair	4/01 to 3/03	0.10	Office Expenses.
6.	Chittorgarh	4/01 to 3/03	7.60	Office Expenses.
7.	Banera	4/01 to 3/03	2.70	Office Expenses.
8.	Doongargarh	4/01 to 3/03	0.81	Office Expenses.
9.	Bikaner	4/01 to 3/03	2.52	Transportation charges.
10.	Ladnu	4/01 to 3/03	1.52	Office Expenses.
11.	Shahpura	4/02 to 3/03	0.42	Office Expenses.
Total			44.56	

Annexure-XXVII

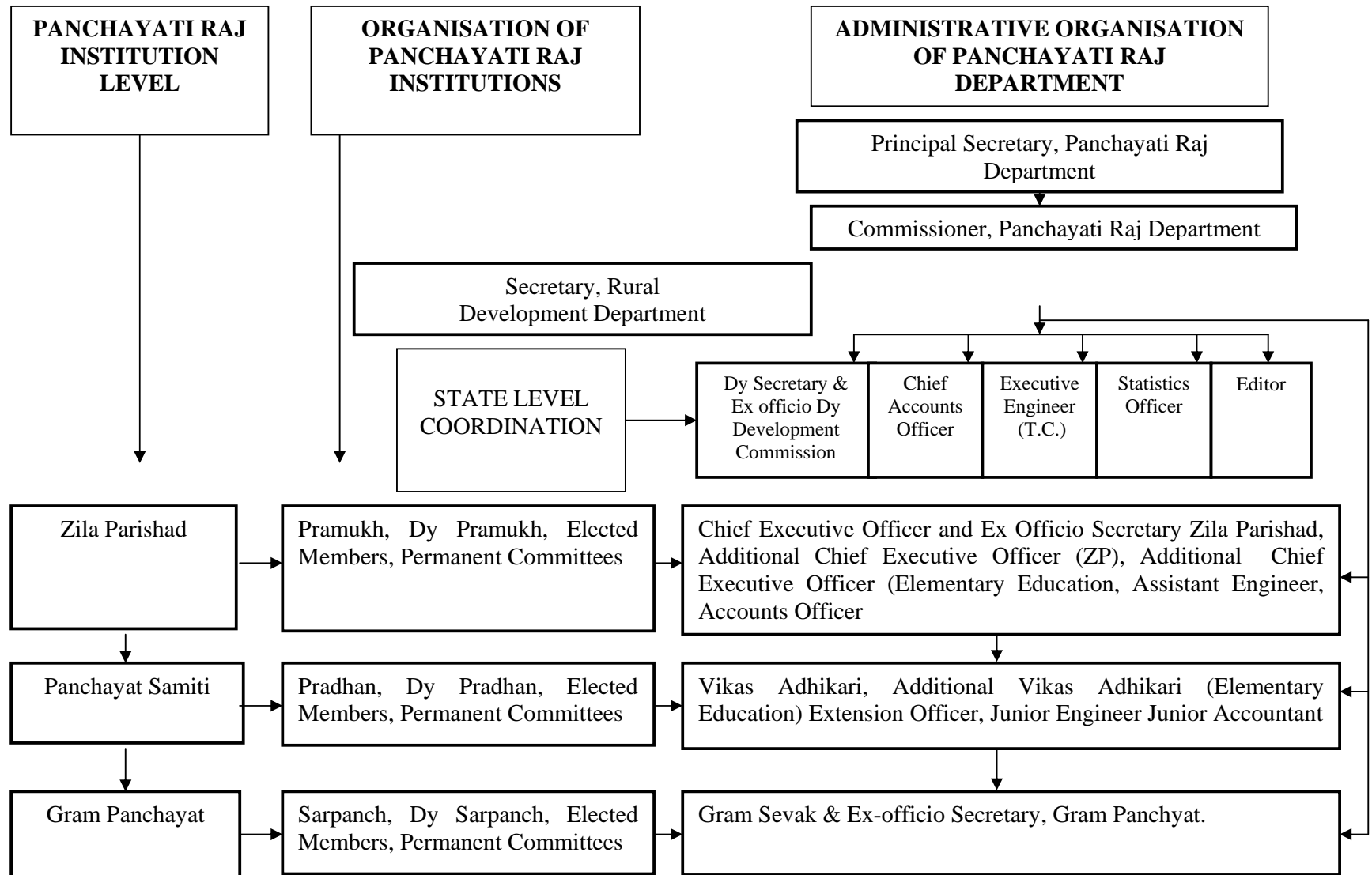
(Referred to in Para No.5.7; Page 23)

Details of non production of records

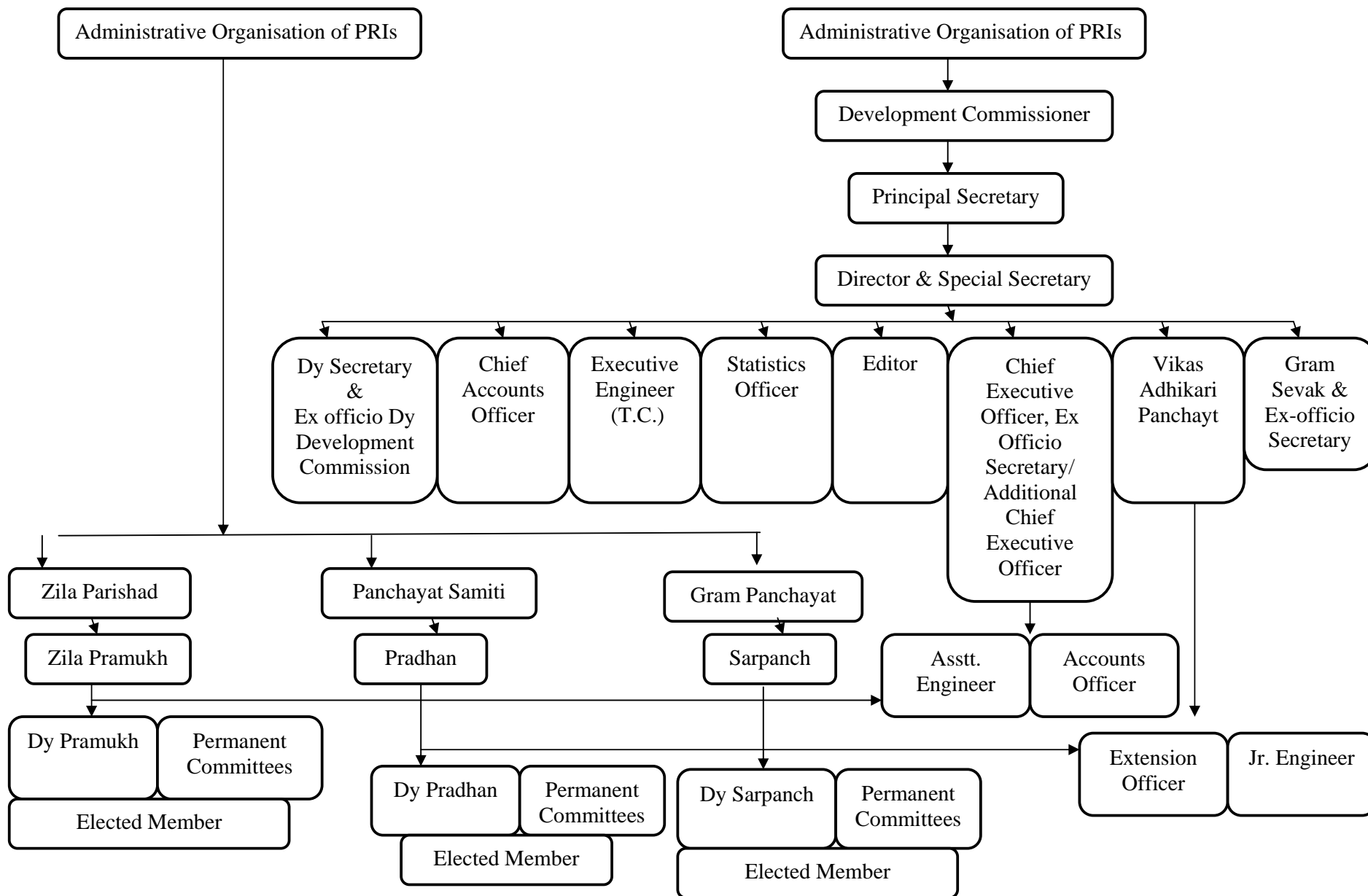
S. No	Name of Panchayat Samiti	Period of Audit	Name of Gram Panchayat
1.	Khairabad	4/ 00 to 3/ 02	Chechat, Satalkhedi, Suket, Morak gaon, Kairabad, Kumbhkhhot
2.	Sambher lake	4/ 01 to 3/ 03	Hingonia, Bagawas, Baver walon ki Dhani, Baghal, Khalakh, Bhimsingh
3.	Govind garh	4/ 01 to 3/ 03	Kiajroli, Udaipuriya, Mewana, Singaria
4.	Nadoti	4/ 00 to 3/ 02	Bada gaon, Raisana, Sop, Dalpura
5.	Manohar thana	4/ 01 to 3/ 03	Tharol, Baneth, Shorti
6.	Kotputli	4/ 00 to 3/ 02	Rajnota
7.	Pidawa	4/ 01 to 3/ 03	Kali talai
8.	Sam	4/ 02 to 3/ 03	Sam
9.	Fagi	4/ 01 to 3/ 03	Fagi
10.	Osian	4/ 01 to 3/ 03	Vapini, Vedu
11.	Ahor	4/ 01 to 3/ 03	Dhana
12.	Udaipur wati	4/ 02 to 3/ 03	Chawra, Kankarana
13.	Jhalrapatan	4/ 02 to 3/ 03	Govind pura
14.	Nohar	4/ 01 to 3/ 03	Gogamedi, Nohar
15.	Mahwa	4/ 02 to 3/ 03	Kamalpur, Haldena, Bada gaon, Dand, Dholkhedi
16.	Sikrai	4/ 01 to 3/ 03	Gizegarh
17.	Dholpur	4/ 01 to 3/ 03	Dholpur
18.	Dungarpur	4/ 01 to 3/ 03	Sidri, Kherwara
19.	Aspur	4/ 01 to 3/ 03	Richa
20.	Gangrar	4/ 02 to 3/ 03	Mandiya, Lalas, Sadas, Uwalia
21.	Badi sadri	4/ 02 to 3/ 03	Mahura, Pandera, Palsor, Rati chand khera
22.	Kumher	4/ 02 to 3/ 03	Kumher, Dahra
23.	Anandpuri	4/ 01 to 3/ 03	Amlia, Falwa
24.	Kushalgarh	4/ 02 to 3/ 03	Kushal garh
25.	Taranagar	4/ 01 to 3/ 03	Tara nagar
26.	Pratapgarh	4/ 02 to 3/ 03	Basera, Baroth, Ciklad, Dabda
27.	Mandal	4/ 02 to 3/ 03	Mandal
28.	Talera	4/ 01 to 3/ 03	Barandhan, Laxmi pura, Namana
29.	Keso rai patan	4/ 01 to 3/ 03	Utrana, Sunder
30.	Banera	4/ 01 to 3/ 03	Banera
31.	Nokha	4/ 01 to 3/ 03	Jai singh Magra, Bhadal
32.	Shahbad	4/ 01 to 3/ 03	Shahbad, Kelwara, Khushiyara
33.	Kathumar	4/ 01 to 3/ 03	Baseth, Samochi, Masani khokar
34.	Umrain	4/ 01 to 3/ 03	Ghatla, Palsara
35.	Sewer	4/ 01 to 3/ 03	Vilohi
36.	Nadwai	4/ 01 to 3/ 03	Nadwai
37.	Kishanganj	4/ 01 to 3/ 03	Nahargarh, Paraniya, Bhawargarh, Swaru
38.	Sri Ganga nagar	4/ 02 to 3/ 03	5LL
39.	Pali	4/ 02 to 3/ 03	Roopawas, Mangesher, Bhawari, Manihari, Baniyawas
40.	Badgaon	4/ 02 to 3/ 03	Thoor, Ishwal, Kathar, Lakhawali
41.	Jawaja	4/ 02 to 3/ 03	Tatgarh, Balar, Viyawarkhas
42.	Bhinai	4/ 01 to 3/ 03	Ramvaliya
43.	Ladnu	4/ 01 to 3/ 03	Udrasar

44.	Hanuman garh	4/ 02 to 3/ 03	Hanumangarh
45.	Jhotwara	4/ 02 to 3/ 03	Dhanakiya, Nemera
46.	Banswara	4/ 02 to 3/ 03	Devgarh, Ganau, Keraliya

Appendix - A



Annexure 'A'



GLOSSARY OF ABBRIVIATIONS

ACEO	:	Additional Chief Executive Officer
AEN	:	Assistant Engineer
BPL	:	Below Poverty Line
C& AG	:	Comptroller and Auditor General of India
CC	:	Completion Certificate
CEO	:	Chief Executive Officer
CSS	:	Centrally Sponsored Scheme
DLFAD	:	Director, Local Fund Audit Department
EE	:	Elementary Education
EFC	:	Eleventh Finance Commission
FCI	:	Food Corporation of India
FD	:	Fixed Deposit
GKN	:	Gramin Karya Nirdesika
GOI	:	Government of India
GP	:	Gram Panchayat
GPF	:	General Provident Fund
HRA	:	House Rent Allowance
HUDCO	:	Housing and Urban Development Corporation
IRD P	:	Integrated Rural Development Programme
IT	:	Income Tax
JEN	:	Junior Engineer
LIC	:	Life Insurance Corporation
MLALAD	:	Member of Legislative Assembly Local Area Development
MPLAD	:	Member of Parliament Local Area Development
MRs	:	Muster Rolls
NREP	:	National Rural Employment Programme
PAC	:	Public Accounts Committee
PD	:	Personal Deposit

POL	:	Petrol, Oil and Lubricant
PRD	:	Panchayati Raj Department
PRI	:	Panchayati Raj Institution
PS	:	Panchayat Samiti
RGTWRS	:	Rajeev Gandhi Traditional Water Resources Scheme
RLEGP	:	Rural Landless Employment Guarantee Programme
RPRA	:	Rajasthan Panchayati Raj Act
SC	:	Scheduled Caste
SFC	:	State Finance Commission
SGRY	:	Sampurna Gramin Rojgar Yojana
SGSY	:	Swarn Jayanti Gramin Swarajgar Yojana
SI	:	State Insurance
ST	:	Scheduled Tribe
TA	:	Travelling Allowance
TFC	:	Tenth Finance Commission
TSC	:	Total Sanitation Campaign
UC	:	Utilisation Certificate
VAPS	:	Vikas Adhikari, Panchayat Samiti
ZP	:	Zila Parishad

OVERVIEW

This report consists of eight chapters, containing audit observations on devolution of funds, irregularities in accounting procedures, revenue receipts, implementation of schemes and other civic services, execution of works, procurement and utilisation of assets, manpower management and establishment and environmental issues. A synopsis of the findings contained in the report is presented in this overview.

1. Devolution

Grant-in-aid in lieu of octroi and grants recommended by the Second State Finance Commission were short released by State Government to ULBs by Rs 64.79 crore (7.17 per cent) during 2000-03. The Government also did not provide entertainment tax of Rs 14.69 crore to ULBs during 2000-03.

(Paragraph 1.4)

2. Irregularities in Accounting Procedure

There were unreconciled differences of Rs 28.83 crore in cash books and bank / Personal Deposit (PD) accounts of three Municipal Corporations, three Municipal Councils (MCs) and 15 Municipal Boards (MBs).

(Paragraph 2.1)

Out of Rs 2.51 crore of urban assessment (lease money) collected by Jaipur Municipal Corporation (JMC) and 2 MBs, the minimum of Rs 2.26 crore (90 per cent of Rs 2.51 crore) was not credited to Government account even after lapse of 1 to 8 years.

(Paragraph 2.6)

Statutory deductions of Rs 14.53 crore made from salary of employees on account of subscription to General Provident Fund / Contributory Provident Fund (GPF/CPF), gratuity and pension contribution payable by ULBs were not deposited to concerned heads of account / funds.

(Paragraph 2.8)

3. Loss of revenue

Revenue of Rs 43.01 crore was short realised by one Municipal Corporation and 17 MBs during 1999-2003. Shortfalls in realisation of revenue ranged from 24 to 99 per cent in 18 ULBs.

(Paragraph 3.1)

House tax was not levied and collected at all by Municipal Corporation, Kota (MCK) and 64 other ULBs. House tax of Rs 72.76 crore against the demands raised by two Municipal Corporations, four MCs and 54 MBs was not recovered as on 31 March 2003.

(Paragraphs 3.3 and 3.5)

4. Implementation of schemes and other civic services

Out of Rs 5.27 crore released under Integrated Development of Small and Medium Towns scheme to five ULBs during 1995-96 to 1997-98, Rs 1.71 crore were neither utilised nor refunded to Government. In 35 ULBs, funds of Rs 10.06 crore released by Government under five other schemes were lying unutilised for 1 to 8 years.

(Paragraph 4.1 (ii) and (v))

5. Execution of works, procurement and utilisation of assets

Despite separate vigilance wing / vigilance staff, 9.82 lakh sq. yards Government / municipal land valued at Rs 59.45 crore in four ULBs had been encroached during 1979-2002 and no action has been taken as of March 2004.

(Paragraph 5.7)

6. Manpower management and establishment

Avoidable expenditure of Rs 59.17 lakh was incurred on pay and allowances of staff of seven ULBs working in other departments / offices during 1996-2003. In four ULBs, expenditure of Rs 69.18 lakh was incurred on the staff posted in excess of sanctioned strength.

(Paragraph 6.1(ii) and 6.3 (ii))

7. Environmental issues

Municipal Solid Wastes (Management and Handling) Rules, 2000 were not being complied with fully by the Municipal Corporations. In Municipal Corporation, Jodhpur proper disposal of bio medical wastes was not made due to non-establishment of common treatment facility.

(Paragraphs 7.1 and 7.2)

Municipal Corporation, Kota did not establish any authorised slaughter house and there was no control over the sale of uncertified meat. All four slaughter houses of Jaipur Municipal Corporation and Municipal Corporation, Jodhpur did not have the requisite facilities.

(Paragraph 7.3)

CHAPTER-1

AN OVERVIEW OF URBAN LOCAL BODIES AND THEIR FINANCIAL POSITION

1.1 Introduction

Rajasthan Town Municipalities Act was promulgated in 1951 by repealing the existing princely States' municipal laws. Subsequently, due to reorganisation of the State of Rajasthan, all the existing municipal laws¹ including the Act of 1951 were replaced by the Rajasthan Municipalities Act, 1959 (Act). Later, 43 rules were incorporated thereunder by State Government from time to time. Sections 98 and 101 of the Act provide for primary and secondary functions of the municipalities i.e. Urban Local Bodies (ULBs) respectively and Sections 161 to 275 confer certain powers to them. Constitution (74th Amendment) Act, 1992 inserted new Articles 243 P to 243 ZG providing for the legislature to endow certain powers and the duties to the municipalities relating to 18 matters mentioned in Twelfth Schedule.

Section 280 of the Act envisages that Examiner (now Director), Local Fund Audit would conduct the audit of municipal accounts. After release of grant in lieu of octroi which was abolished by State Government from 1 August 1998, C&AG's audit of the municipal accounts was attracted under section 14 of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971. The Eleventh Finance Commission (EFC) recommended entrustment of audit of local bodies under Section 20 (1) *ibid.* The present audit report contains observations of audit conducted under section 14 of the C & AG's (DPC) Act.

1.2 Organisational set up

At State level, Principal Secretary, Urban Development, Housing and Local Self Government Department is the administrative head and Director, Local Bodies (DLB) is responsible for monitoring and coordination of various activities of ULBs.

There are three Municipal Corporations², 11 Municipal Councils (MCs)³ and 169 Municipal Boards (MBs)⁴ in the State, each headed by an elected

1. Bikaner Municipal Act, 1923; Udaipur City Municipal Act, 1945; Alwar State Municipalities and Small Towns Act, 1934 etc.
2. Jaipur Municipal Corporation (JMC), Municipal Corporation, Jodhpur (MCJ) and Municipal Corporation, Kota (MCK).
3. Ajmer, Alwar, Beawar, Bharatpur, Bhilwara, Bikaner, Pali, Sikar, Sriganganagar, Tonk and Udaipur.
4. Municipalities Class II(39), Class III(58) and Class IV(72).

representative namely, Mayor, President and Chairman respectively, who exercise their powers and duties through committees of elected members i.e. Corporators, Councillors and Members of Boards respectively. Chief Executive Officer, Commissioner and Executive Officer are administrative heads of three categories of ULBs respectively. The organisational chart of ULBs is given in Appendix-A.

1.3 Audit coverage

Test audit of accounts of three Municipal Corporations, nine MCs and 83 MBs for the period from 1999-2000 to 2002-03 was conducted during 2003-04. A summary of audit observations raised in terms of money value is as under:

(Rupees in crore)

S. No.	ULBs test - checked	Expenditure incurred	Paragraphs of money value relating to receipts and expenditure		Paragraphs of which money value was not relevant/ established
			Number of paras	Money value	
1.	Municipal Corporations (3)	422.09	228	334.15	52
2.	Municipal Councils (9)	398.70	260	100.08	33
3.	Municipal Boards (83)	527.47	1046	242.71	132
	Total (95)	1348.26	1534	676.94	217

Important audit findings are discussed in the succeeding paragraphs.

1.4 Devolution of funds

An expenditure of Rs 2351 crore was incurred against the income of Rs 2472 crore in all the ULBs during 1999-2003 (*Annexure -I*).

The following deficiencies/ shortcomings in devolution of funds to the ULBs were noticed:

(i) *Short release of grant in lieu of octroi*

To compensate the revenue loss to ULBs caused due to abolition of octroi w.e.f. 1 August 1998, state government decided (July 1998) to provide grant-in-aid in lieu of octroi at par with the amount of octroi actually collected by the respective ULBs during 1997-98 with 10 *per cent* increase thereon every

year from 1999-2000. Government fulfilled this commitment during 1998-2001, but out of Rs 814.80 crore required to be released to all the ULBs during 2001-03, only Rs 759.24 crore were released by retaining Rs 55.56 crore. This deprived the ULBs and urban population from the benefits of civic services and development works to that extent.

(ii) Short-release of grant recommended by Second State Finance Commission (SFC)

Second SFC had recommended devolution of funds to the local bodies annually at 2.25 per cent of net proceeds of the State during 2000-05. Of this, 23.4 per cent was to be released to ULBs. However, out of Rs 88.34 crore to be released to ULBs during 2000-03, Rs 9.23 crore had not been released by the State Government (March 2004).

(iii) Non-release of entertainment tax

State government (Finance Department) decided (March 1965) to compensate ULBs from entertainment tax being collected by Government. The Second SFC had also recommended (2000-01) to release 15 per cent of net proceeds of entertainment tax to ULBs.

However, out of Rs 14.69 crore (15 per cent of Rs 97.93 crore) to be released to ULBs as per aforesaid recommendations during 2000-03, no amount was released to them by state government (February 2004).

CHAPTER-2

IRREGULARITIES IN ACCOUNTING PROCEDURES

2.1 Irregularities in the annual accounts

As per instructions issued (November 2001 and August 2002) by Director, Local Bodies reconciliation of any difference between the balances of cash book and bank/Personal Deposit (PD) accounts was required to be conducted every month.

Review of cash books, PD accounts and bank accounts of three Municipal Corporations, three MCs and 15 MBs revealed unreconciled difference of Rs 28.83 crore for one to four years (*Annexure-II*). This could be due to non-encashment of cheques, depositing of money in other heads of account etc., but non-reconciliation is fraught with the risk of misappropriation.

2.2 Excess expenditure over the sanctioned budget

Expenditure was not to exceed the budget sanctioned by DLB⁵.

However, in three MCs and 44 MBs an excess expenditure of Rs 20.32 crore (*Annexure-III*) was incurred without approval of the government. This requires regularization. Reasons for excess expenditure, though called for, were not intimated.

2.3 Irregular parking of funds in a private bank

Municipal funds were to be kept in the government treasury⁶.

Contrary to this, Jaipur Municipal Corporation (JMC) irregularly kept its funds ranging from Rs 0.53 crore to Rs 13.84 crore (during 2002-03 alone) in a current account with Bank of Rajasthan Limited, a private bank. Reasons for opening current account in private bank had not been furnished by JMC (April 2004).

5. Section 276 of Rajasthan Municipalities (RM) Act, 1959 and Rule 32 of RM (Budget) Rules, 1966.

6. Section 95 of the Rajasthan Municipalities Act, 1959.

2.4 Non-crediting of interest to Centrally sponsored/State Plan schemes

The interest earned on the funds of the Centrally sponsored/State Plan schemes was to be utilised as additional resources for these schemes.

In two Corporations, two MCs and two MBs, entire amount of interest of Rs 1.62 crore (*Annexure-IV*) earned on funds of various schemes in interest bearing PD accounts or bank accounts during 1997-2003 was credited to "Interest Income" of the ULBs and as such proportionate amount of interest was not credited to the schemes. The actual amount thereof could not be worked out in audit as the funds of several schemes and grants were deposited in the PD account which is a consolidated account.

2.5 Deductions in grant due to non-recovery of loan from beneficiaries

A loan of Rs 70.95 lakh obtained (1982-83) by MC, Tonk from Housing and Urban Development Corporation (HUDCO) was disbursed for construction of houses to 1099 persons affected by flood during 1981. Repayment of loan to HUDCO was to be made by December 1996. The council, however, failed to repay the loan to HUDCO. Therefore, state government repaid (November 1988 and December 1994) the amount (Rs 65.39 lakh) to HUDCO and sanctioned it to MC, Tonk as a loan. However, the council again failed to recover the amount of loan from beneficiaries and repay the entire amount in time to state government. This led to deduction of Rs 50.88 lakh from grants released by state government to the council (Rs 16.47 lakh up to 1994-95 and Rs 34.41 lakh during 1996-2002), thus depriving the public of Tonk city from the benefits of civic services/development works, that would have been executed by spending Rs 50.88 lakh.

2.6 Non-depositing the lease amount to government

The amount of urban assessment (lease money) collected by the municipalities from the assesseees was required to be deposited into the Consolidated Fund of the State after retaining 10 *per cent* as service charges if collection constituted 50 *per cent* of the amount due in a year⁷. Out of Rs 2.51 crore⁸ collected as lease money by Jaipur Municipal Corporation (JMC) and MBs at Balotara and Jaisalmer during 1995-2003, Rs 2.26 crore (90 *per cent* of Rs 2.51 crore) was to be credited to government account, but nothing was credited even after lapse of one to eight years. Thus, Rs 2.26 crore were unauthorisedly retained by the three ULBs.

7. Rule 7 (4) of RM (Disposal of Urban Land) Rules, 1974.

8. Balotara : 1995-96 to 2002-03 (Rs 91.23 lakh), Jaisalmer: 1999-2003 (Rs. 42.71 lakh) and Jaipur :2001-03 (Rs 116.89 lakh).

2.7 Non-depositing the pension contribution on arrears of dearness allowances

ULBs were required to deposit their contribution into the Municipal Employees Pension Fund maintained by treasury officers at 8.33 *per cent* of pay plus half of dearness allowance (DA) paid to their employees.⁹

JMC and three MBs did not deposit the pension contribution amounting to Rs 20.60 lakh¹⁰ on the amount of arrears of DA paid to their employees between January 1998 and December 2003. In case of failure to deposit the contribution, Director Local Bodies was empowered to recover from grant-in-aid payable to the ULBs, which was also not done.

2.8 Non-depositing of statutory recoveries and non-payment of pensionary benefits of retired/deceased employees

Amount of statutory deductions made from the salary of employees on account of subscription to General Provident Fund/ Contributory Provident Fund (GPF / CPF), amounts of gratuity and pension contribution payable by municipalities were required to be deposited monthly in the concerned heads of account/ funds.

In JMC, MC, Beawar and 32 MBs, Rs 14.53 crore (*Annexure-V*) so deducted from salary bills or payable by these ULBs were not deposited for one year to 35 years after deduction. These ULBs were irregularly utilising the retained amount for payment of salary to their employees owing to their poor financial conditions which was against RM (CPF and Gratuity) Rules, 1969 and the instructions issued (June 2002) by DLB. This requires fixation of responsibility as the employees would suffer loss because of this financial indiscipline.

Further, as per instructions of DLB (December 2002), pensionary benefits like gratuity of retired/deceased employees were required to be paid to them/their heirs within 60 days of their retirement/death.

MC, Beawar (Distt. Ajmer) however, could not pay pensionary benefits of Rs 79.87 lakh in respect of 102 employees who had retired/ died up to 31 March 2003. MC, Beawar attributed (February 2004) the reasons of delay to its poor financial condition and stated that demand of special grant of Rs 1.00 crore had been sent to DLB for this purpose.

9. Rule 8(2) of Rajasthan Municipal Services (Pension) Rules, 1989.

10. JMC (April 2001 to December 2003) (Rs 18.48 lakh), Khairthal (July 1998 to October 2003) (Rs 0.66 lakh), Nimbahera (January 1998 to September 2003) (Rs 0.89 lakh) and Phalodi (January 2000 to March 2003) (Rs 0.57 lakh).

2.9 Outstanding advances against individuals/firms

Temporary advances made to individuals/ firms were required to be adjusted by the end of financial year in which they were made¹¹. The state government instructed (August 2002) to recover/adjust advances outstanding for more than 6 month along with interest.

It was observed that:

(i) Advances of Rs 10 lakh were given (February 1995) by MC, Udaipur for sewer line works was outstanding against *Avas Vikas Sansthan* (AVS) which had been closed since April 1999 without execution of works. Execution of the works or recovery of advances is yet to be made from Rajasthan Housing Board to whom the assets and liabilities of AVS had been transferred.

(ii) TA advance of Rs 3.00 lakh was paid (May 1999) to former Mayor of MCJ for journeys to attend World Mayors Conference held in Germany. Adjustment / recovery of the advance had not been made even after five years (March 2004). Balance, if any requires to be recovered along with interest.

(iii) In three Corporations, six MCs and 65 MBs, advances of Rs 6.91 crore (*Annexure-VI*) were outstanding against individuals / employees for the last one to 55 years. Similarly, in two Corporations, six MCs and 24 MBs advances of Rs 9.54 crore (*Annexure-VII*) were outstanding against firms/executing agencies for the last 1 to 56 years. This indicated lack of effective internal controls in these ULBs. The possibility of recovery of older advances is very remote as complete records may not be available and some officials might have retired/expired/transferred to other offices. Thus, action to recover/adjust the advances along with interest needs to be initiated and monitoring mechanism strengthened to ensure speedy recovery.

2.10 Non-submission of utilisation certificates (UCs)

UCs of Rs 20.06 crore released (2002-03) to ULBs as SFC grant were awaited from them by DLB (May 2004). This indicates that the monitoring of the utilisation of grants by the DLB was not satisfactory.

2.11 Misreporting of facts in utilisation certificates

There was a difference of Rs 44.52 lakh¹² between the figures of expenditure reported by four ULBs to government through UCs and actual figures as per

¹¹ Rule 80 of RM Accounts Rules, 1963

12. Sikar (Rs 3.64 lakh), Nohar (Rs 6.60 lakh) , Rajgarh (Rs 15.14 lakh) and Sangaria (Rs 19.14 lakh).

their annual accounts under Swarna Jayanti Sahari Rojgar Yojana (SJSRY) and National Slum Development Programme (NSDP), indicating misreporting of facts to Government.

2.12 Non-depiction of true financial position in municipal accounts

(i) The Annual Accounts of JMC for the years 2001-02 and 2002-03 prepared by a Chartered Accountant firm did not depict the true financial position because the balance sheet did not show all the liabilities and fixed assets and scheme-wise unutilised balances, etc. held by JMC.

(ii) In JMC, entries of recoveries of motor conveyance advances and house building advances aggregating to Rs 17.88 lakh paid (1993-2003) to 95 employees had not been made in the prescribed registers / broad sheets. Thus, complete recovery of principal amount together with interest had not been ensured by JMC due to poor/ incomplete maintenance of books of accounts.

CHAPTER -3

LOSS OF REVENUE

3.1 Shortfalls in achievements of targets of revenue collection

Against the targets fixed by Municipal Corporation, Jodhpur and 17 MBs during 1999-2003, the shortfalls in realisation of revenue (Rs 43.01 crore) ranged from 24 to 99 *per cent* (*Annexure-VIII*). This indicated very poor revenue collection efforts by these ULBs. The shortfalls were attributed mainly to fixing of targets on higher side and non-realisation of revenue due to famine conditions.

Section (A) Tax revenue (House tax)

Tax on the annual letting value of building or land or both (House tax), situated within the Municipality is an obligatory tax under Section 104 of the Act and it is compulsory for the Board to collect it. Only the state government is competent to allow exemption by a special order to be published in the official gazette.

State government also framed Rajasthan Municipalities (Land and Building Tax) Rules, 1961 to provide for procedures of assessment and recovery of house tax.

The following points were noticed:

3.2 Non-assessment of house tax

(i) As per Section 107 of the Act exemption from house tax is available to the charitable institutions like educational and medical institutions providing relief to the poor. It was observed that three schools¹³ run by other institutions in Jaipur were claiming exemption without fulfilling required conditions. Notices for house tax amounting to Rs 3.93 crore covering the period from 1990-91 to 2002-03 had, however, been issued (2003-04) by JMC, but the same had not been recovered as of April 2004. Thus, no assessment of house tax for the period prior to 1990-91 had been done giving undue benefit to these institutions.

13. (i) Saint Xaviers School , (ii) Maharani Gayatri Devi School and (iii) Mahaveer Public School.

(ii) An assessee institution¹⁴ appealed to JMC for grant of exemption on the ground of its research activities and the appeal was rejected (March 2001) looking to the commercial activities in the premises of the building. On revision appeal by the institution to the State Government for grant of exemption, the Government directed (March 2001) the institution to deposit 10 *per cent* (Rs 16.48 lakh) of the assessed amount (Rs 1.64 crore) for the period from 1985-86 to 1999-2000 till further orders, against which the institution deposited only Rs 4.00 lakh. Thus, revenue of Rs 12.48 lakh could not be realised (April 2004) even after orders from the State Government.

3.3 Non-levy of house tax

Obligatory¹⁵ house tax had not been levied and collected at all by Municipal Corporation, Kota causing recurring loss of revenue to the municipal fund. This also resulted in irregular utilisation of staff of house tax wing for other purposes entailing expenditure of Rs 80.08 lakh incurred on their salaries during 2001-2003 alone. MCK stated (February 2004) that they decided (March 2001) to levy house tax, but due to protest by residents of Kota, the Corporation again resolved (July 2003) not to levy the tax, which was against the provisions of the Act.

House tax was also not being levied at all in 64 other ULBs during 1999-2003. Thus, these ULBs are not only violating the provisions of the Act but also have weakened their resource base and compromised their financial independence to a great extent.

3.4 Short assessment of house tax

As clarified by State Government¹⁶, annual letting value was to be based on the actual amount of rent received during the year and if it was not ascertainable, assessment on comparative basis was to be done. In case, these methods could not be adopted, the annual letting value was to be determined on the basis of cost of buildings or lands or both.

However, in JMC instead of authentic documents a simple declaration of annual rent recovered / recoverable on notional basis was obtained by the assessors from the assessee as is evident from the following instance:

Assessment of a hotel (The Rambagh Palace- a member of the Taj Group of Hotels) having 90 rooms of different types for the year 2001-2002 was done as

14. Birla Institute of Scientific Research, Jaipur.

15. Section 104 of the RM Act, 1959.

16. State Government circular No. F-8 (89) LSG/60 dated 8 June 1962.

follows by JMC:

S.No.	Particulars	Amount (Rs in crore)
1	Annual rental income from rooms during 2000-2001 (as per tariff value of rooms)	20.37
2	Less: Vacancy at 55 <i>per cent</i>	11.20
3	Estimated rental income	9.17
4	Less: Allowed expenditure at 90 <i>per cent</i>	8.25
5	Add: Rent from shops	0.18
6	Annual letting value	1.10
7	Standard deduction at 10 <i>per cent</i>	0.11
8	Taxable annual letting value	0.99
9	House tax at 6.25 <i>per cent</i>	0.06

Thus, assessment was done without verification of the crucial elements in house tax determination like annual rent received, vacancy etc. from independent source. Moreover, the assessee had claimed the deduction of Rs 7.04 crore only whereas the deduction of expenditure allowed by the assessor on notional basis was Rs 8.25 crore which resulted in short assessment of tax amounting to Rs 7.56 lakh (6.25 *per cent* of Rs 1.21 crore).

Thus, the system of assessment was lax with scope of under-assessment and also gave avoidable discretion to tax assessor.

Non-determination of correct annual letting value by JMC and MC Ajmer resulted in short assessment of house tax to the tune of Rs 66.84 lakh in 10 cases during 1994-2003 (*Annexure-IX*).

3.5 Non-recovery of house tax from assesseees

Against the demands raised by two Municipal Corporations, four MCs and 54 MBs, house tax of Rs 72.76 crore (*Annexure-X*) was lying unrecovered as on 31 March 2003. It indicated slackness on the part of concerned officials in recovery of dues, even though some of the ULBs were not able even to pay the retirement dues of their staff.

In Civil Lines zone of JMC, proportion of recovery of house tax was decreasing over the years as it amounted to Rs 4.67 crore in 2000-2001 which reduced to Rs 3.59 crore in 2002-2003 by 23 *per cent*. Reasons of decrease in recoveries of house tax were not intimated by JMC.

3.6 Non-revision of house tax

Assessment list of house tax was required to be completely revised not less than once in every three years¹⁷. However, reassessment of house tax was not done by 40 ULBs even after lapse of three to 41 years (*Annexure-X*). This requires appropriate action against the delinquent revenue officials.

Section (B) Non-tax revenue

3.7 Non-recovery of auction money of hoardings from advertising agencies

As per bye-laws framed by ULBs, hoarding sites in municipal area were to be auctioned every year. 25 *per cent* of the highest bid was to be deposited on spot and the rest 75 *per cent* within one month before placement of hoardings on site. An agreement was also to be executed by the licensees on stamp paper.

In three Municipal Corporations and MC Sriganganagar, hoarding charges of Rs 30.66 lakh remained outstanding against seven licensees for one to four years (*Annexure-XI*) due to non-recovery of the amount before placement of hoardings, non-execution of agreement with licensees, etc.

In MCK, even notices for recovery of Rs 8.13 lakh for hoarding charges along with interest of Rs 3.49 lakh had not been issued to two licensees¹⁸ as reportedly these were of a Corporator. Thus, the ULB was not only giving undue favour to the Corporator but also failed to initiate action as per Section 26 (xii) of the Act which disqualifies individuals or members of their family doing business with the local body. Therefore, explanation of the concerned officials who did not ensure relationship of the licensees with the corporator before awarding the contract / licence and who did not issue notices of recovery to these licensees, was required to be called for.

3.8 Loss of revenue due to non-auctioning of sites

(i) In three Municipal Corporations, MC Alwar and MB Asind, 431 sites¹⁹ were not auctioned during 1999-2003 resulting in loss of revenue of Rs 66.97 lakh (*Annexure-XII*) to the municipal funds. The reasons were attributed to inadequate offers by the bidders, but the loss could have been reduced / avoided by arranging negotiations or re-auctioning.

17. Section 119 of the RM Act, 1959.

18. (1) M/S Vinayak Advertising and (2) M/S Akanksha Publicity, Kota.

19. Number of sites not available in MC Alwar.

(ii) Twenty three sites auctioned by JMC to six advertising agencies during 2001-02 were shown as not auctioned during 2002-03, were again auctioned for Rs 13.08 lakh to the same agencies during 2003-04. Procedure adopted by JMC to ensure that these agencies had not actually used these sites during 2002-03 was not on record, as use of these sites by the advertising agencies without paying any charges during 2002-2003 could not be ruled out. Reasons for non-auctioning the sites during 2002-03 were not intimated.

3.9 Non-realisation / short realisation of rent from milk booths

Rent of area occupied by milk booths running in the municipal areas were to be charged at the rates determined by State Government from time to time. In case, other items were also sold in milk booths, fees at double the normal rate were to be charged. In three Municipal Corporations, two MCs (Ajmer and Bikaner) and MB, Sagwara rent of Rs 1.05 crore remained outstanding against 765 milk booths as of March 2004 (*Annexure-XIII*).

3.10 Non-levy of charges for emblem sign boards

As per State Government directions (August 2000) Rs 25,000 for every five years was to be charged from every petrol pump owner for emblem signboard fixed by him in the buffer street²⁰. It was observed that Rs 17.05 lakh (*Annexure-XIV*) could not be realised on this account from 75 petrol pumps situated in the municipal areas of MCJ, two MCs and 23 MBs.

3.11 Abnormal delay in assessment of rent of shops/ stalls

Eighty shops/stalls were got constructed (1949-50) by Rehabilitation Department in Rameshwari Nehru Market of Girdikot in Jodhpur city, which were allotted to the displaced persons migrated from Pakistan. However, rent of these shops had not been fixed by State Government/ DLB even after lapse of considerable period (54 years) even though sub-letting of these shops by the allottees/tenants without paying any amount of rent to MCJ was reported. Thus, abnormal delay on the part of Government caused recurring loss of revenue. Records showing details of shops and transfer/sub-letting thereof were also not maintained by MCJ to determine the actual dues/users.

20. A street i.e. public land where sign board is placed for better visibility to traffic.

3.12 Non-settlement of dues recoverable from or payable to Government departments, autonomous bodies, etc.

In 39 ULBs, dues of Rs 141.82 crore recoverable from Government departments/public under-takings/ autonomous bodies and liabilities of Rs 33.98 crore due to them on various grounds remained pending settlement for one to 48 years owing to dispute of title of land, for want of sanction of Government, etc. as summarised in the table below:

S. No.	Grounds of Dues/payments	Name of Govt. Deptt./ Body/ agency	Name /number of ULBs	Period to which dues/ payment relate	Amount (Rs In crore)	Remarks
(A)	Receivables	Public Health Engineering Department (PHED)	MB, Ratangarh	1992	0.36	-
(1)	Cost or rent of allotted/ occupied lands recoverable as per RM (Disposal of Urban Land) Rules, 1974 and State Government instructions dated 10 August 1983	Rajasthan State Roadways Transport Corporation (RSRTC)	16 MBs	1975-2003	6.02	Annexure-XV
	House tax, octroi and others	Bharat Sanchar Nigam Limited (BSNL)	MC, Tonk	1997	0.05	-
		RSEB (now JVVN Ltd.)	MCK, MC Alwar and 12 MBs	1956-2003	33.23	Annexure-XVI
		RSEB (now JVVN Ltd.)	-do-	-do-	6.36	-do-
(2)	15 per cent of the sale proceeds of land in the municipal area vide Government, UDH circular dated 28 March 1983	Jaipur Development Authority (JDA)/Urban Improvement Trusts (UITs)	Three Corporations and three MCs	1983-2003	64.28	Annexure-XVII
	Sewerage tax collected from consumers of drinking water for maintenance of sewerage lines	PHED	JMC	NA	27.13	-
		PHED	MCJ	1984-85 to 2001-02	1.19	-
(3)	<i>Dharmada</i> ²¹ on toll tax plus interest thereon leviable as per decision (March 2001) of the Supreme Court	Receiver appointed for M/s JK Synthetics Ltd., Kota (Since closed)	MCK	August 1987 to February 1994	2.41	-
(4)	Road cutting charges	PHED and BSNL	Two MCs and nine MBs	1997-2003	0.79	Annexure-XVIII
	Total				141.82	
(B)	Payables (Liabilities)					
(1)	Charges of water consumption by Public stand pots (PSPs)	PHED	JMC	Up to March 2004	22.91	-
(2)	Street Lighting charges	RSEB(now JVVNL)	MCK	June 1994 to Sept.2001	10.57	
			MB, Behrod	1982 to 1998	0.50	
	Total				33.98	

21. 50% tax on toll tax.

Thus, the municipalities were being deprived of huge amounts of dues for long periods. This also indicated lack of internal control in the bodies. State Government should, therefore, intervene in the matter to expedite settlement of old dues and liabilities.

3.13 Miscellaneous dues lying unrecovered from tenants, licencees, contractors, etc.

(i) MB, Kotputli let out its seven shops between August 1980 and August 1992 on payment of the rents at the rates varying from Rs 125 to Rs 2700 per month. However, out of Rs 23.15 lakh recoverable from them on account of rent during August 1980 to July 2003, only Rs 5.18 lakh had been recovered and balance amount of Rs 17.97 lakh had not been recovered as of June 2004. Rent to be increased by minimum of 10 *per cent* per annum as per State Government order (August 1983) was also not recovered from the tenants. On the matter being referred (April 2004), State Government confirmed (July 2004) the facts and stated that final demand notices have now been issued to the tenants and in case of further default, action of eviction or filing of suits against them in the courts will be initiated.

(ii) In some ULBs, miscellaneous dues of Rs 7.37 crore outstanding against the tenants, licensees and contractors remained unrecovered for one to 35 years as summarised in the table below:

(Rs in lakh)

S.No.	Particulars of dues	Number of ULBs	Period	Amount	Details in
(1)	Rent of shops, buildings, kiosks, land, etc.	JMC, three MCs and 39 MBs	1978-2003	268.45	Annexure-XIX
(2)	<i>Tehbazari</i> ²²	MCK, MC Pali and five MBs	1985-2003	115.93	Annexure-XX
(3)	Amount of contracts for collection of hides, skins and bones of dead animals	MC Beawar and 19 MBs	1968-2003	10.96	Annexure-XXI
(4)	Cost of lands allotted/sold	MB, Chaksu MB, Sangod	1968-2003 1998-99	3.00 11.04	-
(5)	Lease money (urban assessment) recoverable under Rule 7 of RM (Disposal of Urban Land) Rules, 1974	Two Corporations, two MCs and seven MBs	1984-2003	324.00	Annexure-XXII
(6)	Contracts for canteen	MCK	2000-02	2.42	-
(7)	Licence fees in respect of machineries	Seven MBs	1992-2003	1.53	Annexure-XXIII
	Total			737.33	

Thus, effective action is required to recover the old dues by resorting to the procedure set out in Chapter VIII (Recovery of Municipal Claims) of the Act failing which as per Public Demand Recovery Act.

22. Rent of land occupied by *Thadi/Thela* in markets.

CHAPTER-4

IMPLEMENTATION OF SCHEMES AND OTHER CIVIC SERVICES

Section (A) Schemes

Centrally sponsored schemes such as National Slum Development Programme (NSDP), Integrated Development of Small and Medium Towns (IDSMT) scheme, Swarna Jayanti Shahari Rojgar Yojana (SJSRY), etc. and State Plan schemes such as Chief Minister's Employment Scheme were being implemented through ULBs during 1999-2003.

4.1 Schemes funds lying unutilised

(i) A special grant of Rs 25.00 lakh released (March 2002) by the State Government to MCJ for conservation of heritage in the city was lying unutilised due to non-preparation of any project by MCJ as of February 2004.

(ii) Out of Rs 5.27 crore released under IDSMT scheme to five ULBs²³ during 1995-96 to 1997-98, only Rs 3.56 crore had been spent up to March 2004 and balance amount of Rs 1.71 crore was neither utilised during last 6 to 8 year nor refunded to Central and State Governments.

(iii) On submission (November 1997) of estimates of Rs 44.99 lakh by MB, Kaman (Distt. Bharatpur) for repairs/ renovation of the stadium damaged due to flood, District Collector, Bharatpur released (March 1999 and October 2001) Rs 20.00 lakh to the MB under Calamity Relief Fund. However, entire amount was lying unutilised in its PD account for the last two to five years which was neither refunded to District Collector/Calamity Relief Fund nor the work was started as of March 2004. On this being pointed out (February 2004), MB, Kama instructed (March 2004) the concerned Junior Engineer to prepare the site plan/ revised estimates for the works.

(iv) State Government, Department of Local Self Government irregularly transferred (March 2003) central share of Rs 66.77 lakh under SJSRY to PD account of MB, Bagru (Distt Jaipur) as the State's matching share (Rs 22.26 lakh) could not be released. Of these, Rs 46.31 lakh were withdrawn (2003-04) by State Government for releasing to ULBs and balance amount of Rs 20.46 lakh was lying unutilised in the PD account of MB, Bagru (December 2003). Moreover, DLB misreported the facts to GOI through UCs, showing the amount as utilised during 2002-03.

23. Nokha, Pratapgarh, Shahpura, Kapasan and Bikaner.

(v) In other cases, funds of Rs 10.06 crore released by Central/State Governments under five schemes/ programmes²⁴ were lying unutilised with 35 ULBs for one to eight years. The reasons attributed were mainly due to non-sanctioning of works and non-releasing of matching share by the State Government. This deprived the urban population of intended benefits envisaged under the schemes (Details in *Annexure-XXIV- A,B,C,D and E*).

4.2 Non-release/short-release of matching contribution

Matching contribution of Rs 7.06 crore was required to be provided by ULBs before utilisation of funds released by GOI under TFC, EFC and IDSMT scheme. However, matching contribution of Rs 67.07 lakh only was released by 17 ULBs during 1992-2003 resulting in short release of the contribution of Rs 6.39 crore reportedly due to poor financial conditions (Details in *Annexure-XXV-A,B and C*).

4.3 Diversion of scheme funds to pay and allowances and other inadmissible items

Though prohibited, funds of Rs 87.70 lakh relating to four schemes²⁵ were diverted (1997-2003) by eight ULBs to inadmissible items such as payment of salary to the staff, purchase of furniture, etc. (Details in *Annexure- XXVI A,B,C and D*).

4.4 Swarna Jayanti Shahari Rojgar Yojana

Swarna Jayanti Shahari Rojgar Yojana (SJSRY) was started (December 1997) in place of earlier urban poverty alleviation schemes namely, Nehru Rojgar Yojana (NRY), Urban Basic Services Programme (UBSP) and Prime Minister Integrated Urban Poverty Eradication Programme (PMIUPEP) with a 75:25 Centre/State share. The main objective of the scheme was to provide self-employment opportunities through development of basic amenities and social services for the upliftment of urban BPL families.

24. NSDP : Rs 6.30 crore, SJSRY : Rs 1.73 crore, Integrated Low Cost Sanitation (ILCS) : Rs 0.41 crore, TFC: Rs 0.84 crore and EFC: Rs 0.78 crore.

25. NSDP, SJSRY, TFC and IDSMT. State Government, Department of Local Self Government circular no. 19159 dated 13 August 2001 and No. 2891-13168 dated 22 May 2001.

The following irregularities were noticed:

(i) *Urban wage employment programme*

Wage employment to urban poor in towns having population up to five lakh was to be provided through creation of public assets with expenditure on material and labour in the ratio of 60: 40.

However, expenditure of Rs 26.81 lakh on material component was incurred (1999-2003) by two MCs and eight MBs on 111 works (*Annexure-XXVII*) in excess of prescribed limit of 60 *per cent* by taking up works requiring higher material cost instead of labour oriented works, which deprived urban poor from wage employment of 0.45 lakh mandays calculated at minimum wages of Rs 60 per day.

(ii) *Non-implementation of DWCUA programme*

Programme of Development of Women and Children in Urban Areas (DWCUA) under SJSRY envisaged to create employment especially for those women who intend to establish the self venture in a group. However, this programme had not been taken up in JMC during 1997-2003 and as such the funds of Rs 16.51 lakh released to them for this programme were lying unutilised for the last six years.

4.5 National Slum Development Programme

National Slum Development Programme (NSDP) was launched in 1996-97 with 100 *per cent* central assistance to make adequate provision for water supply, sanitation, primary education facility, health care, housing, community improvement as well as environmental improvement and convergence of different social sectors programmes through creation of sustainable support system in slum areas.

The following irregularities were noticed:

(i) *Under-utilisation of funds by State Government*

Out of Rs 108.71 crore allocated by Government of India during 1996-97 to 2003-04, only Rs 94.18 crore were released to the State and Rs 14.53 crore were withheld (2000-04) due to under- utilisation of the funds and non-submission of UCs and quarterly progress reports by State Government / DLB. This deprived the dwellers of slum areas of the State from benefits of infrastructural development.

(ii) ***Irregular expenditure on works executed in non-regularised/un-identified slums***

As per State Government instructions (March 2000), the works under NSDP were to be executed only in such *kutchi basties* which were regularised up to 15 August 1998 or which could be regularised.

In disregard of these instructions, JMC, two MCs and 18 MBs executed (1998-2003) 136 works worth Rs 3.03 crore in such *kutchi basties* which were neither regularised up to 15 August 1998 nor amenable to regularization due to their location in forest land or unsafe place like low lying areas (*Annexure-XXVIII*). Some of the ULBs intimated that such works were approved by District Urban Development Agencies (DUDAs)/District Collectors. This was not tenable as powers to sanction funds against the scheme guidelines were not given to these authorities.

4.6 Integrated Development of Small and Medium Towns scheme

Integrated Development of Small and Medium Towns (IDSMT) scheme, a Centrally sponsored scheme, was launched in December 1979 with the objective to provide loan for infrastructural and other essential facilities including economic growth centres to the selected towns with a view to slow down the increasing trend of migration from small and medium towns to bigger cities. From 1995-96, the projects approved under the scheme were to be financed by assistance (subsidy) from Central and State Governments and loan from financial institutions like HUDCO.

The following irregularities were noticed:

(i) ***Idle expenditure on infrastructural works for hotel complex***

With a view to improve the existing tourist infrastructure for hotel complex scheme in Jaisalmer, a project was approved (1995-96) at a cost of Rs 2.72 crore under IDSMT scheme. Out of Rs 1.50 crore received (1995-96 to 2001-02) from Central and State Government, MB Jaisalmer had spent Rs 32.17 lakh on construction of road, *nallah* and Low Tension (LT) electricity line up to August 2003. It was envisaged in the project that disposal of 35 plots in hotel complex scheme would generate resources for the MB. Therefore, auction of the plots was held twice in the March 2003, but no bidder turned up. District Collector in city monitoring committee (CMC) meeting (August 2003) also advised to bring out some structural improvements in the project, but the same had not been done as of March 2004. This indicated improper selection of site for hotel complex resulting in an idle expenditure of Rs 32.17 lakh as no plot could be sold.

(ii) Unfruitful expenditure due to non-execution of the projects

After spending Rs 84.86 lakh, eight projects under eight ULBs²⁶ had been dropped or abandoned mid-way for the last eight to 22 years due to disputes on land, encroachments, acquisition under litigation, etc resulting in unfruitful expenditure of Rs 84.86 lakh.

(iii) Non-depositing of sale proceeds into revolving fund

As per guidelines of the scheme, amount of sale proceeds of the developed land/ plots was to be deposited into the revolving fund created under the scheme. MB Nokha did not deposit the sale proceeds of plots amounting to Rs 2.68 crore received up to March 2003. On being pointed out (October 2003) in audit, Dy Director, Local Bodies, Bikaner instructed (June 2004) the ULB to deposit the amount in revolving fund.

4.7 Pay and Use Toilet scheme

Under 'Pay and Use Toilet Scheme', Central assistance through HUDCO was available to ULBs for construction of toilets for footpath and slum dwellers who were unable to construct their own toilets. The period of the project was one year and the subsidy was payable in four equal instalments on submission of utilisation certificates of each installment.

Out of central assistance of Rs 97.44 lakh sanctioned in 1998-99, Rs 24.36 lakh were released (1998-99) to JMC from HUDCO as first instalment. The amount was not utilised as per guidelines, as such further assistance of Rs 73.08 lakh could not be released by HUDCO after lapse of four years. This deprived the general public and slum dwellers from availing the facility of toilets.

4.8 Integrated Low Cost Sanitation Scheme

Government of India, Ministry of Social Welfare launched (1992-93) Integrated Low Cost Sanitation and Scavengers Rehabilitation Scheme to improve the sanitation facility by constructing new flush latrines or converting dry latrines into flush latrines and to rehabilitate the liberated scavengers with the assistance of the Central and State Governments.

26. Baran : Rs 6.96 lakh (1980-81), Sumerpur: Rs 6.30 lakh (1980-81), Sirohi: Rs 15.30 lakh (1985-86), Abu Road : Rs 1.52 lakh (1985-86), Ratangarh: Rs.2.15 lakh (1992-93), Devgarh: Rs 41.96 lakh (1993-94), Sardar Sahar: Rs 2.16 lakh (1994-95) and Beawar : Rs 8.51 lakh (1994-95).

The following irregularities were noticed:

(i) A subsidy of 70 per cent (Central share through HUDCO: 45 per cent and State share: 25 per cent) of the unit cost of new construction of flush latrine or conversion of dry latrine into flush latrine, was admissible to beneficiaries belonging to economically weaker section (EWS) with effect from 1995-96. The ULBs had to recover from each beneficiary a cash contribution at five per cent along with application and the rest 25 per cent as loan repayment along with interest at 10.5 per cent per annum.

In nine ULBs, Rs 2.66 crore was spent on new construction of flush latrines/conversion of dry latrines of 14697 EWS beneficiaries into flush latrines during 1992-2003, but amount of Rs 78.91 lakh²⁷ recoverable from them as cash contribution (Rs 6.34 lakh) and loan amount (Rs 72.57 lakh), along with interest had not been recovered by the ULBs (*Annexure-XXIX*).

(ii) In 11 ULBs, due to slackness in execution of works by Sulabh International and not mobilising beneficiaries' contribution, against the target of 20028 flush latrines, only 4796 latrines had been constructed / converted (1994-2003) resulting in shortfall of 23 to 98 per cent (*Annexure-XXX*) depriving beneficiaries to that extent.

4.9 Chief Minister's Employment Scheme

Chief Minister's Employment Scheme (CMES) was introduced (October 1999) by State Government with a view to providing self employment opportunities to educated unemployed youth through allotment of pre-fabricated kiosks or land for shops at subsidised rates.

It was observed that:

(i) 678 kiosks/plots worth Rs 26.17 lakh were not allotted to the beneficiaries by six ULBs as the beneficiaries did not deposit the cost of kiosks/plots because of sub-standard construction of kiosks and / or excessive cost of kiosks/plots (*Annexure-XXXI*).

(ii) 1908 beneficiaries to whom kiosks/lands were allotted (1998-2003) by 18 ULBs, had not started any business/self employment activities due to improper selection of sites, non-providing of bank loan, etc. (*Annexure-XXXII*). This resulted in unfruitful expenditure of Rs 1.03 crore towards costs of kiosks/land.

(iii) In 10 ULBs, Rs 8.94 lakh remained outstanding against 453 beneficiaries towards cost of kiosks/lands for one to four years (*Annexure-XXXIII*).

27. MCK (Rs 33.72 lakh), MC, Pali (Rs 0.87 lakh), Udaipur (Rs 16.12 lakh), MBs, Deeg (Rs 9.83 lakh), Anta (Rs 0.09 lakh), Chirawa (Rs 14.80 lakh), Nadbai (Rs 1.73 lakh), Shivganj (Rs 0.10 lakh) and Vair (Rs 1.65 lakh).

Section (B) Civic services

4.10 Fire fighting services

(i) Inadequate arrangements for prevention and extinction of fire

To protect life and property from fire, Municipalities were required²⁸ to establish and maintain a fire brigade and to provide requisite implements, machinery, etc. needed for prevention and extinction of fire.

A review of records relating to fire brigades/stations revealed the following deficiencies/short comings:

(ii) Shortage of fire brigade vans and other equipment/ materials

(a) In comparison to parameters suggested by Central Fire Advisory Committee, JMC covering population of 24 lakh had shortages of fire brigade vans, other equipment and materials as follows:

S. No.	Particulars of van/ equipment/material	Required (Number)	Available (Number)	Shortage (Number)
1.	Fire Station	48	07	41
2.	Fire brigade van	48	16	32
3.	Emergency rescue van and ambulance	2+2=4	Nil	04
4.	Water hydrant	One hydrant for every three km distance	06	Shortfall could not be worked out in absence of length of roads/streets.
5.	Snorkeling ladder for high rise buildings	At least one	Nil	01
6.	Portable pumps for extinction of fire in narrow streets.	10	Nil	10

(b) MCK had no modern machinery/implements such as emergency rescue van, snorkeling ladder, fire resistant suits, etc. Chief Fire Officer (CFO) posted (2001-2003) in MCK was not qualified with either a degree or diploma from National Fire Service College, Nagpur which was mandatory for the post of CFO as per Rajasthan Municipal Service Rules, 1963.

(iii) Shortage and diversion of trained staff

(a) Against the norms of seven Assistant Fire Officers (AFOs) and seven Cleaners for seven fire stations, JMC had (March 2004) only two AFOs and two Cleaners respectively and had no Leading Fireman and Electrician against the norms of 21 and seven respectively.

28. Sections 98 (e) and 217 of the Rajasthan Municipalities Act, 1959.

(b) In MCJ, 32 *Sub-Nakedars* adjusted as Firemen were working in other sections/branches and contrary to the instructions (May 2002), two female and nine male *Sub-Nakedars* of more than 50 years of age were posted as Firemen. In MCK, 20 Firemen were working in other sections.

Thus, JMC and MCK did not make adequate arrangements of requisite equipment and staff for assured prevention and extinction of fire to protect life and property.

(iv) *Non-utilisation of fire-brigade van*

While JMC had shortage of fire brigade vans, a new van (foam tender) costing Rs 11.20 lakh was lying unutilised in the garage of JMC since its receipt in August 2002 for want of registration due to non-availability of purchase documents. The van is lying unused in JMC garage since its purchase.

4.11 Sanitation and health

(i) *Avoidable expenditure due to non-execution of sanitation work on job work basis*

As per State Government instructions (May 2001), sweeping work was to be executed through contractors on beat system (job work basis) instead of engaging labourers on daily wages. Sanction of DLB was required if expenditure on such work exceeded Rs 15 lakh p.a.

It was observed that:

(a) MCK, however, executed the sanitation work by engaging 300 daily waged labourers through contractors on payment of Rs 98.78 lakh during June 2001 to March 2003 and thereafter on job work basis at the rate 27.78 per cent below the earlier rates. Thus, non-execution of the work on job work basis during June 2001 to March 2003 resulted in extra avoidable expenditure of Rs 27.44 lakh. DLB also refused (September 2002) to accord ex-post facto sanction due to ban imposed by Finance Department on engagement of daily wages labourers.

(b) In MCK, 115 Sweepers were not deployed for sanitation work, but were posted in other sections or for supervision of sanitation work on the ground of being literate. As such, Rs 39.47 lakh spent on payment of remuneration to 115 daily wages labourers engaged in their place during June 2001 to March 2003 was avoidable, if regular Sweepers had been deployed on their jobs for which they were appointed. Besides, inadmissible payment of *Jhadu* (Broom) allowance of Rs 1.90 lakh was also made to 115 regular employees as they had actually performed supervision work for which *Jhadu* was not required.

(ii) *Excess payment to transporters of wastes on account of short trips*

As per terms and conditions of tenders and agreements executed between JMC and the transporters, the municipal waste was to be transported in two shifts

daily in minimum number of trips fixed for each ward. However, trips made by the transporters during January 1999 to March 2002 were below the minimum prescribed, resulting in excess payment of Rs 2.96 crore to them on account of trips not actually made. JMC agreed (April 2004) but contended that recovery of excess payment could not be effected as there was no condition in the tenders or agreements with regard to effecting recovery on account of short trips which was included in subsequent tender/ contracts. Thus, omission to insert such condition resulted in loss to the municipality, besides poor monitoring of trips and non-transportation of wastes leading to unhygienic conditions.

(iii) Avoidable expenditure on loading and unloading of wastes

In MCJ, solid waste was transported from different wards and dumped on collection points by hired vehicles, from where the same waste was loaded again into the vehicles of MCJ with loading machines for transporting it to the dumping sites. This resulted in avoidable expenditure of about Rs 28.82 lakh per annum on double loading and unloading of wastes, once at the collection point and again at the dumping site.

4.12 Street lighting

(i) Irregular issue of electric items to Corporators/contractors

Out of 70 wards of Jaipur, maintenance of street lights in 18 wards was done (2001-03) by electrical staff of JMC and in the remaining 52 wards, the work including replacement of electric lamps, tube-lights was being done through private contractors. Electric lamps/tube-lights on new points in all the wards were to be fixed by the staff of JMC.

Despite this, electric lamps, tube lights, etc. valuing Rs 25.21 lakh were issued (2001-03) by JMC to Corporators and private contractors without taking proper receipt from them, thus leaving possibilities of misuse of the materials. Though required, pole-wise accounts of street lighting points were also not maintained by JMC.

(ii) Wastage of electricity

To prevent wastage of electrical energy DLB (on the advice of Rajasthan Electricity Regulatory Commission) instructed (June 2002) that all the direct street lighting points may be converted into metered ones by installing phase wire within three months. However, out of 15,820 direct points, only 3,107 points could be converted by JMC into metered ones (December 2003), leaving 12,713 direct points (80 per cent) leading to wastage of the valuable energy which could not be quantified.

4.13 Excess payment of electricity charges due to incorrect application of higher rates

As per "Tariff for Supply of Electricity – 2001" issued by Jaipur Vidyut Vitran Nigam Limited (JVVNL) with effect from 1 April 2001, rate of electricity charges (Rs 1.65 per unit) for "Agriculture Service" was also applicable to pumping sets used for public gardens belonging to the Government/Local Body.

JMC paid (2001-03) charges of Rs 66.32 lakh to JVVNL for electricity consumed by pumping sets used for 121 gardens of JMC, at higher rates (Rs 4.90 per unit) applicable to "Non-domestic Service" instead of "Agriculture Service". This resulted in excess payment of Rs 43.99 lakh to JVVNL during 2001-03 alone which is required to be recovered from JVVNL.

4.14 Non-implementation of certain municipal services / activities

Though required, certain municipal services / activities were not implemented by some ULBs as below:

S. No.	Duty/activity	Mechanism required to be adopted	Reference to rule/order	Objectives	Name/ Number of ULBs which did not implement
(i)	Birth control of dogs	Sterilisation of dogs	Section 98 of the Act and Animal Birth Control (Dogs) Rules, 2001	To control the spread of dogs of undesirable breeds to reduce the risk of dog bites.	MCJ
(ii)	Impounding of stray cattle and pigs	Maintenance of cattle pound and piggeries. Sterilisation of stray cattle of undesirable breed	Sections 98(u) and 229 of the Act	To control stray animals creating nuisance, hindrance and mishaps on the roads/streets.	MCJ, MC Pali and five MBs (Details in annexure - XXXIV)
(iii)	Prevention of manufacture, sale, use etc. of recycled polythene having thickness less than 20 micron	Prosecution of defaulters and imposition of penalties by conducting intensive survey and inspection of factories / markets	Section 228-A of the Act and Govt. notification dated 27 December 2000 there-under.	To prevent death of animals caused due to swallowing of polythene and prevention of flood due to choking of drains.	JMC, MCJ and eight MBs (Annexure-XXXV)
(iv)	Raising of volunteer force in every town/city	By appointing Chief Officer with the approval of District Magistrate and enrolling the male persons above the age of 18 years as members of the force.	Section 98 (ss) of the Act and rules made there -under in 1963	For protection of persons, security of property and public safety.	JMC

On being pointed out some of the local bodies intimated that action is being taken to implement these services. Further, due to non-establishment of pounds/*kine* houses, stray animals could not be impounded. However, the fact remains that implementation of these important municipal services has not yet been prioritised by these bodies while public at large is grossly affected due to the absence/shortage of these services.

CHAPTER-5

IRREGULARITIES IN EXECUTION OF WORKS, PROCUREMENT AND UTILISATION OF ASSETS

5.1 Irregular allotment of works to ineligible contractors

(i) Tenders documents were to be issued to the contractors having valid registration/enlistment on the date of issue of tender documents²⁹. JMC, however, irregularly awarded (2000-2003) execution of 11 works of Rs 116.62 lakh (expenditure of Rs 68.37 lakh) to six unregistered/unlisted contractors, thus showing undue favour to them.

(ii) Contractors of 'D' class were not to be awarded works exceeding Rs 15 lakh.³⁰ However, JMC irregularly awarded (November 2001) one work for Rs 28.90 lakh to a contractor registered in JMC as 'D' class.

5.2 Non-imposition of penalty

In JMC, execution of two roads estimated at Rs 14.60 lakh were allotted (September 1996 and September 1997) to a private contractor, which had been left incomplete after an expenditure of Rs 6.67 lakh. Penalty under clauses two and three of the agreements was not imposed on the contractor by CEO. However, after five years it was decided to treat the work as final and release the Security Deposit (Rs 0.31 lakh) to the contractor giving undue benefit to the contractor.

5.3 Unfruitful expenditure on incomplete works

In three MCs and 14 MBs, 43 works had been abandoned midway/left incomplete for the last one to 10 years reportedly due to paucity of funds and other technical reasons, which resulted in unfruitful expenditure of Rs 1.71 crore (*Annexure XXXVI*), besides depriving the public/ beneficiaries of the intended benefits.

29. Rule 334 of PWF&ARs.

30. Public Works Finance &Accounts Rules and Schedule of Powers- Section II-Civil Contractors-II (3).

5.4 Non / short-recovery of taxes, liquidated damages/ compensation, cost of materials, etc. from contractors

(i) The State Government³¹ vide notification of 29 March 2001 enhanced the rate of sales tax to be deducted from bills of contractors from 1.5 per cent to 3.0 per cent along with 15 per cent surcharge thereon but MC, Bikaner, continued deducting the sales tax from contractors at 1.5 per cent during 29 March 2001 to 31 March 2003 which resulted in short recovery of Rs 9.40 lakh.

(ii) In 26 ULBs, deductions of Rs 25.25 lakh on account of sales tax, income tax, royalty, penalty, liquidated damages, cost of excess materials issued/consumed, etc. though required, were not made at all or made short from the bills of the contractors during 1999-2003 (Annexure-XXXVII).

5.5 Irregular/excess expenditure on execution of works

Cases of irregular/excess/avoidable expenditure of Rs 1.38 crore in execution of works during 1998-2003 noticed in audit of 15 ULBs are summarised as under:

(Rs in lakh)

S.No.	Audit observations	Number of Urban Local Bodies	Amount involved	Remarks
(A)	Irregular expenditure due to:			
	(i) Execution of extra items without obtaining administrative sanction(Rule286 of PWF& ARs)	One	15.44	Annexure XXXVIII
	(ii) Execution of works without obtaining revised sanction (Rule 356 of PWF and ARs)	Seven	25.30	Annexure XXXIX
	(iii) Splitting of the amount of work orders to avoid sanction of higher authority	Four	68.36	Annexure XL
			109.10	
(B)	Avoidable/excess expenditure due to: Execution of works at higher rates without comparison of the rates of similar works/ items from other offices	Seven	28.49	Annexure XLI

31. Commercial Taxes Department.

5.6 Non-utilisation of assets

(i) *Non - utilisation of working women hostels for intended purposes*

Three hostel buildings constructed (1985-93) at a cost of Rs 39.11 lakh with the assistance of GOI were not utilized by three ULBs³² for providing accommodation to working women or those under training for employment. These either remained vacant for five to seven years (MC Pali) or were let out to Government Departments (MB Balotara) and a University for office use or providing accommodation to regular students (MC Udaipur).

(ii) *Blocking of funds due to non-utilisation of bus stand*

A bus stand constructed at Dhoinda in Rajsamand through Avas Vikas Sansthan (AVS) at a cost of Rs 31.40 lakh under IDSMT scheme was handed over to MB, Rajsamand in July 1999, which was subsequently inaugurated by the Chief Minister in November 1999. However, it had not been put to use due to non-shifting of existing bus stand by RSRTC to newly constructed one at Dhoinda, stating that the shifting of existing bus stand was not in the interest of RSRTC. This indicates that bus stand was constructed without assessing the feasibility and without prior consultation of RSRTC, which resulted in blocking of funds of Rs 31.40 lakh on construction of bus stand and Rs 16.77 lakh on other improvement works such as filling of pits, construction of link road, paver work, etc.

(iii) *Non-operation of bio- gas plants resulting in recurring loss*

Rural Development Department, Government of Rajasthan nominated M/s. Aryan Associates and Municipal Corporations as executing and beneficiary agencies respectively for installation of bio-gas plants based on human excreta costing Rs 9.75 lakh each and one plant based on animal excreta costing Rs 6.90 lakh. Object of the bio-gas plants was to produce electricity through increased use of alternative and non-conventional sources of energy for lighting of streets/ community toilets and to produce manure.

The firm had installed (September 2000-May 2002) 10 bio-gas plants based on human excreta and a bio-gas plant based on animal excreta at Sanganer for which Rs 1.04 crore were paid to it by two Municipal Corporations³³. However, possession of none of these bio-gas plants were handed over to Municipal Corporations (March 2004) for generating electricity. This resulted in unremunerative expenditure of Rs 1.04 crore on bio-gas plants and loss of estimated income/savings of Rs 18.81 lakh to JMC, besides defeating the very purpose of promoting alternative/non-conventional sources of energy.

(iv) *Non-utilisation of other assets*

In MCJ, three MCs and MB Ringus, other assets like community centres, shops, residential quarters, etc. created between 1982 and 2003 at a cost of

32. MB, Balotara 1992-93 (Rs 17.60 lakh); MC, Pali 1989-90 (Rs 14.82 lakh) and MC, Udaipur 1985- 86 (Rs 6.69 lakh).

33. JMC (Seven plants: Rs 65.40 lakh) and MCJ (Four plants : Rs 39.00 lakh).

Rs 71.92 lakh (*Annexure- XLII*) were lying unused. Thus, the expenditure on their construction became unproductive.

5.7 Non-removal of unauthorised possession/encroachment on Government/ Municipal land

As per Section 203 of the Act, the encroachers are punishable with imprisonment of not less than a month. Further, their property found on encroached land can be seized and auctioned after giving notice. It also empowers the municipalities or their authorised officers to remove the unauthorised obstruction or encroachment on public land/space at the expenses to be borne by the person causing such obstruction or encroachment. Officials and concerned employee of the ULBs who willfully neglect or omit to stop such obstruction or encroachment could, on conviction, be punished with imprisonment or fine or both for the prescribed terms and the amount.

Despite separate vigilance wing/vigilance staff in two Corporations and two MBs, 982481.40 sq. yards Government/municipal land valued at Rs 59.45 crore had been encroached during 1979-2002 by various persons (*Annexure- XLIII*). Effective action to remove the encroachments and to prosecute the offenders had not been taken as of April 2004. This also requires fixation of responsibility and punitive action against the responsible employees who failed to prevent the encroachments.

5.8 Non-utilisation/under-utilisation of vehicles

JCB front loader with sweeper attachment (robot) was purchased (February 2001) at Rs 14.73 lakh by MCJ for automatic sweeping of streets at 200 hours per month. However, after sweeping for 462 hours only, it was lying idle since January 2002 for want of replacement of sweeper attachment and repair of control drive. MCJ also admitted (January 2004) that the use of sweeper attachment was uneconomical. Thus, wasteful expenditure of Rs 14.73 lakh was incurred on purchase of JCB without working out its cost benefit ratio.

5.9 Irregular use of vehicles without milometers / hour meters

Vehicles whose milometers (hour meters in case of tractors, etc.) remained out of order were not to be used until these meters were got repaired or replaced³⁴.

In contravention of these provisions, out of 102 vehicles of JMC, 66 vehicles of which milometers/ hour meters remained out of order were used, for which

34. Rule 14 of Rajasthan Municipalities (Use of Vehicles) Rules, 1961.

Rs 7.01 lakh litre diesel valuing Rs 1.25 crore was issued (2001-03) from JMC's own diesel pumps on the basis of number of trips performed by the vehicles daily. This basis for showing issue / consumption of diesel could not be an appropriate method as distance covered in a trip would differ from place to place and even the entries of trips made by such vehicles were not made in the registers maintained at dumping grounds.

In MCJ, although diesel valuing Rs 74.57 lakh was shown as consumed by vehicles of MCJ during 2001-03, journeys in log books had not been verified by any authorised officer.

Thus, JMC and MCJ lacked system of accountability and economy in consumption of diesel fuel at the risk of its misuse and pilferage.

5.10 Irregular allotment of vehicles to elected persons and other officers

(i) State Government imposed (December 1999) restrictions on individual allotment of vehicles to Dy. Mayor and chairpersons of various Committees of the ULBs³⁵.

In disregard of the instructions, JMC and MCJ irregularly allotted vehicles to Dy. Mayor and Chairpersons of five committees and incurred expenditure of Rs 16.41 lakh on maintenance/hiring on such vehicles during 2000-2003.

(ii) JMC had also borne (2001-03) expenditure of Rs 11.07 lakh on maintenance of cars/jeeps allotted to Secretary, UDH and DLB (Rs 8.98 lakh) and maintenance of five vehicles of DLB (Rs 2.09 lakh).

35. Department of Local Self Government circular No 9815/corp/local self /10607-10787 dated 1 December 1999 read with Rule 6 of RM (Use of Vehicles) Rules, 1961.

CHAPTER-6

DEFICIENCIES IN MANPOWER MANAGEMENT AND ESTABLISHMENT

6.1 Diversion of staff for un-related/other work

To reduce the expenditure on establishment and optimal use of manpower, DLB and ULBs were required to review the existing staffing pattern and to evolve new viable staff policy particularly in the context of privatisation efforts and mechanisation of civic services/amenities³⁶.

It was observed that:

(i) Services of 20 Gardeners and 31 Chowkidars of Garden branch were not utilised by JMC for maintenance of gardens and security of assets respectively, for which they were appointed. Instead, they were posted as peons in other sections / branches and the maintenance of gardens was allotted to private contractors. For watch and ward of assets of JMC, Security Guards were hired from Ex-Servicemen Welfare Societies on payment of fixed charges. Thus, JMC could have saved Rs 39.27 lakh i.e. the money spent for payment of pay and allowances to Gardeners and Security Guards during 2001-03, had they been deployed for the prescribed jobs.

(ii) In two MCs and five MBs, avoidable expenditure of Rs 59.17 lakh was incurred on pay and allowances of ministerial and medical staff of ULBs working in other departments/offices like SDO, ACM, Tehsil etc. during 1996-November 2003 without obtaining approval from State Government (*Annexure- XLIV*).

This indicates lack of effective manpower management at the cost of municipal funds.

6.2 Unfruitful expenditure on foreign travels

MCJ spent Rs 6.00 lakh on foreign travels of three officials (Mayor, Corporator and Commissioner) undertaken (April-May 2002) to attend workshop on "Leadership in Urban Management" held in Australia and Singapore. Any benefit of their knowledge did not accrue to MCJ, as after two months of the journey the commissioner was transferred to other department and no plan / programme on urban management was formed by the other two. MCJ accepted (March 2004) the audit observation.

36. Rule 4 of Rajasthan Municipal Service Rules, 1963 and Rule 5 of Rajasthan Municipal Subordinate and Ministerial Service Rules, 1963 read with report of Second SFC

6.3 Inadmissible/ excess payment of pay and allowances

(i) In six ULBs, inadmissible/excess payment of pay and allowances amounting to Rs 4.55 lakh to the staff were noticed (*Annexure-XLV*).

(ii) In three Municipal Corporations and MC, Bikaner, an expenditure of Rs 69.18 lakh was incurred (1999-2003) on the staff posted in excess of the sanctioned strength which remained to be regularised by the competent authority (*Annexure-XLVI*).

6.4 Irregular payment of interest on arrears of dearness allowance

Rules do not permit payment of interest on arrears of Dearness Allowance (DA) paid to the employees in cash. Despite this, Executive Officer, MB, Phalodi (District Jodhpur) irregularly paid (January 2000 to October 2001) interest of Rs 11.96 lakh to the employees on payment of the arrears of DA for the period 1986 to 2001 due to not depositing the amount of DA arrears in their GPF accounts. Thus, delay in payment/ depositing of DA arrears also resulted in avoidable burden of interest to the Municipality.

6.5 Irregular expenditure on supply of shoes and socks to employees

State Government fixed the per annum ceiling of expenditure on liveries at Rs 762 per female and Rs 543 per male employee, but JMC incurred (2001-02) an excess expenditure of Rs 7.75 lakh on purchase of shoes and socks issued to the employees of Garage, Electrical and Garden branches who had already been provided liveries in kind or cash payments up to the prescribed ceilings for the same period i.e. 2001-02.

CHAPTER-7

ENVIRONMENTAL ISSUES

7.1 Non-compliance of Municipal Solid Wastes (Management and Handling) Rules

GOI, Ministry of Environment and Forests issued (September 2000) the Municipal Solid Wastes (Management and Handling) Rules, 2000³⁷ to regulate the management and handling of Municipal Solid Wastes (MSW), which were circulated to ULBs by State Government in May 2001. Every municipal authority was made responsible for the implementation of the provisions of these rules and for infrastructure development for collection, storage, segregation, transportation, processing and disposal of MSW.

Review of records of JMC, MCJ and MCK revealed non-compliance of various provisions of these rules as mentioned below:

(a) *Improper collection and non-segregation of MSW*

Though prescribed, no method of house to house collection of MSW was adopted (excepting 24 colonies covering one lakh population only out of Jaipur's 24 lakh residents), resulting in littering of MSW in open space/plots/road sides. In Kota house-to-house collection of wastes was being done only in 6 out of 60 wards.

(b) *Collection/storage of MSW in open space*

Out of 3020 MSW collection centres, 2700 centres (89 per cent) in Jaipur and 400 in Jodhpur were on open spaces due to shortage of community bins. Category-wise storage bins were also not placed on storage centres and there was acute shortage of easy-to-operate bins and vehicles of suitable design. Therefore, littering of MSW by stray animals, rag pickers and spreading of foul odour could not be prevented and overflow and multiple handling of MSW respectively could not be avoided. Thus, possibility of ill-effects on the health of human beings could not be ruled out.

(c) *Improper and inadequate transportation of MSW*

In Jaipur, MSW from 24 wards was being transported by the vehicles of JMC and from remaining 46 wards by vehicles of private contractors.

It was observed that:

(i) Although JMC was insisting on vehicles carrying MSW to be covered for hired vehicles, for its own fleet the provision was not being followed.

37. Published in the Gazette of India on 3 October 2000.

Hence, it could not prevent littering of MSW on roads from its own vehicles, spreading of foul odour in the squatter areas and its visibility to public/vectors.

(ii) Out of 1070 tonnes of MSW generated daily in Jaipur, about 900 tonnes only could be transported daily, leaving about 170 tonnes MSW at storage centers, thereby creating unhygienic conditions and spreading of foul odour.

(d) Non-establishment of authorised landfill sites resulting in unauthorised dumping of MSW

To prevent contamination of ground water, surface water and ambient air quality, disposal facilities including landfill sites conforming to the prescribed standards had to be identified and kept ready up to 31 December 2002 for future use.

Municipal authorities were also required to obtain an authorisation in prescribed format from Rajasthan Pollution Control Board (RPCB) which would ensure that pollutants at the sites remain within the permissible limit, for setting up of disposal facilities including landfill sites.

It was observed that:

(i) Authorisations from RPCB for existing dumping sites viz., Sewerage Farm, Sewapura and Mathuradapura in Jaipur and Keru in Jodhpur had not been obtained by JMC and MCJ respectively as of April 2004. Although JMC had applied for authorisation for Khori Ropara site for future use, the authorisation was yet to be obtained from Rajasthan Pollution Control Board.

As such landfill sites had not been set up even after expiry of the prescribed date and thus, about 900 tonnes MSW of Jaipur and 380 tonnes MSW of Jodhpur was being dumped on unauthorised sites or was used to fill up the pits or low lying areas.

(ii) Dumping site at Keru of Jodhpur where untreated 380 tonnes of MSW was being dumped daily, was situated in catchment area of Kaylana water storage tank of Public Health and Engineering Department (PHED) and Umaid Sagar of Irrigation Department, ignoring health hazards due to contamination of surface water being supplied to Jodhpur city for drinking.

(iii) Dumping site of Sewerage Farm at Gurjar Ki Thadi, New Sanganer Road in Jaipur neither belongs to JMC nor was allotted to it by JDA. Moreover, it is surrounded by dense habitations and is located only 10 km away from Sanganer Air Port, for which No Objection Certificate (NOC) was not obtained. Even then, JMC had been dumping 380 tonnes of MSW daily on this unauthorised and potentially unsafe site for air traffic.

(iv) The existing dumping site was scheduled to be developed by 31 December 2001, but development works costing Rs 22.00 lakh being carried out at Keru (Jodhpur) under Asian Development Bank (ADB) project were lying incomplete (February 2004).

(v) With a view to monitoring the quality of ground water, post-closure care of landfill sites was to be conducted at least for 15 years. Contrary to this, post-closure care of the closed dumping sites of Kanota, Vishwa Karma Industrial Area (VKIA) and Dehlawas was not done by JMC reportedly due to paucity of funds, thereby ignoring possible ill-effects on health of human beings.

7.2 Unsafe disposal of biomedical waste without proper treatment

With a view to ensuring proper handling of Bio-Medical Waste (BMW), GOI promulgated BMW (Management and Handling) Rules, 1998. According to these rules, BMW was to be handled so as to minimise adverse effects on human health and the environment.

The following points were noticed in audit:

(i) Authorisation for disposal of BMW at Keru was not obtained by MCJ from Rajasthan State Pollution Control Board.

(ii) Since incinerators installed by medical institutions in Jodhpur did not meet the prescribed emission limits due to their poor maintenance, Central Pollution Control Board advised (September 2001) MCJ for installation of a Common Treatment Facility (CTF) with requisite pollution control measures which had not been set up in Jodhpur as of February 2004. Instead, 825 kgs of BMW generated daily in Jodhpur was being transported by MCJ for dumping at Keru, a MSW dumping site, without carrying out any treatment through proper equipment e.g., autoclave, microwave, shredder or deep burial of residues, etc. necessary for BMW.

(iii) Mixing of BMW with other types of waste was prohibited. In Jaipur, a CTF had been established (February 2002) for treatment of BMW generated by various medical institutions of the city but 126 private hospitals/health care units could not be joined with CTF as of April 2004, hence BMW generated by these institutions was getting mixed with MSW. No effective action against defaulting institutions generating BMW was taken by JMC.

7.3 Unauthorised working and improper management of slaughter houses

GOI in the Ministry of Social Justice and Empowerment had issued "Prevention of Cruelty to Animals (Slaughter House) Rules, 2001" for proper management of slaughter houses.

The following significant deficiencies/ short-comings were noticed:

(i) *No authorised slaughter house*

In Kota, there was no authorised slaughter house, hence illegal slaughtering of animals and sale of uncertified meat continues. Construction of new slaughter house at Sripura (Kota) sanctioned (2002-03) by the Government could not be started (February 2004) due to non-removal of encroachment on the land. Thus, unauthorised slaughter houses and sale of uncertified meat could not be prevented.

(ii) *Non-shifting of slaughter houses outside the habitated area*

In Jaipur, two slaughter houses at Chandpole and Fatehtiba were being operated by JMC since pre-independence. In Jodhpur, two slaughter houses at Siwanchi gate and Medatiya gate had been working under the control of MCJ since 1935. These slaughter houses situated in the densely populated areas were neither following the safety/health norms prescribed under the rules nor were shifted outside the cities/habitated area.

(iii) *Non-conducting of thorough examination of animals before slaughter*

(a) In Jodhpur, examination of animals before slaughter was not done due to vacant post of Health Officer and non-posting of Veterinary Doctor. Consequently, the certification of meat by MCJ had no validity and chances of health hazards among consumers could not be ruled out.

(b) Veterinary doctor had to examine thoroughly not more than 96 animals brought for slaughter in a day. However, up to 545 animals in a day were shown to have been examined by the doctor at Fatehtiba slaughter house (Jaipur) indicating slaughtering of animals without proper and thorough health check-up. Further fitness certificates in prescribed forms in respect of animals found fit had not been issued by Veterinary Doctor of JMC.

Thus, chances of consumption of meat from unhealthy animals could not be ruled out.

7.4 Non-establishment of carcass utilisation centres

Dead animals attract birds and vultures creating hazards for Indian Air Force (IAF) air-craft in Jodhpur. Therefore, GOI had accorded (October 2000) sanction for establishment of carcass utilisation centre at a cost of Rs 3.15 crore and released (2000-01) Rs 50 lakh to the State Government under a Centrally sponsored scheme³⁸. However, State Government had not released Central share along with its contribution to the MCJ as of February 2004. This

38. Centrally Sponsored Scheme- "Assistance to States for Establishing Carcass By-products Utilisation Centre and Hide Flaying Units".

led to non-establishment of carcass utilization centre at Jodhpur and consequently the carcasses of dead animals continued to be dumped near Badli village (Jodhpur), increasing the flight hazards for IAF air-craft.

7.5 Unhealthy use of sewerage due to non-establishment of sewerage treatment plants

Safe disposal of sewerage was to be done by using sewerage treatment plant. No such plant had, however, been set up in any of the two Corporations (Jodhpur and Kota) as of February 2004. Instead, sewerage of Kota was unauthorisedly being let in Chambal river and that of Jodhpur was either auctioned to farmers for cultivation of crops/vegetables or disposed of in old ponds. According to a survey, heavy metals such as Cadmium and Chromium were also released in the sewerage which ultimately flows into the Chambal river system raising the degree of risk to the people using river water.

Sewerage of Jaipur (except Northern part of walled city) was being disposed off in open *nullah* near Sanganer town. At certain places it was being pilfered by farmers for cultivation, even though Sr. Health Officer of JMC had opined that use of vegetables so grown might be a serious health hazard for the consumers.

Thus, due to non-establishment of sewerage treatment plants, unsafe disposal and use of sewerage was allowed to cause environmental pollution and health hazards.

CHAPTER-8

MISCELLANEOUS

8.1 Irregular change in use of land

Section 173-A of the Rajasthan Municipalities Act, 1959 prohibits any person to change the usage of land for which it was originally allotted or sold. However, as per rules framed (March 2000) thereunder by State Government, a ULB could permit any person to change the land use after recovering conversion charges at the specified rates.

The following observations were made:

(i) *Irregular permission for change in use of land in prohibited areas*

As per rules, change in use of land in prohibited areas including Nathdwara (Distt. Rajsamand) could be allowed by District Level Committee, but approval from State Government had to be obtained before implementation of the decision.

Contrary to this, without obtaining prior approval of District level committee (DLC) and State Government, MB, Nathdwara permitted (2000-2002) change in use of 2479 sq. yards land in 19 cases after recovering conversion charges of Rs 7.77 lakh only as against Rs 19.42 lakh, being the reserve price of the land.

(ii) *Non-initiation of action/non-recovery of charges on account of change in land use*

(a) As per survey conducted by MCJ, there were 102 marriage halls and 7000 shops in Jodhpur, being run in residential areas. The conversion charges recoverable approximately works out to Rs 10.20 crore in respect of marriage halls at Rs 10.00 lakh each and Rs 4.90 crore in respect of shops at Rs 7000 each. However, effective action to recover the amount from the owners had not been taken by MCJ (March 2004) resulting in deprivation of municipal funds by Rs 15.10 crore.

(b) In large number of cases, land and buildings constructed in the cities which were allotted or sold for residential purposes or cinema halls were being used unauthorisedly for other purposes e.g. hospitals, diagnostic centres, shops, commercial complexes, etc. However, neither action was initiated nor the demands for conversion charges were raised by the ULBs against these persons/institutions resulting in loss of revenue to Municipal funds. In three Municipal Corporations, MC Ajmer and three MBs, in 500 specific cases of change in land use, conversion charges of Rs 1.32 crore had not been recovered nor any action against the defaulters was taken. (*Annexure- XLVII*).

8.2 Regularisation of possessions in *kutchi basties* and *Abadi* land

The State Government decided (May 1999) to regularise *kutchi basties* unauthorisedly developed on urban land by recovering regularisation fees at specified rates with further instructions (June 1999) to transfer the *basties* situated on reserved land elsewhere. The Government also decided (June 2003) to complete the whole work by 15 August 2003 either by allotment or issue of certificates indicating the reasons for non-regularisation.

The State Government instructed (October 1999 and January 2002) not to regularise the unauthorised possessions of land in *kutchi basties* by employees of Government, Board, Corporations and Autonomous Bodies except those belonging to Class IV.

The following observations were made:

(i) *Non-eviction of unauthorised possessions by Government employees in kutchi basties*

In MCK, 8763 Sq. yards land unauthorisedly possessed by 125 employees (other than class IV) in 12 *kutchi basties* was not vacated as of March 2004 depriving the Corporation from valuable land, apart from encouraging further encroachments. This lapse calls for disciplinary action against these employees under rule 4 (C) of the Rajasthan Civil Services (Conduct) Rules, 1971 and action for eviction of possessions under the Rajasthan Public Premises (Eviction of Unauthorised Occupants) Act, 1964.

(ii) *Improper regularisation of unauthorised possessions of employees*

In disregard of instructions, JMC regularised (February 2004) 129.35 sq yards land costing about Rs 0.98 lakh unauthorisedly occupied by one Clerk of RSRTC, which was not in order.

(iii) *Incorrect regularisation of possessions on un-built area*

As per instructions, only built up area was to be regularised at concessional rates. However, JMC incorrectly regularised the possession on un-built area (open space) valuing Rs 28.49 lakh in 63 cases by recovering Rs 0.69 lakh only, instead of enforcing eviction of unauthorised possession from open space.

(iv) *Irregular regularisation of kutchi basties settled on forest land*

In violation of instructions (May 1999) of State Government, JMC erroneously regularised (1999-2003) possessions in 17 cases in nine *kutchi basties* which were settled on forest land without obtaining requisite approval from GOI under the Forests (Conservation) Act, 1980.

(v) *Improper regularisation of unauthorised possessions on Abadi land*

The State Government instructed (January 2002) to regularise at concessional rate, the unauthorised possessions/constructions done on *Abadi*³⁹ land prior to 31 December 1991. However MB, Nathdwara regularised (2002-2003) the unauthorised possessions on 8416 sq. yards land in 71 cases without obtaining any prescribed proof in support of the fact that the possession/construction had been done prior to 31 December 1991. This resulted in improper regularisation and short-realisation of regularisation fees to the tune of Rs 15.47 lakh, besides recovery of lease money amounting to Rs 10.04 lakh.

(vi) *Non/ short recovery of regularisation fees*

Regularisation fees of Rs 34.11 lakh was recovered short from 1650 occupants by 10 MBs during 1999-2003 (*Annexure-XLVIII*) which required to be recovered from them.

8.3 Regularisation of agriculture land used for other purposes

The State Government authorised (1999) JDA, ULBs and UITs to regularise agriculture land used for non- agricultural purposes in their respective jurisdiction by charging regularisation fees at specified rates from the tenants or plot holders. 40 *per cent* of the collected amount and five *per cent* of remaining amount was to be deposited into the Consolidated Fund of the State Government and Urban Renewal Fund respectively. The remaining amount was to be utilised by the concerned agency for development works.

It was observed that:

(i) 13 MBs did not deposit regularisation fees of Rs 46.95 lakh into the Consolidated Fund of the Government and Rs 1.31 lakh into the Urban Renewal Fund even after lapse of one to four years of the recovering of fees from occupants reportedly due to poor financial condition of the MBs (*Annexure-XLIX*).

(ii) Rs 39.72 lakh to be utilised by two MBs for development works was diverted for payment of salary/other items or was lying unutilised in their PD accounts for one to three years (*Annexure - L*).

8.4 Non-realisation of lease money on conversion/regularisation of lands

Rules⁴⁰ provide for collection of lease money at 2.5 *per cent* of reserve price in case of residential land and at five *per cent* in the case of commercial land.

39. Land falling in inhabited area within municipal limit.

40. Rule 7 of Rajasthan Municipalities (Disposal of Urban Land) Rules, 1974.

However, in the cases of regularisation or conversion or sale of land use by 17 MBs during 1999-2003-lease money of Rs 4.39 crore was not realised in 2408 cases (*Annexure - LI*).

8.5 Lack of clear-cut demarcation of jurisdiction/activities among different executing agencies

In the jurisdiction of an ULB, four other departments/agencies⁴¹ were also engaged in execution of development works like roads, drainage, sewerage, toilets etc. and various activities like lighting, plantation, etc. However, there was neither clear-cut division of area /activities nor any committee was set up to coordinate the works/activities amongst them leaving room for overlapping or duplication of efforts and also ignoring the integrated development of the cities in a coordinated manner. The State Government needs to evolve suitable mechanisms in this regard.

8.6 Non-revision of rates of fines and penalties even after lapse of 44 years

Fines and penalties for committing various offences/nuisances punishable under the Act⁴² are still leviable with ceilings of Rs 25, Rs 50 and Rs 200 in each case, as these had not been enhanced for the last 44 years after the Act was enacted in 1959.

Such petty fines/penalties also lead to non-compliance/ violation of the provisions of the Act easily and frequently. Hence, the State Government may consider suitable amendments in the Act to enhance ceilings of fines and penalties.

8.7 Organising lesser number of meetings than required

Meetings of General Body and Executive Committee (EC) of a municipal body were to be held once in a month for which Chairpersons and CEOs /Commissioners/ EOs were made responsible.

It was observed that JMC held (2001-2003) only 10 and 16 meetings of General Body and EC resulting in shortfall of 58 and 33 *per cent* respectively. Similarly, in 11 MBs there was shortfall ranging from 15 to 77 *per cent* for

41. UIT/JDA, PWD, RUIDP and Rajasthan Housing Board.

42. For example: Non- tethering of cattle (Section 229: Rs 25), unauthorised marketing and slaughter of animals (Section 236: Rs 25), using offensive manure, etc (Section 228: Rs 25), other nuisances (Section 232 : Rs 25), obstruction of person employed by the Board (Section 237: Rs 50), non-prevention of dangerous diseases (Section 238 : Rs 200) and construction of building in prohibited area (Section 171 : Rs 200).

meetings to be called for (*Annexure- LII*). Serious irregularities/shortcomings/cases of violation of rules as noticed in audit and pointed out in foregoing chapters/paras could have been avoided or attention drawn to such irregularities in time, if the meetings were held regularly.

8.8 Non-production of records to Audit

CEOs/ Commissioners/EOs were required⁴³ to produce to Audit all the records maintained by municipalities and the requisite information in complete form within a reasonable period.

Records maintained by two Corporations, two MCs and 12 MBs and certain information requisitioned by Audit parties in the course of audit, had not been produced for audit scrutiny (*Annexure LIII*) despite several reminders due to which veracity of expenditure of Rs 67.43 lakh could not be checked in audit.

8.9 Lack of responsiveness to Audit resulting in erosion of responsibility

CEOs / Commissioners/ EOs were required⁴⁴ to take prompt steps to remove any defect or irregularity brought to notice in the course of audit or pointed out in audit reports. The audit objections together with explanations of the Municipal staff thereon were also required to be considered for passing resolutions in a meeting of General Body held not more than a month after receipt of the audit note.

Following observations were made :

(i) At the end of February 2004, 2471 IRs containing 22522 paragraphs for the period up to 1980-81 and 3458 IRs containing 58478 paragraphs for the period from 1981-82 onwards on the accounts of ULBs issued by Director, Local Fund Audit remained outstanding for settlement. Of these, 449 cases involving Rs 1.43 crore related to embezzlement, recovery of which had not been made from the erring/defaulting employees.

(ii) 20 IRs of all the 20 ULBs issued (April 2002 to December 2003) by Principal Accountant General (Civil Audit) containing 305 paragraphs were also pending settlement as of June 2004.

Pendency of IR paragraphs as ascertained in Audit was mainly due to non-compliance of audit memos issued by audit parties at the spot, non-initiation of prompt action by CEOs/Commissioners / EOs on the audit objections, non-

43. Rule 14 (3) of Rajasthan Municipalities Accounts Rules, 1963 and DLB circular letter No. 29951-30139 dated 25 March 2003.

44. Section 307(3) of Rajasthan Municipalities Act, 1959 and Rule 15(1) of Rajasthan Municipalities Accounts Rules, 1963.

submission of IRs along with replies in the General Body meeting and non-sending of compliance to DLFA / PAG for settlement.

8.10 Conclusion

The State government deprived the Urban Local Bodies (ULBs) from grants-in-aid and entertainment tax to the extent of Rs 79.48 crore. Deviations from prescribed accounting procedures and financial indiscipline such as non-reconciliation of differences in cash balances, excess expenditure over budget provisions, non-depositing of statutory deductions and lease amount to Government/relevant department and mis-reporting through utilisation certificates were observed in audit.

There was inadequacy of internal controls and monitoring mechanisms in the ULBs and outstanding advances and various dues on account of cost of land, tax and non-tax receipts have not been recovered for long periods. Obligatory house tax was not collected at all in 65 ULBs. Assessors were misusing their discretion to the disadvantage of government revenues by under-assessment of tax. There was shortfall in revenue collection targets and leakage of revenue.

Implementation of schemes was inefficient due to deviations from the prescribed guidelines, non-utilisations and diversions of funds. Irregular, excess and avoidable expenditure of Rs 1.38 crore in the executions of works were noticed and some works had been left incomplete after spending Rs 1.71 crore. Municipal assets were either lying unutilised or were not being used for the intended purpose. Encroachments on the land worth Rs 59.45 crore had not been removed indicating laxity on the part of concerned officials.

Management and handling of municipal solid wastes, bio-medical wastes and slaughter houses was ineffective and critical facilities such as carcass utilisation centre and sewerage treatment plant were not established, causing serious health hazards to the public and environmental pollution. In some ULBs equipment and other facilities were not available for fire fighting services as per the recommended parameters.

Other municipal services like birth control of dogs of undesirable breeds, impounding of stray cattle and pigs were not at all implemented. Irregularities in regularisation of '*kutchi basties*' were also noticed.

Provisions for imposition of penalties have not been revised even after 44 years of its enactment. There was lack of clear-cut demarcation of jurisdiction/ activities among different executing agencies/ departments. There was poor response and delay in taking action on audit observations.

8.11 Recommendations

In view of the above audit findings, the following recommendations are made for consideration of the State Government :

1. Internal controls and monitoring mechanisms should be strengthened to ensure
 - Full and timely flow of funds;
 - Accountability of expenditure;
 - Monthly reconciliation of personal deposit / bank accounts;
 - Timely refund of unutilised funds to Government;
 - Timely deposit of statutory deductions from salaries; and
 - Prompt recovery / adjustment / write-off of outstanding advances, overpayments etc.

2. Overall financial management needs to be strengthened in the ULBs for augmenting their financial resources by ;
 - Improving collection of revenues ;
 - Improving assessment procedures to avoid non/ short assessment;
 - Preventing leakage of revenue ; and
 - Speedy recovery of dues from contractors / assessees.

The state government could introduce an incentive scheme for better resource mobilisation and efficient functioning in ULBs.

3. Implementation and monitoring mechanisms in schemes need to be strengthened by;
 - Implementation as per scheme guidelines;
 - Adequate controls need to be put in place to prevent irregular / excess payments and diversion of funds;
 - Adherence to the provisions of Public Works Financial and Accounts Rules; and
 - Completion of incomplete works / projects.

The State Government could consider formation of committees to oversee the maintenance and utilisation of assets.

4. Adequate controls need to be positioned to prevent encroachment of Government / municipal properties. Deployment of Vigilance staff as per section 98 of the Municipal Act would strengthen the controls in this area.
5. To reduce environmental pollution and health hazards, ULBs should establish common treatment facilities, carcass utilisation plants and sewerage treatment plants. Management and transportation of solid wastes needs to be improved by providing adequate number of category-wise storage bins / containers.

A collaborative and interaction arrangement may be established between the Department of Urban Development and the Rajasthan Pollution Control Board to get expert advice on management of solid wastes and effluents.

Jaipur

(B. R. Mandal)

Pr. Accountant General (Civil Audit)

Glossary of Abbreviations

ACE	:	Additional Chief Engineer
ACM	:	Assistant Collector-cum- Magistrate
ADB	:	Asian Development Bank
AFO	:	Assistant Fire Officer
AVS	:	Avas Vikas Sansthan
BMW	:	Bio Medical wastes
BPL	:	Below Poverty Line
BSNL	:	Bharat Sanchar Nigam Limited
CAs	:	Chartered Accountants
C&AG's (DPC) Act	:	Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act
CC	:	Cement Concrete
CEO	:	Chief Executive Officer
CFO	:	Chief Fire Officer
CMC	:	City Monitoring Committee
CMES	:	Chief Minister's Employment Scheme
CPF	:	Contributory Provident Fund
CTF	:	Common Treatment Facility
DA	:	Dearness Allowance
DDOs	:	Drawing and Disbursing Officers
DLB	:	Director, Local Bodies
DLC	:	District Level Committee
DLFA	:	Director, Local Fund Audit
DUDAs	:	District Urban Development Agencies
DWCUA	:	Development of Women and Children in Urban Areas
EC	:	Executive Committee
EFC	:	Eleventh Finance Commission
EOs	:	Executive Officers
EWS	:	Economically Weaker Section
GPF	:	General Provident Fund
HUDCO	:	Housing and Urban Development Corporation
IAF	:	Indian Air Force
IDSMT	:	Integrated Development of Small and Medium Towns
ILCS	:	Integrated Low Cost Sanitation
IUDP	:	Integrated Urban Development Programme
JDA	:	Jaipur Development Authority
JENs	:	Junior Engineers
JMC	:	Jaipur Municipal Corporation
JVVNL	:	Jaipur Vidhyut Vitaran Nigam Limited
LDC	:	Lower Division Clerk
LT	:	Low Tension

MBs	:	Municipal Boards
MCs	:	Municipal Councils
MCJ	:	Municipal Corporation, Jodhpur
MCK	:	Municipal Corporation, Kota
MSW	:	Municipal Solid Wastes
NA	:	Not Available
NITs	:	Notices Inviting Tenders
NOC	:	No Objection Certificate
NSDP	:	National Slum Development Programme
PAG	:	Principal Accountant General
PD	:	Personal Deposit
PHED	:	Public Health and Engineering Department
PSPs	:	Public Standing Pots
PWD	:	Public Works Department
PWF&ARs	:	Public Works Financial and Accounts Rules
RIICO	:	Rajasthan State Industrial Development and Investment Corporation Limited
RPCB	:	Rajasthan Pollution Control Board
RM	:	Rajasthan Municipalities
RSEB	:	Rajasthan State Electricity Board
RSRTC	:	Rajasthan State Roadways Transport Corporation
RTO	:	Regional Transport Officer
RSRDC	:	Rajasthan State Roads and Development Corporation
RUIDP	:	Rajasthan Urban Infrastructure Development Programme
SDO	:	Sub-Divisional Officer
SE	:	Superintending Engineer
SFC	:	State Finance Commission
SJSRY	:	Swarna Jayanti Sahari Rojgar Yojana
SME	:	Subordinate and Ministerial Employees
TFC	:	Tenth Finance Commission
UCs	:	Utilisation Certificates
UDC	:	Upper Division Clerk
UDH	:	Urban Development and Housing
UITs	:	Urban Improvement Trusts
ULBs	:	Urban Local Bodies
WBM	:	Water Bound Macadam
XEN	:	Executive Engineer

Annexure -I

(Referred to in Para No. 1.4; page 2)

Statement showing the income and expenditure of ULBs during 1999-2000 to 2002-2003

(A) Income

(Rs in lakh)

S.No.	Items	1999-2000	2000-01	2001-02	2002-03	Total
1.	Land & Building Tax	1132.11	1243.86	1890.06	2122.85	6388.88
2.	Octroi	9342.31	20.53	24.81	12.25	9399.90
3.	Taxes on vehicles	9.72	10.13	62.55	111.37	193.77
4.	Passenger Tax	107.75	110.85	50.54	43.23	312.37
5.	Terminal Tax	11.31	10.09	17.97	27.62	66.99
6.	Other Taxes	49.37	80.72	21.37	97.53	248.99
7.	Income from Laws	1359.45	1040.45	1791.44	3369.04	7560.38
8.	Income from Assets	651.03	688.33	859.63	1026.12	3225.11
9.	Income under provision of Act	48.50	64.15	78.29	367.05	557.99
10.	Income from penalty	115.20	138.38	243.26	300.38	797.22
11.	Water Works	78.96	138.88	111.93	106.40	436.17
12.	Interest on Investments	527.50	523.05	285.91	505.03	1841.49
13.	Annual General Grant from Government	2106.13	2105.65	2105.88	2105.88	8423.54
14.	Special Grant	1005.00	-	-	-	1005.00
15.	Aid for payment of salaries	19433.60	32065.72	35272.36	37036.14	123807.82
16.	Misc. recurring income	2530.82	1004.66	1197.04	2250.81	6983.33
17.	Income from sale of land	2813.42	3199.77	4219.73	6819.78	17052.70
18.	Loans and specific Aid	8726.13	5396.13	8234.69	12560.72	34917.67
19.	Misc. non-recurring income	5799.18	4834.11	6471.38	6906.22	24010.89
	Total	55847.49	52675.46	62938.84	75768.42	247230.21

(B) Expenditure

(Rs in lakh)

S.No.	Items	1999-2000	2000-01	2001-02	2002-03	Total
1.	General Administration	4646.51	4773.13	5306.29	5799.27	20525.20
2.	Recovery of Octroi	2438.67	4375.51	4474.54	4033.21	15321.93
3.	Land and Building Tax	401.94	385.73	519.14	382.34	1689.15
4.	Recovery of other taxes	430.14	233.02	251.79	179.25	1094.20
5.	Public Health	18489.07	18435.45	20631.75	21556.78	79113.05
6.	Public Safety	466.86	463.37	536.26	627.88	2094.37
7.	Hospital	70.89	80.54	65.31	71.97	288.71
8.	Electricity/lighting	2435.08	2357.76	3454.85	4788.79	13036.48
9.	Water	281.93	281.55	205.91	194.93	964.32
10.	Cattle Pound	135.94	141.65	136.62	162.10	576.31
11.	Education	92.24	155.93	166.65	177.85	592.67
12.	Gardens	877.98	832.46	878.81	927.46	3516.71
13.	Public/General Repairs	1217.99	1082.02	1339.73	1554.59	5194.33
14.	Development works	13423.62	10932.89	15744.17	18596.33	58697.01
15.	Purchase of new assets	270.39	476.48	283.65	248.92	1279.44
16.	Refund of loan	337.34	533.91	283.65	1046.02	2200.92
17.	Misc Expenditure	7773.22	5684.14	6958.00	8523.54	28938.90
	Total	53789.81	51225.54	61237.12	68871.23	235123.70

Annexure - II

(Referred to in Para No. 2.1; page 4)

Difference in balances of cash book and PD account/ bank account

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of audit	Balances as on 31.3.2003			Reasons / action taken
			As per cash book	As per PD/ bank account	Difference	
1	Jaipur	2001-2003(1 to 2 years)	1801.28	2158.22	356.94	-
2	Jodhpur	2001-2003 (1 to 2 years)	294.62	552.95	258.33	-
3	Kota	2001-2003 (1 to 2 years)	594.55	2690.32	2095.77	-
Total					2711.04	

(b) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of audit	Balances as on 31.3.2003			Reasons / action taken
			As per cash book	As per PD/bank account	Difference	
1	Beawar (Ajmer)	1999-2003 (1 to 4 years)	30.92	32.56	1.64	-
2	Sikar	1999-2003 (1 to 4 years)	104.15	103.24	0.91	-
3	Tonk	1999-2002 (1 to 3 years)	255.73	160.39	95.34	-
Total					97.89	

(c) Municipal Boards
(Rs in lakh)

S.No	Name of MB	Period of audit	Balances as on 31.3.2003			Reasons / action taken
			As per cash book	As per PD/ bank account	Difference	
1	Kumher (Bharatpur)	1999-2003 (1 to 4 years)	46.30	58.55	12.25	-
2	Chirawa (Jhunjhnu)	1999-2003 (1 to 4 years)	37.47	38.62	1.15	Reconciliation would be done soon.
3	Nohar	1999-2003 (1 to 4 years)	65.02	79.63	14.61	Differences would be reconciled.
4	Kama	1999-2003 (1 to 4 years)	64.00	67.93	3.93	Due to amount deposited by treasury in other head of account
5	Shivganj	1999-2003 (1 to 4 years)	11.01	12.27	1.26	Due to non - encashment of cheques.
6	Sangariya	1999-2003 (1 to 4 years)	69.15	78.30	9.15	-
7	Bhusawar	1999-2003 (1 to 4 years)	47.96	48.75	0.79	Due to non - encashment of cheques.
8	Nokha	1999-2003 (1 to 4 years)	8.70	8.45	0.25	-
9	Amet	1999-2003 (1 to 4 years)	28.39	27.19	1.20	-
10	Sagwara	1999-2003 (1 to 4 years)	26.35	27.76	1.41	-
11	Tijara	1999-2003 (1 to 4 years)	8.08	21.58	13.50	-
12	Dholpur	1999-2003 (1 to 4 years)	133.88	138.04	4.16	-
13	Nagar	1999-2003 (1 to 4 years)	46.66	52.36	5.70	-
14	Kishangarh Rainwal	1999-2003 (1 to 4 years)	12.16	16.58	4.42	-
15	Begu	1999-2003 (1 to 4 years)	4.28	3.85	0.43	-
	Total				74.21	
	Grand total				2883.14	

Annexure - III

(Referred to in Para No. 2.2; page 4)

Excess expenditure over sanctioned budget

(a) Municipal Council

(Rs in lakh)

S. No	Name of MC	Period of audit	Amount involved			Period of excess expenditure	Items of expenditure	Reasons / action taken
			Expenditure	Budget approved	Excess expenditure			
1	Bikaner	1999-2003	568.77	289.29	279.48	1999-2003	10	-
2	Sriganganagar	1999-2003	95.84	46.70	49.14	1999-2003	15	-
3	Sikar	1999-2003	NA	NA	28.93	1999-2002	NA	-
	Total				357.55		25	-

(b) Municipal Board

(Rs in lakh)

S. No	Name of MB	Period of audit	Amount involved			Period of excess expenditure	Items of expenditure	Reasons/ action taken
			Expenditure	Budget approved	Excess expenditure			
1.	Abu Road	1999-2003	102.09	56.40	45.69	1999-2003	7	-
2.	Khairthal	1999-2003	57.23	39.43	17.80	1999-2003	17	-
3.	Bayana	1999-2003	261.96	134.78	127.18	1999-2003	23	-
4.	Bilara	1999-2003	219.87	121.20	98.67	1999-2003	9	-
5	Neem Ka Thana	1999-2003	189.07	179.51	9.56	1999-2003	7	-
6.	Bhadra`	1999-2003	372.39	226.70	145.69	1999-2003	20	-
7	Baran	1999-2003	54.63	23.84	30.79	1999-2003	7	-
8	Fatehpur	1999-2003	163.73	136.80	26.94	1999-2003	5	-
9.	Ratangarh	1999-2003	127.75	72.55	85.20	2000-2003	13	-

10.	Rajgarh	1999-2003	2.52	1.23	1.29	2002-2003	3	In future, expenditure will be done as per budget.
11.	Shivganj	1999-2003	36.37	25.62	10.75	1999-2003	7	-
12.	VijayaNagar	1999-2003	12.25	10.11	2.14	2002-2003	1	-
13.	Khandela	1999-2003	121.56	64.14	57.42	1999-2003	16	-
14.	Losal	1999-2003	11.79	5.28	6.51	1999-2003	14	-
15.	Asind	2001-2003	3.24	2.61	0.63	2002-2003	2	-
16.	Nimbahera	1999-2003	379.29	260.85	118.44	1999-2003	27	-
17.	Chhotisadri	1999-2003	8.21	3.20	5.01	2002-2003	2	-
18.	Pidawa	1999-2003	NA	NA	22.58	1999-2001	32	-
19.	Dungargarh	1999-2003	51.23	40.64	10.59	1999-2003	10	-
20.	Niwai	1999-2003	83.21	57.79	25.42	1999-2002	31	-
21.	Reengus	1999-2003	121.59	81.48	40.11	1999-2003	23	-
22.	Nokha	1999-2003	92.60	87.67	4.93	2000-2003	2	-
23.	Jhalarapatan	1999-2003	171.17	126.03	45.14	1999-2003	10	-
24.	Deeg	1999-2003	93.05	68.55	24.90	2002-2003	8	-
25.	Falodi	1999-2003	188.38	129.55	58.83	1999-2003	44	-
26.	Kapasan	2000-2003	142.01	54.37	87.63	2000-2003	16	-
27.	Sangod	1999-2003	155.14	102.85	52.29	1999-2003	22	-
28.	Udaipurwati	1999-2003	82.74	33.62	49.12	1999-2003	39	-
29.	Khetri	2000-2003	103.59	85.35	18.24	2000-2003	66	-
30.	Ramganj Mandi	1999-2003	221.10	172.68	48.42	1999-2003	12	-
31.	Rawatsar	1999 - 2003	28.40	19.86	8.54	1999-2002	13	-
32.	Bhawani Mandi	1999 - 2003	195.25	149.26	45.99	1999-2003	10	Sanction would be obtained
33.	Nawalgarh	1999- 2003	149.59	60.18	89.41	1999-2003	17	-
34.	Sagwara	1999- 2003	71.96	38.50	33.46	2002-2003	7	Sanction would be obtained.
35.	Jaitaran	1999- 2003	32.49	14.15	18.34	1999-2003	4	Sanction would be obtained.
36.	Indragarh	2001- 2003	32.25	23.83	8.42	2000-2003	2	-
37.	Nadbai	1999- 2003	NA	NA	3.96	1999-2003	13	-
38.	Kishangarh Rainwal	1999 - 2003	17.03	10.39	6.64	2002-2003	6	-
39.	Devli	1999 - 2002	29.68	21.39	8.29	1999-2002	10	Expenditure incurred as per requirement.

40.	Salumber	1999- 2003	27.68	23.80	3.88	2002-2003	7	Excess expenditure was incurred on pay and allowances of the employees which requires regularisation.
41	Chhabra	1999 - 2003	10.54	6.38	4.16	2002-2003	13	-
42	Behror	1999-2003	215.96	116.97	98.99	2001-2003	8	Sanction of excess expenditure would be obtained.
43	Vair	1999-2003	111.29	80.04	31.25	1999-2003	18	Adjustment would be done in next financial year
44	Jhunjhunu	2000-2003	-	-	35.42	1999-2003	10	-
	Total				1674.66		633	
	Grand total				2032.21			

Note: Amount of expenditure, budget approved and items of expenditure were not available in MC, Sikar.

Annexure-IV

(Referred to in Para No. 2.4; page 4)

Non-depositing of interest into scheme funds

(a) Municipal Corporations

(Rs in lakh)

S.No.	Name of Corporation	Period of Audit	Period of fund received	Scheme	Amount of interest credited to own income	Reasons/ Action taken
1	Jodhpur	2001-2003	1997-2003	NSDP	0.93	Interest earned on NSDP fund was less credited by Corporation
	Jodhpur	2001-2003	1997-2003	NSDP	0.42	-
2	Jaipur	2001-2003	1997-2003	SJSRY	122.38	-
	Total				123.73	

(b) Municipal Councils

(Rs in lakh)

S.No.	Name of MC	Period of Audit	Period of fund received	Scheme	Amount of interest credited to own income	Reasons/Action taken
1	Sikar	1999-2003	1999-2003	NSDP	0.59	-
2	Udaipur	1999-2003	1997-2003	NSDP	32.21	-
	Total				32.80	

(c) Municipal Boards

(Rs in lakh)

S.No.	Name of MB	Period of Audit	Period of fund received	Scheme	Amount of interest credited to own income	Reasons/Action taken
1	Bagru	1999-2003	2000-2002	SJSRY and ILCS	1.56	In future, the interest would be deposited into concerned scheme funds.
2	Nokha	1999-2003	1997-1998	ILCS	4.23	Interest would be deposited into scheme funds.
	Total				5.79	
	Grand total				162.32	

Annexure-V

(Referred to in Para No. 2.8; page 6)

Non-depositing the amount of CPF / GPF, gratuity and pension contribution into concerned heads of account / funds

(a) Municipal Corporation

(Rs in lakh)

S. No	Name of Corporation	Period of Audit	Period of deduction	Amount			Total	Reasons / action taken.	Remarks
				CPF/ GPF	Gratuity	Pension Contribution			
1	Jaipur	2001-2003	Prior to July 1990	NA	NA	NA	862.09	-	Break-up of Rs 862.09 lakh (minimum) not available.

(b) Municipal Council

(Rs in lakh)

S. No	Name of MC	Period of Audit	Period of deduction	Amount			Total	Reasons / action taken.	Remarks
				CPF/ GPF	Gratuity	Pension Contribution			
1	Beawar	1999-2003	1999-2003	45.81	-	-	45.81	-	-

(c) Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of Audit	Period of deduction	Amount			Total	Reasons/ action taken.	Remarks
				CPF/ GPF	Gratuity	Pension Contribution			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1	Surajgarh	1999-2003	1999-2003	-	1.95	4.33	6.28	Due to poor financial condition of MB	-

2	Udaipurwati	1999-2003	1998-2003	7.26	0.31	1.67	9.24	Amount would be deposited soon.	The amount was not deposited since 1998 as such the funds sustained loss of interest.
3	Aklera	1999-2003	1999-2003	10.50	6.38	7.44	24.32	Due to poor financial condition of MB, the amount could not be deposited.	-
4	Amet	1999-2003	1999-2003	17.85	-	-	17.85	Due to shortage of funds, the amount could not be deposited.	-
5	Navalgarh	1999-2003	1988-2003	42.16	-	11.41	53.57	-	-
6	Kherliganj	1999-2003	1999-2003	9.06	12.69	19.80	41.55	Due to poor financial condition of MB, amount could not be deposited.	-
7	Jaitaran	1999-2003	1985-2003	16.87	21.39	9.88	48.14	Due to poor financial condition of MB, amount could not be deposited.	-
8	Tijara	1999-2003	1999-2003	27.83	2.59	-	30.42	It will be deposited if special grant is sanctioned to MB.	-
9	Indragarh	1999-2003	2001-2003	2.13	1.28	2.59	6.00	Due to poor financial condition of MB amount could not be deposited.	-

10	Mundwa	2000-2003	2000-2003	14.00	-	7.66	21.66	Due to poor financial condition of MB amount could not be deposited.	-
11	Nagar	1999 - 2003	1987-2003	-	-	9.71	9.71	-	-
12	Kishangarh Rainwal	1999-2003	1999-2003	6.99	-	-	6.99	Due to poor financial condition of MB amount could not be deposited.	-
13	Kuchera	2000 - 2003	2000-2003	7.93	4.78	6.51	19.22	Due to poor financial condition of MB, amount could not be deposited.	-
14	Falna	1999-2003	1997-2003	14.43	6.81	11.76	33.00	Expenditure on pay and allowances was more than the grant received, hence amount could not be deposited.	-
15	Begu	1999-2002	7/2000-12/2001	2.00	1.45	-	3.45	-	-
16	Salumber	1999-2003	1992-2003	11.32	-	2.03	13.35	Due to poor financial condition of MB, amount could not be deposited which will be deposited when special grant is received from Government	-

17	Toda Bhim	2000 - 2003	1984- 2003	4.02	2.41	41.82	48.25	Due to poor financial condition of MB, amount could not be deposited and will be deposited when special grant is received from Government	-
18	Kumher	1999- 2003	1999- 2003 -	4.95	-	5.80	10.75	-	-
19	Kherthal	1999- 2003	1969- 2003	31.16	-	-	31.16	Action is being taken to deposit the amount.	-
20	Bhadra	1999- 2003	1999- 2003	24.74	-	-	24.74	-	-
21	Kama	1999- 2003	1999- 2003	-	-	1.63	1.63	-	-
22	Khandela	1999- 2003	2002- 2003	0.05	0.03	-	0.08	-	-
23	Losal	1999- 2003	1999- 2003 -	-	1.86	-	1.86	-	-
24	Bhusawar	1999- 2003	1984- 1996	3.93 (Intt.)	-	-	3.93	-	Interest of Rs.3.93 lakh earned on contribution was not deposited into GPF.
25	Chhoti sadri	1999- 2003	1999- 2003	-	-	1.90	1.90	Due to poor financial condition of MB, the amount could not be deposited.	-
26	Pidawa	1999- 2003	1999- 2003	-	2.67	5.68	8.35	Due to poor financial condition of MB amount could not be deposited.	-

27	Kethun	1999-2003	1999-2003	3.16	0.62	1.45	5.23	-	-
28	Jhalarapatan	1999-2003	1999-2003	12.01	-	6.84	18.85	-	-
29	Nainwa	1999-2003	2000-2003	NA	NA	NA	11.56 (GPF,, Pension fund , Gratuity)	-	Break-up of Rs.1156 lakh not available.
30	Jahajpur	1999-2003	1999-9/2001	NA	NA	NA	31.15 (GPF, Pension fund , Gratuity)	-	Break-up of Rs.31.15 lakh not available.
31	Behror	1999-2003	10/1987-7/1997	-	-	0.34	0.34	Directions were not received in this regard.	-
32	Pili Banga	1999-2003	NA	0.20	-	-	0.52	Due to poor financial condition of MB, the amount was not deposited	
	Total			273.55	67.22	160.57	545.05		
	Grand total						1452.95		

Annexure-VI

(Referred to in Para No 2.9 (iii); page 6)

Details of outstanding advances against individuals

(a) Municipal Corporations

(Rs in lakh)

S.No	Name of Corporation	Period of audit	Number of individuals	Period from which outstanding	Amount	Reasons / action taken	Remarks
1	Jodhpur	2001-2003	NA	1964-2003	111.49	-	-
2	Kota	2001-2003	90	1949-2003	28.14	Notices have been issued.	
3	Jaipur	2001-2003	63	3/1989-9/2002	69.30	Notices are being issued	-
	Total		153		208.93		

(b) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of audit	Number of individuals	Period from which outstanding	Amount	Reasons / action taken	Remarks
1	Bikaner	1999-2003	157	1981-2003	80.80	Action of adjustment is being taken.	-
2	Udaipur	1999-2003	3	1974-1985	0.46	-	-
3	Ajmer	1999-2003	92	1/1949-3/2003	18.08	-	Seven Commissioners have been transferred without adjustment of advances.
4	Sriganganagar	1999-2003	123	1966-2003	36.25	-	-

5.	Sikar	1999-2003	146	5/1960 - 3/2003	116.90	-	-
6.	Alwar	2000 - 2002	NA	1972 - 2002	2.62	Notices have been issued.	-
Total			521		255.11		

(c) Municipal Boards**(Rs in lakh)**

S.No	Name of MB	Period of audit	Number of individuals	Period from which outstanding	Amount	Reasons / action taken	Remarks
1.	Kumher	1999-2003	9	2002-2003	5.52	-	Advance of Rs. 5.23 lakh was given to cashier for construction work, but not adjusted.
2.	Khairthal	1999-2003	17	1992-10/2003	0.56	-	-
3.	Bayana	1999-2003	33	1975-2003	2.36	-	One LDC had retired from service with outstanding advance Rs. 0.86 lakh against him .
4.	Kotputli	1999-2003	81	1965-2001	1.23	Notices have been issued.	-
5.	Neem Ka Thana	1999-2003	NA	1999 -2003	11.50	-	-
6.	Chirawa	1999-2003	14	12/1968-8/2000	0.21	Notices have been issued.	
7.	Anta	1999-2003	12	11/1983 to 5/2002	2.67	Notices have been issued.	Further advance given without adjusting previous advances in 2 cases.
8.	Nohar	1999-2003	22	1970-1999	0.30	-	-
9.	Bhadra	1999-2003	30	1972-1999	1.30	No action was taken.	-
10.	Baran	1999-2003	37	1994-2003	2.21	-	Rs. 0.29 lakh outstanding against 10 employees since retired / expired / transferred.
11.	Fatehpur	1999-2003	49	1976 to 7/2001	1.99	Notices have been issued.	-
12.	Ratangarh	2000-2003	NA	1978-1991	0.17	-	-

13.	Hanumangarh	1999-2003	58	1989-2003	17.78	-	-
14.	Rajsamand	1999-2003	17	7/1974-6/2002	1.04	-	-
15.	Kama	1999-2003	NA	-	0.13	-	-
16.	Shivganj	1999-2003	44	6/1969 - 2/2003	0.94	Notices have been issued.	
17.	Vijaynagar	1999-2003	11	10/1974 - 6/2003	1.30		Register of advance was not maintained properly.
18.	Khandela	1999-2003	10	1964-2003	6.38	-	-
19.	Losal	1999-2003	5	1989-1998	0.50	-	-
20.	Sangariya	1999-2003	24	1958 -1994	0.61	Notices have been issued.	6 employees have been transferred.
21.	Balotara	1999-2003	3	8/1978 - 5/2002	0.30	-	-
22.	Nimbahera	1999-2003	9	1978-2003	0.27	-	-
23.	Sarwar	1999-2003	78	7/1958 - 9/2003	6.33		Register was not maintained properly.
24.	Bhusawar	1999-2003	1	1999	.06	-	-
25.	Pidawa	1999-2003	40	1973-2003	1.70	-	Advance of salary was not adjusted
26.	Kekri	1999-2003	17	3/1976-10/2003	1.27	-	-
27.	Sri Dungargarh	1999-2003	1	8/1996-11/1996	0.29		5th advance was given without adjustment of previous advances.
28.	Niwai	1999-2002	NA	1957-3/2002	2.67	-	-
29.	Reengus	1999-2003	38	12/1975-1/2003	3.82	Notices have been issued.	
30.	Nokha	1999-2003	7	1976-1994	0.06	-	-
31.	Kethun	1999-2003	NA	as on 3/2003	0.43	-	-
32.	Jahajpur	1999-2003	39	5/1978-8/2002	0.58	-	-
33.	Deeg	1999-2003	NA	1983-2003	2.27	-	-
34.	Phlodi	1999-2003	87	1958-2003	16.73	-	-
35.	Surajgarh	1999-2003	5	1989-2003	0.37	Notices have been issued.	-

36.	Kapasan	2000-2003	6	3/2000 - 8/2002	1.69	Action of write off is being taken in the cases of deceased individuals.	-
37	Sangod	1999 - 2003	1	6/2002 - 8/2002	0.29	-	-
38.	Aklera	1999-2003	NA	NA	27.41	-	-
39	Udaipurwati	1999 - 2003	26	1971-2003	1.96	-	-
40.	Jaisalmer	1999 - 2003	1	1/2/88	0.03	Notices have been issued.	-
41	Khetri	2000 - 2003	24	2/1973-2002	0.47	No effective action was taken.	-
42.	Ramganjmandi	1999 - 2003	20	1990-2003	1.92	-	-
43.	Rawatsar	1999 - 2003	2	1983-1984	0.21	Both the employees were transferred but advance not recovered.	Advance given without adjustment of previous advance.
44.	Bagru	1999-2003	3	9/1988-2/1994	1.44	-	One EO transferred with outstanding advance.
45.	Bhawani mandi	1999-2003	113	1966-2003	28.83	-	-
46	Behror	1999-2003	26	1987-1995	0.21	Notices have been issued.	-
47.	Nawalgarh	1999-2003	19	9/1973-9/2002	1.87		2 Executive Officers transferred with outstanding advances.
48	Jataran	1999 - 2003	3	6/1984-6/2000	0.19	Notices have been issued.	-
49.	Tijara	1999 - 2003	3	1999-2003	0.97	Action of adjustment is being done.	-
50.	Indragarh	2001 - 2003	3	1/2001-3/2003	0.20	-	-

51	Mundwa	2000 - 2003	39	1979-2003	0.21	Efforts are being taken to recover the advance.	-
52	Dholpur	1999 - 2003	20	1986-2002	2.96	Notices have been issued.	-
53	Nagar	1999 - 2003	160	1976- 7/2000	2.19	-	-
54	Kishangarh Rainwal	1999-2003	20	1983-1997	1.72	Notices have been issued.	-
55	Kuchera	2000 - 2003	1	7/1999	0.025	Action is being taken to recover the advance.	-
56	Begu	1999-2003	1	1/2002	0.10	-	-
57.	Gulabpura	1999-2003	5	1995-9/2003	0.57	-	-
58	Toda Bhim	2000-2003	69	1/1969-3/2003	0.80	Notices have been issued.	-
59.	Chhabra,	1999-2003	109	NA	22.93		-
60	Kaushalgarh	1999-2003	27	1967-2003	3.69	-	-
61	Kherliganj	1999-2003	51	1971-2003	4.53	Notices have been issued.	-
62.	Chomu	1999-2003	NA	1970-2003	11.98	Action is being taken to recover the amount with interest.	-
63	Deoli	1999-2003	37	8/1970-2002	7.46	-	10 employees with outstanding advances were transferred.
64	Vair	1999-2003	3	6/1978-3/1996	1.16	Action of adjustment is being done.	-
65	Pili Banga	1999-2003	68	1976-2003	2.80	Notices have been issued	-
	Total		1658		226.66		
	Grand total				690.70		

Annexure -VII

(Referred to in Para No. 2.9 (iii); page 7)

Details of amount of outstanding advances from agencies / institutions / organisations /contractors

(a) Municipal Corporations (Rs in lakh)

S.No	Name of Corporation	Period of audit	Number of agency/ institutions	Period from which outstanding	Amount	Reasons /action taken for expeditious recovery	Remarks
1	Kota	2001-2003	47	1948-2003	67.41	Notices have been issued	-
2	Jaipur	2001-2003	65	1989-2003	518.69	Notices are being issued	
	Total		112				

(b) Municipal Councils (Rs in lakh)

S.No	Name of MC	Period of audit	Number of agency/ institutions	Period from which outstanding	Amount	Reasons /action taken for expeditious recovery	Remarks
1.	Bikaner	1999-2003	2	1985-1987	21.37		-
2	Udaipur	1999-2003	21	1991-2003	109.79	Action for adjustment of advance is being taken.	-
3	Sriganganagar	1999-2003	1	1994-2003	19.80	A/c of supply of bitumen and advances given was not reconciled.	-
4	Sikar	1999-2003	1	1998-2000	1.56	Bitumen was not provided by Baharat Petroleum Corporation Limited.	-
5.	Pali	1999 - 2002	NA	1992-2002	13.40	-	-
6.	Beawar	1999-2003	1	1992-1994	4.49	Efforts are being made to recover advance from M/s Sulabh International	-
	Total		26		170.41		

(c) Municipal Boards (Rs in lakh)

S.No	Name of MB	Period of audit	Number of agency/ Institutions	Period from which outstanding	Amount	Reasons /action taken for expeditious recovery	Remarks
1	Baran	1999-2003	11	1994-9/2003	16.62	Adjustments were not done.	-
2	Nathdwara	1999-2003	6	1/1991-1/2003	1.23	-	Rs 0.96 lakh were outstanding against Bharat Petroleum Corporation Limited.
3	Fatehpur	1999-2003	19	12/1976-8/2000	29.24	Vouchers by PWD and Sulabh International have not been submitted for adjustment. Notices have been issued	-
4	Ratangarh	2000-2003	NA	1999-2000	0.79	Notices have been issued	-
5	Hanumangarh	1999-2003	1	1997-1998	17.50	Vouchers of construction of CC Road were not submitted by RSRDC.	-
6	Rajsamand	1999-2003	13	1965-2002	1.30	Proper action was not taken to recover the dues.	Dates of advances to RSEB were not entered in the register.
7	Rajgarh	1999-2003	10	1954-12/2002	6.50	Adjustment is being done.	-
8	Balotara	1999-2003	6	1993 - 2003	17.76	-	Advances given to Sulabh International without adjustment of previous advances.
9	Nimbahera	1999-2003	54	1973 -2003	15.64	Notices have been issued	-
10.	Chhotisadri	1999-2003	16	5/1971 - 2/2003	1.05	Notices have been issued	-
11.	Dungargarh	1999-2003	2	10/1971 - 9/1998	1.51	-	-
12	Niwai	1999-2002	NA	1957- 3/2002	1.69	Notices have been issued	-

13.	Nokha	1999-2003	2	10/1992 & 6/2002	13.22	Action is being taken.	-
14	Jaisalmer	1999-2003	24	6/1965-9/2003	32.85	Vouchers from RSEB , PHED and Sulabh International were not received for adjustment. Bills of Bharat Petroleum Corporation limited had been seized by Anti Corruption Department.	
15	Kehtri	2000 - 2003	19	1974-2003	2.10	-	Advance of Rs. 0.37 lakh was given to contractor for material.
16	Jhunjhunu	2000 - 2003	59	1979-2003	10.97	-	-
17	Jaitaran,	1999 - 2003	4	2/1998-1/2003	1.17	Notices have been issued.	-
18	Kuchera	2000 - 2003	4	11/1997-2001	0.29	Adjustment will be made soon	-
19	Chaksu	1999 - 2003	33	1971 - 7/2002	0.70	-	-
20	Falna	1999 - 2002	9	2/1985-12/1999	4.64	Adjustment of contractors bill will be made soon	-
21	Chomu	1999 - 2003	1	1998	10.30	Adjustment is pending from Sulabh International.	-
22.	Begu	1999-2003	3	2002-2003	0.55	Action is being taken	-
23.	Gulabpura	1999 - 2003	1	5/2002	1.55	-	Advance was given irregularly to contractor for marriage purposes.
24	Ramganj Mandi	1999-2003	1	1990-1991	8.55	-	-
	Total		298		197.72		
	Grand total				954.23		

Annexure- VIII

(Referred to in Para No. 3.1; page 8)

Shortfalls in achievements of revenue targets

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of Audit and Targets	Amount involved			Reasons / action taken.
			Targets	Achievement	Shortfall (Percentage)	
1	Jodhpur	2001-2003	1975	472	1503 (76)	-

(b) Municipal Boards

(Rs in lakh)

S. No.	Name of MB	Period of audit and targets	Amount involved			Reasons / action taken.
			Targets	Achievements	Shortfall (Percentage)	
1.	Bilara	1999-2003	264.92	29.47	235.45 (88)	-
2.	Bhadra	1999-2003	489.92	231.45	258.47 (52)	-
3.	Baran	1999-2003	628.00	121.57	506.43 (80)	Budget for recurring income was not prepared on actual basis.
4	Nathdwara	1999-2003	698.44	465.03	233.41 (33)	Budget proposals of revenue were based on estimation.
5.	Khandela	1999-2003	10.46	4.14	6.32 (60)	-
6.	Losal	1999-2003	345.07	260.88	84.19 (24)	-
7.	Sangaria	1999-2003	47.00	17.42	29.58 (62)	Efforts are being made to increase income by imposing other taxes.
8	Dungargarh	1999-2003	115.26	9.09	106.17 (92)	-

9.	Nokha	1999-2003	513.54	75.32	438.22 (85)	-
10.	Jhalara Patan	1999-2003	253.55	142.07	111.48 (43)	Budget was based on estimates.
11	Deoli	1999-2003	604	77	527 (87)	Targets were fixed on higher side.
12	Mundwa	2000-2003	285.42	158.54	126.88 (44)	Due to famine and non-recovery of house tax .
13	Dholpur	1999-2003	14.00	0.11	13.89 (99)	-
14	Khetri	2000-2003	5.00	1.92	3.08 (61)	-
15	Nagar	1999-2003	39.91	16.09	23.82 (59)	-
16.	Udaipurwati	1999-2003	24.92	3.16	21.76 (87)	-
17	Chhabra (Baran)	1999-2002	87.03	15.65	71.38 (82)	-
	Total		1827.37	1628.91	2797.53 (24 to 99%)	
	Grand total		6401.44	2100.91	4300.53 (24 to 99 %)	

Annexure--IX

(Referred to in Para No. 3.4; page 10)

Short-assessment of house-tax

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of audit	Period to which tax relates	No. of cases	Tax required to assess	Tax assessed	Short	Reasons /action taken	Remarks
1	Jaipur	2001-2003	2000-2003	4	58.27	2.70	55.57	Due to incorrect determination of annual letting value.	-

(b) Municipal Council

(Rs in lakh)

S.No	Name of MC	Period of audit	Period to which tax relates	No. of cases	Tax required to assess	Tax assessed	Short	Reasons /action taken	Remarks
1	Ajmer	1999-2003	1998-2003	6	13.31	2.04	11.27	-	Tax was not assessed as per annual rent of rooms of hotels.
	Grand Total			10	71.58	4.74	66.84		

Annexure-X

(Referred to in Paras No. 3.5 and 3.6; page 10)

Non-recovery of house-tax and other irregularities

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of Audit	Amount involved	Period to which recovery relates	Reasons/ action taken	Remarks
1	Jaipur	2001-2003	4090.50	1995-2003	-	-
2	Jodhpur	2001-2003	1662.00	As on 3/2003	-	-
	Total		5752.5			

(b) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of Audit	Amount involved	Period to which recovery relates	Reasons/ action taken	Remarks
1.	Alwar	2000 - 2002	71.43	As on 3/2002	Approval of <i>Kurki</i> was not given by House Tax Committee	-
2.	Pali	2000 - 2002	48.00	1999-2002	-	Reassessment and revision of assessment list was not done. Demand raised on the basis of survey of 1986-87.
3.	Beawar	1999 - 2003	97.31	As on 3/2003	Post of Assessor was vacant since 1996.	Assessment was done in 1992-93 and 2001-02
4	Bikaner	1999-2003	122.66	1999-2003	-	-
	Bikaner	1999-2003	1.02	upto 3/1988	-	Amount outstanding against Krishi Upaj Mandi Samiti not included in demand
	Total		340.42			

(c) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of Audit	Amount involved	Period to which recovery relates	Reasons/ action taken	Remarks
1.	Surajgarh	1999 - 2003	3.94	As on 3/2003	-	Reassessment was not done.
2	Udaipur wati	1999- 2003	1.04	As on 3/2003	Action is being taken to recover the amount.	Reassessment was not done.
3.	Jaisalmer	1999 - 2003	31.50	NA	Post of assessor was vacant in MB.	Assessment was not done for 10,000 property holders.
4.	Khetri	1999 -2003	18.11	As on 3/2003	Action is being taken to recover the tax.	-
5.	Ramganj Mandi	1999 - 2003	10.53	As on 3/2003	Action is being taken to recover the tax.	Reassessment was not done.
6.	Rawatsar	1999 - 2003	52.00	1996-2003	Area is water logged thus not recovered.	Reassessment was not done.
7.	Jhunjhunu	2000 - 2003	156.50	As on 3/2003	-	Reassessment was not done since 1986.
8.	Bagru	1999 -2003	3.00	2002-2003	No tax was paid due to self assessment procedure.	No survey was done, no recovery was done against target of 3.00 lakh for 2002-03.
9.	Navalgarh	1999 -o 2003	6.00	As on 3/2003	-	Reassessment was not done.
10.	Kheriliganj	1999 - 2003	20.44	1981-2003	House tax payers did not take interest in payment of tax.	-
11.	Sagwara	1999 - 2003	40.00	1995-2003	-	Reassessment was not done. Survey was not done for preparing assessment list.
12.	Jaitaran	1999 - 2003	23.34	1999-2003	No proposal was passed by Board for assessment and recovery of tax .	Reassessment was not done since 1982-83.

13.	Tijara	1999 -2003	28.25	As on 3/2003	Action will be taken by taking proposal in Board.	Reassessment was not done since 1984-85.
14.	Indragarh	2001 - 2003	1.31	2001-2003	-	Reassessment was not done. Demand and collection register was not maintained.
15.	Mundwa	2000 - 2003	7.80	As on 3/2003	Tax was not assessed and recovered due to vacant post of Executive Officer and famine in the area.	Reassessment was not done since 1988.
16	Dholpur	1999 - 2003	5.31	As on 3/2003	-	Reassessment was not done since 1965-66. Survey was not conducted.
17.	Ratannagar	2000 -2003	0.76	As on 3/2003	-	Reassessment was not done. Demands were not raised as per targets.
18.	Kishangarh Renwal	1999 -2003	1.69	As on 3/2003	Action is being taken.	Reassessment was not done.
19	Chaksu	1999 - 2003	2.68	As on 3/2003	Efforts are being made to recover tax.	Reassessment was not done since 1984-85.
20	Falna	1999 -2002	15.36	2000-2003	Action for assessment is being taken from 4/2003.	Assessment was not done.
21	Devli	1999 - 2002	2.44	1985-2003	-	Assessment was done from 2003-04.
22	Salumber	1999 - 2003	2.40	1999-2003	Board has passed proposal (29.11.2000) not to levy House Tax.	-
23	Toda Bhim	2000 - 2003	3.31	1999-2003	Notices are being issued.	Reassessment was not done.
24	Chhabra	1999 - 2003	0.96	As on 3/2003	-	Reassessment was not done. Revision of assessment list was not done.
25	Kumher	1999 - 2003	8.66	As on 3/2003	Action is being taken to recover the old revenue.	-
26	Abu Road	1999 - 2003	41.91	1971-2003	Due to vacant post of assessor house tax could not be recovered.	-

27	Khairtal	1999 - 2003	9.10	As on 3/2003	Due to shortage of staff, tax was not recovered.	Reassessment was not done since 1982. Revision of assessment list was not done.
28	Bilara	1999 -2003	4.56	As on 3/2003	Record was washed out in flood.	Reassessment was not done since 1979.
29	Kotputli	1999- 2003	7.00	1999-2003	Due to protest of public, tax was not recovered.	Survey and reassessment were not conducted.
30	Chirawa	1999 - 2003	4.72	As on 3/2003	Taxpayers were residing in other cities /towns.	Reassessment was not done since 1977.
31	Nohar	1999 - 2003	46.36	As on 3/2003	-	-
32	Bhadra	1999 - 2003	35.56	1999-2003	-	Reassessment was not done.
33	Baran	1999 - 2003	13.93	1999-2003	Demand notices have been issued.	Reassessment was not done since 1992-93. Assessment of house tax of RSEB was not done since 1965.
34	Fatehpur	1999 - 2003	30.22	As on 3/2003	-	Reassessment was not done.
35	Ratangarh	2000 - 2003	15.39	As on 3/2003	-	Reassessment was not done
36	Hanumangarh	1999-2003	189.02	As on 3/2003	Action is being taken.	Revision of assessment list was not done.
37	Kama	1999 - 2003	16.00	1999-2003	-	Reassessment was not done. Revision of assessment list was not done since 1981-82.
38	Rajgarh	1999 - 2003	111.34	1960-2002	-	Demand and collection register was not maintained. Amount was outstanding against RSEB.
39	Shivganj	1999 - 2003	3.20	As on 3/2003	-	Reassessment was not done since 1994-95.
40	Vijaynagar	1999 -2003	20.88	1999-2003	In 2002-2003, less recovery was made due to famine.	-

41	Khandela	1999 - 2003	4.45	As on 3/2003	Action is being taken.	Reassessment was not done since 1962.
42	Lossal	1999- 2003	11.87	1998-2003	Notices have been issued.	-
43	Sangria	1999 - 2003	21.37	NA	Action is being taken.	-
44	Balotara	1999- 2003	14.71	As on 3/2003	Assessment is being done from April 2003.	Reassessment was not done.
45	Sarwar	1999 - 2003	3.56	As on 3/2003	-	Reassessment was not done.
46	Pidawa	1999 - 2003	1.87	1999-2003	Post of Assessor was vacant.	Reassessment was not done.
47	Dungargarh	1999 - 2003	37.50	1999-2003	-	Reassessment was not done. Revision of list was not done.
48	Reengus	1999 - 2003	7.85	As on 3/2003	-	Reassessment was not done since 1979.
49	Nokha	1999-2003	25.89	As on 3/2003	-	Slow progress in recovery against the demand raised.
50	Deeg	1999 - 2003	12.57	As on 3/2003	-	Reassessment was not done since 1977-78.
51	Phalodi	1999 - 2003	2.04	As on 3/2003	-	Reassessment was not done.
52	Vidhyavihar	1999 - 2003	8.08	As on 3/2003	-	Reassessment was not done.
53	Kekri	1999 - 2003	11.19	1999-2003		Reassessment was not done. Revision of assessment list was not done.
54	Pili Banga	1999-2003	23.65	As on 3/2003	Due to famine, the recovery could not be effected.	Reassessment was not done upto 2001-2002.
	Total		1183.12			
	Grand total		7276.04			

Annexure-XI

(Referred to in Para No. 3.7; page 11)

Short recovery of revenue of hoardings

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of audit	Period to which recovery relates	No. of agencies	Amount outstanding	Reason/ action taken	Remarks
1	Jodhpur	2001-2003	1999-2002	1	4.13	Action to recover the amount is being taken.	-
2	Jaipur	2001-2003	2001-2002	1	1.69	Licence for hoardings were issued without receiving auctioned amount in full.	-
	Jaipur	2001-2003	2001-2002	1	0.25	-	-
3	Kota	2001-2003	1999-2003	4	18.64		Against demand of Rs 23.71 lakh, only Rs 5.07 lakh was received. Interest of Rs 8.13 lakh was also outstanding.
Total				7	24.71		

(b) Municipal Council

(Rs in lakh)

S.No	Name of MC	Period of audit	Period to which recovery relates.	No. of agencies	Amount outstanding	Reason/ action taken	Remarks
1	Sri ganganagar	1999-2003	1999-2003	NA	5.95	-	Against demand of Rs. 36.00 lakh, only Rs 30.05 lakh was received.
Grand total					30.66		

Annexure-XII

(Referred to in Para No. 3.8; page 11)

Loss of revenue due to non-auctioning of sites.
(a) Municipal Corporation
(Rs in lakh)

S.No	Name of Corporation	Period of audit	Period of non-auctioning of sites	No. of sites	Amount	Reasons	Remarks
1	Jaipur	2001-2003	2001-2003	37	21.21	-	14 sites reserved for Govt. department but not utilised
	Jaipur	2001-2003	2001-2002	1	0.50	-	This site was auctioned by the Corporation but other site was utilised by company
2	Jodhpur	2001-2003	1999-2002	91	26.01	-	-
3	Kota	2001-2003	2002-2003	102	9.14	-	-
	Total			231	56.86		

(b) Municipal Council

(Rs in lakh)

S.No.	Name of MC	Period of audit	Period of non-auctioning of sites	No. of sites	Amount	Reasons	Remarks
1	Alwar	2000-2002	8/2001-7/2002	NA	1.80	-	Contract of hoardings on street light polls was not given. Rs 1.80 lakh was received from auctioning of these sites during 2000-2001.
	Alwar	2000-2002	2000-2001	118	4.34	-	-
	Alwar	2000-2002	2001-2002	67	2.47	-	-
	Total			185	8.61		

(c) Municipal Board

(Rs in lakh)

S.No.	Name of MB	Period of audit	Period of non-auctioning of sites	No. of sites	Amount	Reasons	Remarks
1	Asind	2001-2003	2001-2003	15	1.50	-	-
	Grand Total			431	66.97		

Annexure-XIII

(Referred to in Para No 3.9; page 11)

Non-recovery of rent of milk booths

(a) Municipal Corporation

(Rs in lakh)

S.No.	Name of Corporation	Period of Audit	Period to which recovery relates	Number of booths	Amount involved	Reasons/action taken
1.	Kota	2001-2003	2002-2003	23	1.38	Action is being taken.
2	Jaipur	2001-2003	1997-2003	562	71.85	Efforts are being made to recover the amount.
3	Jodhpur	2001-2003	2001-20003	128	29.97	-
	Total			713	103.20	-

(b) Municipal Councils

(Rs in lakh)

S.No.	Name of MC	Period of Audit	Period to which recovery relates	Number of booths	Amount involved	Reasons/action taken
1.	Ajmer	1999-2003	1/2002-3/2003	38	0.47	Action is being taken.
2.	Bikaner	1999-2003	12/1991-3/2003	11	1.18	-
	Total			49	1.65	

(c) Municipal Boards

(Rs in lakh)

S.No.	Name of MB	Period of Audit	Period to which recovery relates	Number of booths	Amount involved	Reasons/action taken
1.	Sagwara	1999-2003	12/2001-3/2003	3	0.15	-
	Grand Total			765	105.00	

Annexure- XIV

(Referred to in Para No. 3.10; page 11)

Details of non-recovery of fees of emblem sign boards from owners of petrol pumps

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of audit	Number of petrol pumps	Period to which recovery relates	Amount involved.	Reasons/ Action taken
1	Jodhpur	2001-2003	6	2000 to 2003	1.20	-

(b) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of audit	Number of petrol pumps	Period to which recovery relates	Amount involved.	Reasons/ Action taken
1	Sikar	1999-2003	6	2000 to 2003	1.20	Action for recovery is being taken.
2.	Tonk	1999-2002	3	1999 to 2003	0.75	Circular was not available.
	Total		9		1.95	

(c) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	Number of petrol pumps	Period to which recovery relates	Amount involved.	Reasons/ Action taken
1.	Kapasan	1999- 2003	4	1999-2003	1.00	-
2	Jhalawar	1999-2003	4	1999 to 2003	1.00	In the absence of the circular the recovery could not be made.
3.	Jhunjhnu	2000 - 2003	4	2000 to 2003	0.80	Recovery is under process.
4.	Bhawani Mandi	1999 - 2003	1	1999 to 2003	0.25	-
5.	Behror	1999 - 3003	2	1999 to 2003	0.50	No order received from DLB.

6.	Tijara	1999- 2003	1	2000 to 2003	0.20	-
7.	Dholpur	1999- 2003	6	2000to 2003	1.20	Action is being taken.
8.	Kuchera	2000 - 2003	2	2000 to 2003	0.40	-
9	Devli	1999 -2002	3	1999 to 2003	0.75	Notices have been issued.
10.	Khairthal	1999-2003	2	1999 to 2003	0.50	-
11	Bayana	1999-2003	2	1999 to 2003	0.50	Circular of recovery was not available
12.	Kotputli	1999-2003	2	1999 to 2003	0.50	Action is being taken
13.	Neem Ka Thana	1999-2003	3	2000 to 2003	0.60	Circular was not available.
14.	Chirawa	1999-2003	2	1999 to 2003	0.50	-
15.	Anta	1999-2003	1	1999 to 2003	0.25	Action is being taken.
16.	Baran	1999-2003	3	1999to 2003	0.75	-
17.	Nathdwara	1999-2003	3	1999 to 2003	0.60	-
18	Vijaynagar	1999-2003	1	1999 to 2003	0.25	Circular was not available.
19	Balotara	1999-2003	3	1999 to 2003	0.75	Action is being taken.
20	Nokha	1999-2003	3	2000 to 2003	0.60	Circular was not available
21	Niwai	1999-2003	1	1999 to 2003	0.25	Circular was not available
22.	Phalodi	1999-2003	4	1999 to 2003	1.00	-
23	Pili Banga	1999-2003	3	1999 to 2003	0.75	Notices have been issued
	Total		60		13.90	
	Grand total		75		17.05	

Annexure- XV

(Referred to in Para No. 3.12 (A) (1); page 12)

Non-recovery of cost of land allotted / rent of bus stand from RSRTC

Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of audit	Cost of land	Rent of bus stand	Period to which dues relate	Reasons /action taken
1.	Kotputli	1999-2003	-	23.72	1999-2003	-
2.	Baran	1999-2003	36.53	-	1975-1976	RSRTC did not agree to the rates intimated by MB. The matter is under correspondence between MB / RSRTC and DLB.
3.	Nathdwara	1999-2003	-	1.76	1999-2003	-
4.	Hanumangarh	1999-2003	-	20.37	1999-2002	-
5.	Rajsamand	1999-2003	-	25.77	1975-2003	-
6.	Rajgarh	1999-2003	-	3.47	1989 - 2002	Action is being taken.
7.	Balotara	1999-2003	-	1.26	1992- 2003	-
8.	Nokha	1999-2003	-	5.76	10/1976- 1998	Notices have been issued.
9.	Jhalarapatan	1999-2003	-	3.03	1999-2003	Action for giving the bus stand on contract is being done.
10.	Deeg	1999-2003	-	1.24	2/1999 to 3/04	Reminder had since been issued.
11	Vidyavihar Pilani	1999-2003	-	6.82	5/1982 - 2003	Reminders have been issued.

12	Aklera	1999-2003	-	5.77	7/1977-12/2003	Notices have been issued.
13.	Jaisalmer	1999-2003	451.09 (138698 sq. ft)	-	1987-1988	No action / demand was raised. No agreement was entered into with RSRTC.
14.	Jhunjhunu	2000-2003	10.39	-	-	Reminders have been issued.
15.	Bhawani Mandi	1999-2003	-	0.74	1989 -1992	-
16	Salumber	1999-2003	-	3.89	1989- 2003	Efforts are being made.
	Total		498.01	103.6		
	Grand total			601.69		

Annexure- XVI

(Referred to in Para No. 3.12 (A) (1); page 12)

Non-recovery of outstanding dues against RSEB in respect of cost of land occupied, octroi and house tax

(a) Municipal Corporation

(Rs in lakh)

S. No	Name of Corporation	Period of audit	Period of dues	Amount due				Total	Reasons/ action taken	Remarks
				Cost of land	Octroi	House tax	others			
1	Kota	2001-2003	From 1985	1834.00	594.24	-	-	2467.37		

(b) Municipal Council

(Rs in lakh)

S. No	Name of MC	Period of audit	Period of dues	Amount due				Total	Reasons/ action taken	Remarks
				Cost of land	Octroi	House tax	others			
1	Alwar	1999-2003	1957-1990 and 2003	39.13	594.24	-	-	633.37	-	

(c) Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of audit	Period of dues	Amount due				Total	Reasons/ action taken	Remarks
				Cost of land	Octroi	House tax	others			
1.	Abu Road	1999-2003	1975-1976	14.16	0.08	0.34	-	14.58	Efforts are being made to recover the due.	Land measuring 944.25 sq.yards was occupied.

2.	Kherthal	1999-2003	1981-2003	0.37	0.49	0.26	-	1.12	-	-
3.	Bayana	1999-2003	1972-1973	51.65	0.35	0.09	-	52.09	Action is being taken	-
4	Kotputli	1999-2003	1996-1999	324.00	1.64	-	-	325.64	Continuous correspondence is being made, but cost of and was not paid by RSEB.	Land measuring 3240 sq. yards was occupied
5	Ratangarh	2000-2003	1967-2003	477.86	2.51	2.08	4.49	486.94	Meeting would be held with RSEB.	Land measuring 13399 sq. metre was occupied.
6	Nokha	1999-2003	1975-2003	468.26	-	12.25	-	480.51	At high level, no action has been taken.	Land measuring 66255.75 sq.ft was occupied.
7.	Deeg	1999-2003	NA	113.10	0.10	0.11	-	113.31	Action is being taken to recover the dues.	-
8	Behror	1999-2003	1/1998-7/1998	-	7.91	-	-	7.91	-	-
9	Sagwara	1999-2003	1956-1957	-	0.09	-	-	0.09	No action for recovery was taken.	-
10	Tijara	1999-2003	NA	-	2.50	2.30	-	4.80	Efforts are being made.	Matter was not brought to the notice of Government.
11	Ratanagar	1999-2003	1987-2003	-	0.11	-	1.96	2.07	Efforts have been made but recovery could not be effected.	-
12	Vair	1999-2003	up to 1998-1999	-	2.25	-	-	2.25	Action is being taken	-
	Total			1449.40	18.03	17.43	6.45	1491.31		
	Grand total			3322.53	612.27	17.43	6.45	3958.68		

Annexure- XVII

(Referred to in Para No. 3.12 (A) (2); page 12)

Non-receipt of share of sale proceeds of land from UITs / JDA

(a) Municipal Corporations

(Rs in lakh)

S.No	Name of Corporation	Period of audit	Period of sale of land	Amount of sale of land received by UIT/ JDA	Amount to be recovered from UIT / JDA(15% of sale proceeds)	Amount received from UIT/ JDA	Amount received short	Reasons/ action taken
1	Jaipur	2001-2003	1999-2003	NA	6306.00	1905.00	4401.00	-
2	Jodhpur	2001-2003	2000-2002	736.04	110.41	Nil	110.41	-
3	Kota	2000-2003	1983-2003	NA	NA	182.00	1200.00	-
	Total			736.04	9416.41	2087	5711.41	

(b) Municipal Councils**(Rs in lakh)**

S.No	Name of MC	Period of audit	Period of sale of land	Amount of sale of land received by UIT/ JDA	Amount to be recovered from UIT / JDA (15% of sale proceeds)	Amount received from UIT /JDA	Amount received short	Reasons / action taken
1.	Udaipur	1999-2003	1994-2002	NA	332.54	Nil	332.54	UIT does not want to transfer the required portion of sale proceeds and would adjust against execution of works.
2.	Sriganganagar	1999-2003	1998-2003	1173.05	175.95	Nil	175.95	No action was initiated to recover the amount.
3	Alwar	2000-2002	Upto 3/2002	NA	208.14	Nil	208.14	Neither the area of land sold by UIT was available nor information was furnished by UIT.
	Total			1173.05	716.63	Nil	716.63	
	Grand total						6428.04 crore	

Note:- Amount of sale of land received by UIT / JDA is not available in JMC , MCK , MCs Udaipur and Alwar.

Annexure- XVIII

(Referred to in Para No. 3.12 (A) (4); page 13)

Non-recovery of road cutting charges from BSNL/PHED

(a) Municipal Councils

(Rs in lakh)

S. No	Name of MC	Period of Audit	Amount outstanding against			Period of road cutting charges	Reasons / Action taken
			PHED	BSNL	Total		
1	Udaipur	1999-2003	-	15.17	15.77	1999-2003	-
2.	Pali	1999-2002	1.44	0.74	2.18	1999-2003	-
	Total		1.44	16.51	17.95		

(b) Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of Audit	Amount outstanding against			Period of road cutting charges	Reasons/ Action taken
			PHED	BSNL	Total		
1.	Behror	1999-2003	-	0.91	0.91	2001-2003	Efforts to recover the amount are being made.
2.	Nawalgarh	1999-2003	4.09	0.61	4.70	1999-2003	-
3.	Begu	1999-2003	0.78	-	0.78	2000-2001	-
4.	Gulabpura	1999-2003	-	7.58	7.58	2000-2003	Efforts to recover the amount are being made.
5.	Rajsamand	1999-2003	4.77	11.33	16.10	1999-2003	-
6.	Shivganj	1999-2003	2.37	-	2.37	1999-2003	Reminder has been issued.
7.	Balotara	1999-2003	24.11	-	24.11	1997-2003	Notice has been issued.
8.	Reengus	1999-2003	2.57	0.69	3.26	1999-2003	Notices have been issued.

9.	Jahajpur	1999-2003	-	1.56	1.56	2000-2003	-
	Total		38.69	22.68	61.37		
	Grand total		40.13	39.19	79.32		

Annexure -XIX

(Referred to in Para No 3.13 (ii) (1); page 14)

Non-recovery of rent of shops/buildings/ land / kiyosk

(a) Municipal Corporations

(Rs in lakh)

S. No.	Name of Corporation	Period of Audit	Period to which the recovery relates	No. of shops/buildings	Amount involved	Reasons / action taken	Remarks
1	Jaipur	2001-2003	NA	73	59.43	-	-
	Jaipur	2001-2003	1987-2004	1	1.03	-	-
	Jaipur	2001-2003	1987-2002	1	1.29		
	Total			75	61.75		

(b) Municipal Council

(Rs in lakh)

S. No.	Name of MC	Period of Audit	Period to which the recovery relates	No. of shops/buildings	Amount involved	Reasons / action taken	Remarks
1	Pali	1999-2003	NA	NA	8.28	-	-
2	Ajmer	1999-2003	as on 3/2003	58	7.02	No action was taken to recover the dues.	-
3	Beawer	1999-2003	as on 3/2003	247	13.16	Due to increase in rent, the shopkeepers did not deposit the rent.	-
	Total			305	28.46		

(c) Municipal Boards**(Rs in lakh)**

S. No.	Name of MB	Period of Audit	Period to which the amount relates	No. of shops/buildings	Amount involved	Reasons / action taken	Remarks
1.	Abu Road	1999-2003	as on 3/2003	66	5.65	Notices have been issued.	-
2	Bilara	1999-2003	1999-12/2003	4	0.44	-	-
3	Chirawa	1999-2003	-	63	4.44	-	-
4	Baran	1999-2003	as on 3/2003	NA	12.85	-	Rent register was not maintained properly.
5	Rajsamand	1999-2003	1989-2003	1	0.38	-	-
6	Kama	1999-2003	1986-11/2003	8	2.84	Notices have been issued.	-
7	Rajgarh	1999-2003	1983-2003	18	23.18	Due to negligence of staff, rent was not recovered.	-
8	Vijaynagar	1999-2003	upto 11/2003	22	2.27		Assessment of community hall let out to Door Darshan relay centre was not done from 12/99.
9	Asind	2001-2003	2002 - 12/2003	3	0.40	Action of recovery is being taken.	-
10	Balotara	1999-2003	as on 3/2003	157	15.94	-	-
11.	Nimbahera	1999-2003	as on 3/2003	28	2.62	Demand was not raised.	-
12.	Sarwar	1999-2003	as on 3/2003	19	1.19	-	-
13	Bhusawar	1999-2003	as on 3/2003	15	0.86	-	-
14.	Chhoti sadri	1999-2003	1995-2003	6	1.45	-	-
15.	Pidawa	1999-2003	2001-2003	NA	2.16	-	-
16.	Dungargarh	1999-2003	2000-2003	10	0.18	-	-
17	Niwai	1999-2002	1999-2002	13	0.25	-	-
18.	Reengus	1999-2003	as on 3/2003	NA	1.23	-	-

19.	Jhalarapatan	1999-2003	as on 3/2003	NA	6.62	-	Rent register was not maintained.
20.	Nainwa	1999-2003	1999-2004	22	0.62	Demand was not raised.	-
21	Deeg	1999-2003	1998-2003	124	9.70	-	-
22.	Phalodi	1999-2003	as on 3/2003	6	2.06	-	-
23	Surajgarh	1999-2003	as on 3/2003	NA	0.10	-	-
24.	Udaipurvati	1999 - 2003	as on 3/2003	18	1.25	-	-
25.	Jaisalmer	1999 - 2003	3/1986 - 3/2003	27	30.49	Warrants have been issued.	-
26	Amet	1999 - 2003	1999-2003	10	1.15	-	-
27	Bhawani Mandi	1999 - 2003	1999-2003	3	1.62	-	-
28.	Nawalgarh	1999 - 2003	1999-2003	11	0.40	-	-
29	Sagwara	1999 - 2003	1996-2003	1	0.70	Due to dispute with tenant, recovery could not be made.	-
30	Jaitaran (Pali)	1999 - 2003	1999-2003	41	4.70	Action is being taken.	-
31.	Ram ganj mandi	1999-2003	1998-2003	NA	4.03	Action is being taken to recover dues.	-
32.	Devli	1999 - 2003	as on 3/2003	109	7.58	Action is being taken.	-
33	Begu	1999 - 2003	1978-2/2004	4	0.68	-	-
34	Salumber	1999 - 2003	8/1999-2/2004	10	2.02	Rent was not assessed as per rules.	-
35	Gulabpura	1999 - 2003	1999-2003	NA	0.56	-	-
36	Chhabra	1999 - 2003	1983-2003	128	12.10	Action for recovery is being taken.	Rs. 0.62 lakh was outstanding against 62 shopkeepers for the last 20 years.
37	Khusalgarh	1999 - 2003	1998-2003	18	0.81	-	-
38	Vidyavihar (Pilani)	1999-2003	NA	12	5.36		Irregular relaxation of 25% in rent was given to 11 shopkeepers.

39	Indragarh	2001-2003	1992-2003	4	7.36	Notices have been issued.	Out of Rs 7.36 lakh, Rs. 2.24 lakh was outstanding against 26 persons who occupied the Government land without paying rent.
Total				981	178.24		
Grant total					268.45		

Note:-Number of shops / buildings not available in MC, Pali and MBs Baran, Pidawa, Ringus, Jhalrapatan, Surajgarh, Ramganjmandi and Gulabpura.

Annexure-XX

(Referred to in Para No. 3.13 (ii) (2); page 14)

Non-recovery of outstanding *Tehbazari*

(a) Municipal Corporation

(Rs in lakh)

S. No.	Name of Corporation	Period of Audit	period to which recovery relates	Number of cases	Amount involved	Reasons / action taken.
1.	Kota	2001-2003	1997-2003	1167	34.51	Notices have been issued

(b) Municipal Councils

(Rs in lakh)

S. No.	Name of MC	Period of Audit	period to which recovery relates	Number of cases	Amount involved	Reasons / action taken.
1	Pali	1999-2002	NA	NA	0.40	-

(c) Municipal Boards

(Rs in lakh)

S. No.	Name of MB	Period of Audit	period to which recovery relates	Number of cases	Amount involved	Reasons / action taken.
1.	Rawatsar	1999 - 2003	1985- 1997	9	0.52	Action is being taken to recover the amount.
2.	Sagwara (Dungarpur)	1999- 2003	1994-1997 and 1999-2003	300	4.38	Business was run in cabins permanently on both sides of road.
3	Abu Road	1999-2003	1999-2003	NA	3.22	<i>Tehbazari</i> was fixed Rs 1.00 lakh per year, but only Rs 0.78 lakh could be recovered during 4 years.
4.	Hanumangarh	1999-2003	As in 2003	573	68.43	Notices have been issued.
5.	Shivganj	1999-03	5/1996 - 12/2003	151	4.47	Notices have been issued.
Total				1033	81.02	
Grand total					115.93	

Annexure-XXI

(Referred to in Para No. 3.13 (ii) (3); page 14)

(A) Non -recovery of outstanding dues of *Haddi Theka* (Bone contract) from contractors

(a) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of audit	Number of contractors	Period to which recovery relates.	Amount due	Reasons / action taken	Remarks
1	Beawar	1999-2003	3	1999-2002	1.20	Notices have been issued.	-

(b) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	Number of contractor	Period to which recovery relates	Amount due	Reasons/action taken
1.	Bilara	1999-2003	4	1999-2003	0.38	Notices have been issued.
2.	Nathdwara	1999-2002	2	1999-2003	0.27	-
3.	Rajgarh	1999-2003	1	1999-2000	0.07	Notices are being issued.
4.	Khandela	1999-2003	6	1982-1992	0.04	Notices are being issued.
5.	Losal	1999-2003	2	1999-2003	0.38	Notices are being issued.
6.	Kethun	1999-2003	NA	1999-2003	0.43	-

7.	Mandalgarh	1999-2003	3	1984-1995	0.06	Notices are being issued.
8.	Jahajpur	1999-2003	6	1987-1998	0.53	Notices are being issued
9	Sarwar	1999-2003	19	1968- 2003	0.62	-
10.	Pidawa	1999-2003	2	1994-95 and 1998-99	0.34	Notices have been issued.
11	Nawalgarh	1999-2003	1	1998-1999	0.16	Notices have been issued.
12	Udaipurwati	1999-2003	7	1976-1999	0.20	Due to shortage of staff, recovery could not be made
13	Pili Banga	1999-2003	1	2000-2001	1.35	-
	Total		54		4.83	

(B) Non-recovery of outstanding dues of dead-animal contracts from contractors

Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of Audit	Number of contractors	Period to which recovery relates	Amount due	Reasons / action taken
1.	Udaipurwati	1999-2003	11	1976-2003	1.47	Due to shortage of staff, the recovery could not be made.
2	Mandalgarh	1999-2003	2	1991-2003	0.52	-
3	Kishangarh Rainwal	1999-2003	1	1999-2003	0.44	-
4	Chaksu	1999-2003	1	1999-2002	0.40	Notices have been issued.
5	Toda Bhim	2000-2003	NA	1982-2003	0.50	Notices have been issued.
6	Fatehpur	1999-2003	2	1994-1998	0.25	Notices are being issued.
7	Bilara	1999-2003	3	1999-2003	0.28	-
8	Anta	1999-2003	1	1999-2003	0.80	Action is being taken.
9	Pidawa	1999-2003	1	1998-1999	0.02	-
10	Vair	1999-2003	3	1998-2003	0.25	-
	Total		25		4.93	
	Grand total				10.96	

Annexure-XXII

(Referred to in Para No. 3.13 (ii) (5); page 14)

Non-recovery of lease money on sale of land /plots

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of audit	No. of occupants	Amount of lease money due	Reasons/ action taken	Remarks
1	Jaipur	2001-2003	11	280.00	-	Lease money outstanding for shops.
	Jaipur	2001-2003	1	1.25	-	Lease money was not recovered at commercial rate.
2	Jodhpur	2001-2003	1	6.04	-	Lease money outstanding for shops.
	Total		13	287.29		

(b) Municipal Council

(Rs in lakh)

S.No	Name of MC	Period of audit	No. of occupants	Amount of lease money due	Reasons/ action taken	Remarks
1	Sriganganagar	1999-2003	3	0.22	-	-
2	Sikar	1999-2003	NA	3.67	Action is being taken	5000 sq. yard land was sold to BSNL at a cost of Rs 49.00 lakh.
	Total		3	3.89		

(c) Municipal Boards**(Rs in lakh)**

S.No	Name of MB	Period of audit	No. of occupants	Amount of lease money due	Reasons/ action taken	Remarks
1	Indragarh	2001-2003	79	3.42	-	The land was auctioned between 1984-85 and 1999-2000.
2	Jaisalmer	1991-2003	77	5.10	Notices are being issued.	-
3	Kushalgarh	1999-2003	7	0.58	-	-
4	Chhabra	1999-2003	66	11.98	Lease amount was not recovered since 1994-1995. Interest Rs 5.37 lakh was outstanding.	-
5	Deoli	1999-2002	NA	7.40	Efforts are being made.	-
6	Shivganj	1999-2003	12	2.92	Notices were being issued.	-
7	Jaitaran	1999-2003	42	1.42	-	-
	Total		283	32.82		
	Grand total			324.00		

Annexure-XXIII

(Referred to in Para No. 3.13 (ii) (7); page 14)

Non-recovery of licence fees of machinery installed

Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	Period to which recovery relates	Number of cases	Amount lying due	Reasons / action taken
1	Nimbahera	1999-2003	1999-2003	68	0.35	-
2	Sarwar	1999-2003	1999-2003	55	0.19	-
3	Bhusawar	1999-2003	1992-2003	53	0.18	Action was being taken
4	Dungargarh	1999-2003	1999-2003	NA	0.22	-
5	Niwai	1999-2002	NA	20	0.16	-
6	Udaipurwati	1999-2003	As on 3/2003	15	0.10	Action was being taken
7	Rawatsar	1999-2003	As on 3/2003	NA	0.33	-
	Total				1.53	

Annexure-XXIV-A

(Referred to in Para No. 4.1 (v); page 17)

Non-utilisation of grant under NSDP
(a) Municipal Corporations
(Rs in lakh)

S. No	Name of Corporation	Period of Audit	Period of receipt	Amount received	Amount utilised	Balance Amount lying unutilised	Reasons/ Action taken	Remarks
1	Jaipur	2001-2003	2001-2003	385.92	127.49	258.43	-	Rs. 19.30 lakh allotted for improvement of environment was not utilised.
	Jaipur	2001-2003	2001-2003	92.00	35.70	56.30	-	-
2	Kota	2001-2003	2002-2003	88.48	18.18	70.30	-	Works under NSDP have been sanctioned which are in progress.
	Total			566.40	181.37	385.03		

(b) Municipal Council
(Rs in lakh)

S. No	Name of MC	Period of Audit	Period of receipt	Amount received	Amount utilised	Balance Amount lying unutilised	Reasons/ Action taken	Remarks
1	Udaipur	1999-2003	1997-2000	145.94	Nil	145.94	Annual plan was not prepared.	-

(c) Municipal Boards
(Rs in lakh)

S. No	Name of MB	Period of Audit	Period of receipt	Amount received	Amount utilised	Balance Amount lying unutilised	Reasons/ Action taken
1	Udaipurwati	1999-2003	1999-2003	13.40	8.14	5.26	-
2.	Khetri	1999-2003	1998-2003	9.86	6.72	3.14	-
3	Jhunjhunu	1999-2003	1997-2002	37.09	22.98	14.11	Due to non-sanctioning of works worth Rs 14.11 lakh .
4	Kotputli	1999-2003	2002-2003	5.23	-	5.23	-
5	Bhusawar	1999-2003	1997-2000	4.26	0.58	3.68	Funds were not utilised due to delay in sanctioning of works by District Urban Development Agency. (DUDA)
6	Khandela	1999-2003	1999-2003	10.77	0.80	9.97	Funds would be utilised in next financial year
7	Sangod	1999-2003	1999-2003	25.53	9.37	16.16	Funds would be utilised in next financial year
8	Bhawani Mandi	1999-2003	1999-2001	20.06	5.05	15.01	-
9	Nawalgarh	1999-2003	1999-2003	27.10	5.96	21.14	-
10	Deoli	1999-2002	2001-2002	1.84	0.57	1.27	-
11	Vair	1999-2003	1997-2003	8.78	4.33	4.45	-
	Total			163.92	64.50	99.42	
	Grand total					630.39	

Annexure-XXIV-B

(Referred to in Para No. 4.1 (V); page 17)

Non-utilisation of grant under TFC
Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of audit	Period of receipt	Amount received	Amount utilised	Balance amount lying unutilised
1	Kumher (Bharatpur)	1999-2003	1996-2000	34.56	0.74	33.82
2	Bhushawar (Bharatpur)	1999-2003	1996-2003	9.13	7.50	1.63
3	Kherliganj (Alwar)	1999-2003	2000-2001	10.00	Nil	10.00
4	Dholpur	1999-2003	1998-1999	34.92	6.14	28.78
5	Bhawani Mandi	1999-2003	1999-2000	10.32	0.77	9.55
	Total			98.93	15.15	83.78

Annexure-XXIV -C

(Referred to in Para No. 4.1(V) ; page 17)

Non-utilisation of grants under ILCS scheme

(a) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of Audit	Period of receipt	Amount received	Amount utilised	Balance lying unutilised	Reasons/ Action taken
1.	Sikar	1999-2003	2000 - 2001	2.45	Nil	2.45	Amount was not received in full , hence work was not started.
2	Beawar	1999-2003	2000 - 2001	7.39	Nil	7.39	Work could not be started due to poor financial condition of MC.
	Total			9.84	Nil	9.84	

(b) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of Audit	Period of receipt	Amount received	Amount utilised	Balance amount lying unutilised	Reasons/ Action taken
1.	Kama	1999-2003	1999-2001	20.02	9.35	10.67	Construction work was in progress.
2	Chhotisadri	1999-2003	NA	27.41	23.38	4.03	The amount will be refunded to Government whenever demand is received.

3	Khetri	2000-2003	Before 2000-2001	7.36	Nil	7.36	-
4	Khandela	1999-2003	1999-2003	10.44	2.11	8.33	Funds would be utilised after obtaining sanction from DLB.
5	Vair	1999-2003	1998-1999	9.05	8.14	0.91	-
	Total			74.28	42.98	31.30	
	Grand total					41.14	

Annexure-XXIV-D

(Referred to in Para No. 4.1 (V); page 17)

Non-utilisation of grants under SJSRY

(a) Municipal Corporation

(Rs in lakh)

S. No	Name of Corporation	Period of audit	Period of receipt	Amount received	Amount utilised	Balance amount lying unutilised	Reasons/Action taken
1	Jaipur	2001-2003	1997-2003	103.23	33.81	69.42	-

(b) Municipal Councils

(Rs in lakh)

S. No	Name of MC	Period of audit	Period of receipt	Amount received	Amount utilised	Balance amount lying unutilised	Reasons/Action taken
1.	Pali	1999-2003	1998-2003	14.27	Nil	14.27	-
2.	Beawar	1999-2003	1998-2003	NA	NA	13.50	DLB has been requested to extend the period of utilisation as UCs were not received from bank.
3	Sikar	1999-2003	1999-2000	27.18	16.37	10.81	Amount would be utilised soon.
	Total			41.45	16.37	38.58	-

c) Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of audit	Period of receipt	Amount received	Amount utilised	Balance amount lying unutilised	Reasons/Action taken
1	Neem ka Thana	1999-2003	1998-2003	3.01	Nil	3.01	Funds would be utilised during the current financial year.
2	Fatehpur	1999-2003	1999-2001	3.06	0.96	2.10	Funds would be utilised during the current financial year.
3.	Khandela	1999-2003	1999-2003	1.47	Nil	1.47	No application was received under DWCUA.
4	Deeg	1999-2003	1999-2003	NA	NA	10.36	-
5	Bagru	1999-2003	2001-2002	2.66	NIL	2.66	-
6	Nawalgarh	1999-2003	1997-2002	3.93	NIL	3.93	-
7	Todabhim	1999-2003	2000-2001	1.10	NIL	1.10	Amount will be returned to DLB as and when demanded.
8	Kushalgarh	1999-2003	1998 - 2002	1.28	NIL	1.28	-
9.	Vijay nagar	1999-2003	1999-2003	32.76	19.66	13.10	-
10.	Sangariya	1999-2003	1998-1999	0.78	NIL	0.78	-
11	Chhoti sadri	1999-2003	1999-2003	1.54	0.19	1.35	Amount would be utilised in current financial year.
12	Rajgarh	1999-2003	1998-2002	1.79	NIL	1.79	Amount would be utilised soon.
13	Deoli	1999-2003	1999-2002	8.54	3.22	5.32	Amount would be utilised soon.
14	Khandela	1999-2003	1999-2000	11.67	NIL	11.67	-
15	Nohar	1999-2003	1998-2002	1.50	NIL	1.50	Amount would be utilised soon.
16	Vair	1999-2003	1997-2003	10.28	6.75	3.53	-
	Total					64.95	
	Grand total					172.95	

Annexure-XXIV-E

(Referred to in Para No. 4.1 (V); page 17)

Non-utilization of grant under EFC

(a) Municipal Boards

(Rs in lakh)

S No.	Name of MB	Period of audit	Period of receipt	Amount received	Amount utilised	Balance amount being unutilised	Reasons / action taken
1	Kumbher (Bharatpur)	1999-2003	2000-2001	2.14	0.85	1.29	-
2	Kama (Bharatpur)	1999-2003	2000-2003	15.42	13.75	1.67	-
3	Bhusawar (Bharatpur)	1999-2003	2000-2003	11.79	6.05	5.74	-
4	Jahajpur (Bhilwara)	1999-2003	9/2001 - 2/2003	7.71	NIL	7.71	-
5	Deeg (Bharatpur)	1999-2003	2001-2003	21.70	15.10	6.60	-
6	Sagwara (Dungarpur)	1999-2003	2000-2001	6.00	NIL	6.00	-
7	Indergarh (Bundi)	1999-2003	2001-2003	4.32	NIL	4.32	Due to non - availability of funds for matching contribution, because of poor financial condition of MB.
8	Neem Ka Thana	1999-2003	2001-2003	22.19	NIL	22.19	Funds were spent for other purposes which would be transferred back to the EFC funds
9	Deoli	1999-2003	2001-2002	7.50	5.95	1.55	-
10	Sangod (Kota)	1999-2003	2000-2003	15.61	10.64	4.97	-

11	Bhawani Mandi (Jhalawar)	1999-2003	2001-2002	15.56	5.50	10.06	-
12	Vair (Bharatpur)	1999-2003	2001-2002	5.88	NIL	5.88	Due to non-availability of funds for matching share.
	Total			135.82	57.84	77.98	
	Grand total (A) to (E)					1006.24	

Annexure-XXV-A

(Referred to in Para No. 4.2; page 17)

Non-release of matching share of ULB under EFC

(a) Municipal Corporation

(Rs in lakh)

S. No	Name of Corporation	Period of audit	Period	Funds allotted	Matching share required to be released	Amount released	Short released	Reasons / action taken	Remarks
1	Jodhpur	2001-2003	2001-2003	305.99	155.995	-	155.995	-	-

(b) Municipal Councils

(Rs in lakh)

S. No	Name of MC	Period of audit	Period	Funds allotted	Matching share required to be released	Amount released	Short released	Reasons / action taken	Remarks
1	Alwar	2000-2003	2001-2002	75.60	37.80	25.00	12.80	Due to poor financial condition of MC.	Allotted grant was not utilised in prescribed time and UCs were not sent.
2	Bikaner	1999-2003	2002-2003	35.58	17.79	nil	17.79	-	-
Total				111.18	55.59	25.00	30.59		

(c) Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of audit	Period	Funds allotted	Matching share required to be released	Amount released	Short released	Reasons / action taken	Remarks
1	Kumbher	1999-2003	2001-2002	0.80	0.40	Nil	0.40	-	-

2	Asind	2001-2003	2001-2003	7.14	3.57	Nil	3.57	-	Records/ UCs were not shown to audit.
3	Bhusawar	1999-2003	2000-2003	9.31	4.66	2.48	2.18	-	-
4	Deeg	1999-2003	2001-2003	21.70	10.85	Nil	10.85	-	-
5	Gulabpura	1999-2003	2001-2003	12.26	6.13	Nil	6.13	-	-
6	Toda Bhim	2000-2003	2001-2003	20.51	10.25	Nil	10.25	-	-
7	Vair	1999-2003	2001-2002	5.88	2.94	Nil	2.94	-	Due to poor financial condition of MB.
Total				77.60	38.80	2.48	36.32		

Annexure-XXV-B

(Referred to in Para No. 4.2; page 17)

Non-release of matching share by ULB under TFC

(a) Municipal Council

(Rs in lakh)

S. No	Name of MC	Period of audit	Period of allotment	Funds allotted	Matching share required to released	Amount released	Short released	Reasons/ action taken
1	Alwar	2000-2002	2000-2001	10.00	10.00	2.30	7.70	Due to paucity of own income, matching grant was not released.

(b) Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of audit	Period of allotment	Funds allotted	Matching share required to released	Amount released	Short released	Reasons / action taken
1	Kumher	1999-2003	1996-2000	17.28	17.28	Nil	17.28	
2	Hanumangarh	1999-2003	2000-2001	16.00	16.00	1.21	14.79	-
3	Bhusawar	1999-2003	1996-2003	4.86	4.86	4.27	0.59	
4	Kherliganj	1999-2003	2000-2001	10.00	5.00	Nil	5.00	-
5	Dholpur	1999-2003	1998-1999	34.92	34.92	Nil	34.92	Due to poor financial condition of MB.
6	Gulabpura	1999-2003	1999-2001	8.14	8.14	Nil	8.14	Due to poor financial condition of MB.
	Total			91.20	86.20	5.48	80.72	

Annexure-XXV-C

(Referred to in Para No. 4.2; page 17)

Non / short release of contribution by ULB under IDSMT scheme
Municipal Boards**(Rs in lakh)**

S No	Name of MB	Period of audit	No. of Projects (Resi/comm)	Period of the projects	Total cost of the project	Contribution required to be released	Contribution released	Contribution released short	Reasons/ action taken	Remarks
1.	Rajsamand	1999-2003	5	1992-1997	255.57	135.57	14.81	120.76	-	i) No instalment of the principal amount of loan was repaid to Govt. ii) Public was deprived of the benefits of the projects.
2.	Nokha	1999-2003	1	1995-1998	232.04	82.04	5.00	77.04	-	-
3	Jaisalmer	1999-2003	3	1995-2001	272.00	122.00	12.00	110.00	-	-
4	Kapasan	1999-2003	3	1995-1998	100.00	20.00	NA	20.00	Due to poor financial condition of MB, the share could not be released.	-
	Total		12		859.61	359.61	31.81	327.80		
	Grand total (A) to (C)					706.19	67.07	639.12		

Annexure-XXVI-A

(Referred to in Para No. 4.3; page 17)

Diversion of funds of NSDP

(a) Municipal Corporations

(Rs in lakh)

S.No.	Name of Corporation	Period of audit	Intended purpose on which funds to be utilised	Items/works on which funds utilised	Period of utilisation	Amount	Reasons/Action taken	Remarks
1.	Jaipur	2001-2003	Development work in Kutchi Basties	Expenditure on construction of Committee Chamber of DLB, Jaipur	2002-03	5.00	-	-
2.	Jodhpur	2001-2003	Development work in Kutchi Basties	Payment of D.A. arrears to employees	2002-03	19.76	-	-
	Jodhpur	2001-2003	Development work in Kutchi Basties	Retreading of tyres	2002-03	0.12	-	-
	Jodhpur	2001-2003	New construction work	Repair of bitumen road	2001-02	14.13	Being approach road, repair work was done.	Repair work was done against the guidelines of scheme.
	Total					39.01		

(b) Municipal Board

S.No.	Name MB	Period of audit	Intended purpose on which funds to be utilised	Items/works on which funds utilised	Period of utilisation	Amount	Reasons/Action taken	Remarks
1	Jaitaran	1999-2003	Development work in Kutchi Basties	Funds of the scheme were utilised for pay and allowances of the employees.	1997-1999	2.65		

Annexure-XXVI-B

(Referred to in Para No. 4.3; page 17)

Diversion of funds under TFC

Municipal Board

(Rs in lakh)

S. No	Name of MB	Period of audit	Intended purpose for which funds to be utilised.	Items / works on which funds utilised	Period of utilisation	Amount	Reasons/ action taken	Remarks
1	Tijara	1999-2003	General developmental works	Pay and allowances of employees of Board	1999-2003	3.79		Facts accepted by MB.

Annexure-XXVI-C

(Referred to in Para No. 4.3; page 17)

Diversion of funds of SJSRY
(a) Municipal Council

(Rs in lakh)

S. No	Name of MC	Period of audit	Intended purpose on which funds to be utilised	Item/works on which funds utilised	Period of utilisation	Amount	Reasons/Action taken	Remarks
1.	Sri Ganganagar	1999-2003	Upgradation of dwelling units (SJSRY)	General Component of NSDP	2002-03	7.30	No work under SJSRY was proposed .So amount was utilised under NSDP.	Funds of one scheme was not to be diverted for other purposes.

(b) Municipal Board

(Rs in lakh)

S. No	Name of MB	Period of audit	Intended purpose on which funds to be utilised	Item/works on which funds utilised	Period of utilisation	Amount	Reasons/Action taken	Remarks
1.	Chirawa	1999-2003	Various components of SJSRY	Contingent expenditure and payment of street lighting charges to RSEB	1999-2003	2.50	On receipt of grant, it would be transferred back to the scheme.	-

Annexure-XXVI-D

(Referred to in Para No. 4.3; page 17)

Diversion of funds of IDSMT scheme

(a) Municipal Council

(Rs in lakh)

S No	Name of MC	Period of audit	Period of Projects	Intended purpose on which fund to be utilised	Items / works on which funds utilised.	Period of utilisation	Amount	Reason/ action taken.	Remarks
1.	Sikar	1999-2003	1980-1984	Capital expenditure i.e. acquisition of land / construction of assets.	Revenue expenditure i.e. repair / maintenance charges, payment of interest, fees of lawyers, salary of chowkidar, light and water bills, and contingency expenditure.	1999-2003	23.86	Expenditure incurred on the basis of decision of City Monitoring Committee (CMC).	Scheme guidelines do not provide for utilisations of scheme funds for other purposes.

(b) Municipal Board

(Rs in lakh)

S No	Name of MB	Period of audit	Period of projects	Intended purpose on which fund to be utilised	Items / works on which funds utilised.	Period of utilisation	Amount	Reason / action taken.	Remarks
1	Nathdwara	1999-2003	1980-1984	In residential and commercial scheme to develop the land to sell the plots.	Construction of Sulabh latrines and purchase of furniture for office Building.	NA	8.59	Provisions were made as per decision of CMC .	Scheme guidelines do not provide for utilisations of scheme funds for other purposes.
	Grand total (A to D)						87.70		

Annexure-XXVII

(Referred to in Para No. 4.4 (i); page 17)

Excess expenditure on material component/short- expenditure on labour component on works executed under SJSRY

(a) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of audit	No. of works executed	Total expenditure incurred	Expenditure on labour component Required (40%)	Actually incurred (percentage)	Short fall (percentage)	Reasons /action taken
1.	Alwar	2000-2003	15	20.66	8.26	4.41 (21)	3.85 (19)	In construction of road cost of material exceeds 60%.
2.	Sikar	1999-2003	19	56.80	22.72	10.87 (19)	11.85 (21)	Matter is under examination.
	Total		34	77.46	30.98	15.28(20)	15.70 (20)	

(b) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	No. of works executed	Total expenditure incurred	Expenditure on labour component Required (40%)	Actual incurred (percentage)	Short fall (percentage)	Reasons / action taken
1	Nohar	1999-2003	NA	8.00	3.20	2.26 (28)	0.94 (12)	In future, expenditure would be incurred as per norms.
2	Fatehpur	1999-2003	9	11.37	4.55	2.62 (23)	1.93 (17)	-

3	Reengus	1999-2003	13	25.26	10.10	8.67 (34)	1.43 (6)	
4	Surajgarh	1999-2003	5	6.72	2.69	1.77 (26)	0.92 (14)	-
5	Jhunjhunu	2000-2003	34	76.74	30.69	26.62 (35)	4.07 (5)	-
6.	Ratannagar	2000-2003	3	2.98	1.19	0.85 (28)	0.34 (12)	
7.	Kuchera	2000-2003	7	6.48	2.59	1.96 (30)	0.63 (10)	
8.	Toda Bhim	2000-2003	6	4.48	1.79	0.94 (21)	0.85 (19)	It could not be maintained as it depends on actual position/nature of work.
	Total		77	142.03	56.79	45.69	11.11	
	Grand Total		111	219.49	87.77	60.97	26.81	

Note: Number of works executed is not available in MB, Nohar.

Annexure-XXVIII

(Referred to in Para No. 4.5 (ii); page 17)

Irregular expenditure in unidentified areas or areas not regularised under NSDP

(a) Municipal Corporation

(Rs in lakh)

S.No	Name of Corporation	Period of Audit	No. of works	Period of execution	Expenditure incurred	Reasons /action taken	Remarks
1	Jaipur	2001-2003	5	2001-2003	24.86	-	Names of kutchi basties not in the survey list.
	Jaipur	2001-2003	17	2001-2003	49.02	-	Kutchi basties were in forest land, hence sanction from Government of India was required to be obtained for regularisation under Forests (Conservation) Act, 1980.
	Total		22		73.88		

(b) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of Audit	No. of works	Period of execution	Expenditure incurred	Reasons / action taken	Remarks
1	Beawar	1999-2003	6	1999-2003	21.20	-	-
2	Alwar	2000-2003	10	2000-2003	11.09	-	-
	Total		16		32.29		

(c) Municipal Boards
(Rs in lakh)

S. No	Name of MB	Period of Audit	No. of works	Period of execution	Expenditure incurred	Reasons / action taken	Remarks
1.	Kherthal	1999-2003	1	NA	1.85	Proposal was made in SJSRY but sanction was issued under NSDP	-
2.	Bayana	1999-2003	3	1999-2001	6.94	-	-
3.	Anta	1999-2003	7	1999-2002	8.90	Proposals were approved by Community Development Committee and Chief Project Officer, Baran	Scheme guidelines were contravened.
4	Ratangarh	2000-2003	11	2000-2003	10.23	The works were selected under NSDP.	-
5	Balotara	1999-2003	7	1999-2002	23.61	In future works will be executed in Kutchi basti.	-
6	Nimbahera	1999-2003	16	1999-2003	34.63	Works were executed as per decision taken by Board and DUDA.	Contrary to scheme guidelines i) Works were executed in areas other than kutchi basti. ii) Works were executed in kutchi basti which were not regularised.
7	Reengus	1999-2003	8	2001-2002	11.97	-	As per survey report, there was not a single kutchi basti.
8.	Mandalgarh	1999-2003	6	1999-2002	2.83	The works were approved by DLC and District Collector.	
9.	Jahajpur	1999-2003	3	1999-2003	1.44	-	-

10.	Deeg	1999-2003	6	2000-2003	2.74	-	Works were executed in area other than kutchi basti.
11.	Udaipurwati	1999-2003	NA	1999-2003	8.14	-	-
12.	Khetri	1999-2003	NA	1998-2003	6.72	-	-
13	Behror	1999-2003	NA	1998-2003	7.40	Works were executed in the wards where BPL people live.	No survey was conducted for Kutchi basti.
14	Kherliganj	1999-2003	12	2000-2001	20.83	Works were executed as per approval of DUDA.	Expenditure was incurred on CC roads and construction of drainage.
15	Tijara	1999-2003	6	2000-2003	4.35	-	There was no Kutchi basti in municipal area. Expenditure incurred on other places.
16	Chomu	1999-2003	7	2000-2001	11.88	-	There was no identified kutchi basti in municipal area.
17	Abu Road	1999-2003	5	2000-2003	13.21	-	-
18	Kotputli	1999-2003	NA	1999-2002	18.72	Works were executed with the approval of DUDA.	-
	Total		98		196.39		
	Grand total		136		302.56		

Note :- Number of works not available in MBs Udaipurwati, Khetri, Behror and Kotputli.

Annexure-XXIX

(Referred to in Para No. 4.8 (i); page 19)

Non-recovery of contribution / loan from beneficiaries under Integrated Low Cost Sanitation Scheme

(a) Municipal Corporation

(Rs in lakh)

S. No	Name of Corporation	Period of audit	Period of construction/ conversion	Number of latrines constructed/ converted (Number of EWS beneficiaries)	Expenditure incurred on construction/ conversion	Contribution outstanding against beneficiaries	Amount of loan	Total amount outstanding	Reasons/ action taken
1	Kota	2001-2003	1995-2003	5100	134.18	0.18	33.54	33.72	-

(b) Municipal Councils

(Rs in lakh)

S. No	Name of MC	Period of audit	Period of construction/ conversion	Number of latrines constructed/ converted (Number of EWS beneficiaries)	Expenditure incurred on construction/ conversion	Contribution outstanding against beneficiaries	Amount of loan	Total amount outstanding	Reasons / action taken
1	Pali	1999-2003	1999-2000	97	2.91	0.14	0.73	0.87	Notices have been issued.
2	Udaipur	1999-2003	1992-2003	4655	-	-	16.12	16.12	No record was maintained for recovery.
	Total			4752	2.91	0.14	16.85	16.99	

(c) Municipal Boards**(Rs in lakh)**

S. No	Name of MB	Period of audit	Period of construction/ conversion	Number of latrines constructed/ converted (Number of EWS beneficiaries)	Expenditure incurred on construction/ conversion	Contribution outstanding against beneficiaries	Amount of loan	Total amount outstanding	Reasons/ action taken
1	Deeg	1999-2003	1996-2001	1246	32.78	1.63	8.20	9.83	-
2	Nadbai	1999-2003	2000-2003	1314	34.57	1.73	-	1.73	Work was closed as enquiry in the case was being made.
3	Chirawa	1999-2003	1996-2003	1875	49.33	2.47	12.33	14.80	-
4	Anta	1999-2003	1998-2001	65	1.71	0.09	-	0.09	-
5	Shivganj	1999-2003	2000-03	65	1.95	0.10	-	0.10	-
6	Vair	1999-2003	1999-2003	280	8.14	-	1.65	1.65	-
	Total			4845	128.48	6.02	22.18	28.20	
	Grand Total			14697	265.57	6.34	72.57	78.91	

(Annexure-XXX)

(Referred to in Para No. 4.8 (ii); page 20)

Short fall in achievement of targets of latrines under the ILCS scheme

(a) Municipal Council

(In number)

S. No	Name of MC	Period of audit	Period of target	Target of latrines	Latrines constructed	Shortfall in achievement (% of shortfall)	Reasons/ action taken	Remarks
1.	Pali	1999-2003	1999-2000	800	97	703 (88)	Notices have been issued to Sulabh International.	-

(b) Municipal Boards

(In number)

S. No	Name of MB	Period of audit	Period of target	Target of latrines	Latrines constructed	Shortfall in achievement (% of shortfall)	Reasons/ action taken	Remarks
1	Bhusawar	1999-2003	1998-99	1582	50	1532 (97)	-	Out of Central grant of Rs. 5.87 lakh received (10/2000) only Rs 0.56 lakh was spent.
2.	Chirawa	1999-2003	1996-98	3614	1875	1739 (48)	-	Project was sanctioned in 1996-97 but 8 years were taken in construction of 1875 latrines against the target of 1867 per year.

3	Anta	1999-2003	1998-2000	2657	65	2592 (98)	Matter is under investigation.	-
4	Kama	1999-2003	1996-1998	4452	524	3928 (88)	-	Project report for the scheme was made for EWS only.
5.	Shivganj	1999-2003	2000-2003	1000	145	855 (86)	The beneficiaries were not interested in this work.	-
6.	Vijaynagar	1999-2003	1994-2003	1465	795	670 (46)	Target will be achieved during 2004-05.	-
7	Jaisalmer	1999-2003	2000-2002	500	131	369 (74)	After regularisation of Kutchi basti, the remaining work would be completed.	-
8.	Jahajpur	1999-2003	1997-2000	1510	447	1063 (70)	Remaining work will be completed during 2004-05.	-
9	Vair	1999-2003	1999-2003	1948	280	1668 (86)	-	-
10	Pili Banga	1999-2003	1998-1999	500	387	113 (23)	-	
	Total			19228	4699	14529		
	Grand total			20028	4796			

Annexure-XXXI

(Referred to in Para No. 4.9 (i); page 20)

Non- allotment of kiosks / plots

(a) Municipal Council

(Rs in lakh)

S. No	Name of MC and period of audit	Number of kiosk constructed / plots to be allotted`	No. of kiosk / plots allotted.	No. of kiosk/ plots not allotted	Cost of unallotted kiosk / Plots	Period from which lying unallotted	Reasons / action taken .	Remarks
1	Pali 1999-2003	140	48	92	8.28	2000-2002	-	No business in allotted Kiosks.

(b) Municipal Boards

(Rs in lakh)

S. No	Name of MB and period of audit	Number of kiosk constructed/ plots to be allotted`	No. of kiosk /plots allotted.	No. of kiosk/ plots not allotted	Cost of unallotted kiosk /plots	Period from which lying unallotted	Reasons / action taken .	Remarks
1.	Abu road 1999-2003	33	Nil	33	6.80	2000-2001	Construction of kiosks was sub-standard and cost was excessive.	-
2.	Neem Ka Thana 19992003	75	50	25	2.29	2001-2002	Amount was not deposited by allottees.	Bill of construction of 75 kiosks was not submitted by AVS.

3.	Sarwar 1999-2003	5	Nil	5	0.30	2001- 2002	Action of allotment by committee is being taken.	.
4.	Chhotisadri 1999-2003	23	Nil	23	2.80	2001- 2002	Amount was not deposited by the allottees.	-
5	Dholpur 1999-2003	623	123	500	5.70	-	Kiosk could not be allotted due to non- cooperation of the department where kiosk were constructed.	-
	Total	759	173	586	17.89			
	Grand total			678	26.17			

(Annexure XXXII)

(Referred to in Para No. 4.9(ii); page 20)

Non-start of business by the beneficiaries

(a) Municipal Councils

(Rs in lakh)

S. No.	Name of MC and Period of audit	No. of kiosk/ plots/ allotted/ constructed	Period /year of allotment	Number of kiosks / shops not utilised by beneficiaries	Cost of Kiosk/ plots unutilised	Reasons / action taken.	Remarks
1.	2.	3.	4.	5.	6.	7.	8.
1	Ajmer 1999-2003	100	2000-2003	39	2.34	-	Out of 100 kiosks, 39 were lying closed since their construction.
2.	Sikar 1999-2003	98	2001-2002	56	5.02	Notices have been issued.	-
	Total	198		95	7.36		

(b) Municipal Boards

(Rs in lakh)

S. No	Name of MB and Period of audit	No. of kiosk/ plots allotted/ constructed	Period/ year of allotment	Number of kiosks / shops not utilised by beneficiaries	Cost of Kiosk/ plots unutilised	Reasons/ action taken.	Remarks
1.	Khairthal 1999-2003	120	2000-2003	120	17.06	Suitable place was not selected for business.	

2.	Bilara 1999-2003	24	2000-2001	24	2.04	Instalments of the cost were not deposited by allottees.	-
3.	Kotputli 1999-2003	10	2001-2003	10	1.33	Action for cancellation of allotment of land is being taken.	Land was allotted to 10 beneficiaries, but construction of shops / kiosks was not done.
4.	Chirawa 1999-2003	130	2000-2003	130	NA	While some beneficiaries were using wooden kiosk, others did not construct.	130 plots were allotted but construction of kiosks / shops was not made.
5.	Rajsamand 1999-2003	101	2000-2003	89	10.00	Land on which kiosk constructed was disputed.	-
6.	Shivganj 1999-2003	16	2000-2001	16	1.28	Notices were issued to allottees to run business.	Kiosks were constructed but business was not started .
7	Balotara 1999-2003	292	2000-2003	210	17.85	26 allottees did not deposit the amount.	-
8	Nimbahera 1999-2003	364	2000-2003	357	26.95	Notices were being issued to allottees.	-
9	Kapasan 2000 -2003	70	2000-2001	70	1.40	Due to stay on allotment of land	Construction of kiosks was not made on the land .
10	Jaisalmer 1999-2003	508	2002-2003	327	3.18	-	Construction of kiosks was not made on the land.
11	Rawatsar 1999-2003	27	2001-2003	27	NA	Business could not be started due to poor financial condition of allottees.	-

12	Jhunjhunu 2000-2003	211	2001-2002	211	1.72	200 kiosks were not constructed due to disputed land and 11 kiosks were constructed but their possession was not taken.	-
13	Behror 1999-2003	90	1999-2003	90	10.80	Notices have been issued.	-
14	Kishangarh Renwal 1999-2003	25	2002-2003	25	2.50	Due to wrong selection of site, the business could not be run. Notices have been issued.	Kiosks were constructed for scavengers.
15	Falna 1999-2003	66	2001-2003	49	NA	Business was not started as kiosks / shops were not constructed. Notices have been issued.	-
16	Pili Banga 1999-2003	58	2001-2003	58	NA	Allottees were directed to deposit the amount in lump sum.	
	Total	2112		1813	96.11		
	Grand total			1908	103.47		

Annexure XXXIII

(Referred to in Para No. 4.9 (iii); page 20)

Non-recovery of cost of kiosks /plots from beneficiaries

(a) Municipal Boards

(Rs in lakh)

S. No.	Name of MB period of audit	Number of beneficiaries	Amount due	Period/ year from which due	Reasons/ Action taken	Remarks
1.	Khairthal 1999-2003	25	1.34	2000-2003	Due to poor financial condition of allottees, the cost was not deposited.	Cost of land and lease money was not recovered.
2.	Asind 2001-2003	15	0.27	2000-2001	Action is being taken to recover remaining amount.	Cost of plots/ land
3.	Pidawa 1999-2003	53	1.21	2001-2002	Notices have been issued to allottees.	Cost of plots/ land
4.	Jhalrapatan 1999-2003	17	0.24	2001-2002	Action of recovery is being taken.	Cost of kiosks
5.	Phalodi 1999-2003	100	1.00	2001-2002	-	188 plots were allotted but cost of 100 plots was not recovered. Construction of kiosk was also not made.
6.	Behror 1999-2003	59	1.77	1999-2003	Notices have been issued.	Cost of plots/ land
7.	Ratannagar 2000 -2003	18	0.41	2000-2003	Due to wrong selection of site, business was not started	Cost of plots/ land.
8.	Kuchera 1999-2003	42	0.82	2000-2003	Land allotted for kiosks but financial aid was not provided for construction.	Cost of plots/ land.
9.	Chaksu 1999-2003	88	1.10	2000-2003	Notices have been issued.	Cost of plots/ land.
10.	Salumber 1999-2003	36	0.78	10/2002	Possession of plots had not been taken by allottees . Notices have been issued.	Allotment was not cancelled for allotment to others.
	Total	453	8.94			

(Annexure-XXXIV)

(Referred to in Para No. 4.14 (ii); page 24)

Lack of effective action for impounding of stray cattle

(a) Municipal Corporation

S.No	Name of Corporation	Period of audit	Reasons / action taken	Remarks
1	Jodhpur	2001-2003	Action is being taken	-

(b) Municipal Council

S.No	Name of MC	Period of audit	Reasons / action taken	Remarks
1	Pali	1999-2002	Due to continuous famine, no cattle was impounded and staff assigned on this work was utilised on other work.	13 employees appointed for this work were paid pay and allowances of Rs. 47.20 lakh during 1999-2003.

(c) Municipal Boards

S.No	Name of MB	Period of audit	Reasons / action taken	Remarks
1	Rawatsar	1999-2002	Due to non-establishment of pound/ kine-house	-
2	Behror	1999-2003	-	-
3	Kherthal	1999-2003	Action is being taken	-
4	Kotputli	1999-2003	Due to non-establishing of pound / kine house	-
5	Nimbahera	1999-2003	Action is being taken	-

Annexure-XXXV

(Referred to in Para No. 4.14 (iii); page 24)

Non-restriction of manufacture, use and sale of recycled ploythene of thickness less than 20 micron

(a) Municipal Corporations

S No	Name of Corporation	Period of audit	Reasons/ action taken
1	Jaipur	2001-2003	Time to time action is being taken.
2	Jodhpur	2001-2003	No action has been taken so far.

(b) Municipal Boards

S No	Name of MB	Period of audit	Reasons/ action taken.
1	Kotputli	1999-2003	Time to time checking was being done, but its use still continues.
2	Hanumangarh	1999-2003	-
3	Balotara	1999-2003	Instrument to measure thickness of polythene was not available.
4	Nimbhera	1999-2003	-
5	Kapasan	2000-2003	Survey was being conducted.
6	Rawatsar	1999-2003	Wide publicity has been done for restriction, but its use still continues.
7	Behror	1999-2003	No action has been taken so far.
8	Gulabpura	1999-2003	No action has been taken so far.

Annexure-XXXVI

(Referred to in Para No. 5.3; page 25)

Unfruitful expenditure on incomplete works

(a) Municipal Councils

(Rs in lakh)

S. No.	Name of MC	Period of audit	No. of works	Period of sanction / execution	Period from which lying incomplete	Expenditure incurred	Reasons / action taken	Remarks
1	Sikar	1999-2003	1	1994-1995	NA	50.96	-	Works of water supply (Tube well, submersible pumps power line connection etc.) started in 1994 were lying incomplete.
	Sikar	1999-2003	1	1999-2000	6/2000	14.83	-	Madhav Sagar Yojna developed for tourist place under IUDP was lying incomplete since 6/2000
2	Tonk	1999-2003	2	1994-1995	1996-1997	8.86	-	i) Construction of community hall was lying incomplete since 1996-1997. ii) <i>Rain Basera</i> was constructed on disputed land and lying incomplete since 1996-1997.
3	Pali	1999-2002	9	1995-2002	1995-2002	35.35	-	WBM and Bitumen was not done on gravel roads for 1 to 8 years and as such roads were damaged.
	Total		13			110.00		

(b) Municipal Boards**(Rs in lakh)**

S. No	Name of MB	Period of audit	No. of works	Period of sanction / execution	Period from which lying incomplete	Expenditure incurred	Reasons / action taken	Remarks
1	Bhadra	1999-2003	2	10/2000	3/2001	2.24	Security Deposit of contractor would be forfeited.	-
2	Ratangarh	1999-2003	1	2001-2002	9/2003	2.85	Work of drainage was stopped due to technical reasons.	-
3	Rajsamand	1999-2003	2	10/2001-10/2002	10/2002	12.08	-	Work of supply of pole and extension of electric line lying incomplete
4	Vijaynagar	1999-2003	1	1999-2000	11/2000	5.00	Due to non-availability of funds, the construction of town hall could not be completed.	-
5	Dungargarh	1999-2003	6	2001-2003	4/2003	10.37	No action was taken against contractor.	-
6	Reengus	1999-2003	1	4/2001	12/2001	0.75	Due to encroachment on both sides of road.	-
7	Chhoti sadri	1999-2003	2	2002-2003	3/2003	1.45	-	-
8	Nawalgarh	1999-2003	5	2000-2003	2000-2003	4.99	-	-
9	Baran	1999-2003	2	2001-2002	2001-2002	5.28	-	-
10	Hanumangarh	1999-2003	1	2001-2002	7/2002	2.69	Bridge between two drains (Nullah) was not constructed and thus drainage system could not be started.	Cost of bridge was included in technical estimate of two drains but it was not constructed.
11	Losal	1999-2003	1	3/2001	7/2002	1.77	Construction of nullah was left incomplete by contractor.	-

12	Dholpur	1999-2003	2	1999-2001	2001	1.01	-	-
13	Jaisalmer	1999-2003	3	1997-2003	1998-2003	5.59	Aluminum conductor was not fixed on polls of LT lines due to apprehension of theft.	-
14	Nimbahera	1999-2003	1	1987-1988	1994	5.38	Notices have been issued to contractors.	Construction of working women hostel was lying incomplete.
	Total		30			61.45		
	Grand Total		43			171.45		

Annexure-XXXVII

(Referred to in Para No. 5.4(ii); page 26)

(A) Non-recovery of income tax, sales tax, liquidated damages and royalty from contractors

(a) Municipal Corporations

(Rs in lakh)

S. No	Name of Corporation	Period of audit (Number of cases / running bills)	Amount				Total	Reason/ action taken	Remarks
			Income tax	Sales tax	Royalty	Penalty/ compensation (Liquidated damages)			
1	Jaipur	2001-2003 (1)	-	-	0.40	-	0.40	-	
	Jaipur	2001-2003 (3)	-	0.75	-	0.14	0.89	-	
	Jaipur	2001-2003 (1)	-	-	-	3.92	3.92	-	10% penalty of amount of work order for belated completion of the work.
2	Kota	2001-2003 (1)	-	-	-	1.16	1.16	-	Amount of compensation due to non-commencement of work.
	Total			0.75	0.40	5.22	6.37		

(b) Municipal Councils
(Rs in lakh)

S. No	Name of MC	Period of audit (Number of cases / running bills)	Amount				Total	Reasons / action taken	Remarks
			Income tax	Sales tax	Royalty	Penalty/ compensation (Liquidated damage)			
1	Tonk	1999-2002 (NA)	-	-	2.27	-	2.27	-	-
2	Bikaner	1999-2003 (01)	-	-	-	0.25	0.25	-	-
3	Sriganganagar	1999-2003 (-)	-	-	-	0.36	0.36	-	-
4	Udaipur	1999-2003 (-)	-	-	-	0.34	0.34	-	-
Total			-	-	2.27	0.95	3.22		

(c) Municipal Boards
(Rs in lakh)

S. No	Name of MB	Period of audit (Number of cases/ running bills)	Amount				Total	Reasons / action taken
			Income tax	Sales tax	Royalty	Penalty/ compensation (Liquidated damages)		
1	Abu Road	1999-2003 (NA)	0.48	-	-	-	0.48	-
2	Neem Kathana	1999-2003 (25)	-	0.33	-	-	0.33	-
3	Losal	1999-2003 (24)	-	0.77	-	-	0.77	Due to non-availability of circular dated 29.3.01, sales tax was recovered short.
4	Sarwar	1999-2003 (18)	0.11	-	-	-	0.11	Notices are being issued.
5	Bilara	1999-2003 (11)	-	-	0.18	-	0.18	-
6	Bhadra	1999-2003 (1)	-	-	1.65	-	1.52	3.17 Notices have been issued.

7	Fatehpur	1999-2003 (-)	-	1.00	-	-		1.00	Same as S. No 3 .
8	Rajsamand	1999-2003 (10)	0.31	-	-	-		0.31	-
9	Khandela	1999-2003 (10)	0.06	0.12	0.13	-		0.31	-
10	Chhoti Sadri	1999-2003 (33)	0.54	0.93	0.68	0.21		2.36	Notices have been issued.
11	Niwai	1999-2003/ (31)	-	-	0.83	-		0.83	Notices are being issued.
12	Bagru	1999-2003 (12)	-	-	0.19	-		0.19	Recovery is being made.
13	Kuchera	1999-2003 (1)	0.10	0.07	0.09	-		0.26	Action is being taken to recover the amount.
14	Devli	1999-2003/ (4)	-	-	0.27	-		0.27	-
15	Chhabra	1999-2003 (221)	0.54	0.03	1.43	-		2.00	-
16	Pili Banga	1999-2003 (NA)	0.14	0.07	-			0.21	-
17	Chomu	1999-2003 (1)	-	-	-	0.21		0.21	Due to dispute with contractor the work was delayed.
18	Vijay Nagar	1999-2003 (1)	-	-	-	-	0.49	0.49	The work was not completed due to dispute.
19	Nokha	1999-2003 (-)	-	-	-	0.16		0.16	-
	Total		2.28	3.32	5.45	0.58	2.01	13.64	-
	Grand total							23.23	

(B) Non-recovery of cost of material from contractors

Municipal Corporation

(Rs in lakh)

S. No	Name of Corporation	Period of audit	Amount	No. of items	Month of issue	Purpose	Number of contractors
1	Jaipur	2001-2003	1.35	Drain covers 132	5/2002 to 10/2002	For construction of drains	3
	Jaipur	2001-2003	0.41	Manhole covers 43	2/2002 to 3/2002	For construction of sewerage line	1
			0.26	Manhole covers 50	8/1999		1
	Total (B)		2.02	-			
	Grand total (A +B)		25.25				

Annexure- XXXVIII

(Referred to in Para No. 5.5(A) (i); page 26)

Works executed without obtaining administrative sanction for extra items
(a) Municipal Corporation

(Rs in lakh)

S.No.	Name of Corporation	Period of Audit	Period of work	Sanctioned amount	Cost of extra items for which administrative sanction not obtained	Reasons/action taken	Remarks
1.	Jaipur	2001-2003	2001-2002	19.42	7.39	-	Payment was done for excess/extra items.
	Jaipur	2001-2003	2002-2003	23.76	8.05	-	Payment was done for excess/extra items.
		Total		43.18	15.44		

Annexure-XXXIX

(Referred to in Para No. 5.5 (A)(ii); page 26)

Irregular expenditure due to execution of works without obtaining revised sanction

(a) Municipal Corporations

(Rs in lakh)

S. No	Name of Corporation	Period of audit	No. of works	Period of execution of work	Expenditure incurred	Reasons / action taken	Remarks
1	Jaipur	2001-2003	1	2001-2002	4.98	-	Work order was given for Rs. 24.99 lakh but actual expenditure incurred was Rs 29.97lakh.
2	Jodhpur	2001-2003	1	2001-2002	1.93	-	Estimate was sanctioned for Rs 8.00 lakh but actual expenditure incurred was Rs 12.56 lakh.
	Jodhpur	2001-2003	1	2001-2002	4.45	-	Expenditure incurred was in excess of technical sanction.
3	Kota	2001-2003	1	2001-2002	1.63	-	Revised deviation was not sanctioned by competent authority.
	Total		4		12.99		

(b) Municipal Council

(Rs in lakh)

S. No	Name of MC	Period of audit	No. of works	Period of execution of work	Expenditure incurred	Reasons / action taken	Remarks
1	Pali	1999-2002	1	1999-2000	7.90	-	Revised sanction was not obtained for change in estimates of repair and maintenance work.

(c) Municipal Boards**(Rs in lakh)**

S. No	Name of MB	Period of audit	No. of works	Period of execution of work	Expenditure incurred	Reasons / action taken	Remarks
1	Hanumangarh	1999-2003	4	2001-2003	0.91	-	Works were got executed in excess of contract for which technical sanction was not obtained.
2	Ratan nagar	2000-2003	1	2001-2002	0.21	Additional work was executed.	-
3	Chaksu	1999-2003	3	NA	3.29	Sanction was not obtained, but payment was made with the approval of competent authority.	Approval of revised technical estimates was to be obtained under the rules.
	Total		8		4.41		
	Grand Total				25.30		

Annexure-XL

(Referred to in Para No. 5.5 (A)(iii); page 26)

Irregular expenditure on works due to splitting of the amount of work orders to avoid sanction of higher authority

(a) Municipal Councils

(Rs in lakh)

S No	Name of MC	Period of audit (Number of contracts/ works)	Period of execution of work / purchasing	Total amount sanctioned	Competent authority to issue sanction.	Sanctioning authority	Actual expenditure	Reasons / action taken	Remarks
1	Pali	1999-2002 (2)	2001-2002	16.97	SE	XEN	11.20	-	To avoid technical sanction from higher authority

(b) Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of audit (Number of contracts / works)	Period of execution of work / purchasing	Total amount sanctioned	Competent authority to issue sanction.	Sanctioning authority	Actual expenditure	Reasons / action taken	Remarks
1	Ratangarh	2000-2003 (9)	2001-2002	28.81	ACE	JEN	28.33	Due to petty works of drainage, sanction was given by JEN	To avoid Technical sanction from higher authority
2	Dungargarh	1999-2003 (20)	2001-2003	NA	Dy Director (ULB)	MB's general body meeting	26.12	Due to works executed in different wards, the tenders were invited separately.	To avoid Administrative sanction from higher authority

3	Nimbahera	1999-2003 (15)	2002-2003	2.71	Chairperson	EO	2.71	-	-
	Total			31.52			57.16		
	Grand Total						68.36		

Annexure-XLI

(Referred to in Para No. 5.5 (B); page 26)

Execution of works at higher rates without comparison of the rates of similar works or from other offices

(a) Municipal Corporations

(Rs in lakh)

S No	Name of Corporation	Period of audit	Period of execution of work	No. of works	Expenditure incurred on the works	Expenditure as per similar works	Excess expenditure	Reason / action taken	Remarks
1	Jodhpur	2001-2003	2001-2002	8	30.21	27.39	2.82	i) Due to urgency of work ii) Rates differered due to execution of works at different places.	-
	Jodhpur	2001-2003	2001-2002	1	12.56	11.04	1.52	Different in rate of 12.09% below G Schedule.	-
	Jodhpur	2001-2003	2001-2002	2	5.51	4.51	1.00	Works were sanctioned at higher rates.	-
2	Jaipur	2001-2003	2000-2001	1	48.08	38.43	9.65	Construction work was allotted in different chainage.	-
	Total			12	96.36	81.37	14.99		

(b) Municipal Councils

(Rs in lakh)

S No	Name of MC	Period of audit	Period of execution of work	No. of works	Expenditure incurred on the works	Expenditure as per other works	Excess expenditure	Reason / action taken	Remarks
1	Udaipur	1999-2003	1999-2001	3	26.38	24.60	1.78	-	Peveer roads were constructed at higher rates.

	Udaipur	1999-2003	2000-2001	2	13.29	10.27	3.02	The work were executed at different places and time gap was 6 Months.	Road and drainage lines were constructed at higher rates.
	Total			5	39.67	34.87	4.80		

(c) Municipal Boards**(Rs. in lakh)**

S No	Name of MB	Period of audit	Period of execution of work	No. of works	Expenditure incurred on the works	Expenditure as per other works	Excess expenditure	Reason / action taken	Remarks
1	Bhadra	1999-2003	1998-1999	1	12.40	7.71	4.69	Work order was placed on the contractor as per the requirement and urgency of work	The payments could be restricted to the lower rates.
2	Reengus	1999-2003	1999-2001	5	9.52	8.26	1.26	The contractor executed the similar work at lower rate due to competition.	The payments could be restricted to the lower rates.
3	Deeg	1999-2003	2001-2002	7	7.24	6.75	0.49	-	-
4	Chomu	1999-2003	2001-2002	21	28.98	26.72	2.26	-	-
	Total			34	58.14	49.44	8.70		
	Grand Total			51	194.17	165.68	28.49		

Annexure-XLII

(Referred to in Para No. 5.6 (iv); page 27)

Blocking of funds due to non - utilisation of assets

(a) Municipal Corporation

(Rs in lakh)

S. No	Name of Corporation	Period of audit	Number of assets	Particulars of assets	Period of construction	Expenditure incurred	Period from which lying unutilised.	Reasons / action taken.	Remarks
1	Jodhpur	2001-2003	4	Toll tax and Naka Centres	NA	5.55	1998	Toll tax would not be levied as per notification dated 31.7.98	The asset could be utilised for other purposes.
	Jodhpur	2001-2003	1	Old Age Home (Vridha ashram)	1994	4.98	1994	-	At present Office of Project Officer / SJSRY is running in this building and record of BPL was kept there.
	Total					10.53			

Note :- Period of construction of 4 assets is not available in MCJ.

(b) Municipal Councils**(Rs. in lakh)**

S. No	Name of MC	Period of audit	Number of assets	Particulars of assets	Period of construction	Expenditure incurred	Period from which lying unutilised.	Reasons / action taken.	Remarks
1	Sikar	1999-2003	146	Shops	1982-1983	25.90	1982-1983	-	Out of 229 shops constructed, 161 were lying unallotted. Shops were constructed without ascertaining demand under IUDP.
			15	Shops	1993-1994	11.35	1993-1994		
2	Alwar	2000-2002	11	Shops	1994-1995	3.69	1994-1995	-	Shops were lying vacant and were not in good condition due to non-maintenance.
3	Beawar	1999-2003	1	Fire station and over head tank	2002-2003	14.09	1/2003	-	Building was constructed by AVS under EFC but possession was not taken as of 8/2003. Stairs of tank were damaged.
	Total					55.03			

(c) Municipal Board**(Rs in lakh)**

S. No	Name of MB	Period of audit	No of assets	Particulars of assets	Period of construction	Expenditure incurred	Period from which lying unutilised.	Reasons / action taken.	Remarks
1	Ringus	1999-2003	1	Residential building of E.O.	2002-2003	6.36	8/2002	Furnishing of building was being done.	The E.O. was being paid HRA at Rs.445 P.M.
	Grand Total					71.92			

Annexure-XLIII

(Referred to in Para No. 5.7; page 28)

Details of unauthorised possessions / encroachments on Government / Municipal lands

(a) Municipal Corporations

(Rs in lakh)

S. No	Name of Corporation	Period of Audit	Location of occupied land and period of occupation.	Area of land	No of occupants / cases	Rate	Cost	Reasons/ Action taken	Remarks
1	Jaipur	2001-2003	Encroachments in different colonies	i) 19828 sq.metre or 23714 sq yard.	36	Rs.1650 per sq.metre	327.16	-	-
			NA	ii) 207379 sq. .metre or 248025 Sq yard	6	Rs 1650 per sq.metre	3421.00	-	-
2	Kota	2000-2003	NA (1999-2002)	200187 sq.feet or 22243 sq yard.	187	Ranged between Rs 70 and Rs 3315 per sq. foot (Area wise)	762.18	-	-
Total							4510.34		

(b) Municipal Boards**(Rs in lakh)**

S. No	Name of MB	Period of Audit	Location of occupied land and period of occupation	Area of land	No of occupants	Rate	Cost	Reasons/ Action taken	Remarks
1.	Ram Ganj Mandi	1999-2003	Himmat Nagar Colony ward No. 20 (1979-1997)	39276 sq. ft or 4364 sq. yard	54	Rs170 Per square foot	66.77	Himmatnagar Basti comes under PWD area and situated in green belt of master plan hence eviction is not possible.	Action of eviction could be taken in coordination with PWD or administration.
2.	Chirawa	1999-2003	Ward No. 1 17 25 (1999)	193324.40 sq. yard 417 sq. yard 490442 sq. yard	67 1 NA	Rs 200 per sq. yard Rs 150 per sq. foot Rs 200 per sq. foot	1368.16	In wards No. 1 & 25, the occupied land belongs to Revenue Department.	In support of ownership of Revenue Department, no documents were made available to audit.
Total							1434.93		
Grand Total				9,82,481.40 sq.yards			5945.27		

Annexure- XLIV

(Referred to in Para No. 6.1(ii); page 30)

Irregular expenditure on pay and allowances of employees posted / working in other offices

(a) Municipal Councils

(Rs in lakh)

S.No	Name of MC	Period of audit	Number of employees	Period of posting	Name of office in which posted	Expenditure on pay and allowances	Reasons / action taken	Remarks
1	Beawar	1999-2003	UDC-1 <i>Asstt. Purcha Vitrak-1</i>	2-2/2000 - 2003	SDO, Beawar	12.49	-	-
			Class-IV 3	1- 1999 to 2003 1-2002 to 2003 1-3/2003 to 7/2003	Dy. Director (ULB) Ajmer			
2	Sri ganganagar	1999-2003	6	1997 to 2003	Medical Department	26.47	-	-
	Total		11			38.96		

(b) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	Number of employees	Period of posting	Name of office in which posted	Expenditure on pay and allowances	Reasons / action taken	Remarks
1	Bilara	1999-2003	<i>Asstt. Purcha Vitrak-2</i>	i) 4/1996 to 11/2003 ii) 4/2003 to 11/2003	Asstt. Collector's office, Bilara and Tehsil, Bilara	4.49 0.87	-	-

2	Khetri	2000-2003	Driver - 1	2001-2003	SDO, Khetri	1.48	SDO was intimated to deposit the amount spent by Board on pay and allowances	-
3	Nawalgarh	1999-2003	Fireman-1	1999-2003	SDO, Nawalgarh	2.69	-	-
4	Nagar	1999-2003	Nakedar, Sub Nakedar and Guard-16	1999-2002	Tehsil Nagar, ACM office Nagar, Panchayat Samiti, Roopwas	3.78	-	-
5	Pili Banga	1999-2003	10	1999-2003	Tehsil and ACM Court, Pili Banga	6.90	-	As per orders of higher authorities (Tehsildar/SDO)
	Total		30			20.21		
	Grand Total		41			59.17		

(Annexure-XLV)

(Referred to in Para No. 6.3(i); page 31)

Inadmissible/excess payment of pay and allowances in pay fixation, irregular appointment and sanction of surrender leave after withdrawal of order

(a) Municipal Corporation

(Rs in lakh)

S. No.	Name of Corporation	Period of Audit	No. of Employees	Post held	Period of payment	Excess amount	Reasons/ action taken	Remarks
1.	Kota	2001-2003	1	Revenue Inspector	1991-2003	1.19	-	Amount of dearness allowance, house rent allowance and other allowances was not included in the amount of Rs 1.19 lakh.

(b) Municipal Boards

(Rs in lakh)

S.No.	Name of Municipal Board	Period of Audit	No. of Employees	Post held	Period of payment	Excess amount	Reasons/ action taken	Remarks
1.	Jaitaran	1999-2003	3	Parcha Vitrak	7/2001-9/2003	0.28	-	Third selection grade was sanctioned before completion of prescribed time.
2.	Chomu	1999-2003	1	Sweeper	1/1992-5/2003	0.08	-	-
3.	Bhadra	1999-2003	7	Nakedar, Sub-Nakedar, LDC	10/1995-11/2002	0.64	-	Pay was fixed at higher stage than admissible.

4.	Sangaria	1999-2003	1	Teacher	10/1998-6/2001	1.19	Relaxation in age would be obtained from DLB.	Age of employee was below 18 years on the date of appointment.
5.	Pidawa	1999-2003	26	NA	NA	1.17	Recovery of surrender leave is being done.	Payment of surrender leave was made in October 2000 where as its payment was abolished by Government from February 2000.
	Total		38			3.36		
	Grand Total		39			4.55		

Annexure-XLVI

(Referred to in Para No. 6.3(ii); page 31)

Irregular expenditure on pay and allowances of staff posted in excess of sanctioned strength

(a) Municipal Corporations

(Rs in lakh)

S. No	Name of Corporation	Period of audit	Post held	Working strength	Sanctioned strength	Excess strength	Expenditure	Reasons / action taken
1	Jaipur	2001-2003	Commissioners	16	10	6	9.01	Postings were done by Govt against the vacant posts of other cadres, which was not in order.
2	Kota	2001-2003	JEN, Revenue Inspector, LDC, Helper etc., (2001-2002)	337	320	17	26.26	-
	Kota	2001-2003	LDC, Mistri, Peon, etc, (2002-2003)	287	275	12		
3	Jodhpur	2001-2003	LDC (2001-2002)	113	97	16	27.00	-
			LDC (2002-2003)	111	97	14		
	Total			864	799	65	62.27	

(b) Municipal Council

(Rs in lakh)

S.No	Name of MC	Period of audit	Post held	Working strength	Sanctioned strength	Excess strength	Expenditure	Reasons / action taken
1	Bikaner	1999-2003	Revenue Inspector	9	8	1	6.91	Action fpr regularisation is being done.
	Grand Total			873	807	66	69.18	

Annexure-XLVII

(Referred to in Para No. 8.1(ii) (b); page 37)

Non / short recovery of conversion charges for change in land use

Municipal Corporations

(Rs in lakh)

S.No	Name of Corporation	Period of audit	No. of cases	Due Amount	Reasons / action taken	Remarks
1	Jaipur	2001-2003	10	78.54	Residential to commercial	In remaining 47cases recoverable amount of conversion charges had not been intimated.
2	Jodhpur	2001-2003	1	0.30	Residential to commercial	-
3	Kota	2001-2003	459	45.80	Residential to commercial	Amount was calculated only for 437 cases and could not be calculated in 22 cases due to non-availability area / cost.
Total			470	124.64		

(b) Municipal Council

(Rs in lakh)

S.No	Name of MC	Period of audit	No. of cases	Due Amount	Reasons / action taken	Remarks
1.	Ajmer	1999-2003	1	1.65	Residential to commercial	Hotel was constructed on 92.1 sq. yards of residential plots in 1996-97.

(c) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	No. of cases	Due amount	Reasons / action taken
1	Shivganj	1999-2003	8	4.21	(Residential to commercial) Notices are being issued to recover the differential amount.
2.	Deeg	1999-2003	17	0.52	Application and inspection charges were recovered short.
3	Falna	1999-2003	4	0.54	(Residential to commercial) Action is being taken.
Total			29	5.27	
Grand Total			500	131.56	

Annexure-XLVIII

(Referred to in Para No. 8.2(vi); page 39)

Non/short recovery of regularisation money for unauthorised construction in kutchi basties of urban areas

(a) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	No. of cases/occupants	Amount of regularisation money required to be recovered	Amount recovered	Amount recovered short	Reasons / action taken	Remarks
1	Bilara	1999-2003	115	1.32	Nil	1.32	Notices were issued.	-
2	Nohar	1999-2003	167	11.37	5.25	6.12	-	Open area covered by occupants was also regularised at concessional rates instead of reserved price.
3	Baran	1999-2003	73	3.22	1.20	2.02	Construction were regularised at lower rates.	-
4	Abu road	1999-2003	57	14.44	Nil	14.44	-	Out of total 166 cases, no action was taken in 109 cases.
5	Jaiselmer	1999-2003	1152	8.25	Nil	8.25	Pending cases of regularisation would be disposed off soon.	-
6	Ratannagar	2000-2003	23	NA	NA	NA	Occupants were poor and due to continuous famine, remaining cases were not regularised.	-

7	Chhabra	1999-2003	22	0.48	0.11	0.37	-	-
8	Pili Banga	1999-2003	14	0.65	-	0.65	Amount would be recovered soon.	-
9	Asind	2001-2003	11	0.86	0.29	0.57	-	-
10	Kethun	1999-2003	16	0.37	-	0.37	-	-
	Total		1650	40.96	6.85	34.11		

Annexure-XLIX

(Referred to in Para No.8.3 (i); page 39)

(A) Non/short deposit of 40% amount received for regularization of agricultural land into Government account

Municipal Boards

(Rs in lakh)

S No	Name of MB	Period of Audit	Amount received from regularisation of agriculture land	Amount required to be deposited in Land Revenue head of account (40%)	Amount deposited	Amount deposited short	Period of receipt of amount	Reasons / action taken.	Remarks
1.	Kherthal	1999-2003	23.54	9.41	8.33	1.08	1999-2003	-	-
2.	Neem Ka thana	1999-2003	86.18	34.47	20.00	14.47	1999-2003	Amount would be deposited soon.	-
3	Nimbehera	1999-2003	14.25	5.70	Nil	5.70	2001-2003	-	-
4.	Sarwar	1999-2003	6.04	2.42	1.75	0.67	1999-2003	Due to poor financial condition, the amount was not deposited.	-
5.	Pidawa	1999-2003	4.66	1.86	0.64	1.22	2001-2003	Due to poor financial condition, the amount was not deposited.	-

6.	Reengus	1999-2003	33.45	13.38	11.86	1.52	2000 - 6/2003	Amount would be deposited soon.	-
7	Nokha	1999-2003	11.16	4.47	4.07	0.40	2000-2003	Amount would be deposited soon.	-
8.	Kethun	1999-2003	8.05	3.22	1.40	1.82	1999-2003	-	-
9	Aklara	1999-2003	40.68	16.27	-	16.27	1999-2003	-	-
10	Surajgarh	1999-2003	0.40 (Interest)	0.16	-	0.16	1999-2003	Relevant circular is not available.	-
11.	Tijara	1999-2003	13.23	5.29	1.65	3.64	1999-2003	Action to deposit the amount is being taken.	-
	Total		241.64	96.65	49.70	46.95			

(B) Non/ short deposit of amount in Urban Renewal Fund (Head 8229) from the amount received for regularisation of agriculture land used for other purposes

Municipal Boards

(Rs in lakh)

S. No	Name of MB	Period of Audit	Amount received	Amount required to be deposited in Urban renewal fund	Amount deposited	Balance amount yet to be deposited	Period	Reasons/ action taken	Remarks
1.	Khertal	1999 - 2003	23.54	0.70	0.62	0.08	1999-2003	-	-
2.	Nimbahera	1999 - 2003	14.25	0.42	-	0.42	2001-2003	-	-
3	Bhusawar	1999 - 2003	8.69	0.26	0.02	0.24	1999-2003	Action is being taken to deposit the amount.	-
4	Pidawa	1999 - 2003	4.66	0.14	-	0.14	2001-2003	Due to poor financial condition, the amount was not deposited.	-
5	Nokha	1999 - 2003	11.16	0.33	0.30	0.03	2000-2003	Amount would be deposited soon.	-
6.	Kethun	1999 - 2003	8.05	0.24	-	0.24	1999-2003	-	-
7	Aklara	1999-2003	4.68	0.14	-	0.14	1999-2003	Amount would be deposited soon.	-
8	Vair	1999-2003	0.61	0.02	-	0.02	2000-2001	-	-
	Total		75.64	2.25	0.94	1.31			

Annexure-L

(Referred to in Para No. 8.3(ii); page 39)

Non-utilisation of regularisation money for development works
Municipal Boards
(Rs in lakh)

S.No.	Name of MB	Period of Audit	Period of regularisation money	Amount of regularisation money received	Amount not utilised on development works	Reasons/Action taken	Remarks
1	Ramganj Mandi	1999-2003	2000-2003	60.88	31.78	Amount would be utilised on development works.	-
2	Tijara	1999-2003	2001-2003	13.23	7.94	Amount was utilised for pay and allowances of employees.	
	Total			74.11	39.72		

Annexure-LI

(Referred to in Para No. 8.4; page 39)

Non-recovery of lease money on regularisation of agricultural land used for residential / commercial purposes

Municipal Board

(Rs in lakh)

S. No	Name of MB	Period of Audit	No. of cases	Area of land	Amount due	Reasons / action taken	Remarks
1	Aklera	1999-2003	153	NA	3.95	Lease money will be recovered at the time of issue of NOC for water and electric connections.	-
2	Ratannagar	2000-2003	163	93426 sq.yards	7.00	Due to continued famine, recovery could not be made.	-
3	Sagwara	1999-2003	3	2233 sq.yards	0.37	Action is being taken.	-
4	Kishangarh Renwal	1999-2003	57	NA	0.84	Action of recovery is being taken	-
5	Toda Bhim	2000-2003	89	NA	140.00	Notices have been issued.	-
6	Kushalgarh	1999-2003	47	NA	1.98	-	-
7	Bhadra	1999-2003	45	NA	1.08	-	-
8	Nathdwara	1999-2003	86	8272 sq. yards	12.41	-	-
	Nathdwara	1999-2003	NA	NA	5.20	-	-

9	Rajsamand	1999-2003	1212	1176742 sq. yards	206.00		-
	Rajsamand	1999-2003	NA	90050 sq.yards	4.78	-	-
10	Losal	1999-2003	NA	232962Sq. yards	2.12	-	-
11	Asind	2001-2003	10	NA	0.15	-	-
12	Pidawa	1999-2003	4	NA	0.45	-	-
13	Nokha	1999-2003	NA	NA	29.43	Demand has been raised.	-
14	Kethun	1999-2003	32	NA	0.49	-	-
15	Mandalgarh	1999-2003	7	3031 sq.yards	0.06	Action is being taken.	-
16	Jahajpur	1999-2003	132	NA	10.14	-	Recovery relates to the years 1983-95.
17	Vidyavihar Pilani	1999-2003	368	172169 sq.yards	12.91		
	Total		2408		439.46		

Note: Area of land is not available in MBs Aklera, Kishangarh Renwal, Toda Bhim, Kushalgarh, Bhadra, Nathdwara, Asind, Pidawa, Nokha, Kethun and Jahajpur.

Annexure-LII

(Referred to in Para No. 8.7; page 40)

Shortfall in calling the meetings of the Board

(a) Municipal Boards

S.No	Name of MB	Period of audit	Period of meetings	No. of meetings to be called for	Meetings called	Shortfall (Percentage)
1	Abu Road	1999-2003	1999-2003	48	29	19 (39)
2	Kotputli	1999-2003	2000-2003	36	19	17 (47)
3	Fatehpur	1999-2003	2000-2003	36	8	28 (77)
4	Balotara	1999-2003	1999-2003	48	22	26 (54)
5	Mandalgarh	1999-2003	1999-2003	48	17	31 (64)
6	Deeg	1999-2003	1999-2003	54	26	28 (51)
7	Pili Banga	1999-2003	1999-2003	48	41	7 (15)
8	Kapasan	2000-2003	2000-2003	36	13	23(63)
9	Rawatsar	1999-2003	1999-2003	48	34	14(29)
10	Behror	1999-2003	9/2000-3/2003	31	13	18 (58)
11	Gulabpura	1999-2003	10/2000-4/2003	31	12	19 (61)
	Total			464	234	230 (15 to 77%)

Annexure-LIII

(Referred to in Para No. 8.8; page 41)

Details of non-production of records to audit

(a) Municipal Corporations

(Rs in lakh)

S.No	Name of Corporation	Period of audit	Period to which record relates	Details of record	Reasons / action taken	Remarks (Amount involved)
1	Kota	2001-2003	2001-2003	Records of i) working women hostel ii) Officers and employees placed under suspension iii) Kine house	-	-
2	Jaipur	2001-2003	2001-2003	Records of i) Payment vouchers ii) Various information required in audit memos was also not furnished . iii) Records of construction works and other matters requisitioned through audit memos	-	Cash payment voucher of Rs 5.56 lakh were not produced for audit Out of 93 cases, in 10 cases of construction work amount of Rs 57.37 lakh was involved.

(b) Municipal Councils

S.No	Name of MC	Period of audit	Period to which record relates	Details of record	Reasons / action taken	Remarks (Amount involved)
1	Sriganganagar	1999-2003	1999-2003	Embezzlement file, Nazul / waqf asset file	-	-
2	Sikar	1999-2003	1999-2003	Records of	-	-

				incomplete works, TFC, Surplus employees and food inspectors.		
--	--	--	--	---------------------------------------------------------------	--	--

(c) Municipal Boards

(Rs in lakh)

S.No	Name of MB	Period of audit	Period to which record relates	Details of record	Reasons / action taken	Remarks (Amount involved)
1	Bilara	1999-2003	1999-2003	Stock register, tender files of electric and stationery, EOs transfer posting register	Record was seized by ACB	-
2	Bhadra	1999-2003	1999-2003	Tender file electric goods, , file of allotment the plot to shri Ram Chandra	-	-
3	Baran	1999-2003	1999-2003	TFC,EFC,SFC file SJSRY and Chief Ministers Employment Scheme	-	-
4	Fatehpur	1999-2003	1995-2000	Cash books	Cash books seized by ACB.	-
5	Hanumangarh	1999-2003	12/2001	Bank pass books and counter foil of cheques issued.	-	-
6	Kama	1999-2003	1999-2003	Files of construction work sunder SJSRY	-	-
7	Sangaria	1999-2003	1999-2003	Files of EFC, MPLAD, Measurement Book No. 119, 122, 124 and 126	Records lying in Police custody.	-
8	Balotara	1999-2003	1999-2003	Asset register , files of land allotment, poashar, tehbazari and auction	-	-
9	Nimbahera	1999-2003	1999-2003	Files relating to expenditure on purchase of PSP parts	-	-
10	Mandalgarh	1999-2003	2000-2001	Cash book and vouchers.	Records were sent to DLB.	-
11	Phalodi	1999-2003	1999-2003	Minutes of Boards meetings, tender files and purchase files	-	-
12	Jaitaran	1999-2003	1999-2003	Files relating to construction work under MPLAD Scheme (Rs.4.50 lakh), demands register, salary register, increment register and house tax register.	-	4.50
	Grand Total					67.43

Appendix-A

ADMINISTRATIVE ORGANISATION OF URBAN LOCAL BODIES

ADMINISTRATIVE ORGANISATION OF URBAN DEVELOPMENT, HOUSING AND LOCAL SELF GOVERNMENT DEPARTMENT

