

The commissioner
Sarva Shiksha Abhiyan
R.C.E.E.
Jaipur

Sub: OBSERVATION REPORT FOR THE YEAR 2006-2007.

Dear Sir,

We have audited the grants and expenditure Accounts of **SARVA SHIKSHA ABHIYAN** for the year 2006-2007. The important irregularities noticed during the year 2006-2007 are as under:-

FUNDS FLOW STATEMENT

It has been noticed that fund flow statement is obtained every month from the DPC's by the SPO office. This statement includes the information like money transfer, advance given/recovered and expenditure figures are consolidated and intimated to the GOI as and when required but no reconciliation of the funds transfer to the DPC's is done. but in few district still there is difference in balance as well as funds received from SPO etc. was observed which requires the proper control.

In few cases SPO office has instructed the DPC's to credit the SPO office and debit the DPC offices with particular amount mentioned in those letters or vice-versa. No intimation of such advice is given to the audit as such it becomes difficult to verify the action taken by DPC on particular instructions.

Cash and Bank balances and Advances of district offices have been taken as appeared in Book of Accounts, however the Balances as above of BRC's, CRC's are subject to reconciliation.

The Balance in the consolidated statement has been re-arranged, regrouped as and when found necessary in consultation with SPO accounts person, also the Dr. /Cr. Balances has been adjusted re-arranged having the same nature. In the consolidation of financial

statement the various entries related to district offices has been accounted for pertaining to earlier years. However the final accounts affect of such items does not have impact.

1. CASH BOOK

- i) As per Rule 25 (4) of BF & AR sufficient details were not given in the column" particulars" to identify each transaction without reference to the relevant vouchers.
- ii) Deductions made from bills, such as GPF, TDS etc. were not found taken in the receipt side of cash book in most of the DPC's.
- iii) Cash Payment in various districts was made in cash book of CRCF's and SDMCS in stead of account payee cheque.

2. PENDING UCs

During the course of review of vouchers/cash book and other relevant record it was noticed that the special camps were under taken by the district office with the help of SPO account cell to obtain all the pending UCS and out of which almost all the UCS have been obtained but still few of them were lying pending, the effect of which was given in accounting entries at district level.

3. BANK RECONCILIATION

Bank Reconciliation was not found done in the following districts as on 31.03.07.

1. Dholpur

4. NON MAINTENANCE OF RECORD OF PENDING UTILIZATION CERTIFICATES

Some of the districts record regarding pending utilization certificates were not found maintained.

For example are as under:

- | | |
|------------|--------------|
| 1. Dholpur | 2. Jhunjhunu |
| 3. Churu | 4. Pali |
| 5. Jodhpur | 6. Jalore |
| 7. Karoli | 8. Baran |
| 9. Sirohi | |

5. CIVIL WORKS

Register civil work was not found maintained in most of the districts. In its absence correct position of civil works this is a serious irregularity. As such the register may be maintained by mentioning the correct position of works, whether works completed or lying incomplete.

In respect of incomplete works action may be taken to complete the work early and responsibility for this lapse may be fixed.

■ **SPO JAIPUR (S.S.A.)**

❖ **NON RECOVERY OF RS. 141643**

A Meeting of Rajasthan Education Mission III rd was organized by the Director National Institute of Advanced Studies Indian Institute of Science Benglore in Jaipur W.E.F. 21.06.06 to 22.06.06. A sum of Rs. 87240 was incurred on this meeting by the director of SSA Jaipur. Previously a sum of Rs. 54403 was also on this type of meeting. There fore Total Rs. 141643 was incurred by this office. The amount is recoverable from the director National institute which is still pending. The above amount may be recovered early under intimation to audit.

❖ **EXCESS EXPENDITURE RS. 11480**

During the audit it was noticed that this office was given the order for advertisement to the yuwa sanjivni Bikaner @ Rs. 675 per CC. and a sum of Rs. 50000 paid to yuwa sanjivni Bikaner. As per the Govt. Rates the amount was payable @ the rate of Rs. 481.50 per C.C. as is applicable Rajasthan Patrika and Bhaskar and Dainik Nav Joyti, which work out Rs. 38520.00 as under:

1	Youwa sanjivni Sameti charges 8 cm x 10 cm x 625	=	50000
2	Govt. Rate Rs. 481.50 per C.C. 8cm x 10 cm x 481.5	=	-38520

			11480

Thus a sum of Rs. 11480.00 was paid in excess, which may be recovered early.

■ **SAWAI MADHOPUR I HALF AND II HALF (S.S.A.)**

❖ **AVOIDABLE EXPENDITURE OF RS. 54380.00**

A sum of Rs. 54380.00 was paid on the work of photo state copies as under:

S.NO.	Voucher No. and Date	Amount	Other particulars
1	14/4.05.06	20889.00	Photo copies payment gupts typing photo copies S. Mondhopur
2.	15/4.05.06	33491.00	Photo copies payment gupts typing photo copies S. Mondhopur
Total		54380.00	

The Photocopy machine is also lying in office which is not in working order. Had it been in working order, the expenditure of Rs. 54380.00 was avoidable.

The matter is brought to the notice of higher authorities for taking some effective steps in this direction.

■ **BRCF SAWAI MADHOPUR (S.S.A.)**

❖ **IRREGULAR PURCHASES FOR RS. 53695.00**

A sum of Rs. 53695.00 was spent on the purchases of computer table vide voucher no. 146 date 30.12.06 and payment made to M/S Ahrint enterprises vide voucher no. 146 date 30.12.06.

The purchases made was irregular as neither tender procedure was adopted nor. The purchases were made from Raj contract firm/ DG S&D rate contract as such no record was made available to audit. The matter may be regularized by obtaining sanction from competent authority.

■ **JAIPUR I HALF (S.S.A.)**

❖ **IRREGULAR PAYMENT OF RS. 46766.00**

Payment made vide bill no. 317 dated 16.07.06 vide voucher no. 101 dated 21.08.06 to Raj Tiffin Center which is for providing food to teacher for 2 time meal @ Rs. 30 per diet but there is no record of teachers who attended the meeting and how many person taking food. No attendance sheet has been enclosed with the bills. So from the above, the genuineness of the expenses can not be verified. As such the payment is irregular.

■ **DHOLPUR II HALF (S.S.A.)**

❖ **NON RECEIPT OF MATERIAL WORTH RS. 148995.00**

A sum of Rs. 148995.00 was paid to director, information & Broad casting govt. of India, New Delhi, for want of published material, which has not been received so far.

The material may be obtained early to regularize the expenditure.

■ **DHOLPUR II HALF (NPEGEL)**

❖ **BANK RECONCILIATION**

Bank Reconciliation as on 31.03.07 was not found done.

■ **BARAN II HALF (S.S.A.)**

❖ **EXCESS PAYMENT RS. 6921.00**

During the audit it was noticed that the payment of DPC mobile was paid excess to the authorization as under:

S.NO.	Voucher No.	Amount	Authorized	Excess
1	324/5.10.06	2389.00	700.00	1689.00
2.	360	2268.00	700.00	1568.00
3.	415	1869.00	700.00	1169.00
4.	458	1871.00	700.00	1171.00
5.	556	2024.00	700.00	1324.00
Total		10421.00	3500.00	6921.00

A sum of Rs. 6921.00 may be recovered from the DPC Shri Brij Mohan Sharma under intimation to audit.

❖ **IRREGULAR EXPENDITURE ON DONATION RS. 3000.00**

Senior secondary School Baran was organized the Games/Sports competition. A sum of Rs. 3000.00 was paid to the SDMCS of senior secondary School vide voucher no. 401 dated 20.11.06 as donation. Under the provision no donation is payable from the govt. accounts therefore the matter may be regularized from the competent sanction or recover the amount.

■ **BANSWARA I HALF (NPEGEL)**

❖ **PURCHASES OF BOOKS WORTH OF RS. 47980.00**

A sum of 47980.00 was spent on purchase of books vide voucher no. 34 dated 31.08.06 for which sanction of competent authority may be obtained to regularize the expenditure.

■ **NAGOUR II HALF (S.S.A)**

❖ **IRREGULAR EXPENDITURE RS. 596369.00**

A sum of Rs. 596369.00 was incurred for the purchase of school bag for the bridge course vide voucher no. 513 dated 17.10.06. The purchases were made without calling tenders. The matter may be regularized by obtaining sanction of competent authority.

■ **JAISELMER II HALF (S.S.A.)**

❖ **NON RECOVERY OF RS. 50000.00 FROM DISTT. INFORMATION & PUBLIC RELATION OFFICER JAISELMER**

A sum of Rs. 50000.00 was paid vide FVC bill no. 592 dated 15.03.07 to district information & public relation officer Jaipur, for which recovery of Rs. 50000.00 is pending.

The amount may be recovered early to regularize the expenditure.

❖ **HEAVY EXPENDITURE ON HIRE CHARGES OF VEHICLES AMOUNTING TO RS. 215393.00 PAID IRREGULARLY**

As per details given below, the expenditure on hire charges was done in excess against the prescribed limit of Rs. 12000.00 PM for each vehicle.

The hire charges bills were not prepared month wise for each vehicle to ascertain the excess expenditure in respect of each month. However it was observed that of expenditure was too heavy as per details given below:-

S.NO.	Voucher no. and date	Amount	Other particulars
1.	FVC 2 TS/17.10.06	24361.00	Paid Rathore travels Jaisalmer
2.	FVC 512/13.02.07	26624.00	Hire charges payment to mangal tours
3.	FVC 532/17.02.07	25616.00	Paid to Rathore travels Jaisalmer
4.	FVC 617/24.03.07	31447.00	Hire charges payment to mangal tours & Travels Jaisalmer
5.	FVC 617/24.03.07	23961.00	Paid to Rathore travels Jaisalmer
6.	FVC 723/31.03.07	60979.00	Hire charges paid to mangal tours & Travels Jaisalmer
7.	FVC 736/31.03.07	22405.00	Paid to Rathore Travels Jaisalmer
	Total	215393.00	

During the audit it was observed that no month wise expenditure in respect of each vehicle worked out to ascertain excess expenditure in respect of each vehicle on monthly basis. The matter may be regularized by obtaining sanction in respect of heavy expenditure from competent authority.

■ **JAISELMER I HALF (NPEGEL)**
❖ **NON UTILIZATION OF RS. 150000**

A sum of Rs. 150000.00 was paid vide voucher No. 6 dated: 29.7.06 to Govt. primary School (Girl) Bawara as Ist installment for building work.

The building work has been started but lying incomplete, as such there is no utilization of funds.

Necessary action regarding completion of building may be taken with a view to utilize the funds early.

■ **JALORE I HALF (S.S.A)**
❖ **IRREGULAR EXPENDITURE OF RS. 65287**

A sum Rs. 280587.00 was paid vide voucher no. 36 dated: 14.6.06. An examination of the record revealed that there was no voucher for expenditure of Rs. 65287.00 attached with the payment as per details given below:-

1	T.L.M.	10000.00
2	Light & Water	5998.00
3	Honorarium	41293.00
4	Stationary	2000.00
5	Medicine	2998.00
6	Others (1998 +1000)	2998.00
	Total	65287.00

In the absence of bill/vouchers the payment made was irregular. The matter may be examined and action taken accordingly to regularize the claim.

■ **BIKANER I HALF (S.S.A.)**
❖ **IRREGULAR EXPENDITURE Rs. 11796.00/-**

A sum of Rs. 11796.00/- was spent on uniform to M/s Sadik Tailors Bikaner for tailoring of uniform of the students.

The work made was irregular as neither limited tender procedure was adopted. The matter may be regularized by obtaining competent sanction.

■ **PALI I HALF (S.S.A.)**

❖ **HEAVY EXPENDITURE OF RS. 136874.00 ON ACCOUNT OF HIRE CHARGE OF VEHICLES**

As per prescribed norms, three vehicles have been sanctioned for DPC Pali, for which a sum of Rs. 12000.00 is the maximum limit for making payment of hire cheque.

It was observed in audit that a sum of Rs. 136874.00 was spent the excess in the month of July, August & September 06 on the hire cheque of vehicles against the prescribed limit as per details given below:-

S.N.	Month	Amount spent	Maximum limit	Excess expenditure
1	July 06 (As per ledger)	129879.00	36000	93879.00
2	August 06 (As per ledger)	65210.00	36000	29210.00
3	Sept. 06	49785.00	36000	13785.00
	Total	244874.00	108000.00	136874.00

The excess expenditure of Rs. 136874.00 may be regularized by obtaining sanction form SPO Jaipur.

❖ **UN- AUTHORIZED EXPENDITURE OF RS. 11863.00**

A sum of Rs. 11863.00 was spent un-authorized by engaging one additional vehicle vide voucher No. 41 dated 31.8.06, which was not found sectioned under prescribed norms.

The responsibility for extra expenditure an account of hire cheques of vehicle may be fixed & recovered from the person concerned or regularized by obtaining sanction form competent authority.

■ **PALI II HALF (S.S.A.)**

❖ **IRREGULAR PAYMENT RS. 511054.00**

A sum of Rs. 511054.00 was spent on the purchase of store vide voucher no. 11 dated 16.10.06. The purchase made was irregular as neither tender procedure was adopted nor the purchase was made from Rajasthan contract firm as no such record was made

available to audit. The matter may be regularized by obtaining sanction from competent authority.

■ **UDAIPUR II HALF (S.S.A.)**

❖ **IRREGULAR PAYMENT OF RS. 25446**

The payment made towards jeep rent for kala jatha photo section vide voucher no. 156 dated 31.03.07 amount to Rs. 25446. There should be obtained special sanction from higher authority but no special budget were allotted this amount was booked in the community mobilization.

■ **SIKAR II HALF (S.S.A.)**

❖ **IRREGULAR PAYMENT OF RS. 29760.00**

A Sum of Rs. 29760.00 was paid to in advance to the editor of "paribodh", a monthly magazine for which no sanction of competent authority was obtained regarding the aim of purchase and its subsequent utilization for the children. Approval in this regard may be obtained from competent authority to regularize the expenditure.

❖ **NON RECEIPT OF MATERIAL WORTH RS. 35166.00**

A sum of Rs. 35166.00 was paid to Almico Kanpur vide bill no. 718 dated 17.03.07 in advance for want of material, which may be obtained early to regularize the expenditure.

❖ **NON RECEIPT MATERIAL WORTH RS. 69300.00**

A sum of Rs. 69300.00 was paid to the director publicity department, information & Broad casting department, govt. of India New Delhi for want of material which has not been obtained so far,

Besides sanction of the commissioner / SSA may also be obtained for making payment mentoring the purpose of obtaining such a material.

Similarly a sum of Rs. 28560.00 was also paid.

■ **SIROHI II HALF (S.S.A.)**

❖ **IRREGULAR EXPENDITURE RS. 18480.00**

A sum of Rs. 18480.00 was spent on the purchase of Dari Pati vide voucher no. 48 date 29.01.07.

The purchase made was irregular as neither single tender procedure was adopted nor the purchases was made from Raj contract firm as no such record was made available to audit. The matter may be regularized by obtaining sanction from competent authority.

❖ **IRREGULAR EXPENDITURE RS. 2980400.00**

During the audit it was found that the collector Sirohi issued the sanction for the repair and maintenance of senior secondary/secondary school building from the SSA funds. The DPC paid advance Rs. 2980400.00 as advance vide voucher no. 40 date 28.02.07. Under the provision of SSA civil work there is no provision for the repair/maintenance of senior secondary school. DPC may obtain the sanction from SPO to regularize the expenditure.

■ **BHILWARA II HALF (S.S.A.)**

❖ **EXCESS EXPENDITURE ON VEHICLE RS. 150969.00:-**

As per BF & AR Schedule of power administration and accounts the DPC is authorized to incur the expenditure up to Rs. 12000 per vehicle but it has been noticed during the course of review of vouchers that excess expenditure has been incurred which may be regularized with ex-post facto approval of higher authority.

S.No.	Voucher No. & Date	Bill No.	Amounts	Month	Vehicle No.
1	242	4	19782.00	Sep. 06	RJ06TA0085
2.	242	3	15470.00	Aug. 06	RJ06TA0085
3.	367	6	18831.00	Nov. 06	RJ06TA0085
4.	367	5	18523.00	Nov. 06	RJ06CA0053
5.	299	7	17346.00	Dec. 06	RJ06TA0085
6.	449	7	14388.00	Jan. 07	RJ06T0444
7	449	7	14405.00	Jan. 07	RJ06CA0053
8	449	8	14132.00	Jan. 07	RJ06TA0085
9.	526	9	18092.00	Feb. 07	RJ06TA0085
		Totals	150969		

■ **HANUMANGARH II HALF (S.S.A.)**

❖ **IRREGULAR EXPENDITURE RS. 42600.00**

A sum of Rs. 42600.00 was paid to Shri information system vide voucher no. 24 date 29.01.07 in connection with data feeding.

The Data feeding contract made was irregular as neither tender procedure was adopted as no such record was made available to audit.

The mater may be regularized by obtaining sanction from competent authority.

■ **JHALAWARA II HALF (S.S.A.)**

❖ **BOOKING THROUGH JOURNAL ENTRY RS. 2909694.00**

Following amount as on 31.03.07 have been adjusted through journal entries. The purchases stated to have been made by RCPE Jaipur itself and forwarded to various offices directly at their our accord.

IED	-	325362.00
Electrification through solar	-	568488.00
Free Text Books SSA	-	961180.00
Computer Aided learning	-	1054724.00

Total:		2909694.00

There was no record with DPC in support of payments booked by him as such it could not be verified whether material was received by BRCF/CRCS/SDMCS and nothing is outstanding.

❖ **AVOIDABLE EXPENDITURE RS. 72000.00**

Payment of Rs. 72000.00 on hire charges of computer and expenditure on repair there of Rs. 2300.00 was made to DEO (Secondary) Jhalawar vide FVC bill no. 263 dated 8.01.07. As per requirement under "**HALL in WALL**" campaign eight computers were hired for 3 months @ 1500/- PM from Distt. Computer training centre Jhalawar, It was reported that either these computers were not in working order or gone out of order resulting of no use. In spite of expiring of 3 months these were not returned till 12/06 which resulted avoidable expenditure of Rs. 72000.00 with no fruitful results. More over an amount of Rs.2300.00 were also spent on repair. Responsibility may be fixed for the lapse.

■ **JODHPUR II HALF (S.S.A.)**

❖ **NON RECEIPT OF MATERIAL WORTH RS. 363699.00**

A sum of Rs. 363699.00 was paid to the director, publicity department, under information and broad casting ministry New Delhi for obtaining Bal Bharti Publication as under:-

S.NO.	Voucher No. and Date	Amount
1.	29/19.03.07	61740.00
2.	152/31.03.07	301959.00
	Total	363699.00

The Material has not yet been received. The same may be obtained early to regularize the expenditure.

This responsibility for this lapse may be fixed and action taken against the defaulter.

Besides, action for utilizing the funds as per guidelines of SPO Jaipur may be taken early with a view to accurate the progress of project work.

■ **JODHPUR I HALF (NPEGEL)**

❖ **NON COMPLETION OF CIVIL WORKS RS. 1350000.00**

As per details given below, a sum of Rs. 1350000.00 was paid to 9 SDMC's for civil works, which have not yet been completed.

S.No.	Voucher no. & date	Amount	Other particulars
1	1- 14.8.06	750000.00	Paid to 5 SDMC's @ Rs. 150000.00 for civil works
2	21- 29.9.06	600000.00	Paid to 4 SDMC's @ Rs. 150000.00 for civil work
	Total	1350000.00	

■ **ALWAR II HALF (S.S.A.)**

❖ **VOUCHERS NO. 537 FOR RS. 191053.00 NOT AVAILABLE**

During the audit it was noticed that a sum of Rs. 191053.00 was paid to the party cost of store, but the party vouchers is not available with FVC.

❖ **IRREGULAR PAYMENT RS. 273426.00**

A sum of Rs. 273426.00 was spent on purchases of furniture vide voucher no. 539 dated 31.03.07.

The purchases made was irregular as neither funds producer was adopted nor the purchases was made from Raj Contract firm as no such record was made available to audit. The matter may be regularized by obtaining sanction from competent authority.

■ **CHITTORGARH II HALF (NPEGEL)**

❖ **IRREGULAR PAYMENT OF RS. 178038.00 & NON RECEIPT OF MATERIAL**

A sum of Rs. 178038 was paid vide bill no. 1 688 dated 31.03.07 to director. Information & publicity New Delhi, for which DPC is not competent & material for this amount is pending.

The matter may be regularized by obtaining sanction from competent authority & material obtained early.

■ **DAUSA I HALF (NPEGEL)**

❖ **NON MAINTANCE OF FINANCIAL LEDGER**

The financial ledger was not found maintained. In it absence, the up to date expenditure under each head could not be as curtained. This may be maintained now.

❖ **NON MAINTENANCE OF RECORD OF PENDING UTILISATION CERTIFICATE**

The recorded related the pending utilization certificate up to the previous year i.e 2006-07 was not found maintained.

This may be maintained now made available of the time of next inspection.

■ **GANGANAGAR I HALF (NPEGEL)**

❖ **IRREGULAR EXPENDITURE RS. 100000.00**

A sum of Rs. 100000/- were paid to the under mentioned NGO in-connection with Achievement Test.

1.	Mahnishi Daya Nand Samiti	:	50000.00
2.	PR Solanki Samiti	:	50000.00
	Total :		<u>10000.00</u>

During the audit it was noticed that the approval of the Higher Authority /collector was not obtained DPC advised to obtain to the sanction and regularize the expenditure.

■ **BHARTPUR II HALF (NPEGEL)**

❖ **NON RECEIPT OF MATERIAL WORTH RS. 264915.00**

A sum of Rs. 264915.00 was paid the director, publicity and information broad casting department, govt. of India, New Delhi vide voucher no. 6 date 24.03.07 in connection with monthly publication , which has not yet been received.

The material may be obtained early to regularize the expenditure.

■ **CHURU II HALF (NPEGEL)**

❖ **NON RECEIPT MATERIAL WORTH RS. 36477.00**

A sum of Rs. 36477.00 was paid vide voucher no. 3 dated 23.03.07 to the director publicity information & broadcasting department new Delhi for obtaining reading material, but the same has not yet been received so far. The material may be obtained early to regularize the expenditure.

Besides sanction from SPO office Jaipur for receiving such material may also be obtained to regularize the expenditure indicating the use of such material at DPC level.

■ **BARMER II HALF (NPEGEL)**

❖ **NON RECEIPT OF MATERIAL WORTH RS. 76230.00**

A sum of Rs. 76230.00 was paid vide voucher no. 14 dated 31.03.07 to the director publicity. Information & Broad casting govt. of India, New Delhi for obtaining published material of primary education. Which has not been received so far.

The material may be obtained early to regularize the expenditure.

■ **GENERAL (S.S.A.)**

❖ **NON ADJUSTMENT OF AMOUNT OF RS 737587386.00 PAID TO BEEOS**

As per details given below amount paid to BEEOS were not found adjusted as on 31.03.07. Some examples are as under:-

1.	Sawai Madhopur	38631923.00
2.	Dholpur	10053381.00
3.	Chittorgarh	58646002.0
4.	Banswara	66048000.00
5.	Nagore	30792607.00
6.	Jaiselmer	92987200.00
7.	Jalore	55894450.00
8.	Sikar	56567596.00
9.	Churu	55373719.00
10	Jhunjhunu	57700000.00
11.	Bharatpur	43643725.00
12.	Bundi	49756800.00
13	Barmer	62250000.00
14.	Jodhpur	59241983.00
Total		737587386.00

The above amount was paid to BEEOS in connection with disbursement of salary of teachers for which adjustment was pending.

The adjustment may be made early to regularize expenditure.

❖ **NON RECEIPT OF UTILIZATION CERTIFICATE AMOUNTING TO RS. 4166.44 LACS**

As per details given below, funds were provided in advance for various activities for which UCS are pending:-

NAME OF DISTRICT	CIVIL WORK	SFG	TLE	TLM	IED	Teacher SA.	M& R	AMOUNT
Barmer	150835000	3150000	2086000	1301000		1001000	3728100	162101100
Chittorgarh		238200		103600			1047900	1389700
Churu		147478		129674			859808	1136960
Dholpur		432000					3418000	3850000
Jaipur	47785500	1126600	235200	808100			11860600	61816000
Jaisalmer	38927000	1988242		644144			3777339	45336725
S.Madhopur	74427000	278000		242000			2791000	77738000
Sikar	56089285	413575	277195	219000	5356592		919554	63275201
								416643686

The UCS for Rs. 4166.44 lacs may be obtained early to regularize the expenditure.

❖ **NON UTILIZATION OF FUNDS AMOUNTING TO RS.29496755.00**

S.NO.	NAME OF DISTRICTS	AMOUNT
1.	DPC DHOLPUR	2274111.00
2.	DPC SIKAR	1063994.00
3.	DPC CHURU	16640965.00
4.	DPC BANSWARA	880038.00
5.	DPC CHITTORGARH	1206868.00
6.	DPC JHUNJHUNU	204422.00
7.	DPC JODHPUR	2151611.00
8.	DPC JAISELMER	5074746.00
	TOTAL	29496755.00

This revealed that funds were not utilized for the every purpose for which there were sanction/paid and so very purpose of achieving the target fixed during the year was defeated.

Responsibility for non-utilization of funds may be fixed and action taken against the defaulter.

Besides, action for utilizing the funds as per guide lines of SPO Jaipur may be taken to accelerate the progress of project work.

■ **GENERAL (NPEGEL)**

❖ **NON UTILISATION OF FUNDS AMOUNTING TO RS. 14248488.00**

A sum of Rs. **14248488.00** was lying as un-utilized balance as on 31.03.07 as under:-

1.	DPC BHARATPUR	300830.00
2.	DPCK BUNDI	1572188.00
3.	DPC BUNDI	1194000.00
4.	DPC KOTA	391780.00
5.	DPC AJMER	1741144.00
6.	DPC SIKAR	608791.00
7.	DPC BANSWARA	1148889.00
8.	DPC CHITTORGARH	1402072.00
9.	DPC JAILELMER	1181895.00
10.	DPC BARMER	1687658.00
11.	JODHPUR	3019241.00
TOTAL		14248488.00

This revealed that funds were not utilized for the purpose for which these were sanctioned/paid during the year and so very purpose of achieving the targets fixed during the year was defeated.

Responsibility for non utilization of funds may be fixed and action against the defaulter may be taken.

Besides action for utilizing the funds after obtaining approval from SPO Jaipur may be taken, as the funds are lying without any use for last one year.

L.D. SHARMA & COMPANY
Chartered Accountants

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The matter requires examination at higher level and guide lines in this regard may be issued for utilizing the funds.

FOR L.D. SHARMA & COMPANY
CHARTERED ACCOUNTANTS

PARTNER

PLACE:

DATE:

L.D. SHARMA & COMPANY
Chartered Accountants

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