

Annexure-A
(Refer paragraph 1.12)

Position of paragraphs which appeared in the Audit Reports and those pending discussion as on 31 October 2009

Name of Tax		2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	Total
Taxes on Sales, Trade etc.	Paras appeared in the Audit Report.	15	7	6	14	11	5	58
	Paras pending for discussion	-	-	-	14	11	5	30
Taxes on Motor Vehicles	Paras appeared in the Audit Report.	7	3	8	6	6	9	39
	Paras pending for discussion	-	-	8	6	6	9	29
Land Revenue	Paras appeared in the Audit Report.	2	2	4	2	1	4	15
	Paras pending for discussion	-	-	4	2	1	4	11
Stamp duty and Registration fee	Paras appeared in the Audit Report.	1	4	3	3	3	4	18
	Paras pending for discussion	-	-	-	3	3	4	10
State Excise	Paras appeared in the Audit Report.	5	3	4	2	5	4	23
	Paras pending for discussion	-	-	-	2	5	4	11
Lands and Buildings Tax	Paras appeared in the Audit Report.	3	5	-	-	-	-	8
	Paras pending for discussion	-	5	-	-	-	-	5
Mining	Paras appeared in the Audit Report.	8	5	1	9	9	9	41
	Paras pending for discussion	-	5	1	9	9	9	33
Others	Paras appeared in the Audit Report.	4	2	1	3	6	4	20
	Paras pending for discussion	1	-	-	3	6	4	14
Total	Paras appeared in the Audit Report.	45	31	27	39	41	39	222
	Paras pending for discussion	1	10	13	39	41	39	143

Annexure-B
(Refer paragraph 1.12)

The position of outstanding ATNs due from the departments as on 31 October 2009

Sl. no.	No. of PAC Report	Date of presentation in Assembly	Name of department	Year of Audit Report	No. of ATNs due
1	119 th Report 1997-1998	27.7.2000	MVT	1994-95 & 1995-96	39
2	210 th Report of 2003-04	25.8.03	Devasthan	1997-98	14
3	216 th Report of 2003-04	25.8.03	LR	1998-99	14
4	217 th Report of 2003-04	25.8.03	Sales Tax	1998-99	13
5	219 th Report of 2003-04	8.8.2003	Irrigation	1998-99 to 2000-01	8
6	88 th Report of 2004-05	2.12.2004	Sales Tax	2001-02	2
7	89 th Report of 2004-05	2.12.2004	LR	2000-01	3
8	98 th Report of 2004-05	31.3.2005	State Excise	2001-02	5
9	116 th Report of 2005-06	4.3.2006	LBT	2000-01 2001-02	8
10	119 th Report of 2005-06	4.3.2006	MVT	2000-01	6
11	138 th Report of 2005-06	27.3.2006	SR	2000-01	4
12	139 th Report of 2005-06	27.3.2006	SR	2001-02	5
13	168 th Report of 2006-07	4.10.2006	State Excise	2002-03	15
14	167 th Report of 2006-07	4.10.2006	Medical & Health	2003-04 2004-05	1
15	187 th Report of 2006-07	29.3.2007	State Excise	2003-04 & 2004-05	7
16	189 th Report of 2006-07	29.3.2007	LBT	1999-2000	6
17	190 th Report of 2006-07	29.3.2007	LR	1999-2000	12
18	191 st Report of 2006-07	29.3.2007	SR	2002-03	17
19	193 rd Report of 2006-07	29.3.2007	Interest Receipt and Guarantee Commission	2001-02	12
20	251 st Report of 2007-08	17.3.2008	Mines	2001-02	8
21	252 nd Report of 2007-08	17.3.2008	Mines	2002-03	10
22	255 th Report of 2007-08	17.3.2008	LR	2003-04	2
23	260 th Report of 2007-08	17.3.2008	Sales Tax	2003-04	4
24	268 th Report of 2008-09	15.7.2008	GAD	2002-03	5
25	269 th Report of 2008-09	15.7.2008	SR	2003-04	10
26	270 th Report of 2008-09	15.7.2008	SR	2004-05	04
Total					234

Annexure–C

(Refer paragraph 3.2.6)

Statement showing the calculation of Sample Size

(A) First Stage Sampling (Selection of RTO/DTO)

There are 37 vehicle registering district in the state, out of which 1/3 transport districts (12) were selected for review on the basis of PPS-WR method after classifying them into three categories of A, B & C based on quantum of revenue generated by them.

(B) Second Stage Sampling (Selection of record)

Formula for finalizing the Optimum Sample Size is as under:-

$$\frac{(Z)^2 P (1-P)}{(E)^2}$$

Here 'Z' denotes confidence level (in percentage), value of 'Z' is fixed

'P' denotes Average Audit Objection (in percentage)

'E' denotes Margin of Error (in percentage)

The values of these factors (category wise) were taken as below:-

Category	Confidence Level (In %) (Z)	Z Value	Margin of Error (In %) (E)	Average Audit Objection (In %) (P)	No of records checked
Category –I	99	2.58	2	1	165
Category-II	99	2.58	3	5	350
Category –III	99	2.58	3	5	350
Category - IV	99	2.58	3	2	150#

the formula used above gives 145 records. However, audit checked 150 records for this category.

Sample size may be reduced in ratio N_0/N is more than 5% i.e.

$$N_1 = \frac{N_0}{1 + \frac{N_0}{N}}$$

In case the details of a particular record selected were not available the sample has been accordingly reduced and the resultant effect taken in account in calculating the total estimated amount of short/non levy of revenue.

Annexure-D
(Refer paragraph 3.2.6)
Statement showing Sampling of Twelve units selected for review

Sr. No.	Name of Unit	Category	Annexure	Page no.	S.No. of Random Nos	Column No.	Random No.	Sample Selected	Vehicle Population	Interval	First No.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	RTO Jaipur	I	III	1	00001	2	05	165	504874	3060	RJ-14-40M-5219	
		II	"	2	00055	4	85	350	26784	76	RJ-14-P-0085	
		III	"	3	00111	5	94	350	49820	142	RJ-14-G-0094	
		IV	"	4	00182	2	07	150	13009	87	RJ-14-T-0007	
2.	DTO Sriganganagar	I	III	1	00001	3	94	165	49957	302	RJ13-6M-4632	
		II	"	2	00055	5	61	350	5519	16	RJ13-P-0061	
		III	"	3	00111	6	74	350	14031	40	RJ13-G-0074	
		IV	"	4	00182	3	97	121	627	05	RJ13-T-0097	Reduced
3.	RTO Chittorgarh	I	III	1	00001	4	96	165	67546	410	RJ-09-5M-2118	
		II	"	2	00055	6	73	350	3645	11	RJ-09-P-0073	
		III	"	3	00111	7	71	350	13192	37	RJ-09-G-0071	
		IV	"	4	00182	4	74	129	905	07	RJ-09-T-0074	Reduced
4.	RTO Kota	I	III	1	00001	5	06	165	117691	713	RJ-20-12-M-0006	
		II	"	2	00055	7	18	350	8964	26	RJ-20-P-0018	
		III	"	3	00111	8	36	350	14374	41	RJ-20-G-0036	
		IV	"	4	00182	5	05	150	2099	14	RJ-20-T-0005	
5	DTO Beawar	I	III	1	00001	6	37	165	23234	141	RJ-36-M8454	
		II	"	2	00055	8	58	268	1152	5	RJ-36-P-0058	Reduced
		III	"	3	00111	9	58	290	1676	6	RJ-36-G-0058	Reduced
		IV	"	4	00182	6	32	110	415	4	RJ-36-T-0032	Reduced
6.	DTO Baran	I	III	1	00001	7	36	165	42802	165	RJ-28-2M-6241	
		II	"	2	00055	9	23	237	734	3	RJ-28-P-0023	Reduced
		III	"	3	00111	10	65	312	2837	9	RJ-28-G-0065	Reduced
		IV	"	4	00182	7	17	116	516	5	RJ-28-T-0017	Reduced
7.	DTO Jaisalmer	I	III	1	00001	8	02	165	8450	51	RJ-15-M-4965	
		II	"	2	00055	10	20	273	1246	5	RJ-15-P-0020	Reduced
		III	"	3	00112	1	60	304	2293	8	RJ-15-G-0060	Reduced
		IV	"	4	00182	8	44	120	603	5	RJ-15-T-0044	Reduced

Sr. No.	Name of Unit	Category	Annexure	Page no.	S.No. of Random Nos	Column No.	Random No.	Sample Selected	Vehicle Population	Interval	First No.	Remarks
8.	RTO Alwar	I	III	1	00001	9	22	165	117121	710	RJ-02-9M-2531	
		II	"	2	00056	1	06	350	2954	9	RJ-02-P-0006	
		III	"	3	00112	2	05	350	13453	38	RJ-02-G-0005	
		IV	"	4	00182	9	01	150	495	4	RJ-02-T-0001	Reduced
9.	DTO Kotputali	I	III	1	00001	10	65	165	20195	122	RJ-32-M-6459	
		II	"	2	00056	2	64	275	1286	5	RJ-32-P-0064	Reduced
		III	"	3	00112	3	09	350	7291	21	RJ-32-G-0009	
		IV	"	4	00182	10	93	120	596	5	RJ-32-T-0093	Reduced
10.	RTO Udaipur	I	III	1	00002	1	22	165	124904	757	RJ-27-13M-0647	
		II	"	2	00056	3	33	350	7599	22	RJ-27-P-0033	
		III	"	3	00112	4	32	350	21029	60	RJ-27-G-0032	
		IV	"	4	00183	1	29	150	4447	30	RJ-27-G-0029	
11	DTO Bhilwara	I	III	1	-	-	-	300	98580	year wise		
		II	"	2	00054	4	03	350	3882	11	RJ-06-P0003	
		III	"	3	00122	7	03	350	12505	36	RJ-06-G-0003	
		IV	"	4	00169	4	03	200	928	05	RJ-06-T-0003	
12	DTO Sirohi	I	III	1	00001	1	42	300	23188	year wise	RJ-24-2M-3004	
		II	"	2	00060	4	01	350	3143	9	RJ-24-P-0001	
		III	"	3	00130	5	90	350	3302	9	RJ-24-G-0090	
		IV	"	8	00175	9	42	200	928	12	RJ-24-T-0084	

Annexure-E
(Refer paragraph 3.2.6)
Statement of multiplier
Period of review 2003-04 to 2007-08

S.No.	Name of Unit	Category-I	Category-II	Category-III	Category-IV
		Sample Checked	Sample Checked	Sample Checked	Sample Checked
1	D.T.O. Bhilwara	300	350	350	200
2	D.T.O. Sirohi	273	334	332	200
3	R.T.O. Jaipur	164	343	347	150
4	D.T.O. Sriganganagar	161	350	350	116
5	R.T.O. Chittorgarh	165	350	350	129
6	R.T.O. Kota	165	335	346	147
7	D.T.O. Beawar	165	264	288	107
8	D.T.O. Baran	165	205	289	113
9	D.T.O. Jaisalmer	164	271	295	120
10	R.T.O. Alwar	165	350	350	113
11	D.T.O. Kotputali	162	274	350	118
12	R.T.O. Udaipur	156	349	349	150
	Total	2205	3775	4006	1663

Multiplier:- Vehicle Population

Sample selected	<u>2257975</u>	<u>161504</u>	<u>297423</u>	<u>54321</u>
	2205	3775	4006	1663
	= 1024.02	= 42.78	= 74.24	= 32.66

Statement showing extrapolated results of review on 'Levy & collection of tax in Transport Department'

Formula for extrapolation :- Multiplier X Amount = Estimated amount

Subject	CATEGORY-I		CATEGORY-II		CATEGORY-III		CATEGORY-IV		TOTAL
	Amount	Estimated amount	Amount	Estimated amount	Amount	Estimated amount	Amount	Estimated amount	
Non-levy of Temporary Registration Fee	-	-	1400	59892	4200	311808	-	-	371700
Non levy of Compounding Fee	13100	13414662	500	21390	-	-	-	-	13436052
Non levy of Permit Fee	-	-	12000	513360	-	-	-	-	513360
Non recovery of Tax and penalty	-	-	52420022	2242528541	23717942	1760820014	14013492	457680649	4461029204
Short recovery of Tax and penalty	57750	59137155	374725	16030736	2458291	182503524	920625	30067613	287739028
Non levy of Penalty on late deposit of tax	4151	4250707	-	-	64809	4811420	1800	58788	9120915
Non levy of penalty on vehicles plying without re-registration	-	-	-	-	55000	4083200	-	-	4083200
							TOTAL		4776293459

Annexure-F
(Refer paragraph 6.2.9.3)
Loss due to abnormal leakage of water during the period from 2003-04 to 2007-08

Sl. no.	Name of division/office	Year	Production of water (kl)	Distribution of water to consumers (kl)	Total loss of water (kl)	Accepted loss (10/20 percent) as per norms (kl/percent)	Loss of water in excess of norms (kl/percent)	Cost of production of water (Rs/kl)	Loss of revenue (Rs. in crore)
1.	XEN, PHED, Revenue Division(South), Jaipur	2003-04	62121500	32980973	29140527(46.90)	12424300	16716227(26.90)	4.10	6.85
		2004-05	64800000	35131888	29668112(45.72)	12960000	16708112(25.78)	4.43	7.40
		2005-06	67002000	37803360	29198640(56.92)	13400400	15798240(36.92)	4.63	7.31
		2006-07	66016000	40658544	25357456(38.41)	13203200	12154256(18.41)	4.95	6.02
		2007-08	73534800	44591529	28943271(38.66)	14706960	14236311(18.66)	4.98	7.09
2.	XEN, PHED, Revenue Division(North), Jaipur	2003-04	53514000	26995949	26518051(49.56)	10702800	15815251(29.55)	5.17	7.93
		2004-05	56664000	28271903	28392097(50.11)	11332800	17059297(30.11)	5.07	8.65
		2005-06	61650000	29810259	31839741(51.65)	12330000	19509741(31.65)	5.70	11.12
		2006-07	68112000	31744406	36367594(53.89)	13622400	22745194(33.39)	5.45	13.39
		2007-08	70743500	33337481	37406019(52.87)	14148700	23257319(32.88)	5.60	13.02
3.	XEN, PHED, Rev. Dn., Ajmer	2007-08	30842730	21580000	9262730(30.03)	6168546	3094184(10.03)	6.96	2.14
4.	XEN, PHED, Revenue Division, Kota	2003-04	65757800	28988261	36769539(55.91)	6575780	30193759(45.91)	1.93	5.83
		2004-05	68169700	31421099	36748601(53.91)	6816970	29931631(43.91)	1.92	5.75
		2005-06	72014700	32667723	39346977(54.63)	7201470	32145507(44.64)	1.85	5.95
		2006-07	71091400	30838638	40252762(56.62)	7109140	33143622(46.62)	2.32	7.69
		2007-08	86368900	32740629	53628271(62.09)	8636890	44991381(52.09)	1.78	8.01
5.	XEN,PHED, Revenue Division, Jodhpur	2003-04	60749712	35261341	25488371(41.96)	12149942	13338429(21.96)	10.08	13.45
		2004-05	69652407	36081763	33570644(48.20)	13930481	19640163(28.20)	9.57	18.80
		2005-06	79113054	34996314	44116740(55.76)	15822610	28294130(35.76)	9.43	26.68
		2006-07	84526401	42243532	42282869(50.52)	16905280	25377589(30.02)	9.27	23.52
		2007-08	87326900	42749980	44576920(50.05)	17465380	27111540(30.05)	9.85	26.70
6.	XEN,PHED, Revenue Division, Sriganganagar	2004-05	10950000	7639134	3310866(30.23)	2190000	1120866(10.23)	3.99	0.45
		2005-06	12775000	9581250	3193750(25.00)	2555000	638750(5.00)	3.42	0.22
		2006-07	12775000	9581250	3193750(25.00)	2555000	638750(5.00)	3.58	0.23
		2007-08	13800000	10350000	3450000(25.00)	2760000	690000(5.00)	3.30	0.23
			1470071504	748047206	Total				234.43

Annexure-G
(Refer paragraph 6.7.2.1)

**Non-raising of demands/recovery of lease money and interest by Rajasthan
Housing Board**

(Amount in rupees)

Sl. no.	Name of office	Number of cases	Lease money	Interest on lease money	Total
1.	Deputy Housing Commissioner Circle Alwar	14	1,86,073	1,65,736	3,51,809
2.	Deputy Housing Commissioner Circle I, Jaipur	8	93,32,750	50,22,154	1,43,54,904
3.	-do- Circle -II, Jaipur	10	82,05,851	35,63,398	1,17,69,249
4.	-do- Circle III Jaipur	10	72,73,795	76,06,509	1,48,80,304
5.	-do- Jodhpur	2	43,64,874	45,58,578	89,23,452
6.	-do- Kota	19	16,41,093	4,03,541	20,44,634
7.	-do- Udaipur	10	58,70,10	8,634	5,95,644
Total		73	3,15,91,446	2,13,28,550	5,29,19,996