

TABLE OF CONTENTS		
	Reference to	
	Paragraph	Page
Preface		v
Overview		vii
CHAPTER-I		
AN OVERVIEW OF THE FUNCTIONING, ACCOUNTABILITY MECHANISM AND FINANCIAL REPORTING ISSUES OF PANCHAYATI RAJ INSTITUTIONS		
Introduction	1.1	1
Organisational set up	1.2	2
Functioning of PRIs	1.3	3
Formation of various Committees of PRIs	1.4	3
Audit Arrangement	1.5	4
Response to Audit Observations	1.6	6
Social Audit	1.7	7
Investigation by Lokayukta	1.8	8
Submission of Utilisation Certificates	1.9	8
Financial Reporting Issues	1.10	9
Conclusion	1.11	15
CHAPTER-II		
PERFORMANCE AUDIT FINDINGS ON PANCHAYATI RAJ INSTITUTIONS		
Rural Development Department		
Implementation of Border Area Development Programme	2.1	17
Functioning of Member of Legislative Assembly Local Area Development Scheme		
	2.2	68
CHAPTER-III		
COMPLIANCE AUDIT FINDINGS ON PANCHAYATI RAJ INSTITUTIONS		
Rural Development and Panchayati Raj Department		
Unauthorised expenditure	3.1	101
Unauthorised execution of works	3.2	103
Panchayati Raj Department		
Unauthorised payment	3.3	104
Non-recovery of seed money from Self Help Groups	3.4	105

APPENDICES		
Number	Particulars	Page
I	Details of devolution of 29 Subjects listed in the Constitution to PRIs.	109
II	Statement showing 13 parameters adopted by State Government regarding Technical guidance & Supervision provided by the Accountant General.	110
III	Statement showing details of works selected for joint physical verification under BADP.	111
IV	Statement showing the details of important critical gaps in various important parameters under different sectors existing in villages of border area of Rajasthan as per <i>Mission Antyodaya</i> Survey 2019 under BADP.	112
V	Statement showing the details of exclusion of Border villages/habitations within 0-10 Km from 0 line under BADP.	114
VI	Statement showing the details of works executed in Border villages beyond 0-10 Km from 0 line under BADP.	115
VII	Statement showing details of availability of facilities in model villages under BADP.	116
VIII	Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Education Sector under BADP.	119
IX	Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Health Sector under BADP.	125
X	Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Agriculture and Allied Sector under BADP.	127
XI	Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Infrastructure-I sector under BADP.	130
XII	Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Infrastructure-II Sector under BADP.	136
XIII	Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Social Sector under BADP.	142
XIV	Statement showing the details of deficiencies noticed during joint physical verification of the selected works in Sports Sector under BADP.	152
XV	Statement showing the details of irregular labour payment to contractor under BADP.	153
XVI	Statement showing the details of CC roads without construction of drain and expansion joint under MLALAD.	154
XVII	Statement showing the detail of works found damaged during joint physical verification under MLALAD.	160
XVIII	Statement showing the details of hand pumps installed without soak pit/cattle water tank and without provision of CWT under MLALAD.	162

APPENDICES		
Number	Particulars	Page
XIX	Statement showing the details of single phase boring constructed without government electricity connection under MLALAD.	169
XX	Statement showing details of construction of Hand Pump and Single Phase Tube well without tendering under MLALAD.	173
XXI	Statement showing the detail of work with unfruitful expenditure under MLALAD.	174
XXII	Statement showing the details of works of Open Veranda and Kabotarkhana sanctioned nearby religious worship places under MLALAD.	178
XXIII	Statement showing the details of other inadmissible works under MLALAD.	183
XXIV	Statement showing details of unauthorised procurement of additional material/works in PSs Deeg, Kaman, Ghatol and Pindwara.	187
XXV	Statement showing details of seed money given to, recovered and outstanding from SHGs.	188