

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	Aklera	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.		
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(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