

**Report of the
Comptroller and Auditor General of India**
on
General and Social Sector
for the year ended 31 March 2013

The Report has been laid on the table of the State Legislature Assembly on 18-07-2014

Government of Rajasthan
Report No. 2 of the year 2014

<http://www.cag.gov.in>

Table of Contents

	Reference to	
	Paragraph	Page
Preface	-	v
Chapter I Introduction		
About this Report	1.1	1
Profile of the Audited Entity	1.2	1
Authority for Audit	1.3	2
Organisational Structure of the office of the Principal Accountant General (General and Social Sector Audit), Rajasthan, Jaipur	1.4	3
Planning and conduct of audit	1.5	3
Significant audit observations	1.6	3
Response of the Departments to Draft Audit Paragraphs	1.7	7
Follow-up on Audit Reports	1.8	8
Chapter II Compliance Audit		
Non-compliance with rules and regulations	2.1	
Medical and Health Department		
Irregular expenditure of NRHM funds	2.1.1	9
Unauthorised diversion of funds	2.1.2	10
Urban Development and Housing Department		
Award of work at higher rate due to non-finalisation of bid within the validity period	2.1.3	11
Audit against propriety and cases of expenditure without adequate justification	2.2	
Medical and Health Department		
Unfruitful expenditure due to non-utilisation of Advance Life Support Equipments	2.2.1	13

	Reference to	
	Paragraph	Page
Public Health Engineering Department		
Avoidable expenditure on construction of bituminous road and non-assessment of requirement	2.2.2	15
Avoidable expenditure due to award of work without providing dispute free land	2.2.3	18
Persistent and pervasive irregularities	2.3	
Finance Department		
Persistent excess payment of pension	2.3.1	20
Failure in implementation, monitoring and governance	2.4	
Departments of Medical and Health, Animal Husbandry and Environment		
Management and handling of biomedical waste	2.4.1	21
Medical Education Department		
Public private partnership for lease of Manas Arogya Sadan heart care and multi speciality hospital	2.4.2	32
School and Sanskrit Education Department		
Setting up of Model Schools at block level as benchmark of excellence	2.4.3	40
Social Justice and Empowerment Department		
Irregularities in disbursement of post matric scholarships in Social Justice and Empowerment Department	2.4.4	47
Departments of Medical Health & Family Welfare and Medical Education		
Unproductive expenditure due to non-functioning of Trauma Care Centres	2.4.5	55
Medical and Health Department		
Non-recovery for supply of Not of Standard Quality drug	2.4.6	58
Unproductive expenditure due to non-utilisation of Trauma Centre, Burn Ward, ICU and Rehabilitation Centre	2.4.7	59

	Reference to	
	Paragraph	Page
Women & Child Development Department		
Loss due to unauthorised and irregular destruction of supplementary nutrition	2.4.8	60
General		
Lack of response to audit observations	2.4.9	62

Appendices		
		Page
Appendix 2.1	Statement showing unproductive expenditure and non-utilisation of central grant on seven Trauma Care Centres	65
Appendix 2.2	Statement showing category-wise details of irregularities commented in Inspection Reports pending as of March 2013	66