सत्यमेव जयते

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

PERFORMANCE AUDIT ON EFFICACY OF IMPLEMENTATION OF 74TH CONSTITUTIONAL AMENDMENT ACT

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Rajasthan

Report No. 5 of the year 2021

Report of the
Comptroller and Auditor General of India

Performance Audit
on
Efficacy of implementation of
74th Constitutional Amendment Act

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Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Rajasthan under CAG's DPC Act, 1971.

Audit of Urban Local Bodies in Rajasthan is conducted under provisions of the Comptroller and Auditor General (Duties, Power and Conditions of service) Act, 1971 and section 99-A of the Rajasthan Municipalities Act, 2009, as amended on 31 March 2011, which empowers the Comptroller and Auditor General of India to conduct audit of the accounts of Urban Local Bodies and submit such Audit Report to the State Government for its placement in the State Legislature.

The Report covering the period 2015-16 to 2019-20 contains the results of performance audit of 'Efficacy of Implementation of 74th Constitutional Amendment Act'.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summery

Intent of the 74th Constitutional Amendment Act (74th CAA)

The Constitution of India provided a clear mandate for democratic decentralisation through the 74th Amendment which sought to create an institutional framework for ushering in democracy at the grass root level through self-governing local bodies in urban areas of the country. The 74th Constitutional Amendment came into effect on 1 June 1993 and empowered Urban Local Bodies (ULBs) to perform 18 functions listed in the 12th Schedule.

Why this Performance Audit?

To ascertain whether the State Government empowered ULBs through the creation of a robust institutional framework as well as transfer of functions, funds and functionaries.

Period of audit:	**2015-16 to 2019-20**
Sample:	**Three functions, one major revenue source (Property tax) and 14 ULBs across all tiers.**

What Audit found?

Compliance to provisions of 74th CAA

Statutory amendments, though enacted, were not implemented in letter and spirit.

Principal findings and recommendations of the performance audit

The chapter wise audit findings that led to audit conclusions and recommendations are as follows:

Chapter IV: Empowerment of ULBs and their functioning

Devolution of functions under Rajasthan Municipalities Act, 2009

- The State classified the functions as core and others, though all functions were to be devolved mandatorily. Two functions i.e. Urban forestry, protection of the environment & promotion of ecological aspects and safeguarding the interest of weaker sections of society were not notified as core functions.

(Paragraph 4.1)

- Out of the 18 functions to be transferred all except Slum Improvement & Upgradation and Urban Poverty alleviation were transferred.

(Paragraph 4.1.1)

- Actual status of implementation of functions was found as follows:

  - Full jurisdiction of ULBs - 2 functions
  - No role of ULBs - 1 function
  - ULBs as mere implementing agencies - 4 functions
  - Minimal role or overlap with State Departments/ parastatals - 11 functions

(Paragraph 4.1.1)

Institutional mechanism for empowerment of urban local bodies

- Ward Committees were not constituted in any of the Municipal Corporations leading to absence of community participation in local governance.

(Paragraph 4.2.6(ii))

- District Planning Committees (DPC) though formed in all districts, did not function as required, as comprehensive District Development Plans were not prepared as envisaged.

(Paragraph 4.2.7)

- Metropolitan Planning Committee (MPC) was not formed for integrated development of the metro cities.

(Paragraph 4.2.8)

- Delays in constitution of State Finance Commissions (SFC), non-acceptance of many recommendations and delay in implementation of the recommendations led to delays in fiscal transfers by State, impacting ULBs revenues.

(Paragraph 4.2.9.1)

- The State Government deducted an amount of ₹ 726.74 crore during 2017-20 from the SFC grants to be given to ULBs and transferred such amount to other agencies/ parastatals.

(Paragraph 4.2.9.2)

Recommendations:

- *The State Government should initiate action to devolve all functions with full jurisdiction to ULBs in accordance with the 74th CAA and endeavour to minimise overlapping jurisdictions for devolution in true spirit.*

- *The State Government should ensure timely constitution of the Statutory Committees and Ward Committees. The Government should also ensure that regular meetings of Statutory Committees are held for effective monitoring of functions of ULBs.*

- *The State Government should ensure constitution and effective functioning of Metropolitan Planning Committees for integrated development of the area.*

Chapter V: Financial Resources of Urban Local Bodies

Sources of Revenue

- ULBs could generate only 17 *per cent* revenue of its own and remained significantly dependent on the grants for delivery of services.

(Paragraph 5.1)

Grants

- During the period 2015-16 to 2019-20 the State Government disbursed a sum of ₹ 17,059.77 crore to ULBs against SFC grants. There was a shortfall of ₹ 52.58 crore in fiscal transfers during the period 2015-16 to 2019-20 due to non-acceptance of recommendations of the SFC.

(Paragraph 5.1 and 5.2.1)

- Entire allocation of performance grants of ₹ 525.32 crore for the year 2018-19 and 2019-20 was yet to be received from GoI.

(Paragraph 5.2.2)

Own Revenue of Urban Local Bodies

- None of the test checked ULBs had a reliable data base of tax demanded, collected and outstanding at the end of financial year

(Paragraph 5.3.1)

- No survey was conducted by revenue branch of ULBs to enlist sites of advertisement attracting tax, which deprived ULBs of this potential revenue source.

(Paragraph 5.3.2)

- Test check of records of two Municipal Corporations, i.e., Jaipur and Ajmer revealed that PHED Jaipur recovered sewerage charges but did not transfer full amount to M Corp Jaipur while PHED Ajmer did not remit any amount to M Corp Ajmer during the period 2015-16 to 2019-2020.

(Paragraph 5.3.4)

Budget Planning and Expenditure

- Budget exercise was flawed and resulted in preparation of unrealistic and unscientific budgets.

(Paragraph 5.5.1)

Recommendations:

- *ULBs should have more autonomy in raising revenues and for augmentation of its own resources. Efforts should be made for enhancing tax collection*

capacity of ULBs through provision and training of staff, provision of electronic tax payment and improved assessment processes. PHED and other parastatals should pass on all the revenue collected on behalf of ULBs for strengthening their financial position.

- *The State Government should work on enhancing the capacity of ULBs by direct devolution even through separate budgeting for ULBs. Efforts should also be made to form finance committees in ULBs and to revise the delegation of powers for greater autonomy.*

Chapter VI: Human resources of ULBs

Limited Powers over Manpower

- ULBs neither had the powers to assess the staff requirement nor to recruit the required staff. These powers are vested with the State Government.

(Paragraph 6.1)

- Population alone was considered as a criterion for determining the sanctioned strength; geographical area, quantum of functions and number of properties existing were not considered.

(Paragraph 6.1)

- The sanctioned strength varied from 2.15 to 11.36 employees per 1,000 population (2011) and working strength from 0.26 to 6.30 employees per 1,000 population (Projected 2020) in the test-checked ULBs.

(Paragraph 6.1.1)

- Almost 61 *per cent* post of Executive Officers, Revenue Officers, Revenue/Sanitary Inspectors were lying vacant which was affecting the important functions such as revenue/tax collection and sanitation.

(Paragraph 6.1.1)

Recommendations:

- *ULBs should have adequate powers over manpower resources regarding assessment, requirement and recruitment of skilled staff to effectively discharge devolved functions and efficiently collect revenue. Sanctioned strength of manpower in ULBs should commensurate with the functions (Tax collection load/Accounting/regulatory role etc) in consultation with the State Government. Administrative costs should be passed on to the ULBs where they are implementing agencies.*

- *Officers of Municipal Services should be posted in municipality as Executive Officers and capacity building/training needs of municipal staff should be ensured by regular training programme/fixed training period for enhancing the efficiency.*

Chapter I
Introduction

Chapter I
Introduction

1.1 74th Constitutional Amendment

The Constitution (Seventy Fourth Amendment) Act, 1992 (74th CAA) which came into effect on 1 June 1993, introduced Part IX A (the Municipalities). The Act provided a constitutional status to Urban Local Bodies (ULBs). Article 243W of the CAA authorized the State Legislatures to enact laws to endow local bodies with powers and authority as may be necessary to enable them to function as institutions of self-government and make provisions for devolution of powers and responsibilities.

The Twelfth Schedule of the Constitution enumerates 18 specific functions to be devolved to ULBs as given below:

(i) Urban planning including town planning.

(ii) Regulation of land-use and construction of buildings.

(iii) Planning for economic and social development.

(iv) Roads and bridges.

(v) Water supply for domestic, industrial and commercial purposes.

(vi) Public health, sanitation conservancy and solid waste management.

(vii) Fire services.

(viii) Urban forestry, protection of the environment and promotion of ecological aspects.

(ix) Safeguarding the interests of weaker sections of the society, including the handicapped and mentally retarded.

(x) Slum improvement and upgradation.

(xi) Urban poverty alleviation.

(xii) Provision of urban amenities and facilities such as parks, gardens, playgrounds.

(xiii) Promotion of cultural, educational and aesthetic aspects.

(xiv) Burials and burial grounds; cremations, cremation grounds and electric crematoriums.

(xv) Cattle pounds; prevention of cruelty to animals.

(xvi) Vital statistics including registration of births and deaths.

(xvii) Public amenities including street lighting, parking lots, bus stops and public conveniences.

(xviii) Regulation of slaughter houses and tanneries.

1.2 Trend of Urbanization in Rajasthan

Rajasthan is the largest state in the country with a total area of 3.42 lakh Square Kilo Meter (Sqkm). As per census 2011, 1.70 crore (24.87 *per cent*) out of the total population of 6.85 crore reside in urban areas. The growth rate of urban population in the decade 2001-11 was 29 *per cent*. Further, as per projected population of Rajasthan by 2021, 2.36 crore population will reside in urban area which will constitute almost 29.24 *per cent* of the total projected population of 8.07 crore. This shows a significant growth in urbanization in Rajasthan.

Urban Rajasthan faces multiple challenges relating to public health issues, poverty, waste management, reduction of natural resources and other urban basic amenities. In these circumstances, ULBs have an important role to play, as most of these issues could be handled effectively at the local level.

1.3 Profile of Urban Local Bodies

In Rajasthan, ULBs are classified into five categories based on population[1], location and per capita income by the State Government. There are 196 ULBs as shown in **Table** below:

Table 1.1: Category-wise ULBs in Rajasthan

Type of ULB	Number of ULBs
Municipal Corporations (M Corp)[2]	10
Municipal Councils (M Council)	34
Municipal Boards (M Board) Category II	13
Municipal Boards (M Board) Category III	58
Municipal Boards (M Board) Category IV	81
Total	**196**

Source: *Annual Administration Report 2019-20 of DLB*

All the ULBs are governed by Rajasthan Municipalities Act, 2009 (RMA). For every ULB, area has been divided into wards, which are determined and notified by the State Government for the purpose of election of Councilors. All ULBs have an elected body comprising Corporates/Councilors.

1.4 Organisation Structure of Urban Governance in Rajasthan

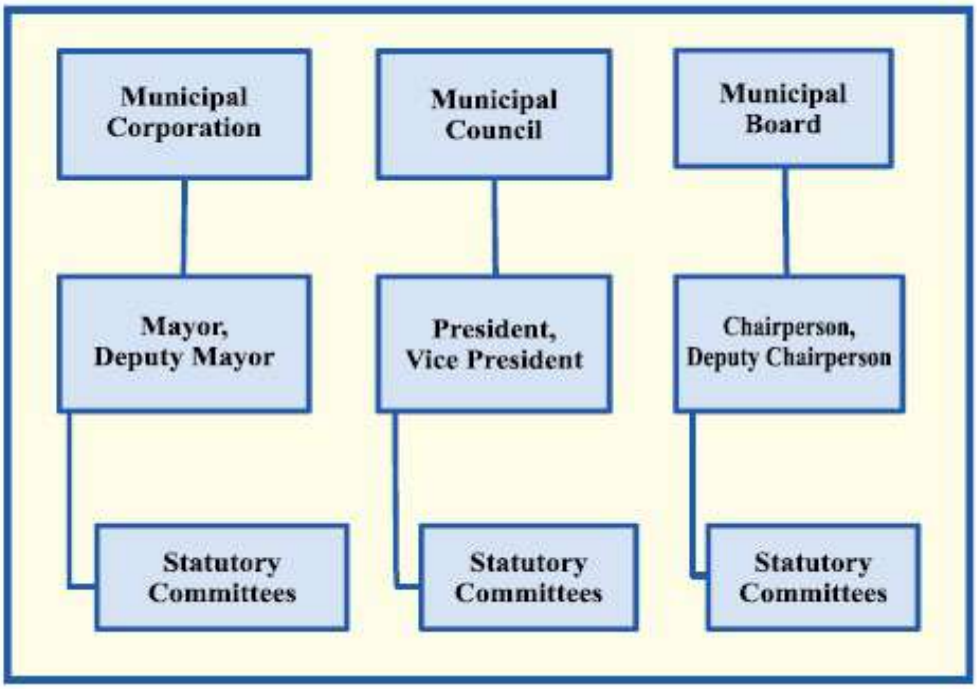
The Local Self Government Department (LSGD), headed by the Principal Secretary/Secretary to the Government, is the nodal department for the governance of all ULBs. The Directorate of Local Bodies (DLB) functions as an interface between the State Government and ULBs. The DLB has seven Deputy Directors (Regional) at Divisional Headquarters i.e., Ajmer, Bharatpur,

[1] Municipal Corporation for population more than 5 lakh; Municipal Council for population between one to five lakh; Municipal Board (Category II) for population between 50,000 to 99,999; M.Board (Category III) for population between 25,000 and 49,999 and M.Board (Category IV) having population less than 25,000.

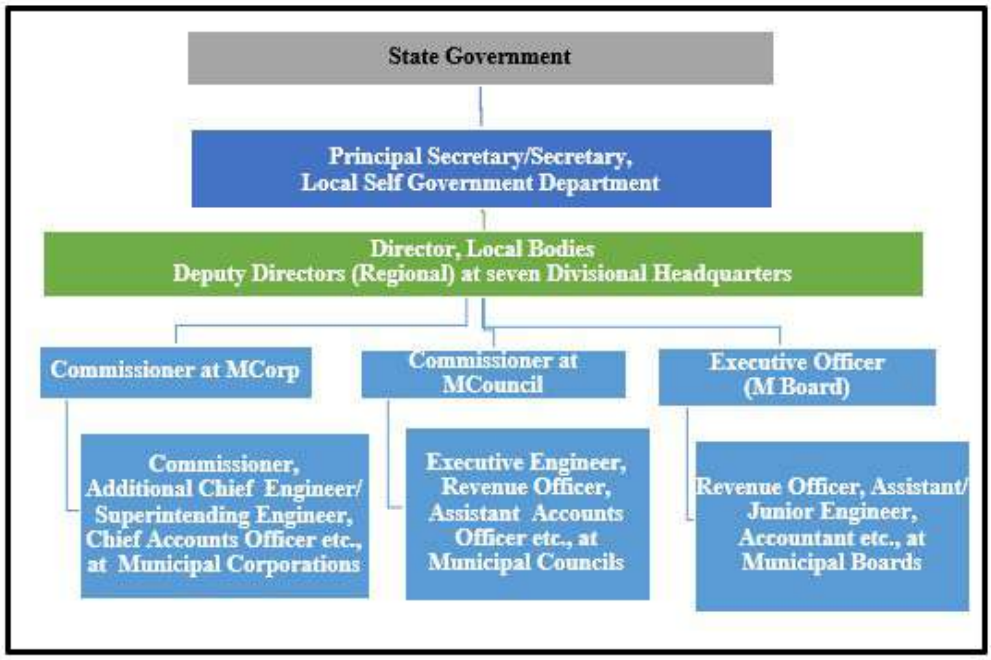
[2] Municipal Corporations, Jaipur, Jodhpur and Kota were bifurcated into two Corporations w.e.f. 18.10.2019.

Bikaner, Jaipur, Jodhpur, Kota and Udaipur, which reports to the DLB on day-to-day basis. The organization structure with respect to functioning of ULBs in the State is indicated as under:

Elected members Level



Executive Level



In addition to ULBs, the Urban Development and Housing Department (UDH) has parastatal agencies that also deliver or facilitate urban infrastructure and services such as Rajasthan Urban Drinking Water, Sewerage and Infrastructure Corporation (RUDSICO), Rajasthan State Industrial Development and Investment Corporation (RIICO), Urban Development Authorities (UDAs), Urban Improvement Trusts (UITs), Town Planning Department (TPD), Rajasthan Housing Board (RHB).

The details of parastatals and their functions are given in ***Appendix I***.

Chapter II
Audit Framework

Chapter II
Audit Framework

2.1 Audit Objectives

The objectives for Performance Audit were to assess whether:

(i) provisions of 74th CAA have been adequately covered in the State legislations.

(ii) the ULBs have been empowered by the State Government to discharge their functions/responsibilities effectively through creation of appropriately designed institutions/institutional mechanism and their functions.

(iii) the functions stated to have been devolved have actually been devolved effectively; and

(iv) the ULBs have been empowered to access adequate resources for discharge of functions devolved to them.

2.2 Audit Criteria

The audit criteria were derived from the following:

(i) 74th Constitutional Amendment Act, 1992.

(ii) Rajasthan Municipalities Act, 2009

(iii) Laws and By-laws framed by Urban Local Bodies.

(iv) General Financial and Accounts Rules.

(v) Various notifications, orders, and circulars issued by LSGD and Government of Rajasthan

(vi) Central and State Finance Commissions Reports.

2.3 Audit Scope and Methodology

The Performance Audit covering the period April 2015 to March 2020 was carried out in two stages. Stage-I from June to December 2020, comprised audit of implementation of CAA by the State Government and parastatals and Stage-II comprised test-check of 14 ULBs across all tiers and selected five[1]

[1] Three functions (one major function "Public Health, sanitation conservancy and solid waste management" has been bifurcated in two functions due to extensiveness + Fire Services + Provision of urban amenities and facilities) and one major revenue source 'Property Tax'.

functions. Due to Corona pandemic, the selection of ULBs had to be restricted to Jaipur and nearby area. ULBs were selected through simple random sampling using IDEA software. The details of ULBs selected for test check, are as under:

Table 2.1: Details of selected units

S. No.	Types of ULBs	Population wise category	Total number of units	Selected units	Name of units
1.	Municipal Corporation	I	2	2	Jaipur & Ajmer
2.	Municipal Council	I	11	2	Sikar & Kishangarh
3.	Municipal Board	II	5	1	Nawalgarh
		III	22	3	Chaksu, Chomu and Niwai
		IV	38	6	Jobner, Thanagaji, Shahpura, Phulera, Bagru and Lalsot
Total			**78**	**14**	

During audit, activities relating to following five focus areas were selected for detailed test-check:

(i) Fire Services;

(ii) Public Health and Sanitation;

(iii) Solid Waste Management;

(iv) Property Tax; and

(v) Provisions of Urban amenities and facilities such as parks, gardens, playgrounds

An Entry Conference was held on 23 December 2020 with the Secretary, LSGD, in which the audit methodology, scope, objectives and criteria were explained. An Exit Conference was held on 22 July 2021 with the Secretary, LSGD, in which the points raised in the Draft Paragraph were discussed. The replies received from State Government (July 2021) have also been incorporated in the Report.

2.4 Acknowledgement

Audit acknowledges the cooperation and assistance extended by the State Government, Directorate of Local Bodies, RIICO, UDAs/UITs, RHB, RUDSICO, and all selected urban local bodies in conducting the performance audit.

2.5 Organization of Audit Findings

The audit observations relating to status of devolution of functions, funds and functionaries are presented in the following chapters.

Chapter III: Compliance with provisions of 74th CAA

Chapter IV: Empowerment of ULBs and their functioning

Chapter V: Financial resources of ULBs

Chapter VI: Human resources of ULBs

Chapter VII: Conclusions

Chapter III

Compliance with Provisions of 74th CAA

Chapter III
Compliance with Provisions of 74th CAA

3.1 Comparison of State Level Legislations with 74th CAA

The 74th CAA introduced certain provisions relating to municipalities vide Articles 243Q to 243ZG. The State Government enacted Rajasthan Municipalities Act 2009 (RMA) and repealed the then existing Rajasthan Municipalities Act 1959. The provisions corresponding to the CAA provisions are indicated in **Table 3.1**.

Table 3.1: Comparison of State level legislations with the provisions of 74th CAA

Provision of Constitution of India	Requirement as per provision of Constitution of India	Provision of RMA
Article 243Q	**Constitution of Municipalities:** It provides for constitution of three types of municipalities namely a Municipal Board for transitional area, a Municipal Council for a smaller urban town and a Municipal Corporation for larger urban area.	Section 5 of RMA
Article 243R	**Composition of Municipalities:** All the seats in a Municipality shall be filled by direct elections and by persons with special knowledge in municipal administration. The Legislature of a State may by law, provide for representation to the Municipality Member of Legislative Assembly, Parliament of the constituencies lie within the municipal area and members of the Council of State and State Legislative Council who are registered as electors within the city.	Section 6 of RMA
Article 243S	**Constitution and composition of Wards Committee:** This provides for constitution of Wards Committees in all municipalities with a population of 3 lakh or more	Section 54 of RMA
Article 243T	**Reservation of seats:** The seats to be reserved for Scheduled Caste (SC)/Scheduled Tribe (ST), Women and Backward classes for direct election.	Section 6 (3-5,8) 21 and 43 of RMA
Article 243U	**Duration of Municipalities:** The municipality has a fixed tenure of 5 years from the date of its first meeting and re-election to be held within the six months of end of tenure.	Section 7 of RMA
Article 243V	**Disqualifications for membership:** A person shall be disqualified for a member of a Municipality: • If he/she is so disqualified by or under any law for the time being in force for the purposes of elections of the Legislature of the State concerned. • If he/she is so disqualified by or under any law made by the Legislature of the State.	Section 24 and 35 of RMA
Article 243W	**Powers, authority and responsibilities of municipalities:** All municipalities would be empowered with such powers as may be necessary to enable them to	Section 89, 103, 104

Provision of Constitution of India	Requirement as per provision of Constitution of India	Provision of RMA
	function as effective institutions of self- government. The State Government shall entrust them with such powers and authority to enable them to carry out the responsibilities in relation to the 12th Schedule.	257 of RMA
Article 243X	**Power to impose taxes by, and funds of the Municipalities:** • Municipalities would be empowered to levy and collect the taxes, fees, duties etc. • Grant-in-aid would be given to the Municipalities from the State • Constitution of funds for crediting and withdrawal of moneys by the Municipality	Section 101 to 106 of RMA
Article 243Y read with Article 243I	**Finance Commission:** State Government shall constitute Finance Commission for • Reviewing the financial position of the Municipalities and taking such steps that help in boosting the financial condition of the Municipal bodies • Distributing between the State and the Municipalities the net proceeds of the taxes, fess, tolls and duties that are charged by the State Government. • Allotting the funds to the municipal bodies in the state from the consolidated fund of the State.	Section 76 and 77 of RMA
Article 243Z	**Audit of accounts of Municipalities:** This provides for maintenance of accounts by the Municipalities and the auditing of such accounts.	Section 90 and 94 of RMA
Article 243ZA read with Article 243K	**Elections to the Municipalities:** The Superintendence, direction and control of all procedure of election of the Municipalities shall be vested in the State Election Commission (SEC)	Section 11 of RMA
Article 243 ZD	**Committee for District Planning:** • Constitution of District Planning Committee at district level. • Composition of District Planning Committee. • Preparation of draft development plan and submission to the government	Section 158 of RMA
Article 243ZE	**Committee for Metropolitan Planning:** Provision for constitution of Metropolitan Planning Committee (MPC) in every Metropolitan area with a population of 10 lakhs or more to prepare a draft development plan for the metropolitan area as a whole.	Section 157 of RMA

Source: *Rajasthan Municipalities Act, 2009 & 74th CAA*

The State Government had complied with the provisions of the 74th CAA and made legal provisions in Rajasthan Municipalities Act 2009. However, the implementation did not result in effective decentralization at the ground level. These legal provisions were not supported by conclusive actions as per essence of the 74th CAA. The shortcomings pertaining to the devolution of functions and creation of appropriate institutional mechanisms for effective decentralization are discussed in the subsequent chapter.

Chapter IV

Empowerment of Urban Local Bodies and their functioning

Chapter IV

Empowerment of Urban Local Bodies and their functioning

4.1 Devolution of Functions under Rajasthan Municipalities Act, 2009

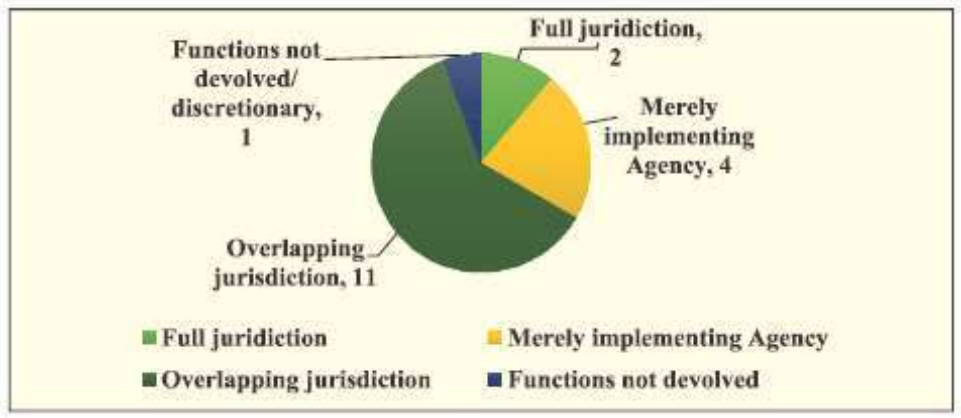
The 74th CAA intends to enable and empower ULBs to perform functions and implement schemes in relation to 18 subjects specified in the 12th Schedule and mandated each State to enact a legislation to devolve these functions to ULBs. The State Government made provisions in RMA and through a Gazette notification (2013), 16 out of 18 functions were to be transferred to ULBs. Two functions i.e. Slum Improvement & Upgradation and Urban Poverty alleviation were not transferred to ULBs in the RMA. However, these two functions were carried out by ULBs under various schemes as an implementing agency. Two functions i.e. Urban forestry, protection of the environment & promotion of ecological aspects and safeguarding the interest of weaker sections of society were not notified as core functions. However, the RMA provided that these functions may be performed by the ULBs subject to their managerial, technical and financial capacity.

4.1.1 Actual status of Devolution of Functions

Audit observed several overlaps in discharge of the functions between ULBs and parastatals or the State Government departments. Out of the 18 functions, ULBs had full jurisdiction only in respect of two functions; it was merely an implementing agency in four functions; it had minimal role/overlapping jurisdiction along with other State Government Departments and parastatals in eleven functions and one function has not been devolved to ULB by the State Government yet.

The function-wise role of ULBs is depicted in **Chart 1.**

Chart 1: Role of Urban Local Bodies in devolved functions



Status showing the extent of autonomy over discharge of functions by the ULBs **(Table 4.1)**:

Table 4.1: Status of autonomy over discharge of function by ULBs

SI. No	Functions (Obligatory(O)/ Discretionary(D)	Activities	Actual status of implementation
Functions where ULB has full jurisdiction			
1	Fire Services(O)	Establishing and maintaining fire brigades Providing fire NOC/ approval certificate in respect of high-rise buildings	This function had been fully devolved and the ULBs are responsible for establishing and maintaining fire brigades and issuance of fire NOC to multistoried buildings across the State.
2	Regulation of slaughter houses and tanneries(O)	Ensuring quality of animals and meat Disposal of waste O&M of slaughter houses	ULBs were wholly responsible for discharging this function. However, they actually perform this function only in metro cities while in other places they only issue trade license to meat shops.
ULBs as mere implementing agencies			
3	Slum improvement and upgradation	Identifying beneficiaries Affordable Housing Upgradation	This function was not devolved by the Government in RMA but ULBs are performing the function under the specific schemes such as Slum Development Scheme, CM Urban BPL Awas Yojana etc.
4	Urban poverty alleviation	Identifying beneficiaries Livelihood and employment Street vendors	The function was not devolved through RMA but ULBs are only entrusted with the work of identification of beneficiaries and act merely as implementing agency in Centrally/State Sponsored schemes such as National Urban Livelihood Mission (NULM)
5	Planning for economic and social development (O)	Program implementation for economic activities Policies for social development	ULBs are merely implementing agencies under various centrally sponsored scheme such as NULM, etc. Social welfare Department is another entity which has been entrusted with implementation of various schemes e.g. distribution of scholarships to weaker sections of the Students, family pension, etc. DLB in its reply also admitted that this function has still not been devolved.
6	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded (D)	Identifying beneficiaries Providing tools/benefits such as tricycles Housing programs Scholarships	This function was categorized by the RMA as other function with certain conditions. State departments such as Social welfare, Tribal welfare, Empowerment of Differently abled and senior citizens and parastatal such as Rajiv Gandhi Rural Housing Corporation were responsible for performing these functions. ULBs were only an implementing arm for central and state government schemes.

SI. No	Functions (Obligatory(O)/ Discretionary(D)	Activities	Actual status of implementation
Functions with minimal role or having overlapping jurisdictions with state departments and /or parastatals			
7.	Cattle pounds; prevention of cruelty to animals(O)	Catching and keeping strays	ULBs were merely catching and keeping stray animals. Sterilization and anti-rabies vaccination are being done by the Animal Husbandry Department.
		Sterilization and anti-rabies	
		Ensuring animal safety	
8	Vital statistics including birth and death registration (O)	Coordinating with hospitals/ crematoriums etc. for obtaining information	Both ULBs and the Department of Health and Family Welfare maintained database of births and deaths. ULBs register and issue certificates of birth and death.
		Maintaining and updating database	
9	Water supply for domestic industrial and commercial purposes(O)	Distribution of water	In Rajasthan, only 8[1] of 196 ULBs have been entrusted with the work of distributing water, providing connection, O&M and collection of revenue. In the rest of the State, Public Health and Engineering Department is handling the function.
		Providing connections	
		Operation and Maintenance (O&M)	
		Collection of charges	
10	Urban planning including town planning (O)	Master Planning/ Development plans/Zonal plans	Master plans are prepared by UDAs/TPD. ULBs has no role in preparation of these master plans.
		Enforcing master planning regulations	After preparation of Master Plan ULBs/UDAs/UITs enforced it in their jurisdiction.
		Enforcing building bye-laws and licenses	Prior to September 2017, ULBs except Jaipur were preparing their own building bye laws. However, from September 2017 onwards, the State Government issued Unified building bye laws for the whole State. ULBs are issuing permission in their jurisdiction while other parastatals such as UDAs/UITs/ RIICO are doing this in their jurisdiction
		Group Housing	Group housing was being done by the respective UDAs/UITs and where such parastatals do not exist, some ULBs were engaged in Group Housing under Chief Minister Jan Awas Yojana.
		Development of Industrial areas	The work of development of Industrial areas is solely entrusted to RIICO.
11	Burials and burial grounds; cremations, cremation grounds (O)	Construction and O&M of crematoriums, burial grounds and electric crematoriums	ULBs were merely undertaking construction of shed, boundaries etc. in their jurisdiction and UITs/UDAs were also executing construction works in their areas.

[1] Bundi, Chomu, Ganganagar, Jaisalmer, Karauli, Nagaur, Nathdwara and Nokha.

Sl. No	Functions (Obligatory(O)/ Discretionary(D)	Activities	Actual status of implementation
12	Roads and bridges (O)	Construction and maintenance of roads	ULBs were mainly engaged in construction of roads and drains in their jurisdiction while UDAs/UITs/HBs/RIICO were executing roads works in their areas/colonies. PWD/RSRDC were two other parastatals which perform construction works relating to National Highways/State Highways/ Bridges/ROBs under various schemes.
		Construction and maintenance of bridges, drains, flyovers and footpaths	
13	Regulation of land-use and construction of buildings (O)	Regulating land use	ULBs along with other parastatal agencies were implementing the function in their respective jurisdictions. In smaller towns, where no other parastatals exist, ULBs were performing these functions.
		Approving building plans/high rises	
		Demolishing illegal buildings	
14	Public health, sanitation conservancy and solid waste management (O)	Maintaining hospitals, dispensaries	Department of Health and Family Welfare played a significant role in maintaining hospitals & dispensaries and immunization/ vaccination programs. ULBs were also responsible for cleaning and disinfection of localities affected by infectious disease. ULBs were solely responsible for solid waste management and control and supervision of public markets.
		Immunization/ vaccination	
		Registration of births and deaths	
		Cleaning and disinfection of localities affected by infectious disease	
		Solid waste management	
		Control and supervision of public markets	
15	Provision of urban amenities and facilities such as parks, gardens, playgrounds (O)	Creation of parks and gardens	ULBs were creating/ maintaining /developing parks and gardens and also operating and maintaining these gardens/parks/ play grounds in their jurisdiction while other parastatal agencies were maintaining parks and gardens in their respective colonies which were still not handed over to ULBs.
16	Promotion of cultural, educational and aesthetic aspects (O)	Schools and education	Schools and education were handled by Education Department. ULBs were organizing fairs and festivals. Some of ULBs have been allotted funds for maintenance and safeguarding of Heritage buildings under Heritage Conservation Scheme. The UDAs/UITs undertook activities allied with public space beautification, organizing fairs and festivals. However, DLB in its reply stated that this function has still not been devolved.
		Fairs and festivals	
		Cultural buildings/ institutions	
		Heritage	
		Public space beautification	
17	Public amenities including street lighting, parking lots, bus stops and public conveniences (O)	Installation and maintenance of street lights	ULBs were in-charge of creation and maintenance of parking lots and public toilets and maintenance of street lighting in their wards. Other parastatals such as RIICO, HB, UDAs, UITs were maintaining these amenities in their jurisdiction. Bus Route were decided by City Transport
		Creation and maintenance of parking lots	

Sl. No	Functions (Obligatory(O)/ Discretionary(D)	Activities	Actual status of implementation
		Creation and maintenance of public toilets	Service Companies/Regional Transport Offices.
		Deciding and operating bus routes	
Function not devolved as Core functions			
18	Urban forestry, protection of the environment and promotion of ecological aspects(D)	Afforestation	The RMA had categorized this function as other function subject to certain conditions such as availability of managerial, technical and financial capacities. The DLB has also accepted that the function is not devolved as yet. The Forest Department was executing these functions.
		Greenification	
		Awareness drives	
		Protection of the environment and promotion of ecological aspects	
		Maintenance of natural resources like water bodies etc.	

Source: *RMA, Information provided by the DLB*

The State Government stated (July 2021) that 16 out of 18 functions have been devolved. Rest of the functions were being carried out partially by the ULBs because of lack of technical expertise and financial resources with the ULBs. The State Government departments implement and execute schemes as per suggestions and in coordination with ULBs. The fact, however, remains that the functions have not been devolved in accordance with the 74th CAA.

Recommendation 1: The State Government should initiate action to devolve all functions with full jurisdiction to ULBs in accordance with the 74th CAA and endeavour to minimise overlapping jurisdictions for devolution in true spirit.

4.2 Institutional mechanism for empowerment of urban local bodies

As already discussed above, the State Government transferred 16 functions to ULBs. The discharge of these functions can be effective only when appropriate institutions are established and adequately empowered. The 74th CAA provided for establishment of such institutional mechanisms as can be seen from **Table 3.1** (refer para 3.1).

This section discusses the effectiveness of such institutional mechanism.

4.2.1 State Election Commission

As per Section 11 of RMA, the State Election Commission (SEC) was entrusted with supervision, direction and control of the preparation of electoral rolls, and the conduct of all elections to ULBs. However, under Section 3 of RMA, the power of delimitation of wards, reservation of seats for the councilors and rotation policy for the posts of Mayor/President, Deputy-Mayor/Vice-Presidents and wards were vested with the State Government.

This was not in consonance with the recommendation (October 2007) of the 2nd Administrative Reforms Commission, accepted by the Government of India, which required entrustment of the task of delimitation and reservation of constituencies to the SEC.

The State Government accepted (July 2021) that division/delimitation of wards, and reservation of seats were being done as per provisions of RMA.

Recommendation 2: The State Government should consider the recommendations of Administrative Reforms Commission and entrust the work of ward delimitations and reservations of the constituencies to SEC.

4.2.2 Composition of Municipalities

Article 243R stipulates the composition of Municipalities. Accordingly, RMA (Section 6) stipulates the composition of municipalities. The Corporations and Municipalities consist of elected Corporates/councilors, nominated Corporates/councilors, Member of Legislative Assembly and Member of Parliament representing the constituencies which comprise wholly or partly the Municipal area. The nominated members do not have voting power.

The Mayor/President/Chairman is elected from amongst the Corporates/ Councilors and is assisted by seven Standing Committees viz. Executive Committee, Finance Committee, Health and Sanitation Committee, Building Works and Construction Committee, Slum Improvement Committee, Rules and Byelaws Committee and Compounding and Compromise of Offences Committee. These Committees may exercise, perform and discharge such powers as may be prescribed.

4.2.3 Reservation of seats

Article 243T stipulated reservation of seats for SC/ST, Women and Backward classes in direct election. The RMA also provide for allotment of reserved seats to different constituencies as per the rotation policy adopted by the Government. As regards reservation for women, not more than 50 percent of the seats reserved for each category of persons belonging to SC/ST and backward classes and those of the non-reserved seats shall be reserved for women.

LSG Department order (25 February 2015) prescribed seats reserved for SC, ST, OBC and Women as 17.65, 2.27, 19.92 and 31.66 *per cent* respectively. Subsequently, the order dated 29 July 2019 prescribed seats reserved for SC, ST, OBC and Women as 16.64, 3.17, 20.04, and 33 *per cent* respectively. As per prescribed norms, the State Government rotates the seats of Corporates/ Councilors as per reservation policy for each election.

The State Government accepted (July 2021) the facts.

4.2.4 Status of Elections and Formation of Councils

As per section 11 of RMA, the State Election Commission had to supervise, control and prepare the electoral rolls and conduct elections for municipalities. Further, as per Section 7, election should be held within six months from the date of dissolution. Article 243 U(3)(a) of Constitution of India and provisions of the RMA stipulate a fixed tenure of five years for the Corporators/ Councilors of ULBs from the date of first meeting. The status of elections and formation of councils in the ULBs of the State as on March 2021 is depicted in **Table 4.2.**

Table 4.2: Status of Elections

Total No. of ULBs	196
No. of Municipal Corporations	10[2]
Newly formed ULBs	06[3]
Elections held during 2014-15 and councils formed	46
Elections held during 2015-16 and councils formed	141
Elections held during 2019-20 and councils formed	***49***
Elections held during 2020-21 and councils formed	***147***[4]

Source*: Information gathered from DLB, State Election Commission*

As per Section 320 of RMA, when a new municipality is created, general election should be held within six months of its establishment, as in absence of elected body, no authority shall impose tax and approve bye laws.

It was observed that out of 196 ULBs, six ULBs (Nasirabad, Pratapgarhi, Mahuwa, Thanagaji, Khatushyamji and Rupwas) were formed between 12 August 2014 and 14 September 2018 and their elections were due between 12 February 2015 and 13 March 2019 but the elections of these ULBs were actually held in November 2019 resulting in delay of eight months to 56 months. In the absence of elected governing body, no essential functions could be performed during the intervening period.

The State Government stated (July 2021) that the elections were normally conducted in time and delayed election did not affect the developmental work adversely as the functions of ULBs were carried out effectively by the Administrator. The delay was due to inclusion of panchayat area and its jurisdiction into municipal area and circumstances arising due to COVID 19. The reply is not acceptable because the elections were held in November 2019, before onset of the COVID. The fact remains that public participation in the effective implementation of the developmental works could not be ensured during the period when no elected representatives were in place.

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2 Jaipur, Jodhpur and Kota Municipal Corporations were bifurcated in two Corporations with effect from 18 October 2019 and elections could only be held only during 2020-21 due to COVID pandemic related delays.

3 MBoard Mahuwa (May 2018), Thanagaji (September 2018), Rupwas (August 2014), Pratap Garhi (May 2018), Nasirabad (November 2016), and Khatushyamji (May 2018).

4 As per information posted at website of SEC, the election of Vidhyavihar MBoard was not held. However, the MBoard, Vidhyavihar informed that the election was held on 20 February 2021.

4.2.5 Mayor/President/Chairman

The Mayor/President/Chairman (Chairperson) is the first citizen of the city. As per Section 43 of the RMA, there shall be a Mayor for every Municipal Corporation, a President for every Municipal Council and a Chairman for every Municipal Board who shall be elected in a prescribed manner. As per Section 78 of Rajasthan Municipalities (Election) Rules 1994, the office of the Chairperson shall be filled by a person chosen by the elected members of the Municipality. The Chairperson is empowered to convene meetings of the Board, preside over every meeting of the Board**.** Chairperson also regulates the conduct of business of such meetings, watch over the financial and executive administration of the municipality.

The term of office of Chairperson and Vice Chairperson is five years from the date appointed for first meeting. This is in line with the provision of the Constitution.

4.2.6 Statutory Committees

(i) As per Section 55 of RMA, there should be an Executive Committee under the Chairmanship of the Mayor/President and include the Vice Chairman, Leader of the Opposition and seven other members including two women members. In addition, the ULBs have six other Committees. These committees are to be constituted within 90 days from the constitution of the Municipalities failing which the State Government had to form these committees.

Scrutiny of records of test checked 14 ULBs revealed that 11 ULBs[5] did not form these statutory committees (March 2021). In respect of the remaining ULBs, following was noticed:

- The M Council Sikar, Board was constituted in February 2015 and as per provision, the Board was to constitute the committees by May 2015. However, the Board passed (September 2015) a resolution for formation of statutory committees after a delay of almost four months. Directorate of Local Bodies (DLB) approved (July 2016) the formation of these committees after lapse of almost 10 months. Thus, these committees could be constituted with a delay of 14 months, due to delayed submission of proposals to DLB and inordinate time taken by DLB in approval.

- In Municipal Board, Chomu, Board was constituted in August 2015 and as per provision, the Board was to constitute the committees by November 2015, but these committees were approved (January 2017) by the DLB, resulting in delay of over 13 months in constitution of committees.

[5] M Corp Ajmer, M Council Kishangarh M Board Chaksu, Niwai, Jobner, Thanagaji, Shahpura, Phulera, Lalsot, Bagru, Nawalgarh.

- The board of MCorp, Jaipur was constituted on November 2014 and as per provision, the Board was to constitute the committees by February 2015, but formation of these committees were approved by DLB in June 2015. Thus, committees were constituted with a delay of four months.

Thus, in these ULBs, the statutory committees were formed with a delay ranging between four months and 14 months, which deprived the elected corporators from effectively participating in the development, sanitation, building construction and other allied function of these ULBs.

In order to assess participation of these committees in working of ULBs where formed, minutes of the meeting were called. Only MCorp, Jaipur made available minutes of two committees i.e., Executive and Building & Construction Committee. In absence of minutes of meeting, it could not be verified in audit as to whether these committees were holding regular meeting and assisted in effective implementation and monitoring of various schemes and functions of the concerned ULBs.

The State Government accepted (July 2021) the facts and stated that the ULBs are instructed to form these committees within stipulated time.

(ii) The Constitution provides for Wards committees in all Municipalities with a population of three lakh or more. Further, section 54 of the RMA also provided constitution of Wards Committees comprising of ward members of terrestrial areas of the committee and not exceeding five other members, who have special knowledge or experience of the municipal administration, to be nominated by the State Government. The term of these committees was to be co-terminus with the Municipal Corporation. The Ward committees were to act as a bridge between the municipal government and citizens and function as institutions of neighborhood governance and increase proximity between elected representatives and citizens and provide a space for citizen participation in local level planning. They were to perform duties such as preparation and submission of ward development schemes for allotment of funds, ensure proper utilization of allotted funds, and maintenance of public utilities and safeguarding the assets of the Corporation.

Scrutiny of test checked ULBs revealed that M Corp Jaipur and Ajmer had not constituted the Ward Committees, which defeated the very purpose of facilitating active public participation in local governance in prioritization of development works, monitoring of execution of works, effective utilization and maintenance of assets created etc.

Recommendation 3: The State Government should ensure timely constitution of the Statutory Committees and Ward Committees. The Government should also ensure that regular meetings of Statutory Committees are held for effective monitoring of functions of ULBs.

4.2.7 District Planning Committee

As per Article 243ZD of the Constitution, a District Planning Committee (DPC) at the district level was to be constituted. The DPC was to prepare a comprehensive District Development Plan (DDP) with regard to matters of common interest between the panchayats and the municipalities; including spatial planning; sharing of water and other physical and natural resources; integrated development of infrastructure and environment conservation and the extent and type of available resources financial or otherwise. The DPCs should prepare the draft development plan for onward submission to the State Government. The Committee would meet once in a quarter for review of allotted works and thus a minimum four times a year.

All the districts in Rajasthan constituted the DPC, but these committees did not meet regularly as:

- Meetings of the DPC in seven[6] districts covering the test checked 14 ULBs, were not held regularly. There was a shortfall ranging from one to four numbers of meetings every year.

- It was also noticed in five out of seven test checked districts that even when DPCs did meet, they did not take up matters of common interests between Panchayats and Municipalities like spatial planning, integrated development of infrastructure based on available resource etc.

- DPCs did not prepare the draft development plans in accordance with the codal provisions in respect of ULBs in five out of seven test checked districts and merely included the data from the allotment under various Centrally/State sponsored schemes. In the remaining two districts minutes were not made available to audit.

The State Government stated (July 2021) that DPCs were formed at district level and were functional. The reply is not acceptable as DPCs were neither meeting regularly nor functioning as per prescribed norms.

Thus, irregular meetings and non-preparation of draft development plan in accordance with the codal provisions defeated the very purpose of the integrated development of the area through these DPCs.

4.2.8 Metropolitan Planning Committee

Article 243ZE mandates that a Metropolitan Planning Committee (MPC) shall be constituted in every Metropolitan area[7].The chairperson of the Committee was to be nominated by the State Government. Section 157 of RMA also required the formation of a Metropolitan Committee for preparing a draft

[6] Ajmer, Alwar, Dausa, Jaipur, Jhunjhunu, Sikar and Tonk.
[7] Metropolitan city having a population of 10 lakh and above.

development plan, which was to be known as Metropolitan Region Development Plan. The Committee was to consist of such number of members as may be fixed by the State Government from time to time by notification in Official gazette. The State Government was also to specify the numbers of elected and nominated members. At least two thirds of members shall be elected by, and from amongst the elected members of municipality and chairperson of panchayats.

As per statute, Metropolitan Committee shall consider the plan prepared by the ULBs and Panchayats, matter of common interest between the ULBs and the Panchayats, overall objectives and priorities set by Government of India and Government of Rajasthan and sharing of water, physical & natural resources in preparing Draft Metro Regional Development Plan. The Chairperson of the committee had to send the plan to the Government.

Audit observed that as per definition of the metropolitan area, MPC was to be constituted in Jaipur, Jodhpur and Kota but was not constituted (March 2021). MPCs are envisioned to ensure integrated planning for the entire metropolitan area, and are responsible for the preparation of draft development plans and synthesising priorities set by local authorities, State and Central Governments. The development works were examined on the recommendations of the Executive Committee of the ULB concerned. Thus, in absence of MPCs the people of the metropolitan cities were deprived of the benefits of integrated development of the area.

The State Government accepted (July 2021) that the committees were yet to be constituted as per constitutional provisions.

Recommendations 4: The State Government should ensure constitution and effective functioning of MPCs for integrated development of the area.

4.2.9 State Finance Commission

Article 243-I of the Constitution of India makes it mandatory for the State Government to constitute a Finance Commission within one year of the commencement of the 74th CAA and thereafter on expiry of every five years. The mandate of the State Finance Commission (SFC) is to review the financial position of the local bodies and to make recommendations to the Governor for devolution of funds. State Government through amendments in RMA provided for constitution of SFC.

4.2.9.1 Delay in Constitution of the SFC and Implementation of Recommendations

Audit noticed delays in constitution of SFCs ranging between 365 and 723 days and recommendations of the 5th SFC were implemented with a delay upto 237 days as detailed in **Table 4.3.**

Table 4.3: Details of constitution of SFC

SFC	To be constituted as per constitution	Date of actual constitution	Delay in days	Submission date of recommend-ations	Date of acceptance by Government	Delay on the part of Government (days)	Period covered
First	31.5.1994	23.04.1994	0	30.12.1995	16.03.1996	77	1995-2000
Second	30.5.1999	07.05.1999	0	30.08.2001	26.03.2002	208	2000-2005
Third	30.5.2004	15.09.2005	472	27.02.2008	17.03.2008	19	2005-2010
Fourth	30.5.2009	13.04.2011	723	26.09.2013	20.02.2014	147	2010-2015
Fifth	30.5.2014	30.05.2015	365	28.11.2018	23.07.2019	237	2015-2020
Sixth	30.5.2019	Formation of VIth SFC is under consideration of State Government					

Source: *Information provided by the Finance Department (SFC and Economic Affairs)*

The delays resulted in transfer of funds to the ULBs with delay putting further stress on their fund availability.

The State Government stated (July 2021) that the formation of SFC is being done by the State Government. The Commission presents interim reports, if constitution of SFC is delayed due to unavoidable reasons. The reply is not convincing as the delays resulted in transfer of grants to ULBs with delays. Audit noticed that even the interim reports were delayed[8]. The Commission submitted only one interim report during 2015-20 and State Government submitted (July 2019) Action Taken Report (ATR) after eight months from its final report.

4.2.9.2 Transfer of SFC Grants to agencies other than ULBs

According to Section 76 of RMA, the State Finance Commission shall review the financial position of the municipalities and make recommendations for distribution of the net proceeds of the tax, duties, toll and fees leviable by the State.

The Vth SFC in its recommendations fixed 75 *per cent* amount of grant for basic and development functions, 20 *per cent* for National/State priority schemes and 5 *per cent* incentive grants for performance. The State Government issued (December 2016) circular endorsing the said formula but earmarked overall 20 *per cent* for only State sponsored schemes such as Mukhyamantri Jal Swavlamban Abhiyan and Annapurna Rasoi. The matching share for Central sponsored schemes such as Atal Mission for Rejuvenation and Urban Transformation (AMRUT) and Smart City was met out from the SFC grant for development functions. This resulted in transfer of 37 *per cent* of the total grant to various agencies/schemes during the period 2017 to 2020, which was against the spirit of recommendations of the SFC.

It was observed in audit that the State Government deducted an amount of ₹ 726.74 crore during 2017-20 on this account from the Grants to be given to ULBs and this amount was transferred to various other agencies/parastatals against various projects[9] as per the details given in **Table 4.4**.

[8] Provisional report, interim report and final report were submitted in September 2015, September 2016 and November 2018 respectively by the Vth SFC.

[9] RUDF/RUDSICO contribution/loan; IHSDP/UIDSMMT/Sewerage project/ CMAR etc.

Table 4.4: Details showing deduction from grants of ULBs and transferred to parastatals

(₹ in crore)

Year	Sanctioned amount	Amount transferred to ULBs	Deduction
2017-18	795.50	554.83	240.67
2018-19	737.37	430.49	306.88
2019-20	430.70	251.51	179.19
Total			**726.74**

Source: *Information provided by DLB*

Thus, due to deduction of ₹ 726.74 crore from grants of ULBs, these ULBs were deprived of the amount to that extent.

The State Government stated (July 2021) that these agencies utilised the amount for developmental works and basic infrastructure projects, for repayment of loans and implementation of Indira Rasoi (erstwhile Annapurna Rasoi). The reply is not convincing as the State Government diverted the money earmarked for ULBs.

4.2.9.3 Response of the State Government to SFC Recommendations

As per Section 77 of RMA, after taking into consideration the recommendations of the SFC, the State Government shall determine (a) devolution of net proceeds of the taxes, duties, tolls and fees to the Municipalities, (b) the assignment of taxes, duties, tolls and fees to the Municipalities, (c) the sanction of the Grants-in-aids to the Municipalities from the Consolidated Fund of the State; (d) the other measures required to improve the financial position of the Municipalities. Audit observed that the State Government accepted some of the recommendations with modifications, and action was yet to be initiated on some recommendations. The SFC-wise important recommendations and their modification with reference to transfer of funds are given in **Table 4.5.**

Table 4.5 details of Action Taken by the GoR on recommendations of SFC

SFC	Recommendations	Modifications	Risk /Impact
First	The amount due against matching share of ULBs under different schemes should be made available by the State Government.	The State Government would make available the matching share to only those ULBs which are unable to generate matching share from their own revenue.	ULBs had to bear an additional financial burden which impacted other developmental works.
Second	It was recommended that after expiry of award period of incentive fund, the unspent balance was to be disbursed to the ULBs.	The unspent balance would be deposited in the Consolidated Fund of the State Government.	ULBs were deprived of the incentive fund.
Third	Grant for general purpose may be disbursed on the basis of census 2001 instead of 1991.	The State Government did not accept this.	This would have increased resources of ULBs.
Fourth	(i) SFC recommended levy of 2 *per cent* cess on country made liquor to be	The State Government did not accept the recommendation.	This would have increased resources of ULBs.

SFC	Recommendations	Modifications	Risk /Impact
	distributed between ULBs and PRIs		
	(ii) The amount of difference between the interim recommendations and final recommendations for the period 2013-15 should be disbursed to ULBs	The State Government did not accept the recommendation;	This would have increased resources of ULBs.
	(iii) the SFC recommended grant of ₹ 586.76 crore under Untied Grant to ULBs which were to be utilized for developmental works not covered under any State/Central Scheme	The State Government did not accept the recommendation.	Untied grants give flexibility to meet local requirements.
	(iv) The Commission recommended grant of 10 *per cent* share from State Renewal Fund for repairs of urban road.	The State Government did not accept the recommendation.	This would have increased resources with ULBs.
Fifth	The Commission recommended transfer of 8.5 *per cent* of net proceeds of the Own tax of the State to the ULBs	The State Government accepted the interim recommendation for transfer of 7.182 *per cent.*	This would have increased resources with ULBs.

Source: *Complied form Action Take Note prepared by the GoR*

In addition to recommendations regarding transfer of funds, the SFCs had also recommended several measures to strengthen and empower the ULBs. Some of recommendations on which action was yet to be taken by the State Government are given below:

(i) Impose liability to pay license fee for using rights to the ULBs in respect of land under and along the pavements, streets and roads;

(ii) Widen the tax base of Urban Development (UD) tax by including those that are not covered at present;

(iii) Review the properties that are currently exempted from UD Tax and reduce the number of exemptions to bare minimum.

(iv) Development Authorities and UITs should enhance the share of ULBs in the sale proceeds of land from 15 per cent to 20 per cent.

(v) Amnesty should not be granted to defaulters as these schemes discourage the bona fide tax payers

(vi) A tax under Section 103 of RMA on vehicle plying in municipal area should be levied.

The State Government did not accept the aforesaid recommendations, which could have enhanced the revenue of the ULBs. Thus, not accepting these

recommendations resulted in setback to the process of decentralization and empowerment of ULBs to discharge their duties as envisaged under 74th CAA.

The State Government stated (July 2021) that SFCs recommendations were accepted to the extent possible keeping in view the financial position of the state and the objective of integrated development of the State. Government had also issued instructions for strengthening of fiscal position of the ULBs. However, the fact remains that action on some key recommendations such as widening of tax base, reduction in UD tax exemptions, review of properties etc. was yet to be taken by the State Government.

Recommendations 5: The State Government should constitute the SFC within stipulated time frame and implement the recommendations made by the SFC expeditiously. This would enable the ULBs to get grants in time. Further, the State Government should consider the recommendations made by the SFC for strengthening the ULBs favourably to ensure implementation of 74th CAA in true spirit.

4.2.10 Property Tax Board

The 13th Finance Commission stipulated constitution of a Property Tax Board (Board) to assist all ULBs in the State to put in place an independent and transparent procedure for assessing property tax. Rajasthan was eligible for a performance grant of ₹ 413 crore in respect of ULBs for four years commencing from 2011-12 on constitution of such Board. Government of Rajasthan constituted (February 2011) the Board comprising of Secretary, LSGD as Chairperson, and the Chief Executive Officers/Municipal Corporations, Jaipur and Jodhpur as Members. The Board was entrusted, inter-alia following functions:

(i) Preparation of data base of property tax on all lands and buildings situated in the ULBs.

(ii) Assessment books should be completely revised once in five years.

(iii) Audit of the property tax assessments done by the ULBs and give advisories to the State Government.

(iv) Assessment of property tax in respect of newly constructed/improved buildings within thirty days from the date of completion of the buildings.

(v) Assessment/revision of property tax relating to at least 25 *per cent* of the aggregate number of estimated properties across all ULBs by 31st March 2015.

(vi) Training of Officers and staff of the ULBs in the assessment and revision of property tax, directly or through institutions.

Audit observed that the State Government constituted the Board in February 2011. However, only one meeting of the Board was conducted in April 2011 and thereafter no meeting was held till completion of its tenure in April 2017. Thereafter, the State Government did not reconstitute the Board. Thus, due to non-functioning of board during its tenure up to April 2017 and non-constituting new Board thereafter, ULBs, particularly small ULBs, were deprived of technical guidance for assessment and revision of property tax (UD Tax). State Government could also not effectively monitor the assessment, demand and collection of Tax. Consequently, huge amount in respect of property tax remained outstanding as elaborated in paragraph 5.3.1.

Audit is of the view that the State Government issued orders for constitution of the Board merely to fulfill the condition for getting the performance grant of ₹ 413 crore as envisaged by the XIII Finance Commission. In essence the goal of establishing independent, transparent and strong system for assessment of property tax by ULBs remains unaccomplished.

The State Government stated (July 2021) that Administrative Department have issued instructions, technical information and guidance through circulars in respect of UD Tax. The reply is not convincing as the State Government constituted the Board merely for getting performance grants of Central Finance Commission (CFC) and in absence of the Board, assessment, collection and revision of Property Tax was affected adversely, thereby depriving additional revenues to ULBs.

Recommendations 6: The State Government should reconstitute Property Tax Board and make it functional to enable the ULBs to collect property tax efficiently.

4.3 Powers of the State Government over ULBs

Audit observed that the State Government had over-riding powers over ULBs. A few illustrative provisions are indicated in **Table 4.6.**

Table 4.6 Details showing power of GoR over ULBs

S. No.	Subject	Provision
1	Power to frame Rules	The State Government may make rules and regulations and to have them placed before the House of State Legislature (Section 338 and 339 of RMA).
2	Power to cancel and suspend a resolution or decision taken by ULBs	As per Section 111 of RMA, if the State Government finds any tax levied by the ULBs contrary, obnoxious to the interest of general public, it may suspend levy and collection of tax until the defect/objection is removed. It can also abolish or reduce the tax.
3	Power to dissolve ULBs	In case the State Government is satisfied that any municipality is not competent to perform the duties, exceeds/abuses the power, it may by notification in the Gazette, dissolve the ULB. An order of dissolution made by the Government together with the reasons thereof should be laid down before the State Legislature. (Section 322 of RMA)
4	Power to amend provisions of bye-laws by Government	The State Government may, at any time, by notification in official gazette, repeal wholly or in part and modify any rule or bye laws made by any municipality. Section 340 of RMA empowers the ULBs to make bye-laws. Further, prior to August 2017, the ULBs were

S. No.	Subject	Provision
		framing building bye laws according to local conditions, but the State Government framed Unified Building Bye Laws 2017 for the whole state which affected the revenue of Corporations and Councils adversely as the provisions of the Unified Bye Laws were not based on a particular geographical area and were applicable for metro cities and small towns in same way. Besides, the UDH Department also amended the provision of Mobile Towers Bye Laws made by the ULBs vide notification dated 06 February, 2017 which also reflects overriding powers. The UDH Department also amended (June 2017) the provision of building byelaws regarding betterment levy which was to be recovered in lump sum before granting construction permission. The Addl. Chief Secretary issued instruction for recovery of betterment levy in four equal instalments.
5	Sanction to deposit and invest surplus funds	Section 86 of RMA permits ULBs to deposit and invest surplus funds but only after prior sanction from the Government.

Source: *Information compiled from RMA and orders/circular issued by UDH/GoR*

The State Government stated (July 2021) that the administrative decisions were being taken by the State Government and the State Government issued sanctions promptly and there were no delays on part of the Government.

4.4 Parastatals, their Functions and Impact on ULBs

The objective of the 74th CAA was to entrust delivery of major civic functions to ULBs. However, functions such as urban/town planning, regulation of land use, water supply and sanitation, and slum development continued to be delivered by parastatals also as already indicated in **Table 4.1**.

These parastatals were controlled by the State Government and they have their own governing bodies which do not include elected representatives of ULBs. However, the Government continued to form parastatals even after 74th CAA. Instead of amending the Acts to comply with the constitutional amendment, the State Government formed (April 2013) five Urban Improvement Trusts (UITs) namely Sikar, Pali, Sawai Madhopur, Barmer and Chittorgarh and entrusted them with the functions which ought to have been devolved to ULBs. This action shows that the Government was not keen to comply with the provision of the 74th CAA in true spirit. SFC in its recommendations, had also emphasized on bringing all the parastatals under the umbrella of elected local bodies. The Government instead of accepting the recommendations of the SFC formed new UITs.

The role of parastatals and their impact on the devolved functions in the test-checked ULBs is discussed in the subsequent paragraphs.

4.4.1 Urban Development Authorities/Urban Improvement Trusts- Urban Planning and Regulation of Land Use

(A) The functions of urban planning and regulation of land use including conversion of agriculture land into non-agricultural use were discharged by the

Urban Development Authorities (UDAs), UITs and Town Planning Department (TPD). The State Government established three UDAs[10] for planned development of major and important urban areas in the State under the respective Acts and 14 UITs under Section 8-10 of the Rajasthan Urban Improvement Trust Act, 1962 for preparation of Master Plan for cities not covered under UDAs. TPD was also responsible for zoning of land use for residential, commercial, industrial, agricultural, recreational, educational and other purposes together with zoning regulations.

It was provided in section 159 of RMA that ULB shall carry out a detailed survey of the city and prepare a Master Development Plan for 20-year period. Further, as per Section 160 the Municipality should prepare a draft plan and publish it by making a copy thereof available for inspection and publishing a notice inviting objection and suggestions from any person with respect to the draft plan.

Further, as per section 3 of the Rajasthan Urban Improvement Trust (General) Rules 1962, the Authority appointed under this section was to finalise the master plan in consultation with the Advisory Council and submit it to the State Government. The plans so prepared shall be sent to the respective ULBs both at the draft stage and final stage for vetting and comments.

The UDAs/UITs/RIICO are regulating the land use and approving the lay out plan in their respective areas, while the ULBs are regulating the land use in the area in its jurisdiction. In accordance with the State level mandatory reforms under Jawahar Lal Nehru Urban Renewal Mission (JnNURM), which stipulated implementation of decentralization measures as envisaged in the 74th CAA, the following were to be complied with:

(a) the State should ensure meaningful association and engagement of ULBs in planning the functions of parastatal agencies as well as the delivery of services to citizens and

(b) assigning or associating elected members of ULBs with 'city planning function'.

At the same time, UDAs/UITs/TPD were allowed to continue to prepare master plans and other functions which were exclusively devolved to the ULBs. For example, Jaipur Development Authority prepared master plan for Jaipur. However, it is being implemented by M Corp Jaipur in its jurisdiction, which was against the provision of RMA and the spirit of 74th Amendment. Further, finalisation of the master plan by the Authority in consultation with the Advisory Council and onward submission to the State Government was not consistent with the spirit of devolution.

Thus, the ULBs either had no role/or had limited role in discharging urban planning and regulation of land use functions. The 4th SFC had in fact recommended (September 2013) that the existing UDAs should be brought

[10] Jaipur Development Authority, Ajmer Development Authority and the Jodhpur Development Authority.

under the respective elected municipal bodies, but the recommendation was not implemented.

(B) In respect of public amenities including street lighting, the ULBs and Parastatals have overlapping role. It was found in audit that in Bikaner city the UIT Bikaner installed street lights in the areas under jurisdiction of MCorp, Bikaner where the MCorp had already installed LED lights under power saving scheme. When the UIT approached the MCorp, Bikaner for taking over the lights installed by them for maintenance, the MCorp refused to accept the same as the area was in their jurisdiction and they had already installed LED lights. The matter is now disputed and the public had to bear the consequences of non-maintenance of lights installed by the UIT.

The State Government stated (July 2021) that UIT had representative from ULB. However, the fact remains that despite having representative of ULB in UIT, the matter could not be resolved.

4.4.1.2 Retention of Fire cess by Parastatals

Fire service is one of the functions which is fully devolved to ULBs. ULBs are responsible for establishing and maintaining fire brigades and issuance of fire NOCs to high rise buildings. The service requires a huge fund for establishment, maintenance and upkeep of the fleet of vehicles, manpower and other ancillary expenditure.

It was observed that the parastatal agencies while sanctioning lay out plan for high rise buildings, collected fire cess but did not pass the same to the concerned ULB despite the fact that the concerned ULB was maintaining the firefighting services in the area. The State Government issued (October, 2013) orders to retain the fire cess by the respective parastatal agencies. Thus, the inconsistent order of the State Government deprived the ULBs from getting the Fire Cess collected by the other parastatal agencies. In addition, the Addl. Chief Secretary, UDH Department, Government of Rajasthan exempted (June 2017) levy of fire cess under CM Jan Awas Yojana.

The State Government stated (July 2021) that amount of fire cess were recovered by the concerned department/agencies and used for firefighting system. It was stated during exit conference that now an escrow account has also been opened and all departments would be bound to deposit the amount in the said account. However, the details of funds deposited by various agencies were not furnished.

4.4.2 Rajasthan State Industrial Development and Investment Corporation: Land Use and Development of Industrial Area

As per provision of the 74th CAA, development of industrial area was to be transferred to ULBs but the State Government did not devolve the function to the respective ULBs. Rajasthan State Industrial Development and Investment Corporation (RIICO) was entrusted with setting up of industrial areas and developing other infrastructure such as roads, street lights and drainage etc. RIICO had notified its own zonal regulations, prepared byelaws for

construction of industrial buildings in its areas. RIICO had established 347 industrial areas in the State. RIICO also sanctioned building site plans, land use changes in its area.

4.4.3 Public Health and Engineering Department (PHED): Urban Water Supply

As per 12th Schedule, Water supply for domestic, industrial and commercial purposes was one of the functions to be devolved to ULBs. This should have included distribution of water, providing connections, operation and maintenance (O&M) and collection of water charges.

However, Public Health and Engineering Department (PHED) is entrusted with the work to provide potable water to all citizen of Rajasthan. The PHED is also responsible for collecting water charges, distribution of water, providing water connection and operation & maintenance of water supply schemes. Though water supply for domestic, commercial and industrial purpose was an obligatory function of ULBs, this function has been devolved to only eight ULBs[11] with effect from February 2013 with following conditions:

- All dedicated plants and machineries would be transferred to these eight ULBs and the ownership would be of State Government and these ULBs would act as licensee for these properties;
- All staff engaged for these water supply schemes would be transferred to these ULBs on deputation basis;
- Financial assistance would be provided for at least five years from devolution of the function;
- Technical knowhow would be made available through Rajasthan Water Supply and Sewerage Management Board/PHED;

Audit observed that the water supply function was not devolved by the State Government and PHED was executing the function. Issues related to water charges have also been discussed in detail in paragraph 5.3.3.

4.4.4 Rajasthan State Road Development and Construction Corporation Limited (RSRDC)

Rajasthan State Road Development and Construction Corporation Limited (RSRDC) was incorporated for promotion of specialized construction agencies for construction of roads, bridges and other important projects to save cost and time. The main function of RSRDC was to construct highways, bridges. It also acts as nodal agency in large infrastructure projects such as buildings, bridges, ROBs, roads and infrastructure project financed by institutions.

[11] Bundi, Chomu, Ganganagar, Jaisalmer, Karauli, Nagaur, Nathdwara and Nokha.

The 12th Schedule of Constitution enumerates 18 specific functions to be devolved to ULBs and according to which, construction of roads and bridges were to be carried out by ULBs. However, LSGD sanctioned the work (2015-19) of construction of 10 ROBs and two roads with an estimated cost of ₹ 446.22 crore to RSRDC.

4.4.5 Rajasthan Housing Board (RHB)

Rajasthan Housing Board (RHB) was constituted in 1970 for solution of housing problem due to increasing industrialization and urbanization. RHB develops colonies and provides housing for all sections of the community. After developing their housing projects/colonies, the same are to be handed over to ULB concerned and after the transfer of the colonies, all public amenities such as street lights, parks, garden and roads are to be maintained by the respective ULBs.

During 2015-20, RHB constructed 14,980 houses in 67 cities, out of which 10,005 houses have been allotted and 4,975 houses are yet to be allotted. Audit noticed that Mansarover scheme in Jaipur has not been handed over to MCorp, Jaipur. However, MCorp, Jaipur is providing all municipal services.

4.4.6 Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation (RUDSICO)

RUDSICO was incorporated in December 2004 with the objective of giving financial assistance, subsidy and aid to ULBs/Government agencies/NGOs; to provide consultancy services to ULBs; and to distribute on behalf of Government grants-in-aid and financial assistance to ULBs/ parastatals; etc.

Audit observed that while releasing SFC grants to ULBs, the State Government deducted a sum of ₹ 33.35 crore during 2017-20 for payment of interest towards HUDCO loan taken by RUDSICO for road repairing/ development works. Further, 2.5 *per cent* agency charges payable to RUDSICO was also deducted from the SFC grant payable to ULBs as discussed in **paragraph number 4.2.9.2**. It was further noticed that 20 ULBs did not submit their proposal to RUDSICO and RUDSICO allowed them to execute the work on their own. Thus, the ULBs have minimal role or overlapping jurisdiction with State departments or parastatals.

4.4.7 Rajasthan State Pollution Control Board (RSPCB)

Rajasthan State Pollution Control Board (RSPCB) was established under Section 4 of Water (Prevention and Control of Pollution) Act, 1974. It enforces, inter alia, prevention and control of water/air pollution, Municipal Solid Waste Management Rules, Plastic Waste (Management & Handling) Rules 2011 and Bio Medical Waste (Management and Handling) Rules.

The State Government stated (July 2021) that the parastatals were constituted for technical expertise in infrastructure projects for financing and execution. All these projects, schemes were implemented in ULBs. Further, provisions for representation of ULBs in these parastatals were also ensured. The reply is factually incorrect as in most of these parastatals (except UITs/UDAs), there is no provision for representation of ULBs.

Recommendations 7: State Government should ensure involvement of ULBs in planning, regulation, development of industrial area and water supply and all the parastatals should be brought under one umbrella as intended in 74th CAA.

Chapter V
Financial Resources of Urban Local Bodies

Chapter V

Financial Resources of Urban Local Bodies

The devolved functions can be carried out effectively by ULBs only when they are supported with sufficient financial resources. The main sources of finance of ULBs comprise of grants from Central/State Government and own revenue generated from various taxes, fees, user charges etc. ULBs are dependent on grants heavily as the ULBs are unable to increase their own sources of revenue as elaborated in the ensuing paragraphs.

5.1 Sources of Revenue

In Rajasthan, the sources of funds of ULBs were (i) Central and State Government grants and (ii) ULBs own revenue.

The details of revenues of ULBs during the period 2015-16 to 2019-20 is indicated in **Table 5.1**.

Table 5.1: Details showing source of revenue

(₹ in crore)

Year	Grants	Own Revenue	Total Revenue	Percentage of own revenue w.r.t. total financial resources
2015-16	2468.31	557.24	3025.55	18.42
2016-17	4225.49	624.93	4850.42	12.88
2017-18	3751.13	809.49	4560.62	17.75
2018-19	4376.70	591.30	4968.00	11.90
2019-20	2238.14	798.37	3036.51	26.29
Total	**17059.77**	**3381.33**	**20441.10**	**16.54 (17)**

Source: *Information made available by DLB*

It can be seen from the table above that during the period 2015-16 to 2019-20, ULBs could generate only 16.54 (17) *per cent* revenue of its own and remained significantly dependent on the grants for delivery of services. As such, for effective discharge of the devolved functions, augmentation of revenue through own sources is a first and foremost requirement. All the State/Central Finance Commissions also emphasized on ULBs generating own resources.

The State Government stated (July 2021) that the ULBs are continuously making efforts in raising their own income. Several concessions were also extended for lump sum deposit of taxes by the people. In Jaipur MCorp, the recovery of tax is also outsourced. The database was also being digitized and action for increase in own revenue is also being taken.

The reply is not convincing as the share of own revenue in total revenue is still very low and huge amount of UD tax is in arrears. Further, there were instances wherein taxes/charges were collected by parastatals and not transmitted to the ULBs resulting in lower quantum of revenue of ULBs.

5.2 Grants

The major share of financial resources of ULBs comprised of grants recommended by SFCs/CFCs. Timely constitution of SFC and acceptance of its recommendations have a bearing on the assured transfer of funds to ULBs. There were delays in constitution of SFCs and acceptance of recommendations by the State Government as discussed in paragraphs 4.2.9 and 5.2.2.

5.2.1 Short release of Grant under SFC Recommendations

As per recommendations number 3(iii) of the Fourth SFC, the State Government was to levy 2 *per cent* excise cess on country made liquor and the amount realised from cess was to be distributed between the ULBs and PRIs in the ratio of 24.9 *per cent* and 75.1 *per cent* respectively. The State Government did not accept the recommendation which deprived the ULBs of a considerable grant. The details of loss of grants due to non-accepting the recommendation are as under:

Table 5.2: Non-receipt of grants due to non-acceptance of recommendations of SFC

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Net receipt from country made liquor	1627.00	1926.40	2110.23	2388.97	2511.09
2 *per cent* cess to be levied by the State Government as per recommendations of the SFC	32.54	38.53	42.20	47.78	50.22
Loss of grants (24.9 *per cent* of cess)	8.10	9.59	10.50	11.89	12.50

***Source**: Information compiled from SFC Reports and Finance Accounts*

Thus, due to non-acceptance of SFC's recommendation, the ULBs were deprived of ₹ 52.58 crore, which could help the ULBs to serve the community in a better way.

The State Government stated (July 2021) that grants were made available considering the financial position and availability of resources.

5.2.2 Short release of Grant under CFC Recommendations

The 13th and 14th Finance Commission recommended basic grants and performance grants to ULBs as a percentage of divisible pool account. The position of recommendations and release there against are detailed in **Table 5.3**.

Table 5.3: Non-receipt of Performance Grant from CFC

(₹ in crore)

Year	CFC (Basic)			CFC (Performance)		
	Allocation	Release	Short Release	Allocation	Release	Short Release
2015-16	433.12	433.12	-	-	-	-
2016-17	599.73	599.73	-	177.00	177.00	-
2017-18	692.93	692.93	-	200.30	200.30	
2018-19	801.60	801.60	-	227.47	-	227.47
2019-20	1083.13	1083.13	-	297.85	-	297.85
Total	**3610.51**	**3610.51**		**902.62**	**377.30**	**525.32**

Source: *Information provided by DLB*

It is evident from the above table that a sum of ₹ 525.32 crore in respect of performance grant was short released under 14th Finance Commission during 2018-19 and 2019-20. CFC recommended a total allotment of ₹ 3,610.51 crore under basic grants and ₹ 902.62 crore under performance grant for the period 2015-20. The State Government received the complete allotment under basic grant but under performance grant, a sum of ₹ 525.32 crore for the period 2018-19 to 2019-20 was not released. The matter was taken up by the Director Local Bodies with Government of India and it was stated by the Government of India that the amount could not be released due to financial constraints.

The State Government accepted (July 2021) that the amount was not received by the GoR as the GoI did not release the amount to any State.

5.3 Own Revenue of Urban Local Bodies

As per Section 101 to 105 of RMA, internal revenue of a municipality shall consist of its receipts from the following sources: -

i. Taxes;

ii. User charges for civic services;

iii. Fees and fines for performance of regulatory and other statutory functions;

iv. Tax on professions, trades, and employments

v. Tax on advertisement on public places, etc.

Position in respect of own revenue of ULBs is discussed in succeeding paragraphs:

5.3.1 Property Tax (Urban Development Tax)

Government of Rajasthan issued Notification (August 2007 and August 2016) under section 104 of the RMA, vide which all the local bodies were to impose an urban development tax on land (except agriculture land) under their jurisdiction. The tax was to be recovered as per classification of the property such as commercial, residential and industrial.

The owner of the land has to self-assess the tax and deposit the same along with relevant documents in the local body. The local body concerned would make survey for those assessees who did not submit self-assessed return. The officer concerned of the local body would also scrutinize at least 5 *per cent* cases of self-assessment and if the tax is assessed more than the self-assessed amount, the difference including penalties under section 115 of the Act would be recoverable.

During the scrutiny of records of test checked ULBs it was revealed that:

a. None of the test checked ULBs had a reliable data base of tax demanded, collected and outstanding at the end of financial year;

b. In MCorp, Ajmer, an amount of ₹ 85.89 lakh was shown as outstanding against ten assessees. Scrutiny of record in audit revealed that verification in respect of two properties could not be made, one property was residential but classified as commercial and in one case the account was closed but shown as outstanding.

c. The State Government issued notification (March 2017) for revising the rate of UD tax for starred hotels vide which commercial District Level Committee (DLC) rate was to be applied on the following categories of hotels:

(i) which are registered as 4/5 starred as per website of the Tourism Department, Government of India;

(ii) which are not included in (i) above but having more than 50 rooms and area of 1,500 square meters;

(iii) hotels/resorts which are not included in (i) and (ii) above but charging room rent of ₹ 5000/- or more per day.

d. During the test check of records of 14 hotels (MCorp, Jaipur), it was noticed that in case of hotels which are falling under above categories, M Corp, Jaipur continued to recover the UD Tax at industrial DLC Rate instead of Commercial DLC rate which resulted in under recovery of a sum of ₹ 1.59 crore from six hotels.

e. Further, as per notification issued (2007) by the State Government, UD tax from marriage garden was to be recovered on the entire area of the marriage garden. During the test check of 179 cases it was noticed that the MCorp, Jaipur under recovered UD tax of ₹ 3.47 crore from 10 marriage places by taking less area than notified while applying for registration of marriage place.

f. It was also observed that the MCorp Jaipur under recovered ₹ 1.79 crore from nine commercial complex by taking less area of these complexes which resulted in loss of revenue to that extent.

Thus, the MCorp, Jaipur under recovered a sum of ₹ 6.85 crore. It was also observed that MCorp, Jaipur raised lesser demand of ₹ 85.70 lakh for the year 2019-20 from four assesses. After being pointed out by audit, MCorp, Jaipur admitted the error and revised the ledger of these assesses upto the year 2020-21 and raised the demand of ₹ 1.19 crore which includes ₹ 85.70 lakh for the year 2019-20 ***[Appendix-II (A to D)]***. This is indicative of a weak internal control.

LSGD, Government of Rajasthan vide circular dated 21 December 2015 directed all the Commissioner/Chief/ Executive Officer to examine and personally monitor 50 cases in which the highest amount of tax was due and directed that survey should be completed by February 2016. Despite these instructions, none of the 14 test checked ULBs conducted/updated the survey, in absence of which huge amount of the UD Tax was in arrears. Two test checked M Corp, Jaipur and Ajmer had online data base and it showed that an amount of ₹ 791.48 crore was outstanding as of 31 March 2020 **(Table 5.4)**. Percentage of recovery of outstanding amount ranged between 8.88 *per cent* to 9.88 *per cent* only. This is indicative of system inefficiencies in the recovery of Tax.

Table 5.4: Details showing outstanding demand of UD Tax

(₹ in crore)

Name of ULB	Opening Balance	Demand	Total Demand	Recovery	Outstanding Amount
Municipal Corporation Jaipur	687.31	123.51	810.82	72.04	738.78
Municipal Corporation Ajmer	50.06	8.42	58.48	5.78	52.70
Total					**791.48**

Source: *Information provided by MCorps Jaipur & Ajmer*

The State Government intimated (July 2021) that the various services of ULBs have been digitized and some are under process, which had made these services more transparent and provision for deposit of fees have also now been made online.

The reply is not acceptable as the test check of ledgers of UD Tax of MCorp, Jaipur reflected ineffective monitoring of calculation of tax at proper rates, specification of Tax Notifications etc. which resulted in less recovery of tax revenue.

5.3.2 Advertisement Tax

Sections 102 and 105 of RMA empowered the ULBs to levy tax on advertisement. ULBs could also levy tax on land or building used for erecting hoardings or any other structures for advertisement and issue licenses for advertisement sites.

Scrutiny of records of test checked ULBs revealed that no survey was conducted by revenue branch of ULBs to enlist sites of advertisement attracting tax, which deprived ULBs of this potential revenue source. Further, M Corp Jaipur notified Advertisement Bye Laws on 4th June 2008, according to which no commercial

establishment can display advertisement without obtaining permission from MCorp Jaipur. However, several commercial institutions installed advertisement boards without obtaining licenses. MCorp Jaipur issued notices to 36 commercial concerns for depositing ₹ 68.75 lakh, but could not recover the same which resulted in loss of revenue. The matter was brought to notice (May 2020) of the Commissioner, MCorp Jaipur by Audit, but no reply was furnished (September 2021). The State Government also did not assign specific reasons for non-recovery.

Further, MCouncil Kishangarh had 65 sites and anticipated (July 2017) a revenue of ₹ 26.28 lakh at minimum reserve price. However, it could not auction these sites since 2013-14 although it invited bids from time to time[1] but with long intervals and did not adopt any strategy for early handing over of these sites. This led to potential loss of revenue.

5.3.3 Water Charges

As mentioned in para 4.1, the Government of Rajasthan devolved the function of water supply to eight ULBs[2] during 2013-14. Out of eight ULBs, M Council, Ganganagar was self-reliant and operated the function from its own revenue resources while the remaining seven ULBs were getting grants from GoR under Plan and Non-Plan head for discharging this function for only five years ending with 2017-18. Grants for the years 2018-20 were released late on 31.3.2021. This put further stress on the resources of ULBs.

The analysis of water charges demanded and collected by the remaining seven ULBs is given in **Table 5.5**, which shows that the total collection of water charges ranged only between 8 to 36 *per cent* of the O&M cost and at the end of 2019-20, total water charges amounting of ₹ 21.61 crore was outstanding.

Table 5.5: Details showing outstanding revenue and receipt of grants

(₹ in crore)

Year	2015-16	2016-17	2017-18	2018-19	2019-20
Opening Balance of outstanding revenue	1.68	3.05	6.50	9.87	13.58
Demand raised during the year	6.29	11.64	12.51	11.87	17.12
Total Demand	7.97	14.69	19.01	21.74	30.70
Total Collection during the year	4.92	8.19	9.14	8.16	9.09
Closing Balance at the end of the year	3.05	6.50	9.87	13.58	21.61
Grant received under Plan and Non-Plan head from the State Government	26.06	26.33	26.13	21.03	22.15
O&M expenditure	60.28	32.55	33.78	22.28	25.32
Collection Against O&M Cost Percentage	8	25	27	37	36

Source: *Information provided by DLB*

[1] November 2016, July 2017, February 2019, March 2020 and September 2020.
[2] Bundi, Chomu, Ganganagar, Jaisalmer, Karauli, Nagaur, Nathdwara and Nokha.

As per Notification issued (November 2015) by the GoR, the water tariff and all other charges on all categories of consumers were to be revised every year with reference to tariff of preceding year. It was, however, observed that the Government had revised tariff during 2018-19 but soon after issuance of notification, the implementation of the said notification was stayed by GoR and as such even these eight ULBs could not revise/increase water charges in accordance with the operational costs.

Further, the State Government also withheld the grant from 2018-19 and 2019-20 till March 2021 which caused further stress on the resources of the ULBs. Reasons for withholding of grants was sought (April 2021) in audit, but the same has not been furnished (September 2021).

The State Government accepted (July 2021) the facts.

5.3.4 Non-receipt of Sewerage Tax Recovered by PHED

As per Notification issued (March 2017) by the Government of Rajasthan, PHED should recover sewerage charges (20 *per cent* of water charges) and sewerage treatment plant charges (13 *per cent* of water charges) and amount recovered should be transferred to the ULBs concerned so that better sewerage facilities can be provided to the habitants.

Test check of records of two Municipal Corporations, i.e. Jaipur and Ajmer revealed that PHED Jaipur recovered sewerage charges but did not transfer full amount to M Corp Jaipur while PHED Ajmer did not remit any amount to MCorp Ajmer during the period 2015-16 to 2019-2020 as detailed in **Table 5.6**.

Table 5.6: Details of outstanding amount of sewerage tax from PHED

(₹ in crore)

Name of ULB	Amount recovered by the PHED	Amount transferred	Amount still to be transferred
M Corp Jaipur	31.19	1.12	30.07
M Corp Ajmer	2.42	-	2.42
Total			**32.49**

Source: *Information provided by MCorp, Jaipur & Ajmer*

Thus, PHED did not transfer ₹ 32.49 crore recovered from the users despite the fact that these ULBs are incurring huge expenditure on sewerage system of these cities. This resulted in further stress on the inadequate resources of ULBs. Allowing another State Department to collect the tax due to ULBs, thus, hindered their financial empowerment as envisaged in 74th CAA.

The State Government stated (July 2021) that efforts for recovery of outstanding amount from PHED were being made at the appropriate level.

5.3.5 Solid Waste Management Cess

Government of Rajasthan, DLB, issued (March 2015) gazette notification for levy and collection of user charges for door-to-door garbage collection. Scrutiny of records in 14 test checked ULBs revealed that in 13 ULBs though the ULBs started door to door collection of garbage, they did not collect the user charges.

On being pointed out by audit it was intimated by MCorp, Ajmer, M Council Kishangarh, M Board Bagaru that these charges could not be recovered due to protest by the elected representatives of the people. MCouncil Sikar and M Board Chomu did not specify the reason for non-collection of user charges. In MCouncil, Kishangarh the Board also passed resolutions against the gazette notification. The issue was not taken up with State Government. MBoard, Lalsot replied (April 2021) that only an amount of ₹ 0.20 crore was recovered and complete recovery could not be made due to shortage of staff and resources and now the committee has been constituted and amount would be recovered. The reply is not convincing as the amount recovered relates to carrying charges and not the user charges which were to be collected from households.

Since the delivery of municipal services involve cost, it was necessary to estimate the cost of each municipal service and effect recovery in appropriate manner. It is also pertinent to mention here that these 13 test checked ULBs incurred a sum of ₹ 429.54 crore on solid waste management. However, they did not recover an estimated amount of ₹ 329.82 crore ***(Appendix-III)*** against the user charges under the Government Notification.

The State Government intimated (July 2021) that the bye laws were notified in 2019 for recovery of user charges. ULBs were in the process of passing the resolution. However, the same could not be imposed on citizens due to pandemic. The reply is not tenable as the Notification of levying user charges was issued in 2015 and despite elapse of long time, ULBs were not recovering the charges which resulted in extra burden on the ULBs in delivery of the service.

5.3.6 Rent from Shops

The ULBs were empowered to collect rent from the buildings let out to private agencies and the rent was to be revised periodically. Scrutiny of records of two test checked ULBs (Ajmer and Kishangarh) showed that rent from shops amounting to ₹ 0.24 crore was in arrears as at the end of March 2020. In other test checked ULBs, no records regarding demand, collection and balance registers were made available, in absence of which audit could not ascertain the amount demanded, collected and outstanding.

It was also observed that Government of Rajasthan, DLB issued (October 2018) orders for letting out all the shops on 99 years lease basis. The amount of lease was based on the tenancy period i.e. shops let out prior to 1950; between 26.01.1950 to 10.08.1983, 11.08.1983 to 17.06.1999 for which lease amount was to be recovered at the rate of 25 *per cen*t; 50 *per cent* and 75 *per cent* of reserve price of the area. The MCorp Ajmer and MCouncil Kishangarh did not take any action for recovery of rent/regularization of shops.

The State Government stated (July 2021) that development of software in this regard is in process.

5.3.7 Trade License

As per provisions of Trade License Bye Laws (2008), no person can commence business activity without obtaining a trade license from the ULBs. The State Government also issued (January 2017) orders for fixing of license fees for hotels and other commercial concerns. As per condition numbers 5 and 6, Health Officer or Dy. Commissioner have to issue/renew the license. On non-compliance with these bye laws or not depositing the prescribed license fee, the Health Officer would take action for closure of commercial activities.

Scrutiny of records revealed that ULBs did not have demand, collection and balance register of licensees nor produced any report of survey conducted by these ULBs to audit, in absence of which audit could not verify the actual demand, collection and balance amount to be recovered from these licensees. However, it was observed that MCorp Jaipur had online process of applying/issuing licenses to commercial establishments and issued/renewed 1,025 licenses to those concerns which applied online. Audit is of the view that this figure is quite low, considering the increasing trend of business activity in the city.

The State Government stated (July 2021) that various services of ULBs have been digitized or under process of digitization which would make these services more transparent. The reply is not convincing as ULBs did not survey the properties falling under license regime and without survey, the digitization would not serve any purpose.

5.3.8 Fire Services

The ULBs have been entrusted the fire service function with main objective to prevent fire, extinguish fire and protect life and properties on occurrence of fire incidents across all the area including that beyond the municipal area. Further, ULBs had also been conferred powers under RMA and its bye-laws to levy fire tax in form of fire cess and No Objection Certificate (NOC) charges.

Maintenance and Operation of Fire service require huge capital expenditure in form of fire vehicles, fuel, manpower, etc. and during the years 2015-20, the test checked ULBs incurred ₹ 45.82 crore on Fire Services. For rejuvenation of fire services, Government of Rajasthan levied fire cess for high rise buildings vide order dated 4 October 2013. It was observed in audit that parastatals are issuing building construction permission and the Urban Development and Housing Department issued orders for obtaining fire NOC from the concerned ULB but the fire cess was being recovered by the permission granting parastatals agencies i.e. UDAs/UITs/RIICO/RHB, etc. Thus, the fire cess recovered by these parastatal agencies were not being passed on to the concerned ULBs, though they provide fire services.

It was further observed that after fixing rate of fire cess in 2013 at ₹ 100 per square meter, the Government reduced the rate to ₹ 50 per square meter through Unified Building Bye Laws, 2017 despite the fact that the cost to deliver the fire services depicted an increasing trend, which also hampered the revenue of these ULBs.

During the test check of records of MCorp, Jaipur it was noticed that the Board in its meeting dated 27 December 2017 increased the rate of fire NOC charges from ₹ 2/- sq feet to ₹ 50/- sq meter, but the Fire Branch of the MCorp, Jaipur did not recover the fire NOC charges at enhanced rate and defied the resolution of the Board, which deprived the MCorp, Jaipur of revenue amounting to ₹ 2.55 crore in 79 test checked cases ***(Appendix IV)***. It was worthwhile to mention here that the Commissioner, MCorp, Jaipur circulated the above decision of the Board after eight months.

Further, DLB recruited (December 2016) 610 firemen and posted them in various ULBs but the DLB issued orders for deployment of these firemen, who are technical staff, for other administrative works and hired firemen on contract basis. MBoard, Chomu, Chaksu and MCouncil, Kishangarh deputed four firemen in DLB and Regional Offices for clerical works and hired firemen through private agencies. Thus, on the one hand these ULBs are facing acute shortage of manpower while on the other, firemen were being deputed for routine official work.

The State Government stated (July 2021) that the fire cess amount is being recovered by various agencies and are deposited in Escrow account opened at DLB office under which all departments would deposit the fire cess collected, which is being used for strengthening of firefighting system. The reply is not acceptable as no details of utilisation of fire cess amount (deposited in escrow account) was provided. Further, the reply is silent on the issue of fire NOC charges not being recovered at prescribed rates.

Recommendations 8: ULBs should have more autonomy in raising revenues and for augmentation of its own resources. Efforts should be made for enhancing tax collection capacity of ULBs through provision and training of staff, provision of electronic tax payment and improved assessment processes. PHED and other parastatals should pass on all the revenue collected on behalf of ULBs for strengthening their financial position.

5.4 Tapping of various sources of revenue by ULBs

The 4th and 5th SFCs had identified three sources of tax revenue and 14 sources of non-tax revenue such as building plan/license approval fees, trade license fee *etc.*, that could be levied by ULBs to augment their own resources. Audit observed that out of 17 identified sources of tax, the ULBs were tapping only eleven sources and for these too the recovery was partial or in some cases was very negligible. The details of remaining six sources that were not tapped are indicated in **Table 5.7**.

Table 5.7: Details of sources of taxes not tapped by ULBs

Sr. No.	Source	Statutory Provision	Levied
1	Tax on profession, trade, callings and employment	Yes	No
2	Toll on roads and bridges	Yes	No
3	Tax for pollution control	Yes	No
4	Lighting tax	Yes	No
5	Tax on congregation	Yes	No
6	Surcharge on Stamp duty	Yes	No

Source: Information compiled from RMA and database of ULBs

It can be seen from the table above that tax on aforesaid activities could be a good source of revenue which the ULBs failed to materialize. The details of revenue sources, status of levy and statutory provisions are indicated in ***Appendix-V.***

The State Government accepted (July 2021) that ULBs are levying taxes only on eleven sources and bye laws were being prepared for getting other services under tax regime.

5.5 Budget Planning and Expenditure

As per Section 87 of RMA, Chief Municipal Officer shall prepare the budget estimates before 15th of January of each year. The Chairperson shall present the budget estimates to Municipality not later than 31st January of each year and it shall be passed by the Municipality prior to 15th February of each year. Budget proposals duly approved by the Municipality, sent to Government. Findings on the budget estimates are as follows:

5.5.1 Unrealistic Preparation of Budget Estimates

Budget estimates play vital role in the process of Budgetary Control. Scrutiny of records of test checked ULBs revealed that the budget estimates were prepared by the ULBs without considering the actual income and expenditure in the preceding year and the expected trend. The State Government also failed to review these budget proposals after submission in a proper way. The major deficiencies noticed are detailed below:

(i) Budged estimates of receipts and expenditure were not based on the actual receipts/expenditure in the previous years but prepared by increasing a certain percentage in the estimates of previous year irrespective of the actual figures.

(ii) The budget estimates were forwarded to the State Government and the GoR approved these budget estimates without ascertaining actual receipt and expenditure of previous year. Further, prior to December 2010, budget estimates were to be submitted to Finance Committee of the Municipality concerned before approval of Municipal Board. The State Government amended (December 2010) Section 87(1) of RMA according to which the above provision was deleted. As a result, the budget proposals were not being checked by the Finance Committee. Thus, due to removal of provision 87(1) and non-checking at DLB level, the budget estimates were not realistic.

Due to non-preparation of budget estimates on sound footings, the actual receipt varied from 13.30 *per cent* to 155 *per cent*[3], whereas the actual expenditure varied from 9 *per cent* to 137 *per cent*[4] of the budget estimates as per details given in ***Appendix-VI***.

[3] M Council Sikar, MBoard Nawalgarh, Bagru, Jobner, Lalsot recorded variation exceeding 100 *per cent.*

[4] M Board Bagru, Jobner, Shahpura, and Lalsot recorded variation exceeding 100 *per cent.*

The State Government stated (July 2021) that ULBs were being directed to prepare budget estimates on actual receipt basis.

5.5.2 Expenditure of Urban Local Bodies

The main categories of expenditure of ULBs can broadly be classified under five major categories i.e. General Expenditure, Public health and sanitation, Maintenance of civic amenities, Expenditure on development works, and Miscellaneous non-recurring expenditure. The details of expenditure incurred by ULBs in the State during the period 2015-16 to 2019-20 are given in **Table 5.8**.

Table 5.8: Details of Expenditure incurred by ULBs under various heads

(₹ in crore)

Year	General Expenditure	Public health and sanitation	Maintenance of civic amenities	Expenditure on development works	Miscellaneous non-recurring expenditure	Total expenditure
2015-16	1020.77	103.79	485.27	1280.47	183.29	3073.59
2016-17	1496.88	255.15	419.09	1521.30	383.96	4076.38
2017-18	1588.41	355.23	424.66	2193.18	330.32	4891.80
2018-19	2052.40	456.74	497.91	3217.04	363.39	6587.48
2019-20	1112.76	197.88	179.87	1733.04	225.68	3449.23
	7271.22 (32.93)	**1368.79 (6.2)**	**2006.80 (9.08)**	**9945.03 (45.04)**	**1486.64 (6.73)**	**22078.48**

Source: *Information provided by DLB*

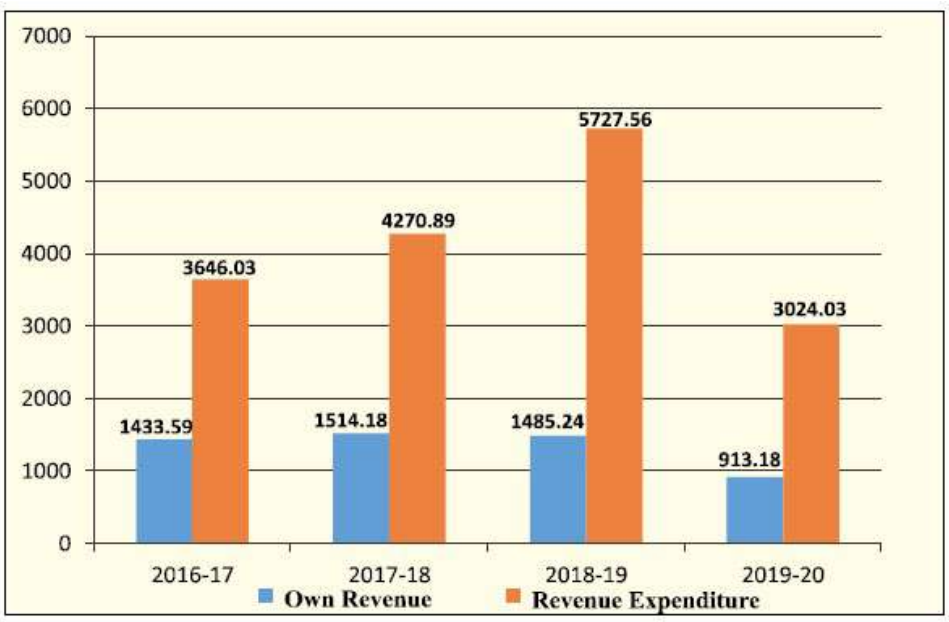
It was observed that general expenditure and miscellaneous non-recurring expenditure constitute 39.66 (32.93 plus 6.73) *per cent* of the total expenditure while only 45.04 *per cent* of the expenditure was incurred on various development works including those under various grants received from government. This indicates that the basic work of development was not being given due importance.

The State Government accepted (July 2021) the fact that the expenditure was mainly incurred on essential services and after spending funds on essential services, salaries and contractual obligations, remaining funds were used for developmental work. The fact remains that development works were not given due importance by ULBs due to higher administrative expenditures.

5.5.3 Resource-Expenditure Gap

The ULBs were able to generate own resources only to the extent of 32.07 *per cent* of the revenue expenditure during the period 2016-17 to 2019-20. A comparison of the own revenue to revenue expenditure showed large gaps as depicted in **Chart 2**, which needs to be addressed by ULBs.

Chart 2: Resource-expenditure gap in ULBs (₹in crore)



The above chart indicates that ULBs were still largely dependent on Central/ State grants and were unable to generate their own revenue to be financially independent.

5.5.4 Analysis of Resources-Expenditure Gap

CFC and SFC continuously emphasized on increasing own resources of ULBs. In the recommendation number 2.9 of fifth SFC, it was emphasized that ULBs should endeavor to become self-reliant, increase own revenue and recover the operation and maintenance cost of basic services in their respective jurisdiction. ULBs should also engineer an efficient system of financial management to transform them into self-reliant and accountable governance center.

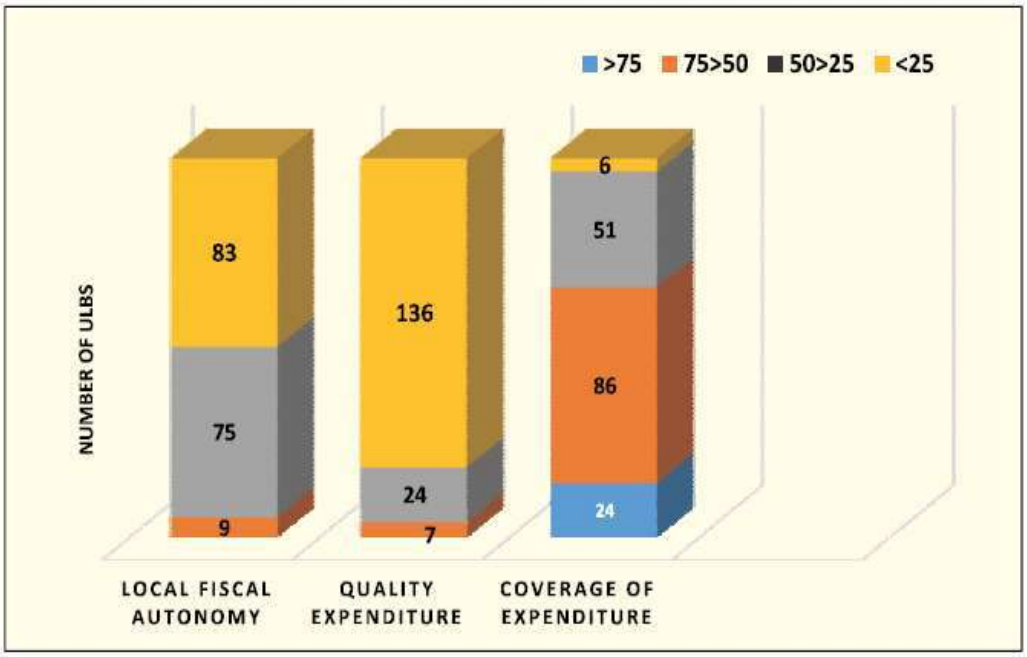
In respect of finances of ULBs, DLB provided the database to audit for the period 2018-19 in respect of 167 ULBs, which was analyzed for study of fiscal autonomy and quality of expenditure in the ULBs. The three ratios, as detailed below, were considered in the analysis.

(i) **Local fiscal autonomy:** This is the share of own revenue to the total revenue of the ULB.

(ii) **Quality of expenditure:** This is the share of O&M expenditure in total revenue expenditure. If this ratio is high, the quality of expenditure is considered better.

(iii) **Coverage of revenue expenditure from own revenue sources (self-reliance):** This is the proportion of revenue expenditures that are covered through the own revenue sources.

Chart 3: Ratio wise performance of ULBs



Source: *Data provided by the DLB*

It can be seen from the above chart that:

- None of the ULBs had share of own revenue in the total revenue exceeding 75 *per cent* while 83 ULBs were having this share below 25 *per cent*. Thus, most of the ULBs are too far from becoming self-reliant.

- None of the ULBs had share of O&M expenditure in the total revenue expenditure exceeding 75 *per cent* while 136 ULBs were having this share below 25 *per cent*. Thus, the quality of expenditure was not satisfactory.

- In only 24 ULBs, the coverage of revenue expenditure from own revenue sources was in excess of 75 *per cent*. In 86 ULBs, this was between 50 to 75 *per cent* and in 51 ULBs, the coverage was between 25 to 50 *per cent* and in 06 ULBs, the coverage was below 25 *per cent*.

The State Government intimated (July 2021) that efforts are being made to enhance own resources of revenue for ULBs.

5.6 Under Utilisation of Grants

Government of India and Government of Rajasthan allocated funds under various schemes for betterment and upliftment of the common people. The State Finance Commission in its recommendations also emphasized on timely utilization of these funds. During the scrutiny of records relating to utilization of various grants received by the test checked ULBs, it was observed that huge amount of grants received during the period 2015-16 to 2019-20 remained unutilized as per details given in **Table 5.9**.

Table 5.9: Detail of utilization of grants

(₹ in crore)

Name of local bodies	Name of scheme	Allotment	Expenditure	Unspent balance
M Board Bagru	5th SFC	13.56	7.58	5.98
M Board Chomu	5th SFC	25.77	7.65	18.12
M Corp Ajmer	**SBM**	21.76	14.07	7.69
M Council Sikar	**5th SFC**	36.13	24.06	12.07
	14 CFC	34.65	28.83	5.82
M Corp Jaipur	SBM	105.63	104.14	1.49
M Board Chaksu	NULM	0.80	0.03	0.77
M Board Shahpura	Vth SFC	12.87	8.56	4.31
	14th CFC	11.68	7.52	4.16
M Board Lalsot	SFC	12.95	12.37	0.58
	SBM	3.03	2.37	0.66
M Board Thanagaji	CFC	1.87	0.26	1.61
	SFC	1.37	0.36	1.01
	SBM	0.20	0.08	0.12
	Total			**64.39**

Source: *Information provided by the concerned ULBs*

It is evident from the above table that despite repeated concerns expressed by the SFCs, the test checked ULBs could not utilise the allotted grants of ₹ 64.39 crore which remained unspent at the end of 2019-20. It also shows the lack of monitoring at the level of State Government.

The State Government stated (July 2021) that instructions were issued for expenditure and utilisation certificates. The unspent balance represents liabilities to be discharged against various works. The reply is not acceptable as the amounts were lying unspent for a long time and delayed the desired benefits.

5.7 Financial Powers of Urban Local Bodies

Fiscal autonomy can be complete only when supported by decentralization of financial and administrative powers. For efficient discharge of devolved functions, following was also necessary:

- an efficient and reliable administration;
- improved local governance with delegation of sufficient powers;
- enhanced accountability and responsiveness;
- improved capacity of the local people to participate in the decision-making process, especially with regard to service delivery; and
- increased motivation etc.

5.7.1 Powers Relating to Works

The State Government revised (February 2015) the administrative, technical and tender approval powers relating to ULBs for undertaking basic infrastructure works. The administrative approval powers as per the above orders is given in **Table 5.10.**

Table 5.10: Details of delegation of powers to ULBs.

(₹ in crore)

Category of ULB	Board	Finance Commi-ttee	Commissioner/ Chief Officer	Zone Commissioner	Mayor/ chairman	Government
M Corp	Up to budget provision	5.00	1.00	0.10	2.00	Full power
M Council	-do-	1.00	0.02	-	0.50	-
M Board	-do-	0.50	0.01	-	0.25	-

Source: *Government of Rajasthan order*

Thus, the State Government had conferred only limited financial powers to the local governance and full power vested with Government itself. Further, most of ULBs did not form the Finance Committee and resultantly it deprived the elected representatives of the local population from participating in decision making process.

The State Government stated (July 2021) that financial powers have been delegated to ULBs under RMA but due to lack of expertise and financial resources, the State Government issued sanctions and there was no delay in granting sanctions. The fact remains that ULBs could not be made financially empowered.

Recommendations 9: The State Government should work on enhancing the capacity of ULBs by direct devolution even through separate budgeting for ULBs. Efforts should also be made to form finance committees in ULBs and to revise the delegation of powers for greater autonomy.

Chapter VI

Human Resources of Urban Local Bodies

Chapter VI

Human Resources of Urban Local Bodies

Adequate and skilled manpower is a pre-requisite for efficient and effective discharge of various functions by the ULBs. This is also necessary for empowerment of ULBs. GoR promulgated (November 2011) Rajasthan Guaranteed Delivery of Public Services Act, 2011 (RGDPS Act) with the objectives of providing responsible, accountable, transparent and corruption free services to the people. GoR framed RGDPS Rules, 2011 under the Act and 11 services[1] were required to be provided by ULBs but in absence of adequate and well-trained staff, it is very difficult to provide these 11 services in stipulated time to the common people. The position of manpower, recruitment and training programmes imparted by the DLB are detailed in succeeding paragraphs.

6.1 Limited Powers Over Manpower

The broad framework of functions carried out by ULBs depending upon the availability of manpower, number of schemes being implemented and category of the ULBs, are depicted in **Table 6.1.**

Table 6.1: Broad framework of functions

S. No.	Wing/sections	Functions
1.	Administration	General administration, including meetings of council and committees
2.	Revenue	Assessment and collection of various taxes, rent, advertisements and other property related activities
3.	Accounts	Preparation and maintenance of accounts, preparation of budget etc.
4.	Public health	Sanitation, street sweeping, solid waste management and other public health related activities
5.	Engineering	Construction /O&M of roads, drains, buildings, parks, play grounds, water supply and street lighting etc.
6.	Building	Issuance of building construction permission, land use change, conversion of agriculture land, sale of strip of land, etc.
7.	Development	Implementation of Centrally/State sponsored schemes
8.	Birth and Death Certificate	Compilation of data of birth and death and issue of certificates

Source: *Administrative Report of DLB and website of ULBs*

[1] (i) Approval of layout plan of building, (ii)Issue of marriage certificate, (iii) Issue of name transfer certificate, (iv) Works related to public health, (v) Booking of community centre, **(vi)** Refund of security deposit money (vii) NOC for firefighting, (viii) Birth/Death certificate, (ix) Issue of license other than food license, (x) To receive copy of documents/building maps, and (xi) Issue of lease exemption certificate.

The assessment of manpower should be based on the functions undertaken by ULBs with a view that majority of the functions which are service oriented have to be discharged within a reasonable time period. This assessment could be done best by ULBs themselves considering various criteria such as the extent of geographical area to be covered, the extent and type of population, the number of properties existing etc. Audit observed that ULBs neither had the powers to assess the staff requirement nor to recruit the required staff. These powers are vested with the State Government. The State Government assessed the requirement of staff based on population alone, as discussed in paragraph 6.1.1, and without seeking the actual requirement from ULBs.

As per Section 336 of RMA, any officer or servant of a corporation/municipal council who is a member of subordinate services, ministerial service or Class IV service may be transferred from the service of one municipality to another municipality or any other parastatals agencies such as Jaipur Development Authority, UIT, Housing Board, etc. Further, as per Section 330(4), it shall be not lawful for the municipality to take any officer or employee on deputation from any department of the State Government without obtaining prior approval of the State Government. DLB stated (January 2021) that there is no employee on deputation while during the test check of records of MCorp, Jaipur it was observed that 97 officers/officials from different department of State Government were posted on deputation basis which indicated that no prior monitoring was done.

6.1.1 Insufficient Staff in Urban Local Bodies

As per rule 6(ka) of Rajasthan Municipality Service (Administrative and Technical) Rules, the State Government would fill up the posts through direct recruitment for which a state level commission was to be constituted. Similarly, as per Rule 8(ka) of Rajasthan Municipality (Subordinate and Clerical services) Rules 1963, a commission would also be set up for filling up of vacancies. During the period from 4/2015 to 3/2020, the Commission recruited 1747 officers/ officials despite which a number of posts were lying vacant.

For effective discharge of devolved functions, sufficient and well-equipped staff is a primary condition. At State level, at the end of March 2020, position of posts of officers sanctioned and working is given in **Table 6.2**.

Table 6.2: Details showing position of vacant post

Post	Sanctioned strength	Working strength	Vacant (percentage)
Officers[2]	596	233	363 (60.91)
Technical officer	1112	743	369 (33.18)

Source: *Administrative report of DLB for 2019-20*

[2] Officers include posts of Executive Officers, Revenue Officers, Sanitary/Revenue Inspectors, etc.

It is evident from the above table that almost 61 *per cent* post of Executive Officers, Revenue Officers, Revenue/Sanitary Inspectors were lying vacant which was affecting important functions such as revenue/tax collection and sanitation etc. drastically. Posts of Technical officers, such as Executive Engineer/Asstt. Engineers etc. were also lying vacant which hampered the desired progress of various Centrally/State Sponsored Schemes. In respect of ministerial staff as against total sanction strength of 45,831, 14,276 posts were lying vacant which implies that 31 *per cent* posts were lying vacant which affected the efficient functioning of the ULBs.

Scrutiny of staff position of test checked ULBs showed that working strength was 15.38 *per cent* to 73.98 *per cent* against the sanctioned strength. These vacancies had affected sanitation, revenue collection and other functions badly and services as devolved could not be delivered in an efficient and effective manner.

Further, it was also noticed that there were no uniform criteria for sanctioned strength of these test checked ULBs. The staff position in ULBs is given in **Table 6.3**.

Table 6.3: Sanctioned and Working Strength in ULBs

S. No.	Name of the unit	Population as per 2011 census	Projected population for the year 2020	Sanctioned strength	Working strength (*Per cent*)	Sanctioned Strength Per 1000 population (census 2011)	Working Strength) Per 1000 population (census 2020 projected)
1	M Corp Jaipur	34,71,847	39,09,000	9,761	6048 (62.69)	2.81	1.55
2	M Board Phulera	23,284	25,049	87	62 (71.26)	3.74	2.48
3	M Board Jobner	11,354	12,215	129	77 (59.69)	11.36	6.30
4	M Board Chaksu	33,432	35,969	182	104 (57.14)	5.44	2.89
5	M Board Niwai	37,751	40,613	234	155 (66.23)	6.20	3.82
6	M Board Shahpura	33,895	36,465	73	54 (73.98)	2.15	1.48
7	M Board Thanagazi	21,742	23,391	39	06 (15.38)	Constituted in 2018	0.26
8	M Board Lalsot	34,363	36,968	119	83 (69.74)	3.46	2.25
9	M Board Nawalgarh	63,948	72,389	179	108 (60.33)	2.80.	1.49
10	M Council Kishangarh	1,54,886	2,06,401	534	332 (62.17)	3.44	1.60
11	M Board Chomu	64,413	81,817	193	139 (72.02)	2.99	1.69
12	M Council Sikar	2,37,532	3,03,447	739	508 (68.74)	3.11	1.67
13	M Board Bagru	31,229	44,142	77	42 (54.54)	2.46	0.95
14	M Corp Ajmer	5,42,321	5,99,590	2662	1787 (67.12)	4.90	2.98

Source: *Information provided by the concerned ULBs*

The 4th SFC had identified that day to day development works were affected by vacancies and recommended filling up all vacant posts. No action was taken to fill the vacancies though the status of manpower was furnished to the DLB by ULBs at regular intervals.

Recommendations 10: ULBs should have adequate powers over manpower resources regarding assessment, requirement and recruitment of skilled staff to effectively discharge devolved functions and efficiently collect revenue. Sanctioned strength of manpower in ULBs should be commensurate with the functions (Tax collection load/Accounting/regulatory role etc.) in consultation with the State Government. Administrative costs should be passed on to the ULBs where they are implementing agencies.

6.1.2 Functioning of the Municipal Commissioner/Chief Officer

As per Section 49 of RMA, the Commissioner or Chief Municipal Officer was responsible for the custody and maintenance of all the records of municipality. Further, Section 332 provides that the State Government shall appoint one Chief Executive Officer for MCorp, Commissioner for MCorp and MCouncils and Executive Officers for MBoards. It was observed that 111 post of Executive Officers (Gr II to IV) were lying vacant and personnel of lower levels were holding the charge which affected the municipal administration adversely. MCorp officers/officials are responsible for execution of development plans in ULBs, ensuring preparation of schemes as per master plan/zonal development plan, agriculture land conversion, approval of building maps and suitable action to enhance/collect the revenue. Hence, absence of competent staff is bound to affect their working adversely.

6.2 Capacity Building

For strengthening the capacities of the personnel and preparing them with advanced skill to perform in a better way, training play an important role. LSGD issued office order dated 5.11.2015 for establishment of a training institute namely Institute of Urban Development and Governance which is now known as Rajasthan Shahri Vikas Kendra (RSVK) in Centre for Management Studies, Harish Chand Mathur Public Administration Institute. RUIDP under Rajasthan Urban Infrastructure Development Project (IIIrd Phase) allotted a sum of ₹ 3.55 crore to the Centre for Management Studies for undertaking training programme for ULBs' personnel. The annual training calendar is prepared by RSVK and approved by the Centre for Management Studies, Harish Chand Mathur Public Administration Institute. Nomination of trainees was being done by the DLB. During the period from 2015-16 to 2019-20 following training programmes were conducted:

Table 6.4: Details showing position of year wise training programme

Year	No. of total training programme	Nominated participants	Attended participants	Attended per cent
2015-16	NIL	NIL	NIL	NIL
2016-17	21	1109	831	75
2017-18	23	3323	3065	92
2018-19	21	1987	1206	61
2019-20	20	1499	763	51
Total	85[3]	7918	5865	74

Source: *Information provided by the DLB*

It was observed that only 74 *per cent* of the nominated participants attended these training programmes, and consequently optimum benefits could not be derived. Further, out of total 33,731 employees of ULBs, only 5,865 employees (17 *per cent*) were imparted training despite incurring an expenditure of ₹ 3.55 crore during the period from 2015-16 to 2019-20. This also hindered timely delivery of qualitative services to the urban habitants. Further, no performance evaluation of these trainees was found made to ascertain as to how these training programmes helped the participants in performing their function in a better way. Hence, the efforts for capacity building of staff were not up to the requisite levels.

6.3 Performance Management

Performance management is an essential tool of management and plays an important role in developing the competence of employees involved in service delivery. It involves classification of duties, defining performance standards, deployment of right personnel at right place and the capacity of staff to achieve their targets. The DLB intimated that no such departmental/continuous professional development examinations are organized.

The State Government stated (July 2021) that recruitment of various posts was under process which would enable the ULBs to work more efficiently. The department was also organizing workshops for staff from time to time and efforts were being made to enhance trainings.

Recommendations 11: Officers of Municipal Services should be posted in municipality as Executive Officers and capacity building/training needs of municipal staff should be ensured by regular training programme/fixed training period for enhancing the efficiency.

[3] Include orientation programme for elected representatives of various ULBs; newly recruited AEns; RIs; ARIs, Town Planning Asstt; Jr Accountants, RUIDP projects, etc.

Chapter VII
Conclusions

Chapter VII
Conclusions

The 74th Amendment introduced Part IX A (the Municipalities) containing Articles 243P to 243ZG in the Constitution. This amendment (June 1993) authorized State Legislatures to enact laws to bestow ULBs with powers and authority as may be necessary to enable them to function as institutions of self-government and to make provisions for devolution of powers and responsibilities in relation to 18 functions listed out in the 12th Schedule.

Audit Objective 1

Whether provisions of 74th CAA have been adequately covered in State legislations?

Each State had to enact a legislation to implement the provisions of the Act. The ULBs in the State were governed by the RMA, 2009. The State Government carried out necessary amendments to the Act to comply with the provisions of 74th CAA. These amendments were however not supported by firm action to minimize overlapping in respect of many functions, defeating the very purpose of the constitutional amendment for devolution of functions and creation of appropriate institutional mechanism.

Audit Objective 2

Whether ULBs have been empowered by the State Government to discharge their functions/responsibilities effectively through creation of appropriately designed institutions/institutional mechanism and their functions?

Transfer of functions - The State Government devolved 16 functions out of 18 functions. Further, out of these 16 devolved functions two functions were categorized as other functions instead of core functions. ULBs has full jurisdiction in two functions, was merely an implementing agency in four functions, had minimal/overlapping role with other agencies in eleven functions and one function has still not been devolved. Thus, the actual devolution of functions is far less than that envisioned in the 74th CAA.

Committees - Ward Committees were not constituted in any of the ULBs which deprived community participation in local governance. District Planning Committees (DPCs) were constituted in all 33 districts, but DPC meetings were not found held regularly in test checked seven districts. This resulted in non-preparation of the consolidated District Development Plan involving matters of common interest between the panchayats and the municipalities. Metropolitan Planning Committee was also not constituted and as such a comprehensive development plan could not be prepared in Metro cities.

State Finance Commission - There were delays in constitution of SFCs ranging from 472 days to 723 days (3rd to 5th SFC). The 6th SFC was also not constituted upto 31 March 2021 although it was due to be constituted by 30 May 2019. Further, the State Government accepted and implemented partially the recommendations of the SFCs with delays ranging between 19 days to 237 days. This affected the financial position of the ULBs adversely.

Status of Elections and Formation of Councils- Elections in six ULBs were delayed by eight months to fifty six months.

Statutory and Ward Committees- Out of 14 test checked ULBs, 11 ULBs did not form statutory committees and in remaining three the committees were constituted with delay.

Audit Objective 3

The functions stated to have been devolved have actually been devolved effectively

Impact of parastatals on ULBs - Eleven functions such as urban/town planning, regulation of land use, water supply, urban forestry and slum development, etc. were being performed by other parastatals also in the State. These parastatals had their own governing bodies which did not include elected representative of ULBs. This overlapping arrangement infringed on the ability of ULBs to discharge their mandated functions and undermined the objective of accountability to the people.

Audit Objective 4

The ULBs have been empowered to access adequate resources for discharge of functions devolved to them

The 74th CAA provided for fiscal transfers from the Central and State Government besides empowering them to raise their own revenue.

Various grants/ transfers from Central/State Government constituted about 83 *per cent* of the total revenue of ULBs during the period 2015-16 to 2019-20. ULBs were also deprived of transfer of grant amounting to ₹ 52.58 crore due to non-acceptance of recommendations of the SFC. The State Government deducted a sum of ₹ 726.74 crore from the Grants to be released to ULBs and transferred it to various parastatals, which affected the financial position of ULBs badly.

ULBs are responsible for collection of various taxes such as UD Tax, advertisement tax etc. However, the authority to approve the procedure, methods, assessment, exemption and concession vested with the State Government thereby constraining the ULBs. Further, the State Government also failed to monitor the efficiency in maintaining reliable, updated and complete data base of taxable properties and rectify deficiencies in maintenance of

demand, collection and balance registers. Survey of taxable properties had also not been conducted in several ULBs since the imposition of UD Tax.

Budget estimation process of the ULBs was not based on sound footings resulting in huge variations between estimates and actuals. The actual receipts varied from 13.30 *per cent* to 155 *per cent* while the actual expenditure varied from 9 *per cent* to 137 *per cent*.

The ULBs lacked adequate manpower as there were huge vacancies across all cadres affecting efficient delivery of services. The State Government had not taken action to fill up the vacancies though it was aware of the status of manpower.

In brief, various deficiencies in implementation of 74th CAA and RMA, coupled with role of ULBs overlapping with parastatals and State Government departments undermined the effective functioning of the ULBs. The ULBs were neither financially self-reliant nor had required manpower for delivery of efficient services. Thus, the objectives of the 74th CAA as envisaged have not been fulfilled even after 30 years of enactment since 1992 in absence of adequate devolution of political, financial and other powers to the ULBs.

(ATOORVA SINHA)
Accountant General
(Audit-II), Rajasthan

JAIPUR,
The 7th December 2021

Countersigned

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

NEW DELHI,
The 10th December 2021

Appendices

Appendix I

(Refer Paragraph 1.4)

List of parastatals and their functions

Sl No.	Name of parastatal	Functions
1.	Development Authority (DA)	Construction/Renewal/Strengthening of roads; Construction of bridges/elevated roads/ROBs Housing Schemes Rehabilitation of slums Allotment of land Beautification of city, plantation and development of tourist and entertainment places; Maintenance of parks Approval of site plan/building construction Preparation of Master Development Plan
2.	Urban Improvement Trust (UIT)	Construction/Renewal/Strengthening of roads; Construction of bridges/elevated roads/ROBs Housing Schemes Rehabilitation of slums Allotment of land Beautification of city, plantation and development of tourist and entertainment places; Maintenance of parks Approval of site plan/building construction Preparation of Master Development Plan
3.	Rajasthan Industrial Development and Investment Corporation Limited (RIICO)	Development and Management of Industrial Area Approval of building construction/site plan in its area Maintenance and developmental works such as construction of roads/street lights and other infrastructural works
4.	Public Health and Engineering Department (PHED)	Distribution of water Providing connections Operation & Maintenance (O&M) Collection of water charges
5.	Rajasthan Housing Board	Group Housing Housing Schemes Maintenance of parks Approval of site plan/building construction Maintenance and construction of roads and other infrastructure facilities
6.	Rajasthan State Road Development and Construction Corporation Limited	Road Construction ROB construction
7.	Jaipur City Bus Service Limited	Operation and deciding of City bus routes

Appendix-II

(Refer Paragraph 5.3.1)

A. Details of less recovery of UD tax from commercial complexes due to application of incorrect DLC rate/area.

(₹ in lakh)

Name	Period	Constructed area i sq yards	Area taken for calculation of UD Tax	Area less taken for UD tax	Amount recovered	Amount actually to be recovered	Less recovered amount
Shri Sandeep (Motisons Jewellers Tonk Road)	2013-21	5184	3033	2151	17.26	32.53	**15.27**
Gold Souk Malls, Jawahar Circle	2009-21	28673.34	11500	17173.34	31.10	91.92	**60.82**
Hotel the Lalit	2016-21	57544 (Const.) 9172 (Land)	Incorrect application of DLC rate	-	66.97	99.06	**32.09**
Hotel Red Fox JLN Marg	2016-21	19749.19 (Const.) 3464 (Land)	14115.67 (Const.) 3464 (Land)	5633.52	36.52	52.33	**15.81**
Gambhir Towers (M/s Shakun Hotel and Resorts)	2013-21	12927.79 (Const.) 871.98 (Land)	9254.33- (Const.) 1449 (land)	3673.46 - (Const.) 577.01 (land)	36.96	58.77	**21.81**
Hotel Man Singh Palace	2016-21	7559.22 - (Const.) 1405 (Land)	Incorrect application of DLC rate	-	11.14	23.27	**12.13**
Kamal Kunj Farm House	2007-21	36300	Assessee was exempted		-	10.68	**10.68**
Kanha Restaurant	2012-21	2042.71	1502	540.71	8.08	10.67	**2.59**
G T Square	2010-21	1807.5 7075(Const.)	Incorrect application of DLC rate		8.59	16.01	**7.42**
Total					**216.62**	**395.24**	**178.62**

B. Details of less recovery of UD tax from starred hotels at the rate of Industrial DLC rate instead of Commercial DLC rate.

(₹ in lakh)

Name	Period	Area in sq yards	Recoverable amount	Demand raised by the MCorp	Amount deposited	Recoverable amount
Hotel Jaipur Ashok	2016-21	8355.78 (Land) 17462.00 (Land)	69.01	2.90	0.68	**68.33**
Hotel Leisure in Grand Chankya	2016-21	4868.056	30.73	0.33	0.33	**30.40**
Hotel Maharani Palace	2016-21	9483.33	33.26	1.50	0.61	**32.65**
Hotel Super Fine (Souvenir Premier)	2016-21	5955-56 (Const) 975 (Land)	12.67	10.25	1.77	**10.90**
Hotel Nirbana Palace	2016-21	2597.77 (Const) 1040.01 (Land)	12.61	1.99	1.34	**11.27**
Southern Grand hotels private limited	2016-21	2366	5.81	0.38	0.38	**5.43**
Total			**164.09**	**17.35**	**5.11**	**158.98**

C. Details of marriage gardens in which area were less taken for calculation of UD Tax

(₹ in lakh)

Name	Period	Area in sq yards	Amount recoverable	Amount deposited	Less recovery
Raj Mahal Palace	2012-21	25,394	164.20	7.61	**156.59**
Ram Bagh Palace Hotel	2012-21	2,48,898	1,176.39	1,072.76	**103.63**
M/s Mahavir Paradise	2014-21	5,223	10.15	1.48	**8.67**
Isharda Marriage Garden	2014-21	14,113	51.46	22.58	**28.88**
Sukham Marriage Garden	2014-21	6,877	25.07	13.14	**11.94**
Shivam Marriage Garden	2014-21	5,312.57	19.37	8.50	**10.87**
Havens Garden :	2016-21	23,595	25.08	11.85	**13.23**
K K Paradise	2016-21	6,240	6.63	2.27	**4.36**
Golden Garden	2014-21	4,991	4.23	1.05	**3.17**
Dadu Dayal Marriage Garden	2017-21	3,600	5.24	-	**5.24**
Total			**1,487.82**	**1,141.24**	**346.58**

D. Recoveries/correction in demand ledger made at the instance of audit

(₹ in lakh)

Subject	Amount objected in audit	Amount of revised ledger	Remarks
Short recovery of UD Tax from Gold Sukh Mall, Jagatpura Road	51.68	64.25	The MCorp was recovering the UD tax from the Malls for only 11500 sq yards for BG+2 floors while the Malls had BG+4 floors and total constructed area of 28673.34 sq yards. After raising the audit objection, the MCorp accepted the fact and revised the ledger with a difference of whooping amount of ₹ 64.25 lakh
Short recovery of UD Tax from Hotel the Lalit, Jagatpura Road	11.23	30.33	The MCorp all of sudden reduced the DLC rate during 2017-19 and extended undue benefit of ₹ 32.08 lakh to the hotel. On issuance of audit memo the MCorp accepted the fact and revised the ledger.
Sandip Chabra (Moti Sons Jewellers)	14.31	16.17	The MCorp was recovering the UD Tax for only 27300 sq feet while the building was constructed in 50000 sq feet of area. The MCorp has since been accepted the audit objection and revised the ledger of assessee from ₹ (-) 300 to 16.17 lakh
Super Fine Hotel Ridhi Siddhi Chouraha	8.48	8.06	MCorp was recovering UD tax at industrial rate while it should be commercial DLC rate. Now MCorp accepted the fact and revised the Ledger
Total	**85.70**	**118.81 (₹ 1.19 crore)**	

Appendix-III

(Refer Paragraph 5.3.5)

Details of user charges not recovered by the 13 ULBs

(₹ in crore)

Sl. No.	Name of ULBs	Category of the consumer/ households	Number of units	Rate fixed per month (in ₹)	Months 4/2015 to 3/2020	User charges recoverable
1.	M Corp Jaipur	Residential	1,35,019	20-150[1]	60	86.04
		Commercial	1,23,109	250-2000	60	192.46
		Institutional	8,180	500-3000	60	37.88
2	M Corp Ajmer	Residential	10,315	20	60	1.24
		Commercial	2,923	250	60	4.38
		Institutional	318	250	60	0.48
3	M Council Sikar	Residential	2,098	15	60	0.19
		Commercial	639	200	60	0.77
		Institutional	298	200	60	0.36
4	M Council Kishangarh	Residential	28,054	15	60	2.52
5	M Board Chomu	Residential	43,422	10	12	0.52
		Commercial	921	150	60	0.83
		Institutional	155	150	12	0.03
6	M Board Bagru (4/16 to 3/20)	Residential	20,453	10	12	0.25
7	M Board Thanagazi	Residential	4,000	10	12	0.05
8	M Board Shahpura	Residential	6,120	10	60	0.37
9	M Board Niwai	Residential	6,200	10	60	0.37
		Commercial	26	150	60	0.02
10	M Board Jobner	Residential	1,864	10	60	0.11
11	M Board Chaksu	Residential	5,399	10	60	0.32
12	M Board Lalsot	Residential	5,756	10	60	0.35
13	M Board Phulera	Residential	4,640	10	60	0.28
Total						**329.82**

[1] Ranged between ₹ 20 and 150 according to area of plot.

Appendix-IV

(Refer Paragraph 5.3.8)

Short recovery of fire cess from high rise buildings

(₹ in lakh)

Sl No	Name of Applicants	Total area in Sqm	Recoverable amount ₹ 50 per Sqm	Amount recovered by the MCorp	Amount less recovered
1	Jai Kumar Maheshwari	2,784.19	1.39	0.60	0.79
2	RKM International	3,004.94	1.50	0.65	0.85
3	Dr. Somesh Gupta	1,381.71	0.69	0.30	0.39
4	Sandeep Kulhari	1,818.11	0.91	0.39	0.52
5	Madhusudan Bihani	12,643.20	6.32	2.72	3.60
6	Sita Ram Sharma	3,225.68	1.61	0.69	0.92
7	Elizabeth Zakariya	7,624.77	3.81	1.64	2.17
8	Baldev Rathi	5,216.28	2.61	1.12	1.49
9	Ashish Raniwala	10,537.13	5.27	2.27	3.00
10	Vivek Jaisawal	5,816.10	2.91	1.25	1.66
11	Prashant Sharma	1,780	0.89	0.38	0.51
12	Mohit Rana	10,679.62	5.34	2.30	3.04
13	Gopal RamYadav	1,531.71	0.77	0.33	0.44
14	Kanhaiya Lal Meena	1,120	0.56	0.24	0.32
15	Purushotam Lata	7,994.14	4.00	1.72	2.28
16	Vijendra Mamodia	2,744	1.37	0.59	0.78
17	Vikash Yadav	3,505.48	1.75	0.76	0.99
18	Nand Kishor Mawaliya	2,223.09	1.11	0.48	0.63
19	Kanchanjanga Housing Board	19,885.36	9.94	8.32	1.62
20	Sanjay Singh Meel, Hotel Nirbana Palace	2,183	1.09	0.47	0.62
21	Lalit Parikh Hotel & Bar	1,263.11	0.63	0.27	0.36
22	Ummed Bhawan Palace Bihari Marg	1,421.40	0.71	0.32	0.39
23	King Avenue Ranjit Singh Bhamu	4,049.17	2.02	0.87	1.15
24	Mahendra Kastiya, OK Plus Chandra Mahal	7,348.32	3.67	1.64	2.03
25	Shivam Plaza Gopalpura Bye Pass	1,731.38	0.87	0.30	0.56
26	Nand Kishore Gupta Signature Tower	20,553.88	10.28	4.18	6.10
27	Yogesh Dhanuka Sun Shine Prime	19,885.34	9.94	4.29	5.65
28	Vrinda Gardens Sanganer	1,46,492	73.25	32.38	40.87
29	Ravi Mathur Anand Prime Sanganer	17,209.05	8.60	4.08	4.52
30	Ashok Kumar Khandaka Khandaka Hospital	2,898.57	1.45	0.62	0.83
31	Normet India VKI Road	7,462.66	3.73	1.61	2.12
32	Dr Rishi Sethi Novel Prime Sanganer	4,824.69	2.41	1.35	1.06
33	Park Osian Hotel	1,891.20	0.95	0.41	0.54
34	Mahima Ballevista	26,118.88	13.06	5.90	7.16

Sl No	Name of Applicants	Total area in Sqm	Recoverable amount ₹ 50 per Sqm	Amount recovered by the MCorp	Amount less recovered
35	Mahima Elinza	77,472.47	38.74	14.54	24.19
36	Vardhman International School Mansarovar	6,010.99	3.00	1.29	1.71
37	Central Academy Amba Bari	2,083.10	1.04	0.45	0.59
38	Ashok Kanoujia Hotel Raj Plaza	3,519.81	1.76	0.76	1.00
39	Hotel Hill View Malviya Nagar	1,416.85	0.71	0.31	0.40
40	MD Heights Suraj Sharma	4,334.07	2.17	0.93	1.23
41	Vista Housing Vrinda Green	1,56,096.91	78.05	29.04	49.01
42	Vivek Chaturvedi Virat Eligant	6,060.71	3.03	1.30	1.73
43	Defence Public School Amrapali Circle	4,002.26	2.00	1.29	0.71
44	Manipal Hospital Sikar Road	36,205.92	18.10	5.789	12.31
45	SMS School Narayan Singh Circle	9,450.65	4.73	2.03	2.69
46	Avenue super mart Malviya Nagar	10,121	5.06	2.18	2.88
47	Hotel Raj Plaza	3,519.81	1.76	0.76	1.00
48	Narayan Das Gurnani the Verve	6,736.57	3.37	1.41	1.96
49	Vishnu Kumar Sharma UpasanaVed	10,036.67	5.02	1.71	3.31
50	Vishnu Kumar Sharma Upasana Kasablanka	3,593.75	1.80	1.09	0.71
51	Hotel Ras Mahal	1,739.52	0.87	0.37	0.50
52	Birju Singh Drimex Plaza	5,798	2.90	1.35	1.55
53	Kunj Bihari Iscon Hights	34,193.03	17.10	8.10	9.00
54	Shika Hotel C Scheme	1,539.94	0.77	0.33	0.44
55	Royal Polovictory Hotel	4,099.86	2.05	0.88	1.17
56	Bhavin Kanha Restaurant	1,081.48	0.54	0.23	0.31
57	Grand Chankya Hotel	4,090.8	2.05	0.88	1.17
58	Kanha Restaurant C scheme	1,716.57	0.86	0.37	0.49
59	Hotel Lee Amour	1,618.41	0.81	0.35	0.46
60	Mayanksoni	1,897.38	0.95	0.41	0.54
61	Chandar Mohan Singh	8,098.65	4.05	1.74	2.31
62	Arvind Asopa	1,888	0.94	0.41	0.54
63	Aman Exports	6,210.38	3.11	1.34	1.77
64	Pawan creations	4,730	2.37	1.02	1.35
65	Emarald Garden Club	5,081	2.54	1.09	1.45
66	Bhagwati Hotels and Resorts	16,126.24	8.06	3.47	4.59
67	Gajanand Chinpa	2,180.18	1.09	0.47	0.62
68	Padamchand Jain	4,677	2.34	1.01	1.33
69	Vinod Badgoti	3,900.15	1.95	0.84	1.11

Sl No	Name of Applicants	Total area in Sqm	Recoverable amount ₹ 50 per Sqm	Amount recovered by the MCorp	Amount less recovered
70	Munni Devi	9,325.06	4.66	2.19	2.47
71	Shankar Eye Hospital	6,582.30	3.29	1.42	1.87
72	Allen Carrier Institute	3,228.18	1.61	0.69	0.92
73	Narayan Techno E school	7,080.54	3.54	1.52	2.02
74	Jaipur School	4,759.75	2.38	1.02	1.36
75	Berger Paints	4,605	2.30	0.99	1.31
76	Sardar Patel Public School	4,344	2.17	0.93	1.24
77	Anup Aroda	15,803.23	7.90	3.40	4.50
78	Gajanand Chinpa Shiv Colony	3,182.32	1.59	0.69	0.91
79	Rishabh Goyal	7,426.53	3.71	1.60	2.11
				Total	**254.80**

Appendix-V

(Refer Paragraph 5.4)

Statement showing the details of revenue sources identified by 4th and 5th SFC, status of levy and statutory provisions

Sl. No.	Revenue Sources	Status of Levy	Provisions as per Act & Rules	
			RMA 2009	GoR Order & Circular
		Tax Revenue		
1	Property Tax	Levied	-	LSGD Notification no. F(8)C(327)LSG/95/5573dated: 29.08.2007
2	Tax on Pilgrims and Tourists	Levied (Collected only by Ajmer, Pushkar & Sarwar Municipalities)	103 (v)	
3	Tax on non-motorized Vehicles	Levied (Collected only by 4 M. Boards & 1 M. Council)	103(i)	
		Non-Tax Revenue		
4	Sanitation Tax/ User charges	Levied	101(b)	LSGD Notification no. 6625 dated 11.03.15
5	Building Plan/License approval fee	Levied	105 (a,b)	Building Bye Laws
6	Trade License	Levied	102(b)	
7	Tax on lands and buildings	Levied	102 (a)	
8	Tax on profession, trade, callings and employment	Not Levied	102 (b)	
9	Toll on roads and bridges	Not Levied	102 (c)	
10	Tax for pollution control	Not Levied	102 (d)	
11	Lighting tax	Not Levied	103 (iii)	
12	Tax on congregation	Not Levied	103 (iv)	
13	Advertisement Tax	Levied	102(e)	
14	Fire Tax	Levied	103(vii)	
15	Tax on boat moored	Levied	103 (ii)	
16	Tax on deficit in parking spaces in non-residential building	Levied	103 viii)	
17	Surcharge on Stamp duty	Not Levied	103(ix)	

Appendix-VI

(Refer Paragraph 5.5.1)

Statement showing variation in budget in each category of ULBs

(₹ in crore)

Name of the ULB	Year	Budget	Receipts Actuals	Percentage of actual budget	Budget	Expenditure Actuals	Percentage of actuals to budget
M Corp Ajmer	2015-16	209.94	124.40	59.25	207.83	94.49	45.46.
	2016-17	285.11	188.33	66.05	275.33	137.03	49.77
	2017-18	322.38	173.82	53.91	325.41	156.91	48.22
	2018-19	417.84	204.88	49.03	421.13	197.10	46.80
	2019-20	202.52	179.55	88.65	246.23	177.45	72.06
M Council, Kishangarh	2015-16	106.44	41.53	39.01	102.95	67.98	66.03
	2016-17	193.14	48.30	25.00	191.81	47.17	24.59
	2017-18	273.64	77.16	28.19	265.57	50.03	18.83
	2018-19	231.33	113.11	48.89	218.12	110.19	50.52
	2019-20	184.55	87.97	47.67	180.92	89.86	49.67
M Council, Sikar	2015-16	40.58	52.16	128.55	50.22	49.13	97.82
	2016-17	87.78	91.20	103.90	70.60	55.88	79.14
	2017-18	98.50	102.21	103.77	108.04	98.52	91.18
	2018-19	112.17	108.44	96.67	110.31	106.24	96.30
	2019-20	120.02	102.73	85.59	140.55	115.14	81.92
Nawalgarh MBoard	2015-16	26.30	15.18	57.7	27.57	11.16	40.47
	2016-17	38.55	49.36	128.04	38.56	17.20	44.58
	2017-18	69.69	20.19	28.97	68.01	38.56	56.70
	2018-19	76.15	26.84	35.25	76.33	33.41	43.78
	2019-20	75.84	10.09	13.30	76.53	10.36	13.54
Chomu M Board	2015-16	20.79	19.86	95.51	23.31	19.55	83.87
	2016-17	23.77	23.52	98.96	21.93	12.46	56.83
	2017-18	32.40	22.38	69.08	26.81	9.78	36.48
	2018-19	21.73	21.65	99.60	27.10	15.39	56.78
	2019-20	23.93	20.32	84.91	21.63	14.96	69.16
Bagru M Board	2015-16	8.00	4.58	57.27	7.58	7.97	105.05
	2016-17	10.23	12.81	125.22	10.05	5.10	50.73
	2017-18	12.89	9.34	72.44	12.84	6.05	47.12
	2018-19	18.18	14.40	79.16	23.42	13.61	58.14
	2019-20	24.78	12.32	49.73	25.25	10.39	41.14
Phulera M Board	2015-16	10.01	8.44	84	10.06	7.31	73
	2016-17	11.02	9.53	87	11.88	9.93	84
	2017-18	14.50	9.26	64	14.35	9.57	67
	2018-19	19.43	14.10	73	17.87	10.57	59
	2019-20	21.39	10.84	51	21.97	13.29	61
Jobner MBoard	2015-16	6.73	7.16	106	6.43	6.42	100
	2016-17	1.82	2.81	155	2.65	3.62	137
	2017-18	11.04	2.64	24	11.26	1.54	14
	2018-19	12.93	7.73	60	12.99	8.56	66
	2019-20	13.52	5.43	40	14.22	5.97	42
Chaksu M Board	2015-16	24.44	17.28	71	24.69	18.72	76
	2016-17	27.61	16.63	60	26.14	11.05	42
	2017-18	28.20	13.04	46	32.66	14.92	46
	2018-19	34.88	21.29	61	33.69	14.50	43
	2019-20	37.40	18.60	50	37.59	20.46	54

Name of the ULB	Year	Budget	Receipts Actuals	Percentage of actual budget	Budget	Expenditure Actuals	Percentage of actuals to budget
Newai MBoard	2015-16	44.01	23.03	52	40.60	24.26	60
	2016-17	47.15	12.38	26	46.54	15.37	33
	2017-18	50.00	10.63	21	53.16	12.32	23
	2018-19	56.31	18.48	33	57.45	18.30	32
	2019-20	55.51	17.71	32	53.67	17.54	33
Shahpura MBoard	2015-16	9.41	7.92	84	8.43	8.58	102
	2016-17	12.04	9.14	76	11.11	4.42	40
	2017-18	14.50	11.00	76	15.14	11.06	73
	2018-19	19.51	13.73	70	20.01	13.12	66
	2019-20	23.89	11.14	47	18.58	14.92	80
Lalsot M Board	2015-16	9.41	9.81	104	9.61	9.12	95
	2016-17	8.41	12.91	154	8.90	7.80	88
	2017-18	9.38	11.95	127	10.26	10.11	98
	2018-19	14.63	13.98	96	14.22	18.99	134
	2019-20	19.42	15.29	79	21.42	18.02	84
Jaipur M Corp	2015-16	1,052.12	697.97	66	1,052.12	629.05	60
	2016-17	1,367.65	730.08	53	1,367.65	606.43	44
	2017-18	1,427.44	655.11	46	1,451.52	671.47	46
	2018-19	1,852.86	855.16	46	1,852.86	958.36	52
	2019-20	1,790.07	763.59	43	1,870.07	943.25	50
Thanagaji MBoard	2019-20[2]	21.36	7.09	33	23.88	2.06.50	9

[2] Thanagaji MB was constituted on 14.09.2018 as such data for previous years were not available.

Glossary

AMRUT	Atal Mission for Rejuvenation and Urban Transformation
CFC	Central Finance Commission
DDP	District Development Plan
DLB	Directorate of Local Bodies
DPC	District Planning Committee
JnNURM	Jawahar Lal Nehru National Urban Renewal Mission
LSGD	Local Self Government Department
MPC	Metropolitan Planning Committee
NOC	No Objection Certificate
NULM	National Urban Livelihood Mission
O&M	Operation and Maintenance
PHED	Public Health Engineering Department
RGDPS Act	Rajasthan Guaranteed Delivery of Public Services Act, 2011
RHB	Rajasthan Housing Board
RIICO	Rajasthan State Industrial Development and Investment Corporation
RMA	Rajasthan Municipal Act, 2009
RSPCB	Rajasthan State Pollution Control Board
RSRDC	Rajasthan State Road Development and Construction Corporation Limited
RSVK	Rajasthan Shahri Vikas Kendra
RUDSICO	Rajasthan Urban Drinking Water, Sewerage and Infrastructure Corporation
SC	Scheduled Caste
SEC	State Election Commission
SFC	State Finance Commissions
ST	Scheduled Tribe
TPD	Town Planning Department
UD	Urban Development
UDA	Urban Development Authorities
UDH	Urban Development and Housing Department
UITs	Urban Improvement Trusts
ULBs	Urban Local Bodies

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सत्यमेव जयते

Report of the Comptroller and Auditor General of India

Performance Audit on Outcomes in Surface Irrigation in Rajasthan



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Rajasthan

Report No. 6 of the year 2021

Report of the
Comptroller and Auditor General of India

Performance Audit of
Outcomes in Surface Irrigation in Rajasthan

Government of Rajasthan

Report No. 6 of the year 2021

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Preface

This report for the year ended 31 March 2020 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the constitution of India for being laid before the State Legislature.

The report contains significant results of the Performance Audit of "Outcomes in Surface Irrigation" relating to Water Resources Department of the Government of Rajasthan for the period 2014-15 to 2019-20. The audit has been carried out under the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations on Audit and Accounts, 2007 (amended in 2020) issued there under by the Comptroller and Auditor General of India.

The Performance Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summary

Rajasthan has one tenth of land area and five per cent of population of the country. However, its share in surface water resources is below two per cent. Agriculture remains a major occupation for the population of the state. Out of the total irrigated land of State, 69 per cent is irrigated through tube wells and open wells, placing enormous stress on ground water. In contrast, the share of surface irrigation in total gross irrigated area was only 31 per cent. Optimum use of surface water, therefore, assumes tremendous importance in the State. A performance audit on "Outcomes in Surface Irrigation" was conducted to assess the outcomes achieved in Surface Irrigation Projects being implemented in the State.

We noticed deficiencies in planning of projects. Inaccurate surveys led to modifications in designs after commencement of work with significant financial implications. Delayed acquisition (three to 19 years) of land resulted in avoidable expenditure of ₹ 33.62 crore.

(Paragraphs 3.1.1 to 3.1.2)

Projects were delayed by three to 39 years. There were cost overrun in all the selected projects which ranged between 2 to 3,536 per cent.

(Paragraphs 3.2 to 3.3)

Three projects became unviable due to deficient pre-construction survey and investigation.

(Paragraph 3.4)

In five projects, water released for irrigation was far less than that envisaged and reserved, and benefit of drinking water could also not be provided up to the level envisioned in the DPRs. In two projects, the water was released in excess than required leading to possibility of water logging and salinity.

(Paragraphs 3.5.2.2 and 3.5.2.3)

Unauthorised lifting of water from canal by nearby cultivators was noticed.

(Paragraph 3.5.2.4)

Rajasthan state was a pioneer in introducing, Participatory Irrigation Management by formulating Water Users' Associations. However, the WUAs did not function as per the expectations which led to inefficient maintenance and management of the projects. Seepages from dams, damages in canals, vegetation and silting in canals were noticed which caused significant hindrance in providing intended benefits.

(Paragraphs 4.2 to 4.3)

Coordination among the line departments to monitor the progress of projects was not ensured. There was no formal mechanism in place for coordination between departments or regular oversight of the project outcomes.

(Paragraph 4.9)

Audit attempted an analysis of impact of the projects and assessment of what the projects achieved.

Four projects could not create any irrigation potential even after investment of ₹ 455.76 crore. Three projects could not utilise any IP created while the utilisation of created IP in rest of the projects ranged between 2.28 to 68.21 per cent. Thus, the projects could not provide the benefits envisaged while the cost increased manifold.

(Paragraph 5.1)

National Water Policy stipulates that water resource development projects should as far as possible be planned and developed as multi-purpose projects, with the provision for drinking water. Audit observed that only in three out of seven projects, drinking water was provided to intended beneficiaries. No water was provided to beneficiaries in respect of one project and only a part of beneficiaries were covered in respect of other three projects.

(Paragraph 5.2)

The cropping patterns were not ensured as per projections to achieve the intended yield. Project specific training/guidance about cropping pattern/ technology/upgraded seeds etc. proposed in DPR was not provided.

(Paragraphs 5.3)

Only 65 per cent physical target for plantation was achieved.

(Paragraphs 5.5)

Key information such as preliminary survey records, data in respect of ground water and revenue for the period prior to DPR and project specific crop yield were not provided to audit. In the absence of availability of data and desired records with the Department, audit could not ascertain the project-wise comprehensive outcome precisely.

(Paragraph 5.7)

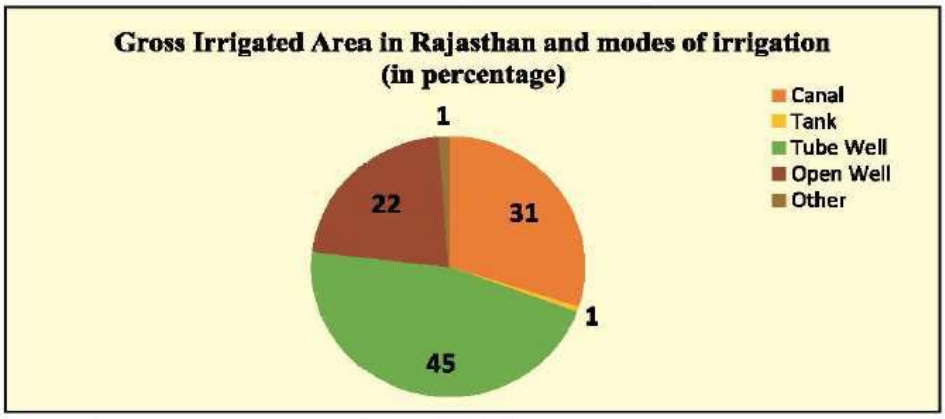
Chapter-I
Introduction

Chapter-I
Introduction

Rajasthan is the largest state of India in terms of area. It has one tenth of land area and five *per cent* of population of the country. However, its share in India's surface water resource is below two *per cent*. The state produces several agriculture products and agriculture remains a major occupation for the population of the state despite being a desert state. The major agriculture products of the state are wheat, soybean, mustard, bajra, maize, gram, groundnut etc. Out of the total area of 342.67 lakh hectare (*ha)* of Rajasthan, 272.11 lakh *ha* is cultivable. The State has Net Cropped Area of 254.37 lakh *ha*, out of which approximately 151.72 lakh *ha* (59.64 *per cent*) is rain fed and only 102.65 lakh ha (40.36 *per cent*) is irrigated.

In Rajasthan, primary source of water is scanty and rainfall is uncertain and confined to two months of the year. Nearly two thirds of the State is arid or semi-arid land. The uncertainty of the monsoon affects the agriculture production in the state. Optimum utilisation of the available water through irrigation network, thus plays a vital role in agrarian development of the state.
Irrigation is the process of applying controlled amount of water to plants at needed intervals. Irrigation helps to grow agricultural crops and revegetate disturbed soils in dry areas and during periods of less than average rainfall. Irrigation sources are broadly divided into: surface water, ground water, and rainfed or a combination of any of the sources. As depicted in the chart below, in Rajasthan even now 69 *per cent* of irrigated land is irrigated through tube wells and open wells using ground water. This dependence on tube wells and open wells places enormous stress on ground water. In contrast, the share of surface irrigation in total gross irrigated area as per annual progress report of WRD was only 31 *per cent.*

Chart.1- Details[1] of Irrigated Area in Rajasthan



Source: Annual progress report of WRD 2019-20

[1] Canal-31.80 lakh *ha*, Tank-0.69 lakh *ha*, Tube well 49.00 lakh *ha,* open well-23.32 lakh *ha* and other source-1.22 lakh *ha*.

In this context, the development of efficient network of surface irrigation assumes great importance for the State. Surface irrigation involves distribution of water over the soil surface by gravity. Surface water is more reliable and prevails over the remaining two kinds of irrigation sources. Surface irrigation system draws water from natural rivers or tanks as source. The surface irrigation network broadly consists of:

(i) Reservoirs including balancing reservoirs

(ii) Main Canals

(iii) Minors & sub-minors

(iv) Distributary network

Irrigation projects are designated as major, medium and minor on the basis of command area they serve i.e. larger than 10,000 *ha*, between 2,000 to 10,000 *ha* and less than 2,000 *ha* respectively. At the time of independence there was one major, 43 medium and 2,272 minor irrigation projects and irrigation potential was only four lakh hectare in the State.

The Water Resources Department (WRD) (erstwhile Irrigation Department) was set up in the State with the objective of optimum utilization of surface water and inter-state river basin water for the purpose of agriculture and flood control. The department has created irrigation potential of 38.81 lakh *ha* up to March 2020. The position of surface irrigation projects is given in **Table 1.1**.

Table-1.1: Irrigation projects

S.No.	Category	Completed	Ongoing	Total
1	Major	10	06	16
2	Medium	110	06	116
3	Minor	3,339	45	3,384
	Total	**3,459**	**57**	**3,516**

1.1 Main Outcomes Identified

The following broad outcomes were envisaged as outcome in Detailed Project Reports (DPR) and Administrative Reports for the surface irrigation Projects in the state:

1) Increase in crop yield through

- ***(i)*** Creation of enhanced irrigation potential (IP)
- ***(ii)*** Change of cropping pattern

2) Improving availability of water for human consumption.

3) Ecological and Environmental Preservation.

4) Participatory Irrigation Management through Water Users Association (WUA)

1.2 Roles and Responsibilities

The following departments are involved in achieving the intended outcomes:

(i) ***Water Resources Department***: Nodal agency to execute the works related to establishment of suitable irrigation system to facilitate the cultivators and providing drinking water facility to people.

(ii) ***Agriculture Department***: To give inputs regarding estimation of the crop wise benefits and cropping pattern of the projects. As per the Guidelines for preparation of Detailed Project Report (DPR) of irrigation projects, Agriculture Department is consulted for Benefit Cost Ratio (BCR) calculation and deciding the cropping pattern.

(iii) ***Public Health Engineering Department***: Responsible for providing drinking water along with drawing and design for projects, where outcome included provision of drinking water.

(iv) ***Forest Department***: Responsible for sanctions/conversion of forest land to non-forest land and plantation work in the project area, on the basis of request furnished by the WRD.

(v) ***Revenue Department***: Responsible for Girdawari, i.e. documentation to record name of owner, name of cultivator, land/khasra number, area, kind of land, cultivated and non- cultivated area, source of irrigation, name of crop and its conditions, revenue and rate of revenue, to be conducted at least twice in a year. The department is also responsible for revenue collection.

1.3 Previous coverage in Audit Reports

Audit of **Surface Irrigation with outcome focus** has not been conducted earlier. However, one of the major irrigation project viz. Narmada Canal Project was periodically audited as part of Compliance Audit. A Performance Audit on the subject 'Irrigation potential created in Narmada Canal Project' was conducted in the year 2016. Status of Major findings and PAC recommendations thereon is given in ***Appendix-I***.

Chapter-II
Audit Approach

Chapter-II
Audit Approach

This performance audit focuses specifically on the Outcomes in Surface Irrigation. The benefits envisaged in the DPR of major/medium irrigation projects and Administrative Estimates of minor irrigation projects were taken as the criteria for the purpose of identification of tangible outcomes and their assessment. Audit sought to analyse the gaps in achievement of outcomes (if any) and the underlying causes & factors behind such under-achievement.

2.1 Audit objectives

The audit objectives were to assess whether:

(i) The Irrigation Projects deliverables were planned, executed and managed in accordance with the intended objectives;

(ii) Coordination with all stakeholders was ensured at all stages for sustainable extension of benefits and achievement of intended outcomes.

2.2 Audit criteria

The Performance Audit derived the criteria from the following sources:

(i) Irrigation Manual

(ii) Public Work Finance and Accounts Rules (PWF&AR)

(iii) Guidelines issued by Central Water Commission (CWC) for preparation of DPRs 2010 and DPRs of selected projects

(iv) Forest Conservation Act, 1980

(v) Environment (Protection) Act, 1986 and Environment Impact Assessment Notification, 1994 and subsequent amendments

(vi) Land Acquisition Act, 1894 and subsequent orders

(vii) Government Resolutions and Instructions/Orders

(viii) CWC guidelines, 2002 for Performance evaluation of irrigation system

(ix) National Resettlement and Rehabilitation Policy

(x) Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013

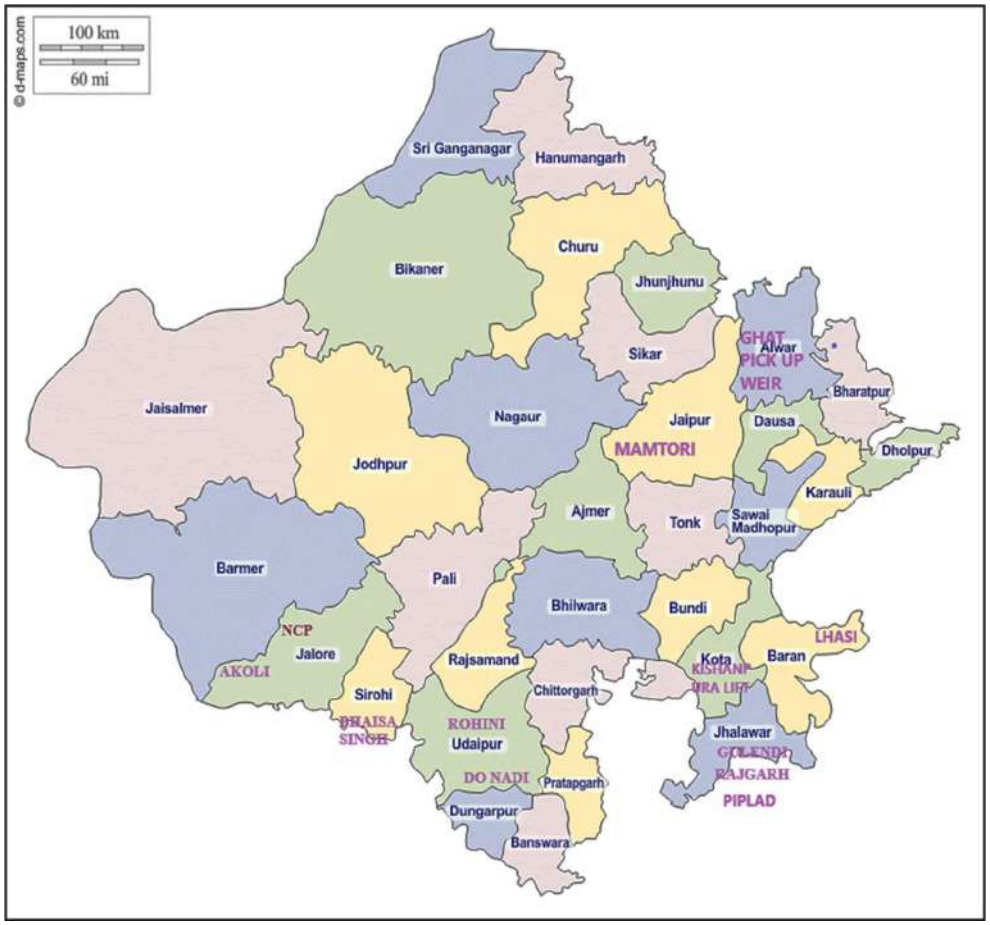
(xi) National and State Water Policy

2.3 Audit scope and selection of projects for scrutiny

The field study covered period from April 2014 to March 2019. Performance Audit was conducted during the period November 2019 to February 2020 of selected ongoing/completed projects. However, on the basis of replies and information, this was updated up to March 2020. The PA covered the activities executed in the projects since their inception.

For detailed scrutiny, the Performance Audit covered a sample of one Major[1], three Medium[2] and eight Minor[3] irrigation projects ongoing/completed during January 2011 to March 2017. Presently, eight projects are completed[4] and four are ongoing. The major project (NCP) was selected on the request of Secretary (WRD) during the entry conference. The other projects were selected through random sampling using IDEA software.

The locations of the selected projects are depicted in the following map:



1 Narmada Canal Project.
2 Piplad, Lhasi and Rajgarh.
3 Akoli, Bhaisa Singh, Do Nadi, Gulendi, Ghat Pick up Weir, Kishanpura, Mamtori and Rohini.
4 Piplad, Akoli, Do Nadi, Gulendi, Ghat Pick up Weir, Kishanpura, Mamtori and Rohini.

Table 2.1: Details of the Selected projects

Name of Projects and components	Project Commencement and Completion month	Source of water and Location	Sanctioned Project cost (₹ in crore)	Expected outcomes i.e. creation of IP in *ha* (based on the DPR)	Project area (CCA in hectare)
Narmada Canal Project	03/1996, Ongoing	Narmada River (Jalore)	3,124	1.51 lakh	2.46 lakh
Lhasi Medium Irrigation Project	05/2007, ongoing	Lhasi River (Baran)	204.23	2,609	2,539
Piplad Medium Irrigation Project	08/2006 and 12/2018	Piplad River (Jhalawar)	91.21	3,549	4,688
Rajgarh Medium Irrigation Project	06/2012, ongoing	Ahu & Kanthari River (Jhalawar)	386.82	8,568	6,827
Akoli Minor Irrigation Project	12/2011 and 09/2017	Bandi River (Jalore)	21.81	458	539
Bhaisa Singh Minor Irrigation Project	10/1978, ongoing	Sukdi River (Sirohi)	18.18	350	419
Do Nadi Minor Irrigation Project	09/1996 and 06/2010	Som River (Udaipur)	9.09	547.12	316
Ghat Pick up Weir Minor Irrigation Project[5]	09/2007 and 04/2014	Ruparail River (Alwar)	15.03	0	0
Gulendi Minor Irrigation Project	11/2000 and 11/2011	Gulendi River (Jhalawar)	30.21	2,535	1,950
Kishanpura Minor Irrigation Project	07/1999 and 02/2012	Chambal River (Kota)	7.20	1,455	1,938
Mamtori Minor Irrigation Project	08/2008 and 02/2019	Banganga River (Jaipur)	1.14	64	78
Rohini Minor Irrigation Project	07/1999 and 10/2013	Local Nallah (Udaipur)	9.53	365.94	276

2.4 Audit Methodology

The field study was conducted for the period April 2014 to March 2019. Audit scrutinised the records at the offices of the Chief Engineer/Zone offices[6]/Circle

[5] For flood irrigation, during rainy season.
[6] Kota, Jaipur, Udaipur and Jodhpur.

Offices[7]/ Executive Engineers[8] of WRD and line departments (i) Deputy Directors, Agriculture[9], (ii) Executive Engineers[10] of Public Health Engineering Department (PHED) and (iii) Tehsils[11] of Revenue Department. Further, joint site visits/physical verification of the selected projects was also conducted by audit.

An entry conference was held with Secretary WRD on 17 September 2019, in which the audit methodology, scope, objectives and criteria were discussed. An exit conference was held with Principal Secretary WRD and his team on 05 March 2021 wherein the findings of the Performance Audit and reply given by the Department were discussed. In respect of some points, the officers of the Department put forth certain additional facts and desired to give supplementary reply. Accordingly, the supplementary reply was also furnished on 10 March 2021. The reply given by the Department has been factored in drafting the Report. Audit acknowledges the cooperation and assistance extended by the Departments and test checked units visited in conducting the performance audit.

2.5 Audit approach to assess outcomes in Surface Irrigation

Outcomes are generally measured in terms of achievement of the long-term goals of a project. For any irrigation project, creation and utilization of the contemplated irrigation potential is the primary objective. This would increase the agricultural production and yield, provide water for drinking purpose and pisciculture, increase tourism etc.

Audit assessed the outcomes in surface irrigation by scrutinizing the Detailed Project Report (DPR), which is prepared before commencement of the project. The quantifiable benefits arising from Benefit-Cost Ratio (BCR) bench marks, change in cropping patterns and establishment of Participatory Irrigation Management were scrutinized in the project executing agency (WRD) and line departments i.e. Agriculture Department and PHED through applicable rules, regulations and records.

2.6 Audit Constraints

During the course of study of outcomes in surface irrigation, audit requested for some basic information/records from the department. However, even after repeated requests, the following information were not provided to audit.

(i) Preliminary surveys were necessary for preparing the proposals for the projects. Records related to preliminary survey, proposals and correspondences were not made available.

---

7 Baran, Bharatpur, Jaipur, Jhalawar, Jodhpur, Kota, Sanchore and Udaipur.

8 Jaipur, Alwar, Kota, Jhalawar, Chhabra, Bhawani Mandi, Sanchore (I to V), Jalore, Sirohi, Salumbar, Udaipur and Aklera.

9 Baran, Jaipur, Jalore, Jhalawar, Kota and Udaipur.

10 Sanchore, Bhawani Mandi, Abu Road, Chhabra, Jhalawar and Salumbar.

11 Kota, Bhawani Mandi, Aklera, Kotra, Kherwada, Jalore and Sanchore.

(ii) Data in respect of ground water and revenue for the period prior to DPR was not made available.

(iii) Data of project specific crop yield were not captured by the Agriculture Department.

In order to assess outcome of projects, project wise data were necessary. However, project wise performance data were not maintained by the Department. The data was maintained for individual districts as a whole, from which the outcome derived from the individual project cannot be identified. In absence of availability of data and desired records with Department, audit could not ascertain the project-wise comprehensive outcome precisely.

State Government replied (March 2021) that all the relevant documents were submitted. Reply is not factual as the information mentioned above was not made available to audit.

Chapter-III

Planning, Execution and Financial Management of Irrigation Projects

Chapter-III

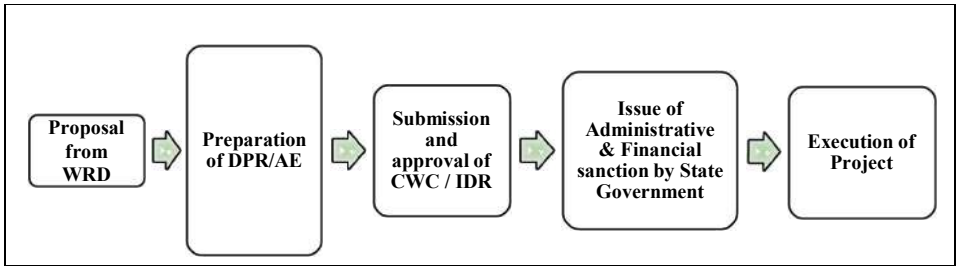
Planning, Execution and Financial Management of Irrigation Projects

Irrigation projects are essentially long term projects and involve huge investment not only in terms of financial resources but also as regards technicalities of work execution, maintenance plan and monitoring systems. The planning of the project depends on various factors including the outcomes intended, stakeholders involved, the geographical location of the project etc.

While enhancement of irrigation potential (IP) was a common objective for all irrigation projects, there were various other sub objectives included in the plans. Some of the projects had provision for supply of drinking water to villages and towns also in their plans. Out of the selected projects Narmada, Lhasi, Piplad, Rajgarh, Do Nadi, Bhaisa Singh and Gulendi Projects were executed for both irrigation and drinking water purposes. The remaining projects viz. Akoli, Ghat Pick up Weir, Kishanpura, Mamtori and Rohini Projects were developed solely for irrigation purpose.

Irrigation projects planning process generally includes a proposal from WRD, preparation of Detailed Project Report (DPR) [1]/Administrative Estimate, scrutiny of major and medium projects' DPR by Central Water Committee (CWC) for determining the techno-economic viability of the project, issue of administrative and financial sanction for the project by State Government after clearance of project from CWC. Minor irrigation projects were approved by Investigation, Design and Research (ID&R) Unit of State Water Resources Planning Department. The process flow chart for the same is given below:

Process flow chart showing summary of Irrigation Projects Planning Process



In all selected projects, funds were provided through the regular budget of the department under various Central/State schemes. This was followed by planning the work execution and establishing the monitoring system. A

[1] The DPR/Administrative Estimate contains the detailed justification of the project, area affected by it, steps involved in execution, estimated cost and benefits etc. During finalization of DPR, feedback/comments were also taken from other stakeholder line departments like Agriculture and Public Health Engineering Department. DPR preparation was to be followed by land acquisition and taking statutory clearances like environment and forest. This has to be initiated by nodal department (WRD).

successful execution of project and effective delivery of outcome required detailed planning at each stage of project.

3.1 Deficiencies in Planning of Projects

Preparation of Detailed Project Report (DPR) includes data of surveys, geological investigations, seismic investigation, hydrology, design etc. and these DPRs were approved by CWC (Major and Medium Projects). Typically, preparation of Administrative Estimates for Minor Irrigation Projects was done departmentally.

During audit, we noticed several basic planning deficiencies which had a cascading effect on completion of projects and led to time and cost over- run. The details are as follows:

3.1.1 Deficiencies in Preparation of DPR

As per CWC Guidelines for submission, appraisal and clearance of irrigation and multipurpose projects, DPRs submitted by State Government are subjected to techno-economic scrutiny by CWC. Block-wise information on command area, conjunctive use of ground water, participatory irrigation management, benefits other than irrigation (like pisciculture, tourism etc.) are also required to be furnished for each project.

Survey was an important tool to assess the requirements of the project and had to be completed before commencement of work. If a survey is not done accurately, it can lead to change in design at the execution stage, delay in completion of the project and increase in cost.

Rule 285 of PWF&AR stipulates that after working out all technical and working details and on completion of surveys and investigation, formulation of working drawing/designs, detailed technical estimates should be done and got sanctioned.

During audit, following deficiencies were noticed in preparation of DPRs and conducting surveys:

(i) As mentioned in para 2.6, data in respect of preliminary surveys conducted for preparing the proposals were not provided to Audit. Thus, in absence of key details, specific deficiencies could not be pointed out in audit. However, in all the selected projects, Audit noticed changes in quantities of items, modifications in scope of work and structural engineering and designs after commencement of work with significant financial implication. Hence, audit is of the view that preliminary surveys were either not conducted or not conducted properly leading to revisions in costs of the selected projects as detailed in **Table 3.3**.

For instance, in case of Narmada Canal Project (NCP) initially the cost was sanctioned (March 1996) as ₹ 467.53 crore, which was revised to ₹ 3,124 crore i.e. increased by 568 *per cent* of initial cost, due to modifications proposed in the project. Pisciculture benefits from these projects were neither ascertained

nor taken into consideration in planning, although fisheries potential was seen in Piplad, Lhasi and Gulendi.

State Government stated (March 2021) that the project cost of NCP was revised to ₹ 1,541.36 crore in August 2007 due to introduction of pressure irrigation technique due to which the irrigated area increased from 1.35 Lakh ha to 2.46 lakh ha. Further, the original proposal was for intensive irrigation which was changed to extensive irrigation. Hence, the increase in cost was only by ₹ 1,582.64 crore i.e. only 102.68 *per cent* instead of 568 *per cent*. Reply is not tenable as initially the cost was sanctioned as ₹ 467.53 crore and later due to changes in the project, the cost was increased by 568 *per cent.*

(ii) Deficiencies in planning were also seen in Lhasi and Rajgarh projects as project proposals did not include provision of water course/field channel which was essential component of any irrigation project. Lack of planning of water course/field channel has resulted in non-execution of these works in respective projects.

State Government stated (March 2021) that in Rajgarh project, the construction of water Course and on-field development activities were conducted by the Command Area Development Department. The fact, however, remains that water course and field development activities were not executed till now. Consequently, the intended benefits could not be achieved.

(iii) In NCP, it was noticed that the construction of Surachand minor of Bhimguda Distributary was completed in September 2011. The Cultivable Command Area (CCA) proposed for the minor was 6,369.31 ha and 51 *diggies*[2] in the command area were to be constructed.

During the period May 2011 to January 2012, Department found that 3,391.04 *ha* of CCA to be covered by 25 *diggies* were under government *padat* land[3]. *Padat* land in command area was not suitable for developing of network for irrigation purposes. Consequently, 25 *diggies* were removed from the umbrella of CCA. In the remaining CCA of 2,978.27 *ha,* the work of laying of pipeline, installation of pump set and construction of remaining 26 *diggies* was executed (May 2015), with a delay of 320 days due to inaccurate survey and consequential revision in drawing and design.

State Government stated (March 2021) that the area of 25 *diggies* was lying either under forest land or was saline. The reply confirms the audit contention that proper survey was not done during the period of planning and owing to this, project was delayed.

3.1.2 Planning for land acquisition and clearances

For any project of this magnitude, land acquisition is one of the major steps. According to section 4 to 11A of Land Acquisition Act, 1894, whenever, it appears to the appropriate Government that land in any area is required or likely

[2] Water Storage tank.
[3] Padat land- un-cultivated or fallow land.

to be required for any public purpose, a notification to that effect along with details of the land to be acquired in rural and urban areas shall be published. Further, as per Rule 298 of the Public Works Financial & Accounts Rules, where land has to be acquired for a particular work, a notification for the acquisition of the land under Land Acquisition Act should invariably be issued before the administrative approval is given.

Delay in land acquisition and transfer of land in the name of department can lead to delays and litigation at the later stage. Cases noticed in audit are detailed below:

(i) Delay in acquisition of land

Scrutiny of records revealed that Administrative and Financial (A&F) sanctions of Akoli, Rajgarh, Piplad, Lhasi and NCP irrigation projects were accorded during the years 1996 to 2011. However, the department delayed acquisition of land from 3 to 19 years from date of issue of A&F sanctions. For example, in Piplad Medium Irrigation Project, A&F sanction was issued in August 2006, however, payment of land acquisition was made, after a delay of 11 years, in May 2017. This resulted in avoidable expenditure of ₹ 33.62 crore due to payment to land holders at increased rates as per new Act[4]. Details of avoidable expenditure due to delay in land acquisition are given in ***Appendix-II***. Audit sought the reasons for delay in acquisition of land, however, reasons for same, were not made available to audit. Further, no reasons were found on record relating to the delayed process of land acquisition.

State Government stated (March 2021) that in respect of Lhasi, the land compensation was made for canals, which were sanctioned in the year 2017. Reply was not tenable as the project was sanctioned in the year 2007 and DPR of the project had provision of land acquisition for canal works. However, department acquired land after ten years for canal.

In respect of Rajgarh, it was stated that final awards were prepared and issued as per provisions of new Act. Reply is not tenable as the compensation of land should have been awarded before the new Act came in force as A & F of the project was approved in September 2012.

In respect of NCP it stated that the land for a particular canal is acquired only after detailed survey and L-section of the canal was got approved. Land compensation is paid as per rates approved in the award sanctioned by the competent authority. Reply is not acceptable as A&F of the work was accorded in the years 1996 & 2010 and payment was made in the year 2015, up to which new land acquisition act came in force which led to avoidable expenditure.

For Akoli it was stated that there had been no delay in land acquisition and all procedural steps to acquire land were adopted but rates were changed. Reply is

[4] Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, effective from 1 April 2014.

not acceptable as A&F of the work was accorded in the year 2011 and payment was made in the year 2015 which led to avoidable expenditure.

(ii) Non-mutation of land

Scrutiny of records of selected projects revealed that the department had acquired land for construction of dam, canal/ distributaries/ minors/ sub-minors. However, mutation of all the acquired land in the name of the department had not been executed as per details given in **Table 3.1**.

Table 3.1: Non-mutation of Land

S. No.	Name of Project	Area of land acquired (in ha)	Mutation of Land (in ha)
1	Narmada Canal Project	4,830	Nil
2	Lhasi	646.96	604.57
3	Piplad	800	215
4	Ghat Pick Up Weir	4.00	Nil
5	Kishanpura Lift	0.05	Nil
6	Do Nadi	28.53	Nil

Thus, in absence of mutation, department had not obtained clear title of the acquired land. State Government stated (March 2021) that efforts are being made for mutation.

(iii) Incorrect certification regarding non-involvement of forest land

The Rohini Minor Irrigation Project was initially sanctioned (July 1999), based on a certificate to the effect that no forest land was involved. However, it was noticed that project had 4.32 ha forest land. Subsequently, department applied (December 2004) for forest clearance in the submergence area. The forest clearance was received in December 2007. The revised Administrative & Financial (A&F) approvals were received in July 2011. The work was finally completed in October 2013. Thus, sanctioning of project based on incorrect certification regarding non-involvement of forest land has delayed the project from July 1999 till receipt of forest clearance (December 2007).

State Government accepted that the project got delayed due to delay in forest clearance and delay in revision of A&F.

3.2 Time overrun of Projects

Timely completion of any project involving public money is crucial for success of project. This is more so for projects directly affecting food production and development of an area. Delays can not only deprive the intended beneficiaries but also result in increased cost to public exchequer. Delays can also add to the complexities of project as project parameters can change with passage of time.

None of the selected projects was completed within stipulated time period. Out of the 12 projects it was found that eight projects had been completed with delays ranging from three to 12 years and four projects were not yet completed, even after a period ranging from six to 39 years. The time overrun in respect of selected projects is depicted in **Chart 2** below:

Chart 2: Time overrun of selected Projects

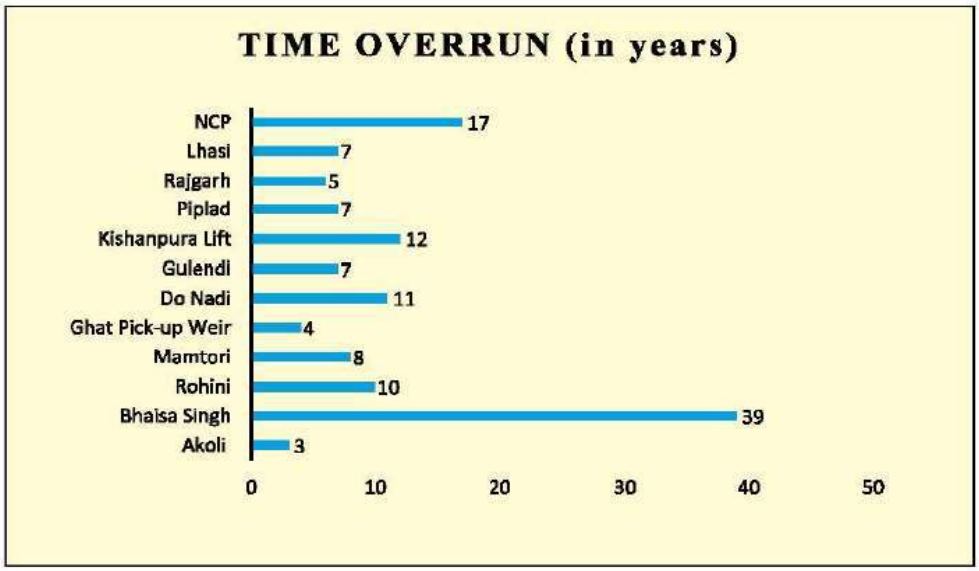


Table 3.2: Statement showing the detail of time over-run in projects as on 31 March 2020

S. No.	Name of Project	Date of Commencement	Schedule completion	Actual completion	Time Over-run (in Years)	Reasons for delay
1	Narmada Canal Project	March 1996	March 2003	WIP	17	Non award of civil work and mechanical work simultaneously.
2	Lhasi Medium Project	May 2007	May 2013	WIP	07	Delay in land acquisition, change in design, non-awarding of canal works simultaneously with dam work.
3	Piplad Medium Project	August 2006	June 2011	December 2018	07	Delay in land acquisition, non-awarding of canal works simultaneously with dam work.
4	Rajgarh Medium Project	June 2012	June 2015	WIP	05	Non-awarding of canal works simultaneously with dam work, delay in land acquisition.
5	Akoli MIP	December 2011	March 2014	September 2017	03	Change in drawing and design of dam, delay in sanction of extra excess works.
6	Bhaisa singh MIP	October 1978	January 1981	WIP	39	Acquisition of land by RIICO and non-construction of canal
7	Do-nadi MIP	September 1996	March 1999	June 2010	11	Dispute with contractor, inadequate allotment of funds and interruption in works by Forest Department.

S. No.	Name of Project	Date of Commencement	Schedule completion	Actual completion	Time Over-run (in Years)	Reasons for delay
8	Ghat Pick UP MIP	September 2007	March 2010	April 2014	04	Delay in finalisation of drawing and design.
9	Gulendi MIP	November 2000	December 2004	November 2011	07	Delay in land acquisition, dispute with contractor and change in design.
10	Kishanpura Lift MIP	July 1999	July 2000	February 2012	12	Delay in finalisation of drawing and design, non-award of civil work and mechanical work simultaneously.
11	Mamtori MIP	August 2008	March 2011	February 2019	08	Delay in starting of work, dispute with Forest Department.
12	Rohini MIP	July 1999	March 2003	October 2013	10	Delay in Forest clearance.

Major reasons that led to delay in completion and consequent time overrun included planning deficiencies such as delay in finalization of design of dam, non-awarding the canal work simultaneously with dam work, lack of coordination between civil and mechanical work etc. In some cases, CCA could not be created in time due to delay in land acquisition, dispute with contractors and inadequate allotment of fund.

State Government accepted the facts (March 2021).

During our audit we came across a case of Bhaisa Singh Irrigation Project where the project continued to be executed for 42 years and yet no outcome could be achieved. Details are given in the case study below:

Case Study- Bhaisa Singh Irrigation Project

An administrative sanction amounting to ₹ 0.50 crore was issued (1978) under Tribal Area Development, for construction of a dam near village Bhaisa Singh in Tehsil Abu Road for irrigation purpose with water storage capacity of 216 Mcft. The project was executed for both irrigation purpose with planned IP of 350 ha and provision of drinking water.

Contracts for construction of dam, were executed in the year 1978-79. The work was to be completed in the year 1981. However, the work was left incomplete in the year 1979-80 by the contractor due to dispute between Contractor and department. Subsequently, due to acquisition of 931 acre land by Rajasthan State Industrial Development & Investment Corporation (RIICO) from total command area of 2,095 acre and additional provision of drinking water for Abu Road town, a revised administrative approval of ₹ 8.23 crore was accorded (2001). There was a part of forest land coming under submergence, however the work was started in the year 2002 without clearance under the Forest (Conservation) Act, 1980. This resulted in suspension of the work in the month of March 2003. Finally, Government applied for environment clearance (February 2006) and got the same in December 2008. Meanwhile, Hydrology of the dam was revised by WRD and revised administrative sanction of ₹ 18.18 crore was accorded (December 2010) by the State Government.

The dam was completed in June 2014 at a cost of ₹ 15.12 crore. No irrigation facility could be achieved from the dam due to reduction in command area as RIICO acquired approximately 45 *per cent* of land required and canals were not constructed. After two years of the completion of dam, it was decided to hand over the project to PHED for providing drinking water to Abu Road Town (October 2016). However, water supply to Abu Road Town was not started till March 2020. On enquiry, the executive agency Rajasthan Urban Infrastructure Development Project replied (January 2021) that work order was issued for water supply and distribution network improvement and work would be completed in the year 2024. Thus, neither irrigation facility nor drinking water facility could be provided (March 2020) though the work was taken up 42 years ago. Further, an investment of ₹ 15.12 crore along with efforts of various agencies for more than four decades came to a naught and the intended outcomes could not be achieved till date. The State Government accepted the facts (March 2021).



Dam of Bhaisa Singh Irrigation Project

3.3 Cost overrun

For any major project involving public money, keeping the expenditure under budgeted amount is one of the major challenges before project management. In a complex irrigation project, inadequacies in planning or inefficiencies in execution can lead to manifold increase in costs and in turn, can even create an obstacle in completion of project. For all these irrigation projects, the project cost was estimated in DPR and accordingly funds were provided in the departmental budget on yearly basis. The details of project cost in the selected projects were as given in **Table 3.3**.

Table 3.3: Details of cost of the Projects

(₹ in crore)

Project	Original sanction	Revised sanction	Actual Expenditure	Cost increase (in percentage)	Status
NCP	467.53	3,124	2,969.74	568	Incomplete
Lhasi	44.73	204.23	215.38	357	Incomplete, even after excess expenditure
Piplad	33.64	91.21	76.49	127	Completed
Rajgarh	192.13	386.82	429.78	101	Incomplete, even after excess expenditure
Akoli	8.84	21.81	13.13	48	Completed
Bhaisa Singh	0.50	18.18	15.12	3,536	Incomplete, handed over to PHED
Do Nadi	4.91	9.09	9.10	85	Completed
Ghat Pick up Weir	3.10	15.03	9.91	220	Completed
Gulendi	13.46	30.21	26.62	98	Completed
Kishanpura	3.44	7.20	5.50	60	Completed
Mamtori	0.93	1.14	0.95	2	Completed
Rohini	2.43	9.53	6.36	162	Completed

* In cases where projects have been completed, percentage of cost increase has been calculated on the basis of actual expenditure. In other cases, where projects are in process, cost increase percentage has been calculated on the basis of revised sanction.

It is apparent from the table, that all the projects had significant cost overrun. The cost overrun of the projects is depicted in **Chart 3** below:

Chart 3: Cost Overrun percentage of selected projects



The cost overrun is indicative of planning deficiencies such as non-award of civil and mechanical works simultaneously, clearance of forest land, timely land acquisition etc. and absence of professional project management.

State Government accepted (March 2021) the facts in all projects except Rajgarh for which it was stated that the total expenditure was ₹ 393.52 crore up to January 2020. The total expenditure shown in the reply was not factual as in fact expenditure of ₹ 429.78 crore was incurred as per monthly accounts of the division.

3.4 Construction of unviable projects

(a) Akoli MIP

As per category of catchment area and run off, 27.583 Mcum, 0.591 Mcum and 9.401 Mcum water was to be received in the dam at 956 mm, 211 mm and 594 mm rainfall at Jalore during 2017, 2018 and 2019 respectively. However, water was received for full storage capacity (1.72 Mcum) for four months in the year 2017 and after that no water was received during the years 2018 and 2019. Non/short receipt of water in the newly constructed project despite good rainfall, reflects deficient pre- construction survey.

State Government replied that the rainfall received in catchment area was meagre during 2018 & 2019 and site selection is unquestionable as a flood lift of 1.6 meter in 2017 shows enormous inflow in dam. The Government's reply is not tenable as 594 mm rainfall was received during 2019 against 330.75 mm yearly rainfall estimated for achieving full storage capacity and still no water was received.

(b) Ghat Pick up Weir MIP

The project was constructed with an anticipation of receiving 64.577 Mcum water at 484.50 mm rainfall. However, no water was stored in 2014 to 2019 except a little water in 2016 despite rainfall of 353 mm to 734 mm[5] during these years. Thus, proper catchment area was not envisaged in survey & investigation conducted prior to construction of the project.

State Government stated (September 2020) that due to less intensive and scattered rainfall in the catchment, runoff could not be generated. Reply is not tenable as in DPR the yield was evaluated as per annual rainfall of 484.50 mm whereas rainfall during the period 2014 to 2019 had ranged between 353 mm to 734 mm, which was sufficient to fill the pickup weir.

(c) Mamtori MIP

As per the quantum of rainfall received during 2013 to 2019, 0.11 Mcum to 2.85 Mcum water was to be received in the dam. However, no water was received in

[5] 430.5 mm (2014), 513 mm (2015), 734.5 mm (2016), 391 mm (2017), 353.5 mm (2018) and 548 mm (2019).

these years. Non-receipt of water in the dam reflects that the hydrology of the dam was decided without proper survey & investigation.

State Government accepted the facts (March 2021).

3.5 Execution

Making water available for irrigation and drinking purposes to the intended beneficiaries is the central purpose of all the envisaged benefits under the projects. Hence, planning and distribution of water was to be effectively managed for the optimum and sustainable use.

Effective water management included creation of IP as envisaged, release of water as planned, provision of water for drinking purpose to intended beneficiaries and making water available round the year to facilitate changes in cropping pattern for the farmers.

3.5.1 Irrigation Potential achieved so far

The main deliverable of an irrigation project is the creation and utilisation of contemplated IP. Irrigation potential created is the total area which can be irrigated from a project on its full development and irrigation potential utilised is the actual irrigated area from a project during the period under consideration.

Targets were set in each project for creation of IP. Achievement of these targets was crucial for meeting the overall objectives of projects. The position of the targets fixed, I.P. created and utilized by the cultivators in respect of the selected projects is detailed as given in **Table 3.4**.

Table 3.4: IP targeted, created and utilization of Project

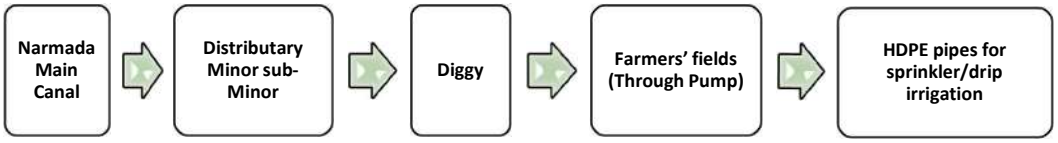
Name of Project (a)	IP target (ha) (b)	IP Creation (ha) (c)	Gap in IP creation (*per cent*) (d)	IP Utilized[6] (ha) (e)	Gap in IP utilized (ha) (f)	Percentage of IP utilized against created (g)
Narmada Canal Project	1.51 lakh	1.51 lakh	0	1.03 lakh	0.48 lakh	68.21
Lhasi	2,609	1,800	31	0	1,800	0
Piplad	3,549	3,549	0	81	3,468	2.28
Rajgarh	8,568	0	100	0	0	NA
Akoli	458	458	0	0	458	0
Bhaisa Singh	350	0	100	0	0	NA
Do Nadi	547.12	547.12	0	30.73	516.39	5.62
Ghat Pick up Weir (for flood irrigation)	0	0	NA	0	0	NA
Gulendi	2,535	2,535	0	239.25	2,295.75	9.44
Kishanpura Lift	1,455	1,455	0	776	679	53.33
Mamtori	64	0	100	0	0	NA
Rohini	365.94	365.94	0	0	365.94	0
Source: Information provided by the Water Resource Department						

[6] As per Revenue Department record.

It can be seen from the table above that four projects could not create any IP and only seven projects achieved the targeted IP creation in full. In respect of utilisation of IP created, no IP created could be utilised in three projects while in other projects the utilisation ranged between 2.28 *per cent* to 68.21 *per cent*.

The Project wise analysis of reasons and issues with IP creation and utilisation are as follows:

(i) Narmada Canal Project: In NCP, the area was to be considered as Cultivable Command Area (CCA)[7] on completion of all civil[8] and mechanical[9] works relating to construction of canal, *diggies* and installation of micro-irrigation system.



Against the total IP of 1.51 lakh ha (*Kharif* 0.48 lakh ha + *Rabi* 1.03 lakh ha), 1.03 lakh ha of IP could be utilised for Rabi season, whereas water was not provided for *Kharif* season. Further, against total 2,231 *diggies*, only 2,032 *diggies* were electrified till September 2020. Thus, IP utilisation for Rabi of 1.03 lakh *ha* also could not be treated as fully utilized as claimed by the department because of non-electrification of 199 *diggies* till September 2020**.**

State Government stated (March 2021) that full IP created has been utilised in *Rabi* and *Kharif* seasons. It depends on rainfall condition of that year and irrigation intensity used by the cultivator in the Rabi season. Reply is not tenable as IP for Rabi 1.03 lakh *ha* could not be treated as fully utilized as envisaged in the project report because of non-electrification of *diggies.* Further, no document regarding utilization of IP in *Kharif* was made available to Audit.

(ii) Lhasi Project: Lhasi project was proposed to create IP of 2,609 *ha* by the year 2013-14. However, only 1,800 ha IP could be created as of February 2021 as canal network was not constructed. The main reason was non-allotment of canal work simultaneously with dam work and delay in land acquisition.

State Government accepted the facts (March 2021).

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7 The area which can be irrigated from a scheme and is fit for cultivation.
8 Construction of *diggies*, pump room, sump well, boundary wall, etc.
9 Supplying, laying, jointing, testing and commissioning of pipeline and installation of mono block pumps.

(iii) Rajgarh project: As per DPR (2011), the project was to be completed in 2015. However, the project is yet to be completed. Rajgarh project could not achieve desired IP[10] because the dam and canal network was not completed due to inordinate delay of four years in land acquisition. Land was finally acquired in 2015.

State Government stated (March 2021) that against total IP of 8,568 ha, IP created and utilised was 2,500 ha up to year 2019-20. However, the fact remains that project got delayed, envisaged IP of 8,568 ha could not be achieved till date. Further, no documents were made available to audit in support of irrigation of 2,500 ha.

(iv) Akoli Project: Akoli project could not utilise the created IP despite good rainfall. Non/short receipt of water in the project reflects that hydrology of dam was not accurate. No water was stored in the dam after completion of the project (September 2017).

(v) Do Nadi project: In Do Nadi project against the created IP of 547.12 ha, only 30.73 ha IP could be utilised due to poor maintenance of distributaries system.

State Government stated (March 2021) that during the period 2015-16 to 2019-20 irrigated area ranged between 235 *ha* and 379 *ha* whereas as per revenue department data it was only 30.73 *ha.* The department did not make available any document/data in support of the claimed irrigated area to Audit.

(vi) Ghat Pick UP Weir: Ghat Pick UP Weir was constructed (2007) to utilise the water of Ruparail River, with the objective of flood irrigation during rainy season for *Kharif* crops and recharging of surrounding wells. However, water was not received since 2014 except a little water in 2016 due to inappropriate catchment area. Hence, the achievement was nil.

(vii) Gulendi Project: Gulendi was to utilise 2,535 *ha* of created irrigation potential. However, only 239.25 ha i.e. 9.44 *per cent* could be achieved due to non equitable water supply for irrigation.

State Government stated (March 2021) that Revenue Department was not keeping correct and complete records of revenue Girdawari and IP target was fully achieved. Reply was not tenable as only 239.25 *ha* was irrigated in *Rabi* season as per Revenue record and WRD could not provide any document substantiating achievement of full IP target.

(viii) Rohini dam: The Rohini dam was constructed (2013) as reserve dam for Sei Pick Up Weir project. The Sei Pick Up Weir project was constructed in the year 1960. The water of the Rohini dam was proposed to be released in the upstream of Sei Pick Up Weir. In the meanwhile, the canal system of Sei Pick Up Weir got damaged due to ageing and poor maintenance. The age gap between both projects was not considered in planning. Consequently,

[10] Planned IP was 8,568 Ha.

276.41 *ha* command area of the project could not be benefitted and project proved to be unfruitful.

State Government stated (March 2021) that water stored is utilized through Sei-pick up weir and its canal system since 2013 and now Rohini Dam has been handed over to Panchayati Raj Department (2019). The reply is not tenable as according to Revenue Department no irrigation activity was executed. It was also observed by audit during joint inspection with the departmental representatives (December 2019) that no irrigation activities were carried from the dam. Blockages/silting/ vegetation in the canal and leakage in the dam were also found as shown below:



Leakages in the Rohini dam

(ix) Piplad Project: Piplad project was proposed to create 3,549 *ha* IP by the year 2011-12 and was to take about four years (2014-15) for full development. Against targeted IP of 3,549 *ha*, 1,445 *ha* (40.71 *per cent*) IP was created in the year 2014-15 and remaining 2104 *ha* in the year 2018-19. As per information provided by Revenue Department, IP utilised was only 81 *ha* during 2014-15 to 2018-19 (2.28 *per cent* of target IP). WRD had not maintained the IP utilisation records.

State Government stated (March 2021) that WRD was not responsible for Revenue Department data. The reply was not tenable as department did not provide any data/document regarding IP utilised.

(x) In ***Kishanpura*** project, out of the 1,455 *ha* of IP created, the IP utilized was only 776 *ha* (53.33 *per cent*) as no water was released in Kharif season.

State Government accepted (March 2021) the facts.

(xi) Mamtori project: Mamtori project could not achieve any target due to non-construction of outlets and canal work in complete length. Further, no water was stored in the dam after its completion due to defective hydrology.

State Government accepted (March 2021) the facts.

3.5.2 Water allocation and release

As per the DPRs of the projects, water requirement in Kharif and/or Rabi season could be made easily available from their respective project and accordingly, the irrigation was expected throughout the year in the projects. However, following deficiencies were noticed.

3.5.2.1 Non maintenance of Water Release Data

The data of water release is a crucial parameter to assess the impact of the project and successful delivery of its outcomes. However, this information could not be made available to audit even for the Major irrigation project- NCP. According to DPR of NCP, water available for irrigation was estimated as 573.26 Mcum for total CCA of 2.46 lakh *ha*. Department has not provided information of year wise water release including available groundwater in the command area to audit. In the absence of this data, the availability of water to intended beneficiaries as well as compliance with the release orders could not be assessed.

State Government stated (March 2021) that data of annual water released in command area and ground water were available as per project report. Reply was not tenable as in the absence of actual data, the availability of water to the intended beneficiaries as well as compliance with the release orders could not be assessed in audit.

3.5.2.2 Deficient Release of water

In five projects water released for irrigation was far less than what was envisaged and reserved. The major reasons for this were non construction of canal system and non-maintenance of canals and dam.

Table 3.5: Status of Water Release

Project	Water release envisaged/ stored	Status of water release
Lhasi	Irrigation: 10.353 Mcum Drinking Water: 7.3 Mcum Thermal Power plant: 8.5 Mcum	No water was released for irrigation till March 2020. During 2016-20, 1.18 to 1.42 Mcum per annum was utilised for drinking water and 4.17 to 6.45 Mcum per annum was utilised for Chhabra Thermal Power Plant during 2018-20. State Government accepted the facts (March 2021).
Rajgarh	Irrigation 43.43 Mcum	Only 22.60 Mcum water was stored during the year 2019-20. However, no water was released for irrigation. State Government stated (March 2021) that the stored water was utilized in IP creation of 2500 *ha* and supply of drinking water to PHED. Reply was not tenable as the canal work was not completed

Project	Water release envisaged/ stored	Status of water release
		and no documents were made available to Audit in support of irrigation of 2500 *ha*.
Akoli	Irrigation 1.72 Mcum	No water was released in 2017. No water was stored since completion of the project (September 2017), though sufficient rain-fall was recorded in catchment and run-off.
Rohini	Irrigation 1.93 Mcum	No water was released for irrigation. This fact was verified during the joint physical verification.
Mamtori	Irrigation 0.472 Mcum	No water was released or stored due to non-construction of outlets and canal system in complete length. State Government accepted the fact (March 2021)

3.5.2.3 Excess release of water

(i) In Piplad, 14.79 Mcum and 5 Mcum water was reserved for irrigation and drinking purpose respectively. As per DPR, to irrigate the created IP of 1,445 *ha*, 6.02 Mcum water was sufficient whereas 8.23 and 14.69 Mcum water was released during 2015-16 and 2016-17. Thus, 2.21 and 8.67 Mcum excess water was released.

State Government stated (March 2021) that water was released as per cultivators' demand. The reply is not tenable as the water was to be released as per IP created rather than as per cultivators' demands. Further, no document was furnished along with the reply substantiating that the water was released on the basis of demand received from cultivators.

(ii) Similarly, in Gulendi MIP, out of total IP 2,535 *ha*, cultivators sown only an average area of 239.25 *ha* during 2015 to 2019. Crop-wise water requirement for area of 239.25 *ha* was assessed as 0.850 Mcum but actual annual average water released during this period was 8.028 Mcum. Thus, on an average excess water of 7.178 Mcum was released during these years. Due to releasing excess water than required, the possibility of increase in water logging and salinity cannot be ruled out.

State Government stated (March 2021) that the water was being provided in total command area of 1,950 *ha*. The reply is not acceptable as only 239.25 ha area was sown according to revenue records and WRD had neither maintained nor provided any records of irrigated area on its own.

3.5.2.4 Unauthorised lifting of water

Compulsory pressure irrigation i.e use of sprinkler and drip was adopted in the entire command area of NCP so as to reduce seepage of irrigation water to groundwater and to control the rise of ground water table. It was observed in joint physical inspection that the Main Canal, its distributaries and minors/sub-minors suffered from the problem of water theft by nearby cultivators who lifted water by using motor pumps and pipes, conveying water to that part of their land holding which was not covered under *diggy* system. Due to these activities

waterlogging and salinity increased in some villages (e.g. Chimadi, Agaawa, Bhaleti, Padaradi, Manki, Surawas, Arniyali of command area and adjoining villages). State Government accepted (March 2021) the facts.



Unauthorised water lifting in NCP as water was taken directly from canals

3.5.3 Provision of Drinking Water

National Water Policy stipulates that water resource development projects should as far as possible be planned and developed as multi-purpose projects, with the provision for drinking water.

The project wise details about drinking water facility envisaged in DPRs and actually provided, are given in **Table 3.6**.

Table 3.6: Irrigation Projects and number of villages/ towns to be benefited

S. No.	Name of Project	No. of villages/town to be benefitted from the scheme	No. of villages/ town actually benefitted from the scheme
1	Narmada Canal Project	874 villages and three towns of Jalore District; 667 villages of Barmer district.	446 villages of Jalore District
2	Lhasi Medium Irrigation Project	21 villages and two towns of Baran District.	Two towns of Baran District
3	Piplad Medium Irrigation Project	16 villages/towns of Jhalawar district.	Water provided to all villages/ towns
4	Rajgarh Medium Irrigation Project	54 villages and 15 other habitations of Pachpahar tehsil and 157 villages of Jhalarapatan tehsil and Jhalarapatan town.	54 villages and 15 other habitations of Pachpahar Tehsil
5	Bhaisa Singh Minor Irrigation Project	In 2016 dam was handed over to PHED for providing drinking water to Abu Road Town.	Supply of drinking water has not been started till March, 2020

S. No.	Name of Project	No. of villages/town to be benefitted from the scheme	No. of villages/ town actually benefitted from the scheme
6	Do Nadi Minor Irrigation Project	Project feed the Som Kagder dam for providing drinking water to Rishabdev town and enroute villages.	Water provided to all villages/ towns
7	Gulendi Minor Irrigation Project	77 villages and Aklera town	Water provided to all villages/ towns

During scrutiny, following were noticed:

(i) In Lhasi, water supply scheme for two towns of Baran district had been completed (August 2016) in Ist Phase with delay of 24 months and in IInd Phase, planning for supply of water to the village area was in process.

State Government stated (March 2021) that action was to be taken by the PHED.

(ii) In Piplad, work of water supply scheme for projected area was delayed by 20 months. State Government accepted (March 2021) the facts and stated that it was due to delay in site selection of filter plant.

(iii) In Rajgarh, water supply scheme has been completed with delay of seven months. Information regarding drinking water for Jhalarapatan tehsil and town was not provided to audit. State Government stated (March 2021) that action was to be taken by PHED.

(iv) In Do Nadi, dam work was completed in August 2007, however, PHED started supply of drinking water in June 2017 with delay of more than ten years.

State Government accepted the facts (March 2021).

3.6 Non-realization of Share cost, compensation and undue payment of price variation

Audit test checked the status of payment of share cost by other departments, details of compensation for not maintaining the pro-rata progress of work and payment of price variation to the contractor.

Deficiencies noticed in respect of above issues are commented below:

3.6.1 Short/non realization of share cost

(i) In Lhasi, the BCR of the project was evaluated as 1.52:1 by considering the cost to be shared by the Rajasthan Vidyut Utpadan Nigam Limited (RVUNL) and PHED as ₹ 68.75 crore and ₹ 59.12 crore respectively. However, while sanctioning the Administrative Estimate, the share cost to be borne by RVUNL and PHED was revised to ₹ 59.40 crore and ₹ 51.09 crore. Accordingly, RVUNL had deposited the share cost amount. However, PHED did not deposit the share cost as of date and as per the view of Finance

Department, it is not necessary to sanction the share cost now as the dam work had been completed. Due to share cost not being deposited by PHED, the capital cost becomes higher to this extent and BCR comes to only 1.06:1.

State Government stated (March 2021) that share cost of RVUNL and PHED was ₹ 68.75 crore and ₹ 59.12 crore respectively and demand for difference amount is being made continuously. Reply is not tenable as after representation of RVUNL, department had recalculated the share cost amount as ₹ 59.40 crore (RVUNL) and ₹ 51.09 crore (PHED) which was deposited by RVUNL.

(ii) Other projects

The project reports of selected seven projects envisaged share of cost, as given in the table below, to be payable by PHED for utilization of water for drinking.

Scrutiny of the records revealed that the envisaged share of cost was not paid by the PHED in four projects as given in **Table 3.7**.

Table 3.7: Share of cost

(₹ in crore)

S. No	Name od Project	Share to be paid by PHED	Share paid by PHED	Balance
1	Narmada Canal Project	296.71	216.33	80.38
2	Piplad Irrigation Project	22.80	17.49	5.31
3	Bhaisa Singh MIP	15.11	-	15.11
4	Gulendi MIP	7.24	3.89	3.35

State Government stated (March 2021) that the recovery was in process.

3.6.2 Non recovery/levy of compensation

According to clause 2 and 3 (c) of the contract, the contractor was liable to pay compensation for not maintaining the *pro-rata* progress of the work and extra cost incurred on balance work executed by another contractor at the risk and cost of the original contractor.

Scrutiny of records of selected divisions of NCP, Lhasi, Piplad, Ghat Pick up Weir, Kishanpura Lift, Bhaisa Singh, Gulendi and Do Nadi projects revealed that in 10 cases, contractors neither maintained pro-rata progress nor taken responsibility for extra cost. The divisions failed to recover the compensation amount of ₹ 2.42 crore as detailed in ***Appendix-III***.

State Government stated (March 2021) that in seven cases efforts are being made for recovery. However, in remaining three cases, State Government has recovered less amount as final adjustment from the contractor than was liable to be recovered, in contravention of Clause 2 and 3 (c) of the contract.

3.6.3 Undue benefit to contractor

The work for construction of main dam of Rajgarh Project was awarded to the contractor on turnkey basis for ₹ 87.04 crore with stipulated dates of commencement and completion as 7 July 2013 and 6 January 2016 respectively.

Clause 18 of General conditions of contract stipulates that price variation clause shall be applicable in case of lump sum contracts estimated to exceed ₹ 100 crore with stipulated completion period exceeding 18 months. Further, Clause 21.1 of special conditions of the contract stipulates that the contractor shall, on the written order of the owner, suspend the progress of the works or any part thereof for such time and in such manner as the owner may consider necessary, and shall properly protect and secure the works so far as is necessary in the opinion of the owner during such suspension. The extra cost, including that occasioned by the subsequent resumption of work, incurred by the contractor in giving effect to the owner's instructions shall be borne and paid by the owner.

Scrutiny of records revealed that the contractor executed the work for ₹ 1.69 crore up to October 2013 and thereafter left the work whereas it was stipulated in the contract that contractor shall pay special attention as regards achieving mile stones on schedule. The contractor resumed the work in September 2014 without any condition and the work was still in progress as on March 2020.

Deputy Secretary, WRD ordered (May 2018) that payment should be made as per clause 21.1 of special conditions of the contract. However, the Divisional Officer made payment of ₹ 2.77 crore (May 2018) to the contractor on the basis of price variation clause despite the fact that price variation was not payable.

State Government stated (March 2021) that the contractor in line with clause 21.1 has informed (October 2013) the department about hindrances caused by the displaced persons of the project and department advised (January 2014) the contractor to suspend the work to safeguard the men and machineries at site till the matter is resolved. Payment in terms of price variation was found to be the most rational and reasonable method of working out extra cost due to the contractor because of suspension of work for reasons not attributable to contractor. Meanwhile, the honorable High Court also directed status *quo* (December 2013) to be maintained. The stay was vacated in May 2016.

The reply is not acceptable as at various times[11], department itself communicated to the firm that department has given the advice but it had never directed firm to stop the work. Being an "EPC single responsibility contract" firm was responsible for sorting out the hindrance. As 60 *per cent* of the area was Government land and hindrance free, department wanted work to be continued. The matter before High Court was only for a specific area (cultivators' land). Hence the extra payment made under clause 21.1 was irregular.

3.7 Summary of findings

Audit observed that deliverables of irrigation projects were not planned, executed and managed in accordance with the intended objectives. The achievement of intended outcomes was marred by several issues. Audit found deficiencies in preparation of DPR and survey work which shows that the initial planning was not proper. There were cases of delay in acquisition of land and

[11] July 2014, August 2014 and September 2014.

forest clearance, time and cost overrun of projects, construction of unviable projects, non-maintenance of data/records and undue benefit to contractors. All these had cascading effect on timely execution of the projects. Four projects could not create any IP. Three projects could not utilise any IP created while the utilisation of IP created ranged between 2.28 to 68.21 *per cent* in other projects.

3.8 Recommendations

- *Department may develop detailed guidelines for planning, execution and monitoring of medium and minor irrigation projects. Intended outcomes and responsibility to achieve those should be clearly assigned at the planning stage.*

- *Department should ensure maintenance of water release data, monitoring of excess release of water and establishment of adequate control mechanism to counter water theft.*

Chapter-IV

Monitoring and Maintenance of Projects and Coordination Among Stakeholders

Chapter-IV

Monitoring and Maintenance of Projects and Coordination among Stakeholders

Monitoring of irrigation projects

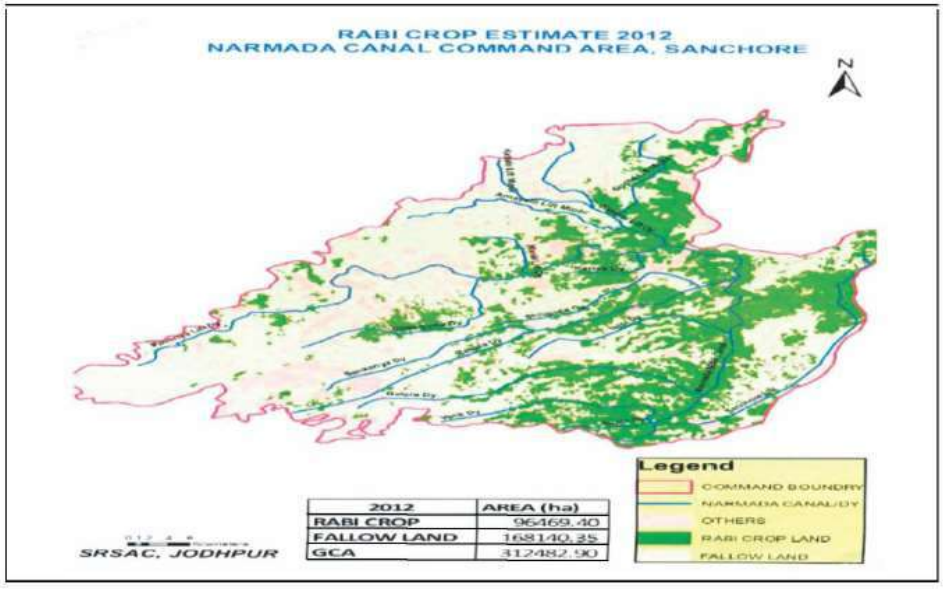
Monitoring is the systematic approach to track the project's progress towards reaching its objectives. The project objectives could not be achieved without the coordination among line departments. However, instances of non-coordination among line departments and lack of monitoring were noticed as discussed below:

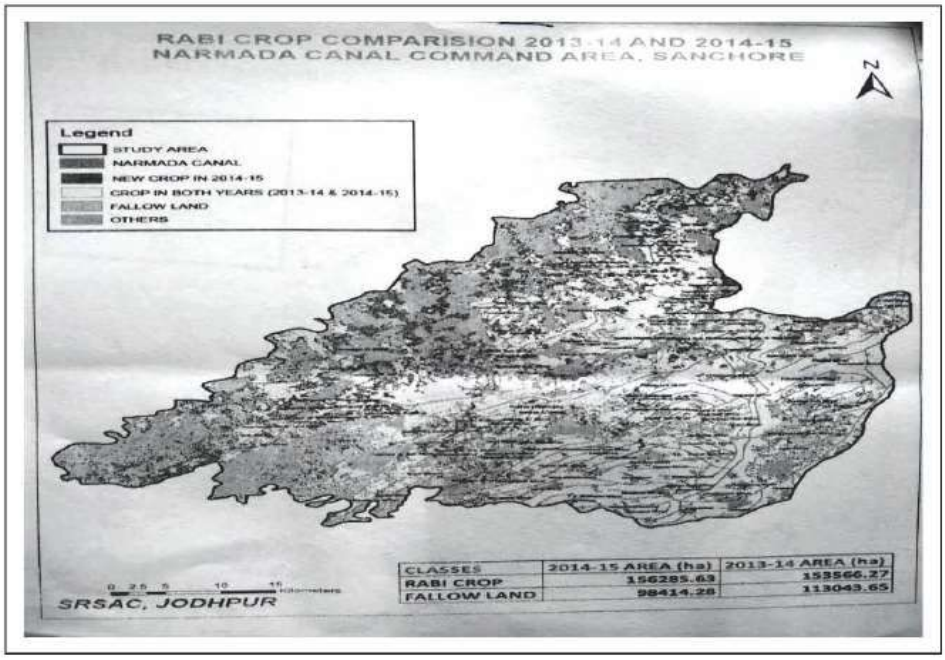
4.1 Lack of monitoring the release of water from canal

The WRD obtained imageries of command area of NCP during the years 2012 to 2015 from State Remote Sensing Application Center Jodhpur for analyzing the Rabi crop estimate. Review of these imageries validate that Rabi crops were increased from 39 *per cent* to 63 *per cent* of the command area, although the canal water was not released upto the quantity envisaged because the *diggies* were only partly electrified till then as mentioned in ***paragraph 3.5.1 (i)***.

This indicates that farmers irrigated the fields by taking water directly from canal by arranging their own motor pumps although water was to be supplied from the *diggies* to each *chack* from distribution system. Images from 2017 to 2020 were not available with the department to assess the achievements.

State Government while accepting the facts stated (March 2021) that department made efforts for stopping the water theft.





4.2 Participatory Irrigation Management activities

Rajasthan Farmers' Participation in Management of Irrigation System Act, 2000 (RFPMIS Act) was introduced (July 2000) to govern the distribution of water among the farmers. RFPMIS Act stipulates that elected bodies of farmers namely Water Users Association (WUA) at primary level; Distributary Committee at secondary level; and the Project Committee at project level had to be formed. These committees were to exercise the powers and perform the functions to regulate the use of water among the various WUAs. The Government of Rajasthan (GoR) also framed Rules, 2002 under the Act.

4.2.1 Formation of WUA, Distributary Committee and Projects Committee

Section 4 of the RFPMIS Act, 2000 stipulates that there shall be one WUA for every water user area, consisting of all the water users, who are landowners in such area as members.

Scrutiny of records revealed that in Piplad, Akoli, Gulendi, Mamtori and Rohini WUAs were not formed. In Do Nadi WUA was formed; however, no activity was being performed by WUA. Further, Distributary and Project Committees were not formed in any of the water user areas except NCP.

State Government stated (March 2021) that in respect to Piplad and Gulendi formation of WUAs was under process. In Do Nadi, WUA was formed but not fully functional and Rohini and Mamtori projects were transferred to Panchayati Raj Department. State Government stated that formation of these committees at various level was under progress.

4.2.2 Warabandi

Warabandi is a rotational system of equitable water distribution, which is adopted according to a predetermined schedule clearly specifying the "Day, Time and Duration" of supply of water to each farmer. Section 17(a) of the RFPMIS Act stipulates that WUAs shall prepare and implement a *warabandi* schedule for each irrigation season.

Scrutiny of records revealed that even where the WUAs were formed the irrigation water was being provided without *warabandi* schedule.

State Government stated (March 2021) that in NCP a detailed timetable (*warabandi*) for operating each *diggi* has already been prepared and water was being released in all canals of the project for irrigation as per work plan. Reply is not tenable as no evidence was made available to audit in support of existence of *warabandi*. It was further stated that in Lhasi, Pilad and Gulendi *warabandi* would be started after constitution of WUA.

4.2.3 Demand and collection of irrigation service fees and water tax

The collection of Irrigation Service Fee (ISF) is important to ensure the maintenance and improvement of irrigation system, while reducing excess use of water in practicing flood irrigation. Effective operation and maintenance of the projects is possible only if WUAs are allotted a significant proportion of ISF. Section 17(e) of RFPMIS Act stipulates that the WUAs should prepare demand and collect ISF.

According to section 24 of the Act, the funds of the farmers' organization would comprise grants received from the Government as a share of water tax collected in the area of operation. Further, Rule 54 (k) of RFPMIS Rules stipulates that ISF will be recovered by user associations and deposited into Government fund. Fifty *per cent* of deposited amount will however, be returned to respective WUA on submission of claim. All these WUAs have not received any grant or any other fund from Government or any other financial agency. Hence, WUAs were not involved in operation and maintenance activities effectively in the selected projects

Scrutiny of records revealed that ISF was estimated in B C Ratio. However, ISF was not recovered in Piplad, Akoli, Rohini, Mamtori, Ghat Pick Up Weir and Bhaisa Singh. In NCP, Do Nadi and Gulendi ISF was short recovered by 4.5 *per cent* to 34.71 *per cent*[1] of the targets. In Kishanpura Lift MIP, during

[1]

(₹ in lakh)

Name of project	NCP	Gulendi MIP	Do Nadi
Target	188.81	3.11	0.58
Achievement	65.54 (34.71%)	0.14 (4.5%)	0.05 (8.6%)

2012-13 to 2018-19, total ISF of ₹ 199.67 lakh was recovered by WUA. However, the same was not deposited in Government Fund. The collected amount was directly utilized in operation and maintenance of scheme by WUA in contravention of the rule mentioned *ibid*.

State Government accepted (March 2021) the facts.

4.2.4 Non-maintenance of records by WUAs

Various records/ registers which were required to be maintained by WUAs under RFPMIS Act/Rules were not being maintained ***(Appendix-IV)***. Further, rule 48 (6) stipulates that at the end of each season the respective farmers' organization shall prepare a report of water received and utilized along with quantity of water supplied and area under different crops. The report is to be submitted to the Project Authority. No such report was either prepared/ submitted or demanded.

4.3 Joint physical verification

During joint physical verification and beneficiary survey of WUAs/farmers conducted along with the representative of the department, audit observed the following:

(i) In Piplad, Mamtori and Ghat Pick Up Weir**,** canals were in damaged position at some places. In Mamtori, the broken portion was being used as a path.



LMC Piplad Project near Amli Kurd village

State Government stated (March 2021) that canal has not been running due to non-availability of water in tank since long time.

(ii) In NCP some *diggies* e.g. Sukdi Minor (11 *diggies*) were not operational. Similarly, in Akoda Minor (11 *diggies*) and Dhingpura Minor (14 *diggies*) neither the electric pumps were installed nor electric connections were taken. Moreover, the farmers were taking water directly from canal by using their own pumps in unauthorized way as farmers have also taken unauthorized electric connections. There was heavy silt deposited and

vegetation and algae grown in canal causing blockage/decreased flow velocity of water through canal and hence the water could not reach to the tail end.



Images showing heavy slit and vegetation in canal causing blockage of water

State Government stated (March 2021) that the work of removal of silt, etc. is carried out by WUAs from time to time, particularly before start of Rabi season. Reply is not tenable as heavy silt deposition, vegetation and algae were found during joint physical inspection.

(iii) In Do Nadi, it was seen during physical verification that there were seepages in dam and accumulation of silt and vegetation in some reaches of canal, causing loss of water flow.



Vegetation/silting in the Do Nadi canal

State Government stated (March 2021) that seepages in dam sluice well have been repaired. Jungle and silt clearance had been done before Rabi crop. Reply is not tenable as department had not made available any evidence in this regard.

(iv) During joint physical inspection, it was found that the Head sluice of the Ghat Pick Up Weir was not in working position as gate of sluice was jammed due to heavy deposition of silt (almost one feet).



Head sluice at Ghat Pick Up Weir

4.3.1 Assessment of deliverables of project and WUA/ farmers survey NCP

According to the Niti Aayog's- Water Index Report, June 2018, the Government of Rajasthan has implemented a comprehensive package of solutions in Sanchore along the Narmada river. There has been a huge push towards actualization of Participatory Irrigation Management (PIM) by formation of WUAs and state having the highest score on this indicator. However, during joint physical inspection with departmental representative of 227 WUAs out of total 2231, following were observed:

(i) Warabandi schedule was not being implemented in any of the WUAs and farmers had no knowledge of Warabandi.

State Government stated (March 2021) that most of the WUAs were following *Warabandi* schedule and training was being imparted about adopting *Warabandi* schedule regularly. Reply is not tenable as neither *Warabandi* schedules were found adhered during joint physical verification nor the Government made available any evidence in support of existence of *Warabandi*.

(ii) 65 WUAs were not collecting Irrigation service fee from farmers. 162 WUAs collected ISF, however the collected amount was not transferred to the Government account.

State Government stated (March 2021) that water charges are being collected from the cultivators regularly. The reply is not tenable as no documents regarding commented WUAs was made available to Audit.

(iii) 217 WUAs were not preparing plan for the maintenance of irrigation systems including distributary and minor system at the end of each crop.

(iv) Basic infrastructure like office for WUAs etc. were not made available in any of the *diggies*.

State Government accepted (March 2021) the facts in respect of point (iii) and (iv) above.

(v) 175 WUAs stated during survey that water level had risen after introduction of the project which led to increase in water logging and adversely impacted the agriculture.

State Government did not agree (March 2021) about the rise in water level because of conjunctive use of water by canal and wells. Reply is not tenable as conjunctive use of water is not being done in NCP.

4.4 Non-conducting of social audit

Rule 52 of RFPMIS Rules stipulates that at the end of each crop season the farmers' organization shall arrange social audit and competent authority shall render all assistance in conduct of social audit. However, no social audit was conducted in selected projects.

State Government stated (March 2021) that WUAs were instructed and were being motivated for conducting social audit in future.

4.5 Water Auditing

According to CWC water auditing is a systematic & scientific examination of water accounts of the project. Comprehensive Water Audit can give a detailed profile of distribution system & water users for facilitating easier and effective management of resources. Water auditing was not found conducted in any of the projects.

In respect of NCP, Piplad and Gulendi projects, State Government stated (March 2021) that water auditing work will be conducted in future.

4.6 Operation and maintenance

In order to properly maintain and operate an irrigation structure, it is necessary that a detailed O & M guideline for each irrigation structure may be prepared. Scrutiny of records revealed that O & M manual was not prepared/provided in any of the project.

State Government stated (March 2021) that the maintenance work of project was executed every year on priority basis. Reply was not tenable as no O&M manual for maintenance of project was prepared in any of the project.

4.7 Non-updation of WRD Manual

WRD Manual was published long back and last revised in 1982. A number of government orders have since been issued by the Department, but the WRD Manual has not been revised and updated since last 38 years. Due to this many of its provisions have become irrelevant and many important provisions are missing.

4.8 Non-rectification of defects

Rohini dam was completed in October 2013 and there was provision of three years defect liability period in the contract. There was leakage in the dam and due to this, discharge of water from dam became uncontrollable. Although this fact was in the notice of WRD, it handed over the dam to Panchayati Raj Department in April 2018 in damaged condition. Hence, irrigation was not being provided from the project.

State Government stated (March 2021) that rectification was done by the contractor at his cost and security deposit kept with department will be released only after removal of the defects. Reply was not tenable as no documentary evidences were submitted by the department. Further, it is pertinent to mention that the dam was handed over to Panchayat Raj Department in April 2018.

4.9 Coordination among Stakeholders

Effective co-ordination among the related line departments was necessary for effective planning and execution of the projects. Besides the nodal department WRD, the irrigation projects had other stakeholders i.e. PHED (for drinking water), Agriculture Department (for increasing crop yield) and Forest Department (for plantation along the canal).

4.9.1 Absence of formal mechanism for coordination

A committee of WRD, Agriculture Department and Revenue Department was to be formed with the main objective of preparing irrigation programme and cropping pattern in accordance with the availability of water in the irrigation project. However, committees were not formed in all selected projects and no meetings were held among the line departments.

State Government stated (March 2021) that the committees were being formed and regular consultations were held with the line departments. The reply was not tenable as no evidence of any higher level department coordination could be seen during audit. The reply also did not provide any proof of line department consultation.

4.9.2 Deficiencies in Role of line departments

The Agriculture Department was involved in formulation of DPRs in working out BCRs and cropping patterns. Hence, their continuous involvement was

necessary to ensure proper execution and monitoring of the projects. However, the Agriculture Department stated that neither they conduct any project specific awareness program for the beneficiaries nor they monitor it command area wise. Regular programs held by the Agriculture Department in each district cover these areas in normal course. In the absence of project specific data collection by the Agriculture Department, audit could not assess the increase in crop yield, change in cropping patterns etc. This resulted in inefficient monitoring of projects to ensure achievement of intended objectives.

State Government accepted (March 2021) the facts.

4.10 Summary of findings

Audit observed that there was absence of formal mechanism for coordination in line departments, WUAs were either not formed or were not working effectively, social and water audit was not conducted, O&M guidelines were not prepared, Manual was not updated, defects were not rectified timely, and heavy slits/vegetation deposited/grown in canal blocked the flow of free water in canal.

4.11 Recommendations

- *Department should enhance use of technology for monitoring the progress of irrigation projects for timely completion, regular maintenance and proper management.*
- *The WUAs may be strengthened with required infrastructure, financial means and training to play their defined roles.*
- *Department may ensure periodic maintenance of canals to facilitate free flow of water.*
- *Department may devise a joint monitoring mechanism for all line departments concerned (viz. WRD, Agriculture, PHED, Revenue and Forest) for all ongoing and future irrigation projects to ensure effective and regular coordination.*

Chapter-V

Impact and Achievement of Outcomes

Chapter-V
Impact and Achievement of Outcomes

The audit attempted an analysis of impact of the projects and assessment of what the projects achieved. We have discussed the achievement in respect of Irrigation Potential and provision of Drinking water in Chapter-III in detail. The performance of the projects in respect of all aspects including these parameters is discussed below:

5.1 Irrigation Potential

The main deliverable of an irrigation project is the creation and utilisation of contemplated IP. Targets were set in each project for creation of IP. Achievement of these targets were crucial for meeting the overall objectives of projects. However, audit observed that four projects could not create any IP and only seven projects achieved the targeted IP creation in full. In respect of utilisation of IP created, no IP created could be utilised in three projects while in other projects the utilisation ranged between 2.28 *per cent* to 68.21 *per cent* ***(paragraph 3.5.1)***.

Bhaisa Singh project was executed for both irrigation and drinking water purpose and planned IP for this project was 350 *ha.* However, despite completion of the dam work, no IP could be created and Bhaisa Singh Dam was handed over (October 2016) to PHED for drinking water facilities. Thus, the initial planning to create 350 ha IP could not be achieved at all.

5.2 Drinking Water

National Water Policy stipulates that water resource development projects should as far as possible be planned and developed as multi-purpose projects, with the provision for drinking water. The project wise details about drinking water facility envisaged in DPRs and actually provided are given in **Table 3.6**. Audit observed that only in three out of seven projects, drinking water was provided to intended beneficiaries. No water was provided to beneficiaries in respect of one project and only a part of beneficiaries were covered in respect of other three projects ***(paragraph 3.5.3)***.

5.3 Achieving Diversity in Cropping Pattern

The cropping pattern in the projects was decided by considering various parameters like: water availability, existing cropping under cultivation, climatic conditions, nature of soil, groundwater conditions, newly introduced modern farming techniques, studies and researches. The viability of a project was decided on the basis of data of cropping pattern and projected yield of crops by WRD.

Depending upon the quality of soil and availability of water, cropping pattern in entire command area should be prescribed on the recommendations of

Agriculture Department. Under the prescribed pattern, some crops may be less water intensive and some may be more water intensive. Accordingly, water was being envisioned to be drawn from the source. Audit however observed that no special efforts were taken to make farmers aware about the benefit of diversity of cropping pattern and how water could be used optimally. Thus, in most cases farmers continued to use the traditional cropping patterns

Audit observed that the Agriculture Department did not ensure the actual cropping pattern as per projections. The actual cropping pattern under the command area of selected projects was different than that proposed in DPR in terms of variety of crops and cultivable area. Scrutiny of records revealed that:

(i) Cropping pattern of NCP had been proposed (by Agriculture Department) separately for Flow (Ned/Normal) and Lift areas. The main consideration for allocation of percentage area for different crops included crop which had low water requirement, higher economic returns and tolerant to salinity. Details of actual cropping pattern was not provided by the department.

(ii) In Piplad, the cropping pattern proposed in DPR was not followed by the cultivators due to lack of awareness about projected cropping pattern. This could be seen from the fact that the mustard was proposed in 32.66 *per cent* CCA and against this cultivator sown it only in 10.88 *per cent* area. Similarly, the crops which were not taken in proposed cropping pattern were sown in 18.63 *per cent* area. Further, the projected yield could also not be achieved as the yield of wheat, gram, mustard and coriander was 34.13, 8.74, 12.08 and 9 quintals/ha against anticipated 40, 17.5, 20 and 13 quintals/ha respectively. In Joint physical survey with departmental authorities, it was noticed that cultivators were not aware about the proposed cropping pattern and no training/guidance about cropping pattern/ technology/upgraded seeds etc. was provided by Agriculture Department or WRD.

(iii) In Do Nadi, cropping pattern was different in terms of area sown and type of crops from that proposed in DPR.

(iv) In Gulendi, cropping pattern was different in terms of area sown and type of crops from that proposed in DPR.

(v) In Kishanpura Lift Project, the cropping pattern actually adopted by cultivators was different from that proposed in the DPR. Cultivators sown coriander and garlic in 28.72 *per cent* area which was not proposed in the DPR. Further, wheat was sown in 355 ha against proposed 194 ha whereas the mustard was sown in 129 ha only against 388 ha. Joint physical survey with departmental authorities, revealed that cultivators were not aware about proposed cropping pattern and no training/guidance about cropping pattern/ technology/upgraded seeds etc. was provided by Agriculture Department or WRD.

In response to sub paras (i) to (v), State Government stated (March 2021) that selection of crop was done by cultivators themselves. Reply was not tenable as no efforts were made to make the cultivators aware about cropping pattern proposed in DPR and the benefits it entails.

5.4 Ecological and Environmental Preservation

According to National Water Policy, in the planning, implementation and operation of projects, preservation of the quality of environment and ecological balance should be a primary consideration. Section 2 of the Forest (Conservation) Act, 1980 provides that State Government shall not make, except with prior approval of the Central Government, any order directing that any forest land or any portion thereof may be used for any non-forest purposes. The development of irrigation project impacts adversely the environment of the area due to construction of reservoirs and submergence of land, displacement of inhabitants including the flora and fauna; resettlement in the surrounding catchment; denudation of forest; water logging and salinity and alkalinity of soil & water etc.

Audit noticed that in most minor and medium irrigation projects neither environmental issues were discussed in the DPRs/Administrative Estimates nor any separate environmental study of impact was carried out.

The environmental study of major irrigation project, NCP was however, carried out by Water and Power Consultancy Services Limited (WAPCOS) (1998), which suggested pressure irrigation by using sprinkler/drip irrigation system in the entire command area to prevent water logging & salinity, and plantation along canal. Tahal consultant prepared (2004) the comprehensive command area development plan, which also suggested pressure irrigation through sprinklers and method of *diggies.* It was, however, observed that after construction of the canal, water logging and salinity in command area had increased.

State Government stated (March 2021) that the problems of water logging and salinization have not occurred in NCP command area. Reply is not tenable because as per reports of WAPCOS and State Ground Water Department, water logging and salinity have occurred in some villages of command area of the project.

5.5 Achievement of plantation target

To prevent water logging in the command area, one of the measures to be adopted was planting of trees along the canal system.

In NCP, a provision of ₹ 55.13 crore for plantation along canal side was made in the DPR (2017). Against the provision, an amount of ₹ 9.57 crore was allotted to Deputy Conservator of Forest (DCF), Barmer and ₹ 37.46 crore to DCF Jalore during the period December 2010 and January 2016. Against the allotted amount, ₹ 6.42 crore and ₹ 20.55 crore respectively were utilized for plantation. The physical targets for plantation along the main canal, distributaries and minors were fixed (July 2011) as 3941 running kms. Against this, the plantation was done in only 2561 running kms (65 *per cent*) up to March 2020. Moreover, the plantation was done for the species other than the species mentioned in the project report.

State Government stated (March 2021) that plantation work was being carried out by the Forest Department. Reply is not tenable as due to lesser plantation and planting of species other than those mentioned in project report, the objective of providing bio-drainage in the command area was defeated.

5.6 Benefit Cost Ratio

The Benefit Cost Ratio (BCR) is the ratio between the annual additional benefit on account of irrigation to the annual cost of providing those benefits. The minimum BCR for approval of such projects in Drought Prone Areas was one and in other areas 1.5.

Details of project wise IP targeted, created and utilised has been discussed in para 3.6.1. Further, details of BCR and economic benefits of three projects out of eight projects are given in **Table 5.1**.

Table 5.1: BCR Details

S.No.	Name of Project	Audit observations
1.	Narmada Canal Project	The department calculated BCR 1.61:1 by taking the gross value of produce for *rabi* and *kharif* crops. However, water was provided only for *rabi* crops. The net value of agriculture produce for the crops estimated during the *kharif* was ₹ 271.57 crore. However, water was not released during *kharif*. Hence, farmers lost the opportunity of earning income of ₹ 271.57 crore every year since 2014-15. State Government stated (March 2021) that the water was used for both Rabi and *kharif* crops. Reply is not tenable as water was provided only for *rabi* season.
2	Akoli Project	As per revised DPR (2018), the BCR was evaluated as 2.51:1. However, no water was stored in the dam during the years 2018 and 2019. As irrigation was not provided during *rabi* season, the cultivators lost the opportunity of earning income of ₹ 246.85 lakh every year since 2017-18. State Government stated (March 2021) that there was scattered rain fall in its catchment during 2018 and 2019 so cultivators could not be benefited. Reply is not tenable as the BCR could not be achieved.
3	Gulendi Project	As per revised DPR (2008), the BCR was evaluated as 1.64:1. As water for irrigation was not provided during *kharif* season, cultivators lost the opportunity of earning income of ₹ 203.74 lakhs every year since 2012-13. State Government stated (March 2021) that water was not provided due to absence of demand from the cultivators in *kharif* due to sufficient rain fall. This shows that proper demand based on rainfall pattern of the area was not assessed.

5.7 Lack of mechanism to monitor outcomes

Either the information in the desired form was not maintained by the department or available information was not made available to audit. Key information such as preliminary survey records, data in respect of ground water and revenue for the period prior to DPR and project specific crop yield were not provided to audit. In the absence of availability of data and desired records with Department, audit could not ascertain the project-wise comprehensive outcome precisely ***(paragraph 2.6)***.

Further, coordination among the line departments was not ensured to monitor the progress of projects. Detailed guidelines for planning, execution and monitoring the projects were not developed, there was no joint monitoring mechanism for all ongoing and future irrigation projects, maintenance of data for effective monitoring of the project outcomes was not ensured by nodal officers and WRD failed to monitor the release of water from canal. Thus, due to these constraints and lack of mechanism in the Government to monitor outcomes, the outcomes could not be assessed in audit.

5.8 Summary of findings

Audit observed that neither environmental issues were discussed in DPRs/Administrative Estimates nor any separate environmental study of impact was carried out. In case of NCP, after construction of the canal, water logging and salinity in command area had increased. Only 65 *per cent* physical targets for plantation along the main canal, distributaries and minors were achieved and the plantation was done for the species other than the species mentioned in the project report. Agriculture Department did not ensure the actual cropping pattern as per projections as the actual cropping pattern under the command area of selected projects was different than that proposed in DPR in terms of variety of crops and cultivable area. There were also lack of mechanism to monitor the outcomes.

5.9 Recommendations

- *Department should ensure consideration of environmental issues in DPRs/Administrative estimates.*
- *Department should make efforts to achieve the targets of plantations and ensure the plantation for the species given in project reports.*
- *Department should ensure adoption of project specific cropping pattern.*
- *Nodal Department (WRD) should ensure maintenance of project-wise data required for effective monitoring of the project outcomes.*
- *Department/State Government should evolve suitable mechanism to monitor the outcomes to ensure the effectiveness of the deployed resources.*

Chapter-VI
Conclusion

Chapter-VI
Conclusion

Audit Objective 1

Whether Irrigation Projects' deliverables were planned, executed and managed in accordance with the intended objectives?

The achievement of intended outcomes was adversely affected by several factors. The projects already had long gestation periods and then suffered time and cost over-runs. There were planning deficiencies and delays in acquisition of land and clearances. All these had cascading effect on timely execution of the projects.

Audit observed that four projects could not create any irrigation potential even after investment of ₹ 455.76 crore. Three projects could not utilise any IP created while the utilisation of created IP ranged between 2.28 to 68.21 per cent in rest of the projects.

Bhaisa Singh project was executed for both irrigation and drinking water purpose. However, despite completion of the dam work, no IP could be created, and it was handed over (October 2016) to PHED for drinking water facilities. Thus, the initial planning to create 350 ha IP could not be achieved at all in more than four decades.

Rohini Dam created the projected IP of 365.94 ha, but it could not be utilised at all because of old and poorly maintained canal system and ultimately had to be handed over to Panchayati Raj Department.

Deficiencies were also noticed in monitoring of water release, maintenance of the projects and achieving cropping pattern as per projections.

Audit Objective 2

Whether coordination with all stakeholders was ensured at all stages for sustainable extension of benefits and achievement of intended outcomes?

Coordination among the line departments to monitor the progress of projects was not ensured. There was no formal mechanism in place for coordination among departments.

Vital data to accurately assess project-wise outcomes were either not maintained by the department or not made available to audit. General data for the Districts/Tehsils were maintained, but in the absence of project-wise data, audit could not ascertain project-wise outcome precisely.

Audit observed that in five projects water released for irrigation was far less than that envisaged and reserved, while in two projects the water released was excessive causing water logging and salinity. In NCP, unauthorised water lifting was observed. Supply of drinking water was not up to the mark as only in three out of seven projects, drinking water was provided to intended beneficiaries. No water was provided to beneficiaries in respect of one project and only a part of beneficiaries were covered in respect of other three projects.

Rajasthan state was a pioneer in introducing, Participatory Irrigation Management by formulating Water Users' Associations. However, the WUAs did not function as per the expectations which led to inefficient maintenance and management of the projects.

Thus, the projects could not bring out intended objectives due to improper planning coupled with inefficient execution and management. The collection of vital data and coordination among stakeholders was also not ensured to monitor the outcomes and yield of sustainable benefits.



(ATOORVA SINHA)
Accountant General
(Audit-II), Rajasthan

JAIPUR,
The 03 January, 2022

Countersigned



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

NEW DELHI,
The 27 January, 2022

Appendices

Appendix-I

(Refer paragraph 1.3)

Status of Major findings and PAC recommendations thereon

CAG's Audit Report 2015-16 – Government of Rajasthan		
S.No.	**Observations**	**Recommendations**
1	Non-utilisation of irrigation potential in CCA as envisaged in project report.	Electrification work of *diggies* should be done upto 2018-19 and scheme should adhere to sprinkler pattern.
2	Actual availability of culturable command area not ensured before construction of canal.	Department should ensure availability of actual culturable command area before construction of canal
3	Award of civil and mechanical works separately resulted in deprivation of irrigation benefits to farmers for more than five years.	No comments
4	Non-acquisition of land before awarding of work resulted in non-completion of works.	No comments
5	Non-mutation of land	Mutation of land may be expedited at the earliest.
6	Lack of participatory irrigation management.	Participatory irrigation management may be ensured.
7	Lifting of irrigation water from canals by farmers by using motor pumps.	No comments
8	Non achievement of target of plantation	Plantation work should be completed at the earliest.
9	Conjunctive use of ground and surface water not ensured.	No comments
10	Recharge and quality of ground water not monitored.	Ensure piezometer installation.

Appendix-II

(Refer paragraph 3.1.2 (i))

Statement showing delay in Land Acquisition

(₹ in crore)

S.No.	Name of Division	Name of project	Year of A&F	Amount to be paid as per Land Compensation Act 1894	Year of payment of land compensation	Amount paid as per land compensation Act 2013	Avoidable expenditure (7-5)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
1	EE, WRD, Rajgarh Medium Irrigation Project, Bhawani Mandi	Rajgarh Medium Irrigation Project, Bhawani Mandi	2012	37.11	2015	54.45	17.34
2	EE, WRD, Jalore	Akoli Minor Irrigation Project	2011	3.51	2015	7.48	3.97
3	EE, NCP, Dn.IV, Sanchore	NCP Sanchore	1996	1.92	2015	2.82	0.90
4	EE, WRD, Chauli project canal Dn. Jhalawar Medium Irrigation Project, Pachpahar	Piplad Medium Irrigation Project, Pachpahar	2006	3.23	2017	5.23	2.00
5	EE, WRD, Dn.II, Chhabda, Baran Medium Irrigation Project, Chhipabarod	Lhasi Medium Irrigation Project, Chhipabarod	2007	9.29	2017	18.70	9.41
	Total			**55.06**		**88.68**	**33.62**

Appendix-III

(Refer Paragraph 3.6.2)

Non recovery/levy of compensation

(Amount in ₹)

S. No.	Name of division	Name of work	Agreement Number	Work order amount (₹ in lakh)	Stipulated date of		Actual date of completion	Expenditure (₹ in lakh)	Compensation levied/to be levied		Amount recovered	Amount to be recovered (₹ in lakh)
					Commencement	Completion			U/s 2	U/s 3		
1	EE, NCP Division-V Sanchore	Supply, laying, jointing and commissioning of Distribution network (main &sub-Main) of HDPE pipe for semi-permanent sprinkler system and electrically operated motor with horizontal centrifugal mono block pumping set of tail Minor Km 600 to Tail Minor Bhimgudha of NCP	07/2009-10	355.13	26.02.2010	25.11.2010	24.02.2012	190.27	3.39		0	3.39
2	EE, NCP Division-II Sanchore	Supplying, laying, jointing, testing and commissioning	5/2008/09	134.48	08/08/2008	07/12/2008	Not Done	91.02	13.45	48.76	0	62.21

S. No.	Name of division	Name of work	Agreement Number	Work order amount (₹ in lakh)	Stipulated date of		Actual date of completion	Expenditure (₹ in lakh)	Compensation levied/to be levied		Amount recovered	Amount to be recovered (₹ in lakh)
					Commencement	Completion			U/s 2	U/s 3		
		of distribution network (Main and Sub Mains) of high density Polyethylene (HDPE) pipes for semi-permanent sprinkler system of command area of Ranoder Minor including designing and layout on turnkey basis										
3	EE, NCP Division-I Sanchore	Supply, laying, jointing and commissioning of Distribution network (main &sub-Main) of HDPE pipe for semi-permanent sprinkler system. of command area of Vankdistry. Chak VNK 3(R) km 4.625 to Chak 5(L), Km 5.750	15/2007-08	177.81	05.08.2007	04.11.2007	Completed 15.01.2013	176.38	5.61	0	0.28	5.33

S. No.	Name of division	Name of work	Agreement Number	Work order amount (₹ in lakh)	Stipulated date of		Actual date of completion	Expenditure (₹ in lakh)	Compensation levied/to be levied		Amount recovered	Amount to be recovered (₹ in lakh)
					Commencement	Completion			U/s 2	U/s 3		
		Bhadwal Minor, BHW1(L) to BHW 10(T) and new minor Chak New 1(L) to New 5(T) total 18 Chak of NMC including design and lay plan (Ag. No. 15/2007-08) M/s Jain Irrigation System										
4	EE, NCP Division-I Sanchore	Supply, laying, jointing and commissioning of Distribution network (main & sub-Main) of HDPE pipe for semi-permanent sprinkler system of command area of Vank minors and Bhuwana minors and Vankdistry on Chak VNK 6 to 31 (R) and	20/2008-09	433.69	31.07.2008	31.01.2009	Completed 31.10.2013	400.58	15.33	0	4.49	10.84

S. No.	Name of division	Name of work	Agreement Number	Work order amount (₹ in lakh)	Stipulated date of		Actual date of completion	Expenditure (₹ in lakh)	Compensation levied/to be levied		Amount recovered	Amount to be recovered (₹ in lakh)
					Commencement	Completion			U/s 2	U/s 3		
		CCA 4651 ha of Vankdistry. system of NMC including design and lay plan (Ag. No. 20/2008-09) M/s Jain Irrigation System										
5	EE, WRD Sirohi	Construction of main dam and pakka work of out slues, construction of masonry west wear & construction of pick up wear of Bhaisa Singh Project	72/1978-79 73/1978-79 78/1978-79	38.59	01.09.1979	08.01.1981	Incomplete	14.88	3.62	0	1.07	2.55
6	EE,WRD Division Alwar	Repair & Restoration of Ghat Pickup Weir Irrigation Project	07/2011-12	878.99	02.09.2011	01.09.2013	05.04.2014	872.37	2.66	-	1.85	0.81
7	EE, Chavli Project Canal Division Jhalawar	Construction of Bakani Minor, Alwa Minor, of LMC	02/2015-16	69.30	31.05.2015	29.02.2016	Work rescinded	73.42	6.93	4.68	5.26	6.35

S. No.	Name of division	Name of work	Agreement Number	Work order amount (₹ in lakh)	Stipulated date of		Actual date of completion	Expenditure (₹ in lakh)	Compensation levied/to be levied		Amount recovered	Amount to be recovered (₹ in lakh)
					Commencement	Completion			U/s 2	U/s 3		
8	EE, Chavli Project Canal Division Jhalawar	Construction of Khoria & Tail Minor of LMC	03/2015-16	71.12	31/5/2015	29/02/2016	Work rescinded	55.38	7.11	8.98	6.37	9.72
9	EE, WR Division-II Chhabra (Baran)	Construction of main canal from RD 0 Mtr. to 10200 Mtr including structure of Lhasi MIP	02/2017-18	1423.99	17/5/2017	16/11/2018	WIP (02/2020)	651.44	123.60	0	0	123.60
10	EE, WRD Salumber (Udaipur)	Construction of Main Canal RD9 to 13.98 KM of Do Nadi MIP	6/2002-03	40.49	26.05.2002	25.09.2002	Rescinded Incomplete	32.90	0.66	19.69	3.54	16.81
		Total										**241.61**

Appendix-IV

(Refer paragraph 4.2.4)

Non-maintenance of records by WUAs

S.No.	Performa	Rule	Particulars of Performa
1	XIII	47 (2)(III)	Register of areas under lift command
2	XIV	47 (2) (IV)	Register of wells and tube-wells
3	XVI	47(2) (VI)	Register of culturable command
4	XVII	47(2) (VII)	Register of area irrigated and demand assessment (IDA-Register)
5	XVIII	47(2) (VIII)	Register of irrigation dues / realization
6	XIX	47(2) (IX)	Yearly summary of outstanding dues
7	XX	47(2) (X)	Property register
8	XXI	47(2) (XI)	Work register for the year
9	X(a)	47 (iv)	Inventory register (for Account & Article)
10	X(b)	47 (iv)	Yearly abstract of Inventory (Physical-verification)

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सत्यमेव जयते

Report of the Comptroller and Auditor General of India

for the year ended 31 March 2021

भारतीय लेखापरीक्षा और लेखा विभाग ✦ INDIAN AUDIT AND ACCOUNTS DEPARTMENT

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Rajasthan

Report No. 1 of the year 2022

(Compliance Audit)

Report of the
Comptroller and Auditor General of India

for the year ended 31 March 2021

Government of Rajasthan

Report No. 1 of the year 2022
(Compliance Audit)

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PREFACE

This Report for the year ended 31 March 2021 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the Constitution of India.

This report contains seven Chapters in two parts. Part A relates to audit of four of the Revenue earning departments and Part B relates to audit of the Expenditure incurred by the selected Government departments. Audit was conducted under provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts 2007 issued there under by the Comptroller and Auditor General of India. This report is required to be placed before the State Legislature under Article 151 (2) of the Constitution of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2020-21 as well as those, which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2020-21 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

About this Report

This Report of the Comptroller and Auditor General of India (CAG) relates to matters arising from Compliance Audit of selected Departments of Government of Rajasthan (GoR). Compliance Audit refers to whether the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and examination of the transactions relating to expenditure incurred by the audited entities and to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by competent authorities are being complied with.

The primary purpose of the Report is to bring important results of Audit to the notice of the State Legislature. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of Audit are expected to enable the Executive to take corrective actions and also to frame policies and directives that will lead to improved financial management of the audited entities, thus, contributing to better governance.

This report has two parts:

Part-A includes audit observations noticed during Audit of revenue earning Departments i.e. Commercial Taxes, Land Revenue, Stamps & Registration and State Excise.

Part-B includes audit observations related to expenditure incurred by various State Government Departments.

PART-A

Revenue Sector

The Part-A contains 19 paragraphs involving ₹ 249.40 crore. Some of the significant audit findings are mentioned below:-

I. General

- The total revenue receipts of the Government of Rajasthan during 2020-21 were ₹ 1,34,308 crore as against ₹ 1,40,114 crore for the year 2019-20. The revenue raised by the Government amounted to ₹ 73,936 crore comprising tax revenue of ₹ 60,283 crore and non-tax revenue of ₹ 13,653 crore. The receipts from the Government of India were ₹ 60,372 crore (State's share of divisible Union taxes of ₹ 35,576 crore and grants-in-aid of ₹ 24,796 crore).

(Paragraph 1.1)

- Analysis of Inspection Reports (IRs) issued upto March 2021 disclosed that 5,308 paragraphs involving ₹ 1,656.71 crore relating to 1,799 IRs remained outstanding at the end of September 2021 in four departments *viz.* Commercial Taxes, Land Revenue, Registration & Stamps and State Excise Department.

(Paragraph 1.8)

II. Taxes on Sales, Trade, Supplies *etc.*

The office conducted audit of 45 units of Commercial Taxes Department. The major irregularities noticed are:

- Assessing authority incorrectly assessed the taxable turnover at ₹ 90.00 crore instead of ₹ 131.02 crore resulting in short levy of tax amounting to ₹0.41 crore.

(Paragraph 2.4)

- Irregular allowance of ITC of ₹ 0.44 crore on the goods sold at subsidized price.

(Paragraph 2.5)

- Assessing Authorities did not utilize the information available on the web-based application *RajVISTA* to impose entry tax which resulted in short/non-levy of entry tax of ₹ 1.81 crore and interest of ₹ 1.02 crore.

(Paragraph 2.6)

A Subject Specified Compliance Audit on "Processing of Refund claims under GST" was conducted. The major irregularities noticed are as under:

- There was delay in sanction of refunds ranging from 1 to 522 days in 247 cases. The Department did not pay interest amounting to ₹ 16.82 lakh which was due to the claimants in all these cases.

(Paragraph 2.7.6.2)

- There was delay in sanction of provisional refund on account of zero-rated supply in 57 cases ranging from 1 to 324 days.

(Paragraph 2.7.6.3)

- Irregular allowance of refund of ₹ 7.09 crore was allowed in 24 cases under inverted duty structure.

(Paragraph 2.7.6.4)

- Irregular allowance of refund of ₹ 0.36 crore was allowed in 16 cases under zero rated supply of goods or services.

(Paragraph 2.7.6.5)

- Sanction of provisional refund in cases other than zero rated supplies led to irregular grant of provisional refund amounting to ₹ 2.62 crore.

(Paragraph 2.7.6.6)

- The state GST portal lacks a system validation check to calculate the correct refundable amount of IGST, CGST and SGST in the prescribed

order due to which refund of CGST and SGST sanctioned in 208 cases was more than the eligible amount.

(Paragraph 2.7.7.1)

- Mechanism to identify the export of goods where export proceeds were not realized was not available. In the absence of availability of such information, the Department did not identify cases where proof of exports proceeds realisation was not available.

(Paragraph 2.7.7.3)

- Thirty four taxpayers had claimed refunds of ITC on account of inverted duty structure two years after the due date for furnishing of returns for the period to which the refund claims pertained.

(Paragraph 2.7.7.4)

- ITC availed by two taxpayers, on input services and capital goods were also considered to calculate the Net ITC, resulting in irregular allowance of refund amounting to ₹2.34 crore.

(Paragraph 2.8.1)

- Jurisdictional officer failed to detect duty drawback of Central Tax and allowed refunds as claimed by taxpayers which resulted in irregular allowance of refunds amounting to ₹1.46 crore.

(Paragraph 2.8.2)

A Subject Specified Compliance Audit on "Transitional Credit under GST" was conducted. The major irregularities noticed are as under:

- Transitional credit of SGST carried forward by 674 taxpayers was more than the ITC available to be carried forward as per assessment/ rectification orders resulting in excess carry forward of ITC amounting to ₹164.68 crore which was required to be recovered alongwith interest.

(Paragraph 2.9.6.1)

- A taxpayer claimed transitional credit of ₹ 32.75 lakh as a closing balance of legacy period which included ₹ 26.65 lakh ITC on purchase of goods which were sold as exempted goods and were irregularly carried forward from 2016-17. This resulted in excess claim of ITC of ₹ 26.65 lakh in TRAN-1.

(Paragraph 2.9.6.2)

- Irregular transitional credit of ₹ 5.42 crore was claimed by 16 taxpayers, which was subsequently deposited by them or reversed by the taxpayers/department. However, neither the taxpayers paid the interest nor was it demanded by the Department which resulted in non-payment of interest amounting to ₹ 0.90 crore.

(Paragraph 2.9.6.3)

- Out of the selected 1325 cases, the Department had verified 459 cases. Audit noticed irregularities in respect of 86 cases out of these 459 cases, which were not detected by the Department.

(Paragraph 2.9.6.4)

- The details of outstanding declaration forms (C, H & F) in table 5(c) of TRAN-1 such as turnover relating to outstanding declaration forms along with difference tax payable and amount of reversible ITC relatable to the pending forms was not available in case of 644 taxpayers. The department did not seek necessary details of the declaration forms from the taxpayers and the GST portal also allowed transitional credit claims with these fields left blank.

(Paragraph 2.9.6.5)

- Thirteen taxpayers claimed transitional credit of SGST in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day. However, the relevant supporting information and records *i.e.* details of closing stock and supporting invoices were not available with the department.

(Paragraph 2.9.6.6)

- A taxpayer claimed transitional credit as SGST in respect of unavailed SGST credit on Capital Goods amounting to ₹52.40 lakh. Further, two taxpayers claimed SGST credit amounting to ₹ 29.44 lakh on inputs received on or after the appointed day but the tax in respect of which had been paid by the supplier under the existing law. However, the prescribed information *e.g.* details of capital goods and closing stock alongwith supporting invoices were not available as verification of these transitional credit cases was not carried out by the department.

(Paragraph 2.9.6.7)

- Jurisdictional Officers of 71 circles could provide only limited information attributing the reason to lack of relevant MIS on the GST *BOWEB* portal. The remaining 23 circles provided the required information on the basis of compilation of information at the level of circles. However, in the absence of any supporting documents, the veracity of the information provided by these circles could not be ascertained.

(Paragraph 2.9.6.9)

- Failure to verify the ITC available under pre- GST regime resulted in taxpayer availing excess Transitional Credit of ₹ 2.48 crore.

(Paragraph 2.10)

III. Land Revenue

The office conducted audit of 57 units of Land Revenue Department. The major irregularities noticed are:

- Failure to incorporate the provisions of the Rajasthan Imposition of Ceiling on Agriculture Holding Act, 1973 in exemption notification resulted in non-recovery of conversion charges of ₹ 0.90 crore for change of land use from agriculture to industrial purposes in Tehsil, Phulera of Jaipur District.

(Paragraph 3.4.1)

- Use of agricultural land for institutional, industrial, residential colony and commercial purposes without conversion in seven tehsils of Tonk and

Jaipur Districts resulted in non-recovery of conversion charges of ₹ 14.21 crore.

(Paragraph 3.4.2)

- Calculation of conversion rate on the basis of incorrect area of land for changing agricultural land use to industrial purpose in Tehsil, Chomu of Jaipur District resulted in short-recovery of conversion charges of ₹ 0.14 crore

(Paragraph 3.4.3)

- Conversion of agriculture land by applying incorrect rate in four tehsils of Dausa, Jaipur and Tonk Districts resulted in short-recovery of conversion charges of ₹ 0.18 crore.

(Paragraph 3.4.4)

IV. Stamp Duty and Registration Fee

The office conducted audit of 29 units of Registration and Stamps Department. The major irregularities noticed are:

- Undervaluation of Immovable properties by Registering Authorities resulted in short levy of Stamp duty, Surcharge and Registration Fee totalling ₹ 1.52 crore.

(Paragraph 4.4)

- Incorrect valuation of lease deeds led to short levy of stamp duty, surcharge and registration fee totalling ₹ 1.20 crore.

(Paragraph 4.5)

- Incorrect valuation of institutional land by the registering authority led to short levy of stamp duty, surcharge and registration fee totalling ₹ 0.18 crore.

(Paragraph 4.6)

- Failure of the registering authority to correctly classify the instrument of conveyance led to short levy of Stamp duty and Surcharge totalling ₹ 0.27 crore.

(Paragraph 4.7)

- Failure of Registering Authorities to utilize information available with RERA led to short levy of Stamp Duty and Surcharge totalling ₹ 0.31 crore.

(Paragraph 4.8)

V. State Excise

The office conducted audit of 41 units of State Excise Department. The major irregularities noticed are:

- District Excise Officers failed to collect the prescribed Monthly Guarantee Amount from country liquor licensees which led to loss of revenue of ₹ 9.14 crore.

(Paragraph 5.5)

- District Excise Officers failed to recover the prescribed additional amount on short lifted quantity of IMFL and Beer which led to loss of revenue of ₹ 9.75 crore.

(Paragraph 5.6)

- District Excise Officers failed to recover the difference amount of Excise Duty on short lifted quantity from country liquor licensees which led to loss of revenue of ₹ 5.54 crore.

(Paragraph 5.7)

- Failure to notify the increase in the rate of permit fees on transportation of Country Liquor in line with the policy provision led to loss of revenue of ₹ 16.07 crore.

(Paragraph 5.8)

PART-B

Expenditure Sector

VI. General

- There are 66 Departments, 234 Autonomous Bodies (ABs) and 14 Public Sector Undertakings (PSUs) of the Government of Rajasthan, headed by Additional Chief Secretary / Principal Secretaries / Secretaries, which are audited by the Accountant General[1] (Audit-I), Rajasthan, Jaipur.

(Paragraph 6.1)

- During 2020-21, audit of 699 out of the 24,258 units of General and Social Sector Departments, have been carried out. Further, 16,537 mandays (for financial audit and compliance audit) were used.

(Paragraph 6.3)

- A total of 75 paragraphs that featured in the Reports of the Comptroller and Auditor General of India on Expenditure Sector for the years ended 31 March 2016, 2017, 2018, 2019 and 2020 were placed before the State Legislative Assembly. Out of this, ATNs on 16 paragraphs were received within prescribed time and ATNs on 51 paragraphs were received late with an average delay of 3 to 4 months from the concerned Departments. ATNs on eight paragraphs were due to be received.

(Paragraph 6.6)

1 Erstwhile Office of the 'Principal Accountant General (General and Social Sector Audit)' has been renamed as Office of the 'Accountant General (Audit-I)' with effect from 18.05.2020.

VII. Compliance Audit of Expenditure Sector

The significant audit observations are:

- Lack of proper planning and imprudent decision by Rajasthan State Seeds Corporation Limited to sell/auction the seeds as grain instead of storing and re-certifying them for distribution in the next season, resulted in a loss of ₹ 10.15 crore.

(Paragraph 7.1)

- The Rajasthan State Warehousing Corporation, instead of utilizing the storage capacity available under an existing beneficial contract, entered into a contract with less beneficial revenue sharing arrangement initiated through a suo-moto single source procurement system, which resulted in undue benefit of ₹ 1.57 crore to a private firm.

(Paragraph 7.2)

- Cooperative Department's failure in procuring the targeted quantities of oilseed and pulses under Minimum Support Price scheme deprived the farmers from getting guaranteed price for their produce.

(Paragraph 7.3)

- Fisheries Department's decision of not providing opportunity to the only bidder left, after the failure of the highest bidder to comply with the prescribed rules, in violation of the General Financial and Accounts Rules led to loss of opportunity to earn an additional ₹ 3.97 crore.

(Paragraph 7.4)

- Food, Civil Supplies and Consumer Affairs department's delayed/non distribution of subsidised sugar to the eligible beneficiaries and procurement of sugar in excess of the requirement resulted in piling up of huge stock and ultimately rendered the subsidised sugar worth ₹ 2.73 crore being unfit for human consumption.

(Paragraph 7.6)

- The laxity of Rajasthan Building and Other Construction Workers' Welfare Board in finalising the location and taking possession of the land allotted by Jaipur Development Authority for construction of workers houses resulted in blockage of ₹ 13.74 crore for more than six years and deprived the building construction workers of the benefits of group housing scheme.

(Paragraph 7.7)

- Non-commencement of Trauma Care Centres of Medical and Health Department for more than seven years after construction of the buildings not only resulted in unproductive expenditure of ₹ 5.45 crore but also deprived the accident victims from immediate life-saving treatment.

(Paragraph 7.9)

- The Medical Education Department initiated paramedical courses without obtaining recognition from Rehabilitation Council of India (RCI) which led to discontinuance of courses, adversely impacting the career prospects of enrolled students and resulting in infructuous expenditure of ₹ 1.40 crore incurred on infrastructure and equipment as well as blockage of unutilized funds amounting to ₹ 1.15 crore even after lapse of five years.

(Paragraph 7.11)

- Non-adherence to terms and conditions of sanction and inordinate delay by Minority Affairs Department and WAQF Board in construction of Girls' Hostel resulted in unfruitful expenditure of ₹ 2.10 crore and deprived intended facilities to beneficiaries.

(Paragraph 7.12)

- The Minority Affairs Department and WAQF Board failed to adhere to the Micro Finance Scheme Guidelines while disbursing loan of Self Help Groups which resulted in non-recovery of loans and penalty of ₹ 3.28 crore and defeated the very purpose of microfinancing.

(Paragraph 7.13)

- Slackness of Department of Personnel in providing encroachment free land and transfer of advances to the executive agency in contravention of Rule 8 of GF&AR not only resulted in blockage of ₹ 7.50 crore for more than three years but the very purpose of the budget announcement was also not achieved.

(Paragraph 7.14)

Part-A
REVENUE SECTOR

CHAPTER-I
GENERAL

CHAPTER-I: GENERAL

1.1 Trend of revenue receipts

1.1.1 The tax and non-tax revenue raised by the Government of Rajasthan during the year 2020-21, the State's share of net proceeds of divisible Union taxes and duties assigned to the State and grants-in-aid received from the Government of India during the year and corresponding figures for the preceding four years are given in the **Table 1.1** below:

Table 1.1

(₹ in crore)

Sl. No.	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
1	**Revenue raised by the State Government**					
	• Tax revenue[1]	44,371.66	50,605.41	57,380.34	59,244.98	60,283.44
	• Non-tax revenue[2]	11,615.57	15,733.72	18,603.01	15,714.16	13,653.02
	Total	**55,987.23**	**66,339.13**	**75,983.35**	**74,959.14**	**73,936.46**
2	**Receipts from the Government of India**					
	• Share of net proceeds of divisible Union taxes and duties[3]	33,555.86	37,028.01	41,852.35	36,049.14	35,575.77
	• Grants-in-aid[4]	19,482.91	23,940.04	20,037.32	29,105.53	24,795.65
	Total	**53,038.77**	**60,968.05**	**61,889.67**	**65,154.67**	**60,371.42**
3	**Total revenue receipts of the State Government (1 and 2)**	**1,09,026.00**	**1,27,307.18**	**1,37,873.02**	**1,40,113.81**	**1,34,307.88**
4	**Percentage of 1 to 3**	**51**	**52**	**55**	**53**	**55**

Source: Finance Accounts of the respective years.

The revenue raised by the State Government (₹ 73,936.46 crore) was 55 *per cent* of the total revenue receipts (₹ 1,34,307.88 crore) during the year 2020-21. The balance 45 *per cent* of receipts during 2020-21 was from the Government of India by way of share of net proceeds of divisible Union taxes and duties and grants-in-aid.

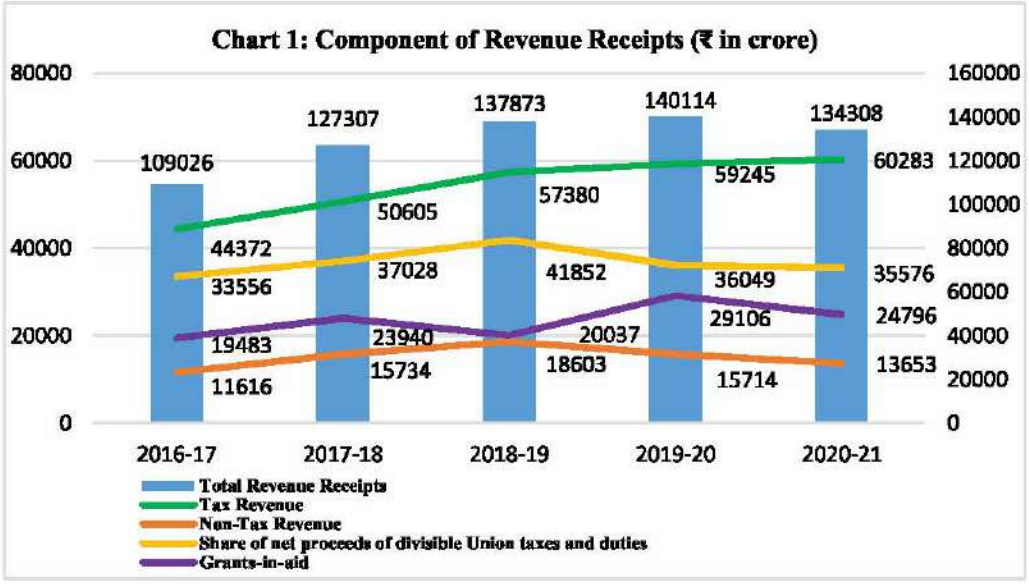
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1 For details, please see Table 1.2 of this chapter.

2 For details, please see Table 1.3 of this chapter.

3 For details, please see Statement Number 14 - Detailed accounts of revenue by minor heads in the Finance Accounts of the Government of Rajasthan for the year 2020-21. Figures under the head 0005 - Central Goods and Services Tax, 0008 - Integrated Goods and Services Tax, 0020-Corporation Tax, 0021-Taxes on income other than corporation Tax, 0028-Other Taxes on income and Expenditure, 0032-Taxes on wealth, 0037-Customs, 0038-Union excise duties and 0044-Service Tax and 0045-Other Taxes and Duties on Commodities and Services-share of net proceeds assigned to State booked in the Finance Accounts.

4 For details, please see Statement Number 14 of Finance Accounts of the Government of Rajasthan for the year 2020-21 major Head-1601.



1.1.2 The details of the revised estimates (RE), and the actual receipts in respect of the tax revenue raised during the period 2016-17 to 2020-21 are given in **Table 1.2** below:

Table 1.2

(₹ in crore)

Sl. No.	Heads of revenue	RE / Actual	2016-17	2017-18	2018-19	2019-20	2020-21	Percentage increase (+) /decrease (-) in 2020-21 over 2019-20
1	Taxes on sales, trade, *etc.*	RE	27,767.60	18,800.00	15,900.00	19,262.16	18,820.07	
		Actual	27,151.54	18,285.44	14,225.31	15,361.61	17,146.94	(+) 11.62
	Central sales tax	RE	1,227.40	700.00	600.00	737.83	279.93	
		Actual	1,406.88	722.80	565.65	481.15	332.09	(-) 30.98
2	State Goods and Services Tax.	RE	-	11,700.00	23,500.00	25,605.23	24,000.00	
		Actual	-	12,137.02	22,938.33	21,954.17	20,754.87	(-) 5.46
3	State excise	RE	7,600.00	7,800.00	9,300	10,500.00	11,500.00	
		Actual	7,053.68	7,275.83	8,694.10	9,591.63	9,853.00	(+) 2.73
4	Stamp duty and registration fee							
	Stamps-judicial	RE	103.34	92.58	104.07	84.79	47.00	
		Actual	73.94	59.78	60.70	61.88	47.87	(-) 22.64
	Stamps-non-judicial	RE	2,701.00	3,346.15	4,035.94	4,615.82	4,836.11	
		Actual	2,502.86	3,070.79	3,255.34	3,544.91	4,571.89	(+) 28.97
	Registration fee	RE	445.66	611.27	609.99	649.37	666.89	
		Actual	476.45	544.21	569.99	627.94	677.51	(+) 7.89
5	Taxes on motor vehicles	RE	3,650.00	4,300.00	5,000	5,650.00	5,200.00	
		Actual	3,622.83	4,362.97	4,576.45	4,950.98	4,368.17	(-) 11.77
6	Taxes and duties on electricity	RE	2,172.00	3,500.00	2,339.50	2,804.01	2,800.00	
		Actual	738.24	3,376.67	2,147.95	2,262.77	2,142.39	(-) 5.32
7	Land revenue	RE	359.01	566.71	463.16	404.98	408.61	
		Actual	314.69	363.86	289.94	364.49	279.32	(-) 23.37
8	Taxes on goods and passengers	RE	750.00	328.00	37.57	35.00	25.00	
		Actual	803.28	340.78	50.79	41.12	45.18	(+) 9.87
9	Other taxes and duties on commodities and services	RE	200.00	62.00	28.38	24.03	1.20	
		Actual	220.08	63.93	5.14	1.01	1.23	(+) 21.78
10	Other taxes[5], *etc.*	RE	10.00	10.00	10.00	1.00	300.00	
		Actual	7.19	1.33	0.65	1.32	62.97	(+)4,670.45
	Total	**RE**	**46,986.01**	**51,816.71**	**61,928.61**	**70,374.22**	**68,884.81**	
		Actual	**44,371.66**	**50,605.41**	**57,380.34**	**59,244.98**	**60,283.43**	**(+) 1.75**
	Percentage of increase of actual over previous year		**3.88**	**14.05**	**13.39**	**3.25**	**1.75**	

Source: Finance Accounts of the respective years.

5 Other taxes include taxes on income and expenditure (Taxes on professions, trades, callings and employments) and taxes on immovable property other than agriculture land.

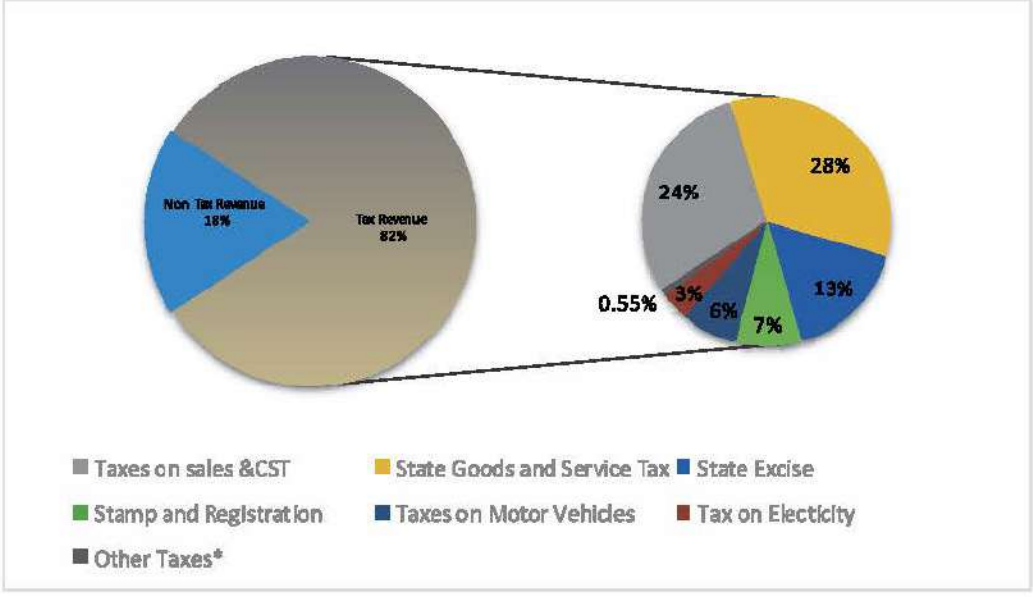
Even though there has been a continuous increase in the overall tax revenue during the last five years, the actual collection has been less than the RE for each year. The percentage growth of tax revenue which has been declining since 2018-19 further declined in 2020-21.

The concerned departments intimated that:

- Decrease in 'Taxes on motor vehicles' (11.77 *per cent*) was due to extension of validity for fitness, permits, driving license & registration up to 30 June 2021, exemption/rebate in Motor vehicle Tax on state carriage/contract carriage, spare vehicles & Rajasthan State Road Transport Corporation and decrease in sale of vehicles as compared to previous year.
- Land Revenue decreased by 23.37 *per cent* due to reduction in Land allotment and conversion cases.
- Increase in Stamp and registration (25.09 *per cent*) was due to increase in Stamp Duty, DLC rates and cow promotion cess rate.
- The reasons for decrease in revenues from Central Sales Tax (30.98 *per cent*) and State Goods and Services Tax (5.46 *per cent*) were awaited from the concerned department (December 2021).

The revenues of the state during 2020-21 and the composition of the Tax revenues are shown in **Chart 2.**

Chart 2: Revenues of the State



*Other tax revenues include Land Revenue, Taxes on goods and passengers, other taxes and duties on commodities and services and other taxes.

1.1.3 The details of the RE and the actual receipts in respect of the non-tax revenue raised during the period 2016-17 to 2020-21 are given in the **Table 1.3** below:

Table 1.3

(₹ in crore)

Heads of revenue	RE / Actual	2016-17	2017-18	2018-19	2019-20	2020-21	Percentage increase (+)/ decrease (-) in 2020-21 over 2019-20
Non-ferrous mining and metallurgical industries	RE	4,200.00	4,900.00	6,000.00	6,600.00	5,800.00	
	Actual	4,233.74	4,521.52	5,301.48	4,579.09	4,966.39	(+) 8.46
Interest receipts	RE	2,002.97	4,924.14	5,810.44	4,039.38	2,701.94	
	Actual	1,933.37	4,858.90	5,790.87	3,851.99	2,693.15	(-) 30.08
Miscellaneous general services	RE	859.39	888.31	1,171.34	1,150.93	1,343.89	
	Actual	660.70	762.36	783.86	915.51	747.01	(-) 18.41
Police	RE	220.15	333.73	360.95	428.51	350.15	
	Actual	190.78	296.56	345.38	641.68	192.54	(-) 69.99
Other administrative services	RE	222.35	228.41	258.82	264.87	229.00	
	Actual	210.51	207.55	246.49	207.16	146.62	(-) 29.22
Major and medium irrigation	RE	129.79	90.30	115.26	127.26	273.83	
	Actual	112.77	277.72	179.31	77.19	245.47	(+) 218.01
Forestry and wildlife	RE	123.95	173.82	154.01	145.18	111.43	
	Actual	113.00	182.26	147.45	109.47	73.67	(-) 32.70
Public works	RE	95.30	107.37	126.50	251.80	90.71	
	Actual	84.31	109.26	125.92	91.91	92.98	(+) 1.16
Medical and public health	RE	115.74	152.34	166.01	221.44	205.00	
	Actual	125.39	130.67	163.59	238.16	227.09	(-) 4.65
Co-operation	RE	41.25	47.75	29.02	35.51	20.01	
	Actual	44.10	63.11	22.24	9.11	95.75	(+) 951.04
Other non-tax receipts[6]	RE	4,458.43	4,813.11	5,774.05	6,332.52	4,598.17	
	Actual	3,906.90	4,323.81	5,496.42	4,992.89	4,172.35	(-) 16.43
Total	**RE**	**12,469.32**	**16,659.28**	**19,966.44**	**19,597.40**	**15,724.13**	
	Actual	**11,615.57**	**15,733.72**	**18,603.01**	**15,714.16**	**13,653.02**	**(-) 13.12**
Percentage of increase of actual over previous year		6.29	35.45	18.23	(-) 15.53	(-) 13.12	

Source: Finance Accounts of the respective years.

It is evident from the table that the collection of non-tax revenue during 2020-21 was less than the RE like the previous years and there was overall decrease in revenue collection by 13.12 *per cent* as compared to the previous year. The concerned departments intimated that this was due to:

- Decrease in 'Interest receipts' on loans given to electricity companies under UDAY[7] (30.08 *per cent*)
- Decrease in revenues from 'Police' (69.99 *per cent*) due to less receipt of revenue on deployment of State police in Railways, GOI, SBI and other states and
- Decrease in 'Forestry and wildlife' (32.70 *per cent*) as a result of COVID-19 pandemic.

Further, increase under the head 'Non-ferrous mining and metallurgical industries' (8.46 *per cent*) was due to increase in revenue under Amnesty Scheme, increase under 'Co-operation' (951.04 *per cent*) was due to receipt of

6 Other non-tax receipts constitute income from petroleum, public service commission, jails, housing, village and small industries, fisheries, dividends and profit, contribution and recoveries towards pension and other retirement benefits, *etc.*

7 Ujwal DISCOM Assurance Yojana.

amount in excess of estimates and increase in 'Major and Medium Irrigation' (218.01 *per cent*) was due to increase in the rate of water for industrial use.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2021 relating to certain principal heads of revenue amounted to ₹ 20,577.89 crore, out of which ₹ 4125.75 crore was outstanding for more than five years as given in the **Table 1.4** below:

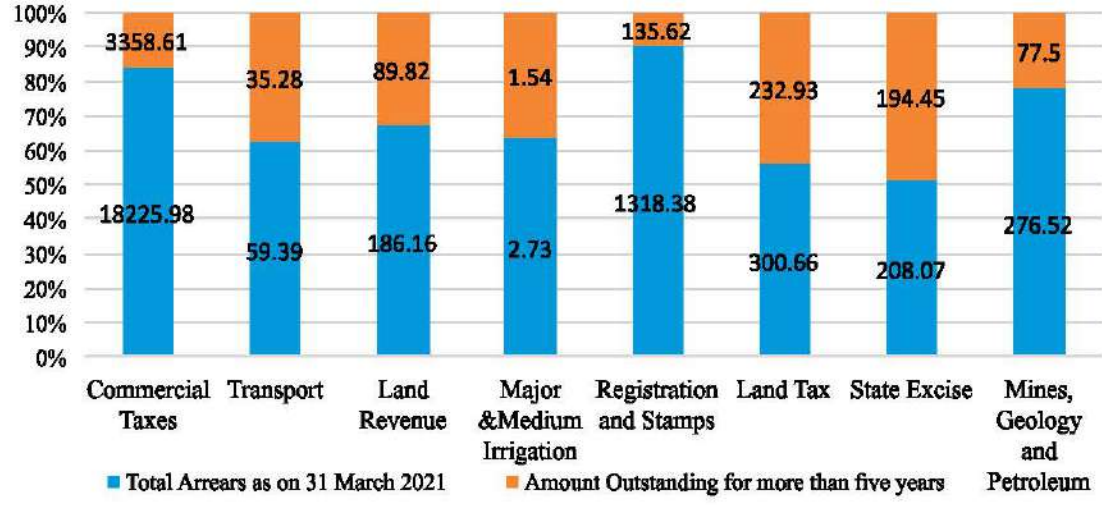
Table 1.4

(₹ in crore)

Sl. No.	Heads of revenue	Total amount outstanding as on 1 April 2020	Total amount outstanding as on 31 March 2021 and percentage increase in comparison to previous year		Amount outstanding for more than five years as on 31 March 2021
1	Commercial Taxes*	21,874.45	18,225.98	(-) 16.68	3,358.61
2	Transport	64.14	59.39	(-) 10.55	35.28
3	Land Revenue[8]	200.65	186.16	(-) 7.22	89.82
4	Major & Medium Irrigation	2.79	2.73	(-)2.15	1.54
5	Registration and Stamps	1,339.42	1,318.38	(-) 1.57	135.62
6	Land Tax	238.08	300.66	(+) 26.29	232.93
7	State Excise	201.58	208.07	(+) 3.22	194.45
8	Mines, Geology and Petroleum	321.45	276.52	(-) 13.97	77.50
Total		**24,242.56**	**20,577.89**	**(-) 15.12**	**4,125.75**

Source: Information provided by the concerned Departments.

Chart 3 : Arrears of Revenue (₹ in crore)



8 * The figures shown as outstanding balance(s) on 1 April 2020 are at variance with the balances on 31 March 2020 (Land Revenue ₹ 20.96 crore and Commercial Taxes ₹ 54.12 crore). Reasons for variation have not been intimated by the Departments (December 2021).

1.3 Arrears in assessments

The details of cases pending at the beginning of the year, cases becoming due for assessment, cases disposed of during the year and number of cases pending for finalisation at the end of the year as furnished by the respective Departments in respect of Commercial Taxes, Registration and Stamps, Mines, Geology and Petroleum and Transport are given in the **Table 1.5** below:

Table 1.5

Name of the Department		Opening balance	New cases due for assessment during 2020-21	Total assessments due	Cases disposed of during 2020-21	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
(1)		(2)	(3)	(4)	(5)	(6)	(7)
Commercial Taxes		18	4,626	4,644	4,643	01	99.98
Registration and Stamps	Registration and Stamps	5,122	6,754	11,876	6,807	5,069	57.32
	Land Tax	2,261	3,710	5,971	2,019	3,952	33.81
Mines, Geology and Petroleum		8,799	10,609	19,408	9,107	10,301	46.92
Transport		1,537	19,963	21,500	20,264	1,236	94.25

Source: Information provided by the concerned Departments.

It can be seen that Commercial Taxes and Transport Departments performed well to achieve a high disposal rate. However, in comparison, the disposal of cases was poor in Department of Registration and Stamps and Department of Mines, Geology and Petroleum. These Departments may take necessary action for speedy disposal of the cases.

1.4 Evasion of tax detected by the Departments

According to the information furnished by the Commercial Taxes Department, 3059 cases of tax evasion were noticed during 2020-21 which included cases noticed by the three anti-evasion circles of the anti-evasion zone[9] of the Department as well as 17 anti-evasion circles of the 13 zones of the state. During the year, assessment/investigation was completed in 2,870 cases which included cases detected during the previous years. Further, additional demand with penalty *etc.* amounting to ₹ 21,473.37 crore was raised during 2020-21 out of which the Department recovered ₹ 6,435.85 crore. In Registration and Stamps Department, 432 cases of tax evasion were noticed during 2020-21, all of which were assessed/investigated by the Department. Further, additional demand with penalty *etc.* amounting to ₹ 8.36 crore was raised during 2020-21 out of which the Department recovered ₹ 0.21 crore. Department of Mines,

9 There are 14 zones of Commercial Taxes Department, GoR. Out of this, the entire area of the state of Rajasthan is divided into 13 zones and 'Anti-evasion' is the 14th zone. The anti-evasion zone is divided into 3 anti-evasion circles covering the entire state. Further, the remaining 13 zones have their own anti-evasion circles which also detect cases of tax evasion.

Geology and Petroleum intimated that 15 cases of tax evasion were noticed during 2020-21, out of which assessment/investigation was completed in 15 cases. Further, additional demand with penalty *etc.* amounting to ₹ 0.18 crore was raised during 2020-21 which was recovered by the Department.

1.5 Pendency of refund cases

The refund cases pending at the beginning of the year 2020-21, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2020-21 as reported by the respective Departments are given in the **Table 1.6** below:

Table 1.6

(₹ in crore)

Sl. No.	Particulars	Commercial Taxes		Registration and Stamps		Transport	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Claims outstanding at the beginning of the year	1,290	130.52	987	9.94	554	2.57
2	Claims received during the year	4,600	1,006.52	1,698	8.90	629	3.29
3	(i) Refunds made during the year	3,513	184.99	1,436	7.59	413	3.10
	(ii) Rejected during the year	1,614	839.56	23	0.30	28	0.19
4	Balance outstanding at the end of year	763	112.12	1226	10.95	742	2.57

Source: Information provided by the concerned Departments.

Department of Mines, Geology and Petroleum intimated *nil* pendency of the refund cases.

The Departments may take steps for speedy settlement of the pending refund cases which would not only benefit the claimants but would also save the Government from payment of interest on the delayed payment.

1.6 Authority for Audit

Article 149 of the Constitution of India provides that the Comptroller and Auditor General of India (CAG) shall exercise such powers and perform such duties in relation to the accounts of the Union and of the states and of any other authority or body as may be prescribed by or under any law made by the Parliament. The Parliament passed the Comptroller and Auditor General's Duties, Powers and Conditions of Service Act (CAG's DPC Act) in 1971. Section 16 of the CAG's DPC Act authorizes CAG to audit all receipts (both revenue and capital) of the Government of India and of Government of each state and of each Union territory having a legislative assembly and to satisfy himself that the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed. Regulations on Audit & Accounts, 2007 (Regulations), as amended in 2020 and Auditing Standards 2017, issued by the CAG of India lay down the principles for Receipt Audit.

1.7 Audit Planning and conduct of Audit

The unit offices under various departments have been categorised into high, moderate and low risk units according to their revenue position, past trends of the audit observations and other parameters. The annual audit plan was prepared on the basis of risk analysis which, *inter-alia,* included critical issues in Government revenues and tax administration *i.e.* budget speech, white paper on State finances, Report of the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical analyses of the revenue earnings during the past five years, audit coverage and its impact during the past five years. During the year 2020-21, there were 1,852 auditable units in Commercial Taxes, Registration and Stamps, Land Revenue and State Excise Departments. Out of these auditable units, 185 units were planned and 172 units were audited (3,488 mandays were used), which is 9.29 *per cent* of the total auditable units. The shortfall in audit coverage was attributable to lockdown in the state due to COVID-19 pandemic. In addition, two Subject Specific Compliance Audits on *'Processing of refund claims under GST'* and *'Transitional credit'* were also conducted during the year (1,101 mandays were used).

1.8 Response of the Government/Departments to Audit observations

The Accountant General (Audit-I), Rajasthan, Jaipur audits the Government/Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed by Inspection Reports (IRs) which incorporate irregularities detected during the audit and not settled on the spot. The IRs are issued to the heads of the offices inspected with copies to the next higher authority for taking prompt corrective action. The heads of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions. They have to report compliance through initial reply to the Accountant General within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the Department and the Government.

Analysis of Inspection Reports issued upto March 2021 disclosed that 5,308 paragraphs involving ₹1,656.71 crore relating to 1,799 IRs issued for these four main revenue earning departments[10] remained outstanding at the end of September 2021. The figures as on 30 June 2021 along with the corresponding figures for the preceding two years are given in the **Table 1.7** below:

10 Four main revenue Departments *viz.* Commercial Taxes, Land Revenue, Registration & Stamps and State Excise Departments.

Table 1.7

Particulars	June 2019 (IRs issued up to December 2018)	June 2020 (IRs issued up to December 2019)	June 2021 (IRs issued up to December 2020)	September 2021 (IRs issued up to March 2021)
Number of IRs pending for settlement	1,720	1,701	1,707	1,799
Number of outstanding audit paragraphs	5,097	5,100	4,963	5,308
Amount of revenue involved (₹ in crore)	1,204.29	1,063.82	1,079.06	1,656.71

1.8.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 30 September 2021 and the amounts involved are given in the **Table 1.8** below:

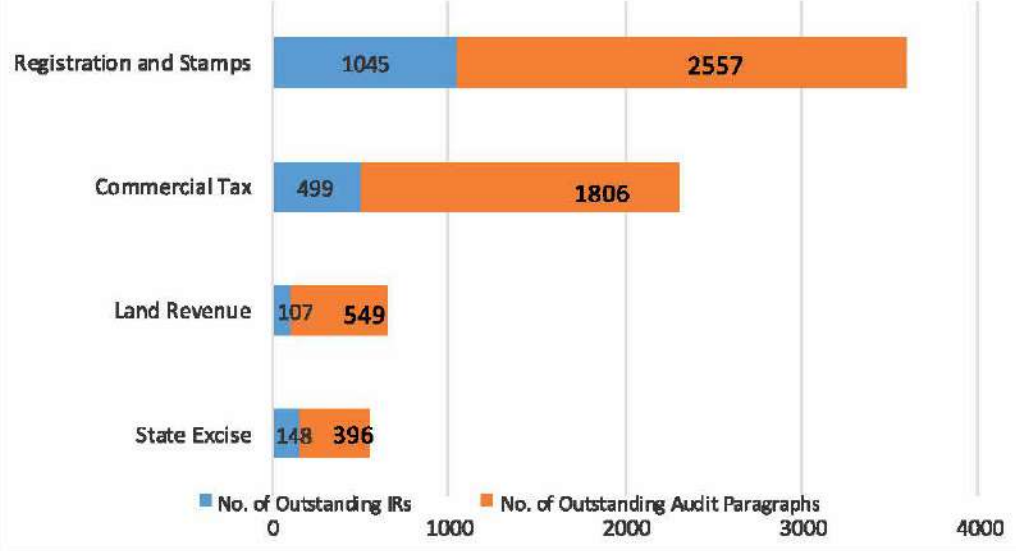
Table 1.8

(₹ in crore)

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding audit paragraphs	Amount involved
1	Commercial Taxes	Taxes on sales, trade, *etc.*	499	1,806	327.90
2	Land Revenue	Land revenue	107	549	295.97
3	Registration and Stamps	Stamp duty and registration fee	1,045	2,557	744.08
4	State Excise	State excise	148	396	288.76
Total			**1,799**	**5,308**	**1,656.71**

As can be seen from the table, the pendency in terms of outstanding IRs, outstanding paragraphs with the amount involved in the pending paragraphs is highest in the Department of Registration and Stamps.

Chart 4 : Position of the Outstanding IRs and Paragraphs



1.8.2 Departmental Audit Committee Meeting

The Government constituted Audit Committees[11] to monitor and expedite the progress of the settlement of the paragraphs in the IRs. The details of the Audit Committee/Audit sub-committee meetings held during the year 2020-21 and the paragraphs settled therein are given in the **Table 1.9** below:

Table 1.9

(₹ in crore)

Sl. No.	Name of the Department	Number of Audit Committee meetings held	Number of Audit sub-committee meetings held	Number of paragraphs settled	Amount
1	Commercial Taxes	1	3	134	44.96
2	Land Revenue	1	1	6	0.06
3	Registration and Stamps	1	8	229	9.74
4	State Excise	3	1	11	0.23
Total		**6**	**13**	**380**	**54.99**

It can be seen that 380 paragraphs involving ₹ 54.99 crore were settled in Audit sub-committee meetings held in respect of Commercial Taxes, Land Revenue, Registration and Stamps and State Excise Departments. Land Revenue and State Excise Departments may organize more Audit Committee/Audit sub-committee meetings to settle the outstanding paragraphs.

1.8.3 Response of the Departments to the draft audit paragraphs

Factual statements followed by draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded to the Principal Secretaries/Secretaries of the concerned Departments[12], drawing their attention to the audit findings and requesting them to send their response within six weeks.

Twenty six draft paragraphs (combined into 19 paragraphs of the report) were sent to the Principal Secretaries/Secretaries of the respective four Departments between May and November 2021. The responses of the concerned departments received have been suitably incorporated in the report.

1.8.4 Follow-up on the Audit Reports-summarised position

The Rules and Procedures of the Public Accounts Committee (PAC) of the Rajasthan State Assembly framed in 1997 prescribe that after the presentation of the Report of the Comptroller and Auditor General of India in the Legislative Assembly, the Departments shall initiate action on the audit paragraphs. The Action Taken Explanatory Notes (ATEN) thereon should be submitted by the Government within three months of tabling of the Report, for

11 Audit Committees, *inter alia*, comprising of Secretary of concerned Departments and Accountant General/his representative, were formed as per Circular No. 1/2005 dated 18 January 2005 of Government of Rajasthan and decided that one Audit Committee meeting shall be held in each quarter. In addition to this, Audit sub-committees comprising of officers of the Departments and representative of Accountant General, are also formed.

12 Commercial Taxes, Land Revenue, Registration & Stamps and State Excise Departments.

consideration of the PAC. Inspite of these provisions, the explanatory notes on audit paragraphs of the Reports were being delayed. Eighty six paragraphs (including performance audit) included in the Reports of the Comptroller and Auditor General of India for the years ended 31 March, 2016, 2017, 2018, 2019 and 2020 were placed before the State Legislative Assembly between 28 March 2017 and 14 September 2021. The ATEN from the concerned Departments on these paragraphs were received late with a delay ranging between 5 to 81 days. However, ATEN in respect of State Excise Department for the Audit Report year ended 31 March 2020 was still awaited (December 2021). The PAC discussed 41 selected paragraphs pertaining to the Audit reports for the years from 2015-16 to 2016-17 and its recommendations on 37 paragraphs were incorporated in five Reports[13] of PAC (2020-21).

1.9 Analysis of the mechanism for dealing with the issues raised by Audit in Registration and Stamps Department

To analyse the system of addressing the issues highlighted in the Inspection Reports/Audit Reports by the Departments/Government, the action taken on the paragraphs included in the Inspection Reports/Audit Reports of the last five years for Registration and Stamps Department was evaluated.

The succeeding paragraphs 1.9.1 to 1.9.2 discuss the performance of the Registration and Stamps Department on the cases detected in the course of local audit and also the cases included in the Audit Reports.

1.9.1 Position of inspection reports

The summarised position of the IRs pertaining to Registration and Stamps Department issued during 2016-17 to 2020-21, paragraphs included in these reports and their status are given in the **Table 1.10** below:

Table 1.10

(₹ in crore)

Position upto Year	Opening balance			Addition during the year			Clearance during the year			Closing balance at the end of the year		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2016-17	1,456	3,680	307.96	184	580	95.65	228	918	40.03	1,412	3,342	363.58
2017-18	1,412	3,342	363.58	205	727	51.92	188	649	21.58	1,429	3,420	393.92
2018-19	1,429	3,420	393.92	89	430	431.43	451	1166	73.09	1,067	2,684	752.26
2019-20	1,067	2,684	752.26	97	508	39.65	106	416	34.20	1,058	2,776	757.71
2020-21 (IRs issued upto March 2021)	1,058	2,776	757.71	63	258	19.78	76	477	33.41	1,045	2,557	744.08

During 2020-21, one Audit committee meeting and eight Audit sub-committee meetings were held and 229 paras were settled. Considering the large number of pending IRs and paras, more efforts are required to improve the position in this regard.

13 Five Reports pertaining to: Commercial Taxes (1), Land Revenue (1), Registration and Stamps (1) and State Excise (2).

1.9.2 Position of paragraphs and recovery of accepted cases included in the Audit Reports

The details of paragraphs relating to Registration and Stamps Department included in the Audit Reports of the last five years, those accepted by the Department and the amount recovered are given in the **Table 1.11** below:

Table 1.11

(₹ in crore)

Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value of accepted paragraphs	Amount recovered during the year 2020-21	Cumulative position of recovery of accepted cases as of 31 March 2021
2015-16	10	141.70	10	141.70	-	7.57
2016-17	10	36.20	10	36.20	0.90	7.03
2017-18	1	88.52	1	88.52	2.40	21.43
2018-19	1	20.32	1	20.32	1.44	3.94
2019-20	8	11.38	8	11.38	0.65	0.65
Total	**30**	**298.12**	**30**	**298.12**	**5.39**	**40.62**

The Department accepted an amount of ₹ 298.12 crore against the total objected amount of ₹ 298.12 crore, out of which an amount of ₹ 40.62 crore had been recovered by the Department. The recovery was just 13.63 *per cent* of the accepted amount of the paragraphs.

It is recommended that the Registration and Stamp Department may take steps to recover the remaining objected amount on priority.

1.10 Results of Audit

Test check of the records of 172 audited units disclosed instances of under-assessments, short levy/loss of revenue, etc. aggregating ₹ 584.31 crore in 8,291 cases. During the year, the concerned Departments accepted under-assessments and other deficiencies in 6,696 cases involving Government revenue of ₹ 71.55 crore, of which 4,298 cases involving ₹ 32.71 crore were pointed out in audit during 2020-21 and the rest in the earlier years. The Departments had recovered ₹ 13.50 crore in 2,017 cases up to 31 March 2021.

1.11 Coverage of this part of the Report

This part of the Report contains 19 paragraphs. The total financial impact of the paragraphs is ₹ 249.40 crore. These are discussed in Chapters II to V. The Departments/Government have accepted audit observations involving ₹ 227.11 crore (as of December 2021). Out of the accepted audit observations, the Departments had recovered ₹ 18.18 crore upto December 2021 which was in addition to the recoveries (₹ 13.50 crore) made through local audit inspection reports during the year 2020-21. Further, the concerned Departments recovered ₹ 41.26 crore during the year 2020-21 in respect of objections raised in previous Audit Reports. Thus, total recoveries made at the instance of audit during the year aggregated ₹ 72.94 crore.

CHAPTER-II

TAXES ON SALES, TRADE, SUPPLIES, etc.

CHAPTER-II: TAXES ON SALES, TRADE, SUPPLIES etc.

2.1 Tax administration

The receipts from the Goods and Services Tax/Value Added Tax/Central Sales Tax/Entry Tax payable under the respective laws relating to state taxpayers are administered at the Government level by the Principal Secretary (Finance). The Commissioner is the head of the Commercial Taxes Department (Department) and is assisted by 23 Additional Commissioners, 46 Deputy Commissioners (DC), 91 Assistant Commissioners (AC), 136 Commercial Taxes Officers (CTO), 405 Assistant Commercial Taxes Officers (ACTO) and a Financial Advisor (FA). They are assisted by Junior Commercial Taxes Officers (JCTO) and other allied staff for administering the relevant tax laws and rules.

2.2 Internal audit

Financial Advisor is the head of the Internal Audit Wing. There are 17 internal audit parties. The status of internal audit conducted during the period 2016-17 to 2020-21 is given in **Table 2.1** below:

Table 2.1

Year	Units pending	Units due for audit during the year	Total units due for audit	Units audited during the year			Units remaining unaudited	Percentage of units remaining unaudited
				Pertaining to previous years	Pertaining to current year	Total		
2016-17	484	468	952	284	142	426	526	55
2017-18	526	468	994	385	141	526	468	47
2018-19	468	467	935	565	282	847	88	09
2019-20	88	467	555	324	162	486	69	12
2020-21	69	467	536	69	467	536	-	-

Source: Information furnished by Commercial Taxes Department.

It is evident from the table that the Department has performed well to cover all the units due for audit during 2020-21 and bring down the shortfall from 55 per cent in 2016-17 to *nil* in 2020-21.

It was noticed that 11,210 paragraphs of the internal audit reports were outstanding as on 31 March 2021. Year-wise break up is given in the Table 2.2 below:

Table 2.2

Year	Up to 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
Outstanding paragraphs of the audit conducted during the year	4,022	336	527	1,302	1,978	3,045	**11,210**

Source: Information furnished by Commercial Taxes Department.

Out of 11,210 paragraphs, 4,022 paragraphs were outstanding for more than five years for want of compliance/corrective action. The Department may undertake a focused intervention for reduction of outstanding paragraphs of internal audit reports to enhance the effectiveness of internal control system and maximize revenue collection.

2.3 Results of audit

- There are 484 auditable units in the Commercial Taxes Department, out of which, audit selected 45 units for test check during the year 2020-21 wherein 1.37 lakh assessments were finalised.

- Among these, audit test checked 4,668 assessments (approximately 3.41 *per cent*) and noticed 462 cases (approximately 9.9 *per cent* of the audited sample) of short/non-levy of tax/interest, irregular allowance of Input Tax Credit, non-imposition of penalty for misuse of declaration forms, irregular allowance of investment subsidy, application of incorrect rate of tax, irregular allowance of refunds under GST, excess allowance of transitional credits under GST and non-observance of provisions of Acts/Rules etc. involving an amount of ₹449.68 crore.

- These cases are illustrative as these are based on test check of records. Audit pointed out similar omissions in earlier years also. However, not only do these irregularities persist, but they also remain undetected till the next audit is conducted. There is a need for the Government to improve the internal control system so that recurrence of such cases can be avoided.

Irregularities noticed broadly fall under the categories given in Table 2.3 below:

Table 2.3

(₹ in crore)

Sl. No.	Category	Number of cases	Amount
1.	Under assessment of tax	75	431.04
2.	Acceptance of defective statutory forms	1	0.03
3.	Evasion of tax due to suppression of sales/purchase	41	3.46
4.	Irregular/incorrect/excess allowance of Input Tax Credit	59	5.97
5.	Other irregularities relating to		
	(i) Revenue	275	9.01
	(ii) Expenditure	11	0.17
Total		**462**	**449.68**

During 2020-21, the Department accepted underassessment and other deficiencies of ₹ 12.30 crore in 602 cases, of which 70 cases involving ₹ 0.82 crore were pointed out in audit during 2020-21, and the rest in earlier years. In addition, during 2020-21, the Department recovered/ adjusted ₹ 4.51 crore in 248 cases, of which 70 cases involving ₹ 0.82 crore pertained to 2020-21 and the rest to earlier years.

The State Government accepted and recovered/adjusted (March 2021 and August 2021) an amount of ₹0.22 crore from two dealers on account of tax on

Inter-state sale and short-levy of exemption fee after it was pointed out (July 2020 and September 2020) by the Audit. These paragraphs have not been discussed in the Report.

Few illustrative cases involving ₹ 189.71 crore are discussed in the succeeding paragraphs. It is pertinent to mention that most of these issues have been raised earlier and published in the CAG's Audit Report of previous years wherein the Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in cases which were pointed out by audit and failed to strengthen the internal control system which has led to recurrence of the same issues in subsequent years.

2.4 Short levy of tax

Incorrect assessment of taxable turnover by Assessing authority resulted in short levy of tax

Section 21 of Rajasthan VAT Act, 2003 provides that every registered dealer shall assess his liability under this Act, and shall furnish return, for such period, in such form and manner as may be prescribed, to the assessing authority or to the officer authorized by the Commissioner. Further, Section 23 of the Act provides that every registered dealer who has furnished, all the returns under the provisions of section 21, for the year, shall, subject to the provisions of section 24, be deemed to have been assessed on the basis of such returns.

During test check of assessment records of office of the Assistant Commissioner, Circle-H, Jaipur, it was noticed (June 2020) that a dealer had disclosed taxable turnover[1] of goods amounting to ₹131.02 crore[2] in his annual return[3] for the year 2016-17. However, while finalizing the assessment, the assessing authority incorrectly assessed the taxable turnover at ₹90.00 crore. Thus, incorrect assessment of taxable turnover at lower value resulted in short levy of tax amounting to ₹41.02 lakh.

The matter was reported to the Department and the State Government (May 2021). The Department replied (July 2021) that ₹17.74 lakh was adjusted from the excess ITC of previous years and demand of ₹ 38.88 lakh[4] had been raised. The State Government further informed (August 2021) that efforts are being made for recovery. Further progress was awaited (December 2021).

1 as per section 2(40) of the Rajasthan VAT Act, 2003
2 taxable at one *per cent*
3 VAT 10-A
4 Revised assessment at ₹ 41.62 lakh and Interest ₹ 15.00 lakh.

2.5 Irregular allowance of Input Tax Credit

Failure of Assessing authorities to reverse excess input tax on goods sold at subsidized prices led to irregular allowance of Input Tax Credit

According to section 18(3)(A) of RVAT Act, 2003, notwithstanding anything contained in the Act, where any goods purchased in the State are subsequently sold at subsidized price, the input tax allowable under this sub-section in respect of such goods shall not exceed the output tax payable on such goods.

During test check of the assessment records of three circles[5], it was noticed (September/ October 2020) that twelve dealers purchased goods in the State and subsequently sold them at subsidized prices due to which input tax on these goods exceeded the output tax. However, the assessing authorities, while finalising the assessments, failed to reverse the excess Input Tax Credit (ITC) and allowed the ITC as claimed by the dealers which resulted in irregular allowance of ITC amounting to ₹43.75 lakh.

The omission was reported to the Department and State Government (July 2021). The Government replied (September 2021) that demand of ₹46.17 lakh along with interest of ₹16.77 lakh had been raised in eleven cases, out of which in eight cases ₹24.15 lakh was recovered/ adjusted from the excess ITC of previous years and ₹8.09 lakh waived off under Amnesty scheme 2021, while notice had been issued in the remaining case. Further progress was awaited (December 2021).

2.6 Short/ Non- levy of Entry Tax

Short/ Non- levy of Entry Tax on specified goods due to non-utilization of information available on *RajVISTA*

According to notification dated 9 March 2015 under section 3(1) of the Tax on Entry of Goods into Local Area Act, 1999, the State Government notified the tax payable by a dealer in respect of the specified goods brought into any local area for consumption or use or sale at such rates as given in the notification.

During test check of records of seven commercial tax offices[6], it was noticed that 23 dealers purchased goods specified vide notification *ibid* worth ₹ 54.66 crore from outside the state during 2015-18. Further scrutiny revealed that the dealers had not mentioned the sale of these goods in their respective VAT returns which indicated that the goods were used for consumption or in business due to which entry tax was leviable on these goods. Complete information regarding purchase of goods was available on the departmental web-based application '*RajVISTA* and accessible to all assessing authorities (AAs). However, the concerned AAs while finalizing the entry tax assessment of these dealers did not utilize the available information to impose entry tax and plug the revenue leakage. This resulted in short/non-levy of entry tax amounting to ₹1.81 crore and interest of ₹1.02 crore.

5 Circles: B- Sikar, I- Jaipur and P- Jaipur.

6 Circle -E ,H ,I ,Q , Special Circle-II, Special Circle-XI Jaipur and Circle B- Sikar.

The omission was pointed out to the Department and the State Government (September 2021). The Government replied (October 2021) that demand of ₹ 1.88 crore had been raised in 20 cases, of which ₹0.98 crore had been recovered and ₹0.52 crore waived off under Amnesty scheme 2021 in 15 cases. Further, notices had been issued in three cases, of which, two dealers stated that the purchased goods were sold out within the state and VAT on these goods had been paid. The reply is not acceptable as it is evident from the 'Form C'[7] of the dealers that the goods were purchased from outside the state for the purpose of use in manufacture. Further, in case of one of these dealers, the sales invoices indicate that excise duty was collected on the sold goods which further corroborates the fact that the purchased goods were utilized for manufacture. Therefore, entry tax was leviable in case of both these dealers. Further progress was awaited (December 2021).

2.7 Subject Specific Compliance Audit on 'Processing of Refund claims under GST'

2.7.1 Introduction

Timely refund mechanism constitutes a crucial component of tax administration as it facilitates trade through release of blocked funds for working capital, expansion and modernization of existing businesses. Goods and Services Tax (GST) laws aimed to streamline and standardize the refund procedures with the claim and sanctioning procedures contemplated to be completely online. However, in the initial phase of GST implementation, due to unavailability of electronic refund module on the GST Network (GSTN) portal, a temporary mechanism was followed where the applicants were required to file the refund applications in Form GST RFD-01A, take a printout of the same and submit it physically to the jurisdictional tax officer along with all the supporting documents. The procedure for the subsequent processing of the refund application by the Commercial Taxes Department continued to be manual.

Section 54 to 58 and section 77 of Central Goods and Services Tax Act, 2017, Section 15, 16 and 19 of the Integrated Goods and Services Tax Act, 2017 and Section 54 to Section 58 of the Rajasthan State Goods and Services Tax Act, 2017 provide legal authority for claim and grant of refund.

2.7.1.1 Categories of taxpayers eligible for refund and Conditions of refund

A claim for refund by taxpayer may arise on account of the following:

(i) Export of goods or services;

(ii) Supplies to Special Economic Zone (SEZ) units and developers;

(iii) Deemed exports;

(iv) Refund of taxes on purchase made by UN or embassies etc.;

7 Available on '*RajVISTA.*'

(v) Refund arising on account of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court;

(vi) Refund of accumulated Input Tax Credit of GST on account of Inverted Duty structure/Reverse Charge cases;

(vii) Finalisation of provisional assessment;

(viii) Balance in electronic cash ledger;

(ix) Refund of pre-deposit;

(x) Excess GST payment;

(xi) Refunds to International tourists of GST paid on goods in India and carried abroad at the time of their departure from India;

(xii) Refund on account of issuance of refund vouchers for taxes paid on advances against which, goods or services have not been supplied;

(xiii) Refund of CGST & SGST paid by treating the supply as intra-state supply which is subsequently held as inter-state supply and *vice versa*.

A taxpayer may claim refund of any unutilised input tax credit in case of (*i*) zero rated supplies made without payment of tax; (*ii*) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. Further, a registered person may claim refund of any balance in the electronic cash ledger and a specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation, Consulate or Embassy of foreign countries *etc.* may also claim refund of tax paid by it on inward supplies of goods or services or both.

2.7.1.2 Electronic Refund procedure came into effect from 26th September 2019, wherein submission and processing of refund claims under GST were brought online.

2.7.2 Audit Objectives

Audit of Refund cases under GST regime was conducted to assess:

(i) The adequacy of the Acts, Rules, notifications, circulars *etc.* issued in relation to grant of refund;

(ii) The compliance of extant provisions by the tax authorities and the efficacy of the systems in place to ensure compliance by taxpayers;

(iii) Whether effective internal control mechanism exists to check the performance of the departmental officers in disposing the refund applications.

2.7.3 Scope of Audit

Pan-India GST refund data was obtained from GSTN and through risk-based data analysis, a sample of refund cases was extracted for detailed examination. Refund cases processed in the selected circles of Commercial Taxes

Department, Rajasthan (Department) from July 2017 to July 2020 were examined. According to the information provided by the Department, during the period July 2017 to March 2021, 31,229 refund claims involving ₹ 3,287.66 crore were received in the state, out of which 26,398 refund claims involving ₹ 2,392.35 crore were sanctioned by the Department.(December 2021).

An Exit Conference was held on 20th July 2021 with Secretary, Finance (Revenue) Department, Chief Commissioner (CCT) State Tax and other representatives of the Department in which the audit findings were discussed. The views expressed by the State Government during Exit Conference and the written replies to draft report have been suitably incorporated in the relevant paragraphs.

2.7.4 Sample selection and audit

GSTN provided pan-India Refund Data for the period from July 2017 to July 2020. For the period prior to 26 September 2019, i.e. pre-automation period, the refund applications under each category were sorted in descending order of refund amount claimed by taxpayers. The sorted refund applications were divided into 4 quartiles for drawing the sample.

For selecting refund applications filed after 26 September 2019, a composite risk score was devised using risk parameters such as refund amount claimed (60 *per cent* weightage), delay in sanctioning refund (15 *per cent*), refund sanctioned to refund amount claimed ratio (10 *per cent*) and issue of deficiency memo issued. Based on the risk score arrived as per this process, refund applications were selected.

Based on the above procedure, 1193 cases of refunds claimed prior to 26 September 2019 pertaining to 93 circles were selected (pre-automation cases) out of which 491 cases belonging to 35 circles could be examined due to constraints on physical movement as a result of COVID-19 pandemic. For the post 26 September 2019 period, 1,212 refund cases of 92 circles (post automation cases) were selected and examined using the login ID based access to State GST portal[8]. Thus, out of 13,231 refund cases processed in the selected circles, a total of 1,703 cases (12.87 *per cent*) were examined by Audit for this Subject Specific Compliance Audit (SSCA). Category-wise audit universe and sample selection are given in the ***Appendix 2.1.***

2.7.5 Audit Criteria

The audit criteria were derived from the following Acts, Rules and notifications/circulars issued thereunder:

(i) Central Goods and Services Tax (CGST) Act, 2017
(ii) Rajasthan Goods and Services Tax (RGST) Act, 2017
(iii) Central Goods and Services Tax Rules, 2017

8 BOWEB portal

(iv) Rajasthan Goods and Services Tax Rules, 2017
(v) Integrated Goods and Services Tax (IGST) Act, 2017
(vi) Integrated Goods and Services Tax Rules, 2017

2.7.6 Audit Findings

Table 2.4 brings out the extent of deficiencies noted during the audit of refund cases, selected for detailed audit.

Table 2.4

(₹ in lakh)

Nature of Audit Findings	Audit Sample		Number of deficiencies noticed		Deficiencies as percentage of Sample
	Number	Amount	Number	Amount	
Delay in issue of acknowledgment	1703	32,624.54	415	-	24.37
Delay in issue of Refund orders	1703	32,624.54	247	16.82	14.50
Delay in sanction of Provisional refund on account of Zero-rated supply	607	16,844.83	57	-	9.39
Irregular refund under Inverted Duty structure	835	12,972.09	62	999.46	7.43
Irregular refund in Zero-rated supply cases	607	16,844.83	16	35.98	2.64
Irregular grant of provisional refund other than Zero rated supply	988	15,779.71	22	261.96	2.23

As evident from the table above, Audit noticed significant delay in issuance of acknowledgment in 24 *per cent* cases, in issuance of refund orders in 14 *per cent* cases, and in sanction of Provisional Refunds in Zero-rated supplies in 9 *per cent* cases.

Further, Audit also noticed deviations from provisions of the Acts and Rules which resulted in irregular refunds in cases pertaining to Inverted Duty Structure, zero-rated supply and provisional refund other than zero-rated supply; the deviation ranges from two *per cent* to seven *per cent.*

Audit findings noticed and the lapses identified based on these cases are included in the subsequent paragraphs.

2.7.6.1 Delay in issue of acknowledgment

Rule 90(1) and (2) of CGST/RGST Rules, 2017 stipulate that the acknowledgment shall be issued within fifteen days of filing of refund claim by the proper officer, if the application is found complete in all respects. In case of pre-automation cases, the stipulated period of 15 days will be counted from the date of manual submission of refund application along with all supporting documents.

During the audit period, 13,231 refund cases were processed in the selected circles, out of which 1,703 refund cases were examined and it was noticed that there was delay in issue of acknowledgement in 415 cases[9] (24.37 *per cent*) from 1 to 272 days with the average delay being 25.61 days in these cases. Of these, 388 cases were delayed by 1 to 3 months, 23 cases by 3 to 6 months and four cases by more than six months. Thus, the department failed to adhere to the timelines for issuing acknowledgements as prescribed in the rules *ibid.*

The matter was reported to the Department and the State Government (May 2021). The Government accepted the audit observation (July 2021) and stated that the delay in 17 circles[10] (151 cases) was due to technical problems on the GST portal and in eight circles[11] (32 cases), it was attributable to imposition of lockdown due to COVID 19 pandemic.

For seven cases pertaining to one circle [12], Government stated that delay in acknowledgment of refund application has not resulted in delay of issue of the refund. The fact remains that the Department failed to adhere to the timeline for issuing acknowledgements as prescribed in the rules *ibid.*

During the Exit Conference, the CCT accepted the audit contention and stated that even though the acknowledgements were delayed, the refunds were issued within the prescribed period.

Reply in respect of 225 cases pertaining to 37 circles was awaited (December 2021).

(Refer to Appendix 2.2 and 2.3)

2.7.6.2 Delay in issue of Refund orders

Section 54(5) and (7) of CGST/RGST Act, 2017 provide that the proper officer should sanction the refund within 60 days from the date of receipt of application. Further, as per Section 56 of the Act, if any tax ordered to be refunded under sub-section (5) of Section 54 to any applicant is not refunded within this period of sixty days, interest at such rate not exceeding six *per cent* as may be specified in the notification issued by the Government shall be payable in respect of such refund.

Audit observed that in 247 cases[13] (14.50 *per cent*), out of 1,703 refund cases examined, there was delay in sanction of refunds ranging from 1 to 522 days with the average delay being 81.38 days in these cases. Of these 172 cases were delayed by 1 to 3 months, 41 cases by 3 to 6 months and 34 cases by

9 pertaining to 63 Circles.
10 Circle A,C,I, J, K,L,Q, P & Special III Jaipur, A Bhilwara, Kishangarh, Nagaur, Circle B, C, D & F Jodhpur and A Bhiwadi.
11 Circles I, J, N & special III Jaipur, A& C Bhilwara, A Bharatpur, and Shahjahanpur.
12 Circle B, Kota.
13 in respect of 57 Circles

more than six months. Further, the Department did not pay interest amounting to ₹ 16.82 lakh[14] which was due to the claimants in all these cases.

The matter was reported to the Department and the State Government (May 2021). The Government accepted the audit contention (July 2021) and stated that the delay was due to technical problems on GST portal in sixteen circles[15] (83 cases) and imposition of lockdown due to COVID-19 pandemic in eight circles[16] (twenty two cases). Regarding non-payment of Interest, the Government stated that for two cases (one circle[17]) no interest for delay was claimed by the taxpayers and for two cases (one circle[18]) it was stated that the taxpayers requested in writing that they do not want to claim the interest. The reply is not acceptable as Section 56 of the CGST/RGST Act makes it mandatory for the interest to be paid in cases of delayed refund orders without making it contingent upon claim by the taxpayer. In one case (one circle[19]), the Government stated that the interest was not paid as wrong bank account was given by the taxpayer. The reply is not acceptable as the Interest could have been paid in the same account in which the Refund amount was paid. The Government reply was silent about the non-payment of interest in 105 cases of 24 circles.

During the Exit Conference, the CCT agreed with the audit contention and stated that directions are being issued to all the field offices to ensure that the prescribed timelines are followed.

Reply in respect of 137 cases pertaining to 30 circles was awaited (December 2021).

(Refer to Appendix 2.4 and 2.5)

2.7.6.3 Delay in sanction of provisional refund on account of zero-rated supply

Rule 91 of CGST/RGST Rules, 2017 provides that provisional refund to the extent of 90 *percent* of the total refund claimed on account of zero-rated supply shall be granted within seven days of the acknowledgement subject to fulfillment of certain conditions.

During the audit period, 5,013 refund cases of zero-rated supply were processed in the selected circles. Out of these, 607 refund cases were examined and it was noticed that there was delay in sanction of provisional refund in 57 cases[20] (9.39 per cent) ranging from 1 to 324 days with the average delay being 29.85 days in these cases. Of these, 55 cases were delayed by 1 to 3 months, one case by 3 to 6 months and one case by more than six

14 calculated at the rate of six *per cent*
15 Circle A, C, F, I, J, K, L, P , M,N & Spl. III Jaipur, Circle A Bhiwadi, Circle Jhalawar, Circle Shahjahanpur , Circle A Bharatpur and Circle B Kota
16. Circle C, J, L, Q and Special- III Jaipur, Circle A & B Bharatpur and Special I, Bhiwadi.
17 Circle D, Jodhpur.
18 Circle A, Jaipur
19 Circle, Dausa.
20 In respect of 15 Circles.

months. Thus, the department failed to adhere to the timeline of sanctioning provisional refund for zero-rated supplies as prescribed in the rule *ibid*.

The matter was reported to the Department and the State Government (May 2021). The Government accepted the audit contention (July 2021) and stated that the delay in six circles[21] (30 cases) was due to technical problems on GST portal. During the Exit Conference, the CCT agreed with the audit contention and stated that directions are being issued to all the field offices to ensure that the prescribed timelines are followed.

Reply in respect of 27 cases pertaining to nine circles was awaited (December 2021).

(Refer to Appendix 2.6 and 2.7)

2.7.6.4 Irregular refund under Inverted Duty structure

As per section 54 (3) of the CGST/RGST Act 2017, a registered person may claim refund of any unutilized Input Tax Credit (ITC) at the end of any tax period where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (i.e. Inverted Duty Structure). Further, Rule 89(5) of the CGST/RGST Rules 2017 prescribes the formula[22] for maximum refund of unutilized ITC on account of inverted duty structure. As per the rule, Net ITC includes the ITC availed only on inputs during the relevant period and does not include credit availed on input services and capital goods.

During the audit period, 3,845 refund cases of Inverted Duty structure were processed in the selected circles. Out of these, 835 refund cases were examined and it was noticed that the department, while granting the refund in 24 cases[23] (2.87 *per cent*) considered ITC availed on input services and capital goods for calculating the Net ITC or considered incorrect total adjusted turnover/inverted turnover/tax paid to calculate maximum amount of eligible refund. This indicated lack of proper scrutiny of refund claims by jurisdictional officers. This resulted in irregular allowance of refund amounting to ₹ 7.09 crore.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) that ₹ 10.24 lakh has been recovered in four cases[24] while notices have been issued in seven cases[25]. For three cases pertaining to one circle[26], the Government stated that ITC on services or capital goods have not been claimed by the taxpayer. The reply in

21 Circle C, N and Q Jaipur, Circle Shahjahanpur, Circle Kishangarh and Circle C Jodhpur.

22 Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) * Net ITC/Adjusted Total Turnover}-Tax payable on such inverted rated supply of goods and services.

23 Relating to 13 circles.

24 pertaining to Circle C Jaipur (₹ 0.12 lakh) Circle G Jaipur (₹ 0.17 lakh) Circle B Ajmer (₹ 9.64 lakh and Circle C Jodhpur (₹ 0.31 lakh)

25 Pertaining to Circle P, L & C Jaipur Circle A Bhiwadi and Circle Nagaur.

26 Circle K Jaipur.

respect of these three cases is not tenable as the details in the returns filed by the taxpayers *viz.* inverted turnover/ITC as per 2A/ adjusted turnover do not match with the details in the refund claims and the refund claims include the ITC on services as well due to which refunds granted were more than the maximum amount of eligible refund. For two cases[27], it was stated that the refund has been claimed within the relevant period. The reply is not appropriate as the irregularity in these cases pertains to irregular refund of ITC under the inverted duty structure. During the Exit Conference, Secretary Finance (Revenue) stated that Department would take up the matter of introduction of validation check to segregate the ITC on Input Services and Capital Goods in the IT system.

Reply in respect of eight cases pertaining to three circles was awaited (December 2021).

(Refer to Appendix 2.8 and 2.9)

An illustrative case is given below: -

During test check of processing of refund claims in Circle K Jaipur, it was observed that a taxpayer had made separate refund claims for June 2019, September 2019 and January 2020 aggregating ₹ 6.12 crore. Scrutiny of records revealed that the Net ITC as claimed by the taxpayer in his refund applications did not match with the details of ITC in the taxpayer's GSTR-2A. It was also evident from the details provided in the taxpayer's GSTR-2A that the taxpayer had irregularly availed ITC of capital goods and services. Further, the taxpayer had not submitted Annexure-B containing the HSN code along with the refund application as required to distinguish ITC on capital goods/and or input services out of the total ITC. The Department did not detect the irregularities and sanctioned the refund as claimed by the taxpayer due to which refunds granted exceeded the maximum amount of eligible refund. This resulted in irregular allowance of refund amounting to ₹6.08 crore.

The matter was reported to the Department and the State Government (May 2021). The State Government stated (July 2021) that the taxpayer has now provided the Annexure-B with HSN code. The Government also stated that the ITC availed by the taxpayer matched with the GSTR-2A and taxpayer has not claimed ITC on Capital Goods and Services due to which no irregular refund has been sanctioned.

While the Government did not provide any documents in support of the reply, the reply of the Government is not acceptable as it is clear from the GSTR- 2A that the ITC on Capital Goods and Services had been included in the calculation of net ITC available to the taxpayer, and in addition the ITC

27 Circle G Jaipur.

available in GSTR-2A did not match with the refund applications which were subsequently sanctioned. Further progress was awaited (December 2021).

2.7.6.5 Irregular refund in zero-rated supply cases

As per Section 54(3) of the CGST/RGST Act, 2017, refund of unutilized ITC can be claimed by a registered person at the end of any tax period. The refund in the case of zero-rated supply of goods or services shall be granted as per the formula[28] prescribed under rule 89(4) of the CGST/RGST Rules, 2017. According to the formula, the ITC availed on capital goods shall not be considered.

During the audit period, 5,013 refund cases pertaining to zero rated supply were processed in the selected circles. Out of these, 607 refund cases were examined and it was noticed that in 16 cases[29] (2.63 per cent), the Jurisdictional Officers did not exclude the ITC availed on capital goods for calculating Net ITC or considered incorrect total adjusted turnover/Zero rated turnover/Net ITC/difference of 2A return in calculating maximum amount of eligible refund. Thus, lack of correct application of the prescribed formula by the jurisdictional officers while processing the refund claims resulted in irregular allowance of refund of ₹35.98 lakh.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) that ₹ 7.90 lakh has been recovered in four cases[30] and notices have been issued in five cases[31]. During the Exit Conference, Special Commissioner (GST) agreed with the audit contention.

Reply in respect of seven cases pertaining to four circles was awaited (December 2021).

(Refer to Appendix 2.10 and 2.11)

An illustrative case is given below: -

During test check of processing of refund claims in Circle-L Jaipur, it was observed that a taxpayer claimed refund of ₹12.21 lakh on accumulated ITC on account of zero-rated export for the period May 2018 to December 2018. Scrutiny of relevant records revealed that zero-rated export was made only during the month of May 2018 in this duration. Therefore, accumulated ITC for the period June 2018 to December 2018 was not eligible for refund. However, the Department did not detect the irregularity and sanctioned the refund as claimed by the taxpayer resulting in irregular allowance of refund amounting to ₹8.25 lakh. The matter was reported to the Department and the

28 Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) * Net ITC ÷Adjusted Total Turnover, where "Net ITC" means input tax credit availed on inputs and input services during the relevant period.

29 Relating to 10 circles.

30 Pertaining to Circle J Jaipur (₹ 3.55 lakh) Special- I Ajmer (₹ 4.18 lakh) and Circle C Jaipur (₹ 0.17 lakh)

31 belonging to Circle C Jaipur, Circle A Bhilwara and Circle L Jaipur.

State Government (May 2021). The Government stated (July 2021) that notice has been issued to the taxpayer. Further progress was awaited (December 2021).

2.7.6.6 Irregular grant of provisional refund in cases other than zero-rated supply

As per Section 54(6) of CGST/RGST Act, 2017, in case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, 90 *per cent* of refund claimed may be sanctioned on a provisional basis and thereafter an order made under sub section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

During the audit period, 6,824 refund cases other than zero-rated supply were processed in the selected circles. Out of these, 988 refund cases were examined, and it was noticed that in 22 cases[32] (2.23 *per cent*), the Department issued provisional refund of 90 *per cent* in cases pertaining to Inverted Duty structure. Thus, sanction of provisional refund in cases other than zero-rated supplies in contravention of the provision *ibid* led to irregular grant of provisional refund amounting to ₹ 2.62 crore.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) in respect of nine cases[33] that the refunds were sanctioned as per rule. However, the refunds were not sanctioned as per the rules because provisional refund was provided in these cases even when these cases did not belong to the category of zero-rated supplies. Further, for three cases[34], the Government stated that the refund was sanctioned within the prescribed time period and paid in two instalments, through RFD 04 (90 *per cent*) and RFD 06 (10 *per cent*), therefore, no excess refund has been granted. The replies are not tenable because in these three cases, 90 *per cent* provisional refund was provided even when the cases did not pertain to zero-rated supplies. Reply in respect of 10 cases pertaining to four circles was awaited (December 2021).

During the Exit Conference, Special Commissioner (GST) while accepting the audit observation stated that this was a procedural lapse and did not cause financial loss to the government. It is pertinent to mention here that even though there is no impact on the overall refund amount, the provisional refund facility is provided exclusively to zero rated supplies as a measure to address the working capital requirements till the final settlement of refund claim. Providing refund on a provisional basis, *i.e.* before the final settlement based on due verification of documents, for other categories of taxpayers results in undue benefit to such taxpayers through premature release of government funds to them.

(Refer to Appendix 2.12)

32 Relating to seven circles.
33 Special Circle III, Jaipur
34 Belonging to Circle C and L Jaipur.

An illustrative case is given below: -

During test check of processing of refund claims in Circle Special-III, Jaipur, it was observed that a taxpayer had made nine refund claims pertaining to accumulated ITC on account of inverted duty structure. The Department issued provisional refund of 90 *per cent* against all these nine cases of inverted duty structure in contravention of the provisions *ibid* resulting in irregular grant of provisional refund aggregating ₹ 2.03 crore.

This was pointed out to the Department and the Government (May 2021). The Government stated (July 2021) that the refunds were sanctioned as per rule. The reply is not acceptable because all these nine claims pertained to Inverted duty structure and thus were ineligible for provisional refund.

2.7.7 Other Irregularities

2.7.7.1 Lack of validation check on common portal to calculate refundable amount of IGST, CGST and SGST

According to CBIC *vide* Circular No. 59/33/2018-GST dated 04 September 2018 and the Department *vide* Circular no. 6/2018 dated 26 September 2018, after the determination of the amount refundable, the equivalent amount is to be debited to electronic credit ledger (ECL) of the taxpayer in the following order: (a) Integrated tax, to the extent of balance available; (b) Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular ECL (say, Central tax), the differential amount is to be debited from the other ECL (i.e., State tax/Union Territory tax, in this case).

Audit observed that in 208 cases[35] (12.21 per cent), out of 1,703 refund cases examined, refund of CGST and SGST sanctioned was more than the eligible amount against the provision *ibid*. It is also pertinent to mention that the state GST portal lacks a system validation check to calculate the correct refundable amount of IGST, CGST and SGST in the prescribed order. Further, the taxpayers did not follow the order of debiting the refundable amount into the ECL and the jurisdictional officers, without manually checking the correctness, sanctioned the refund as claimed by the taxpayers. The error resulted in excess refunds from CGST and SGST ECLs aggregating ₹ 16.04 crore, which further resulted in excess credit balance in IGST ECL to that extent.

The matter was reported to the Department and the State Government (May 2021). The Government informed (July 2021) that notices have been issued in 30 cases[36] and ₹ 5.41 lakh was recovered in three cases[37]. In 63 cases[38], the irregularity was attributed to technical problems of the GST portal

35 Relating to 43 circles.
36 Pertaining to four circles: Circle A Bhiwadi, L Jaipur, A Ajmer and Nagaur .
37 Circle B and Special I Ajmer.
38 Pertaining to twelve circles: C,K, Q Jaipur, B Kota , B Hanumangarh , Nagaur, Kishangarh, A and C Bhilwara, A Bhiwadi, Shahjahanpur and B Ajmer.

such as inability of the tax authorities to modify the refund claimed under various heads and lack of feature to rectify the head-wise amounts after grant of refunds. In respect of two cases[39], Government stated that refund has been sanctioned in compliance with the provisions of the circular after calculating the amount in accordance with rule 89(5) of the CGST Rules. The reply is not acceptable as in both these cases, the order of debiting from the ECLs as prescribed by the circulars *ibid* was not followed leading to excess debit from CGST and SGST ECLs. During the Exit Conference, Special Commissioner (GST) stated that such a validation check has now been introduced on the portal.

Reply in respect of 110 cases pertaining to 24 circles was awaited (December 2021).

(Refer to Appendix 2.13 and 2.14)

2.7.7.2 Lacunae/deficiencies in fully electronic refund process

Refund procedure became fully electronic with effect from 26th September 2019 and CBIC vide circular No.125/44/2019-GST dated 18 November, 2019 clarified that refund application (RFD-01A) along with the supporting documents shall be submitted electronically. Further, vide Circular no. 05/2020 dated 04 April 2020, Department clarified that HSN/SAC[40] code of the Goods/Services is to be mandatorily included in the statement of invoices relating to inward supply in Annexure-B to distinguish ITC on capital goods and/or input services out of the total ITC.

During the audit period, 6,155 post-automation refund cases were processed in the selected circles. Out of these, 1212 refund cases were examined and it was noticed that in 296 cases[41] (24.42 *per cent*) Annexure-B was not submitted along with RFD-01A application. Further, it was also noticed that in six refund cases[42], HSN/SAC code was not mentioned. In the absence of Annexure-B and HSN/SAC code of the goods/services, ITC eligible for refunds could not be verified. Thus, the jurisdictional officers sanctioned refunds amounting to ₹ 56.98 crore without ensuring online submission and completeness of the Annexure-B as required.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) in respect of 82 cases[43] that there was technical problem in uploading annexure B online. Further, it was also informed that notices have been issued in 67 cases[44] and taxpayers manually submitted Annexure-B to the Department in 24 cases[45]. The replies need to be

39 Circle K, Jaipur.
40 Harmonized System of Nomenclature (HSN)/ Servicing Accounting Code (SAC).
41 Relating to 44 Circles.
42 Relating to three circles.
43 Of Circle K and Special III Jaipur, Kishangarh, Shahjahanpur A & C Bhilwara,, Special-I, A & B Ajmer, B Hanumangarh and A Bhiwadi.
44 Circle B, J,Q Jaipur, A Bharatpur, B Kota, Pali, Nagaur and Balotra.
45 Circle- G and N Jaipur , Balotra and A, Alwar

viewed in light of the fact that the system was fully automated since 26th September 2019 and Annexure-B and other documents were required to be submitted electronically along with RFD-(01A). In respect of one case[46], the Government stated that the refund was applied before issue of the circulars, and therefore, the provisions of the circulars were not applicable. The reply is not acceptable because as per available records taxpayer had applied for the refund after the circulars had been issued. During the Exit Conference, CCT agreed with the audit contention.

Reply in respect of 128 cases pertaining to 23 circles was awaited (December 2021).

(Refer to Appendix 2.15 and 2.16)

2.7.7.3 Absence of mechanism to identify the export of goods where export proceeds not realized

Rule 96B[47] of the CGST Rules, 2017 relates to cases where any refund of unutilised input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid to an applicant but the sale proceeds in respect of such exported goods have not been realized in India, in full or in part, within the period allowed under the Foreign Exchange Management Act, 1999.

As per the Rule, in such a case, the person to whom the refund has been made shall deposit the amount so refunded, to the extent of non-realization of sale proceeds, along with applicable interest within thirty days of the expiry of the said period.

An undertaking to the above effect has been inserted in the Form GST RFD-01 to be provided by the exporter.

During the audit period, 5,013 refund cases pertaining to zero rated supply were processed in the selected circles. Out of these, submission of proof of exports proceeds realization was examined in 111 cases and it was noticed that in 34 cases[48] (30.63 *per cent*) the taxpayers did not submit the Bank Realisation Certificate (BRC). The information regarding pendency of proof of exports proceeds realisation was not available with the jurisdictional officers of the tax circles and such MIS reports were not available on the State GST portal. Audit scrutiny revealed that such information was available with Reserve Bank of India (RBI) in the form of Export Outstanding Statement (XOS statement) which included proof of outstanding realization from the exporters under State/Department jurisdiction. However, the mechanism to make this information available to the jurisdictional officers in the tax circles was absent. Further, the Department also did not undertake correspondence with the exporters in this regard. In the absence of availability of such information, the Department did not identify cases where proof of exports proceeds realisation were not available.

46 Of circle F Jaipur.
47 Inserted *vide* Notification no. 16/2020/ dated 23 March 2020.
48 Relating to nine circles.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) that notices have been issued in 12 cases[49]. During the Exit conference, Secretary, Finance (Revenue) while accepting the suggestion, stated that efforts will be made to collect the required information from RBI or GSTN would be requested to provide such information on the portal.

Reply in respect of 22 cases pertaining to six circles was awaited (December 2021).

(Refer to Appendix 2.17)

2.7.7.4 Irregular Refund in time barred cases

Section 54 (1) of CGST/RGST Act, 2017 provides a time limit of two years from the relevant date for claiming refunds. Further, as per Notification No.02/2019- CBIC dated 29 January 2019 (w.e.f. 01 February 2019), in the case of accumulated ITC due to inverted duty structure, relevant date means two years from the due date for furnishing of return under Section 39 for the period in which such claim for refund arises.

During the audit period, out of 3,845 refund cases of inverted duty structure in the selected circles, 835 refund cases were examined and it was noticed that in 34 refund cases[50] (4.07 per cent), taxpayers had claimed refunds of ITC on account of inverted duty structure two years after the due date for furnishing of returns for the period to which the refund claims pertained. After deduction of the ITC pertaining to the time barred period for these cases, the eligible amount of refund was ₹ 1.05 crore. However, the Department failed to deduct the ITC pertaining to the time barred period and refunded ₹ 3.73 crore which resulted in excess refund of ₹ 2.68 crore.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) that objected amount of ₹ 10.94 lakh along with interest has been recovered in two cases[51] and notices have been issued in five cases[52]. In respect of one case[53], it was stated that the aforesaid notification is not applicable as the refund claim pertains to 2017-18. The reply is not acceptable as the amendment in the Act vide notification dated 29 January 2019 was effective from 01 February 2019 while the refund claim was made in March 2020.Therefore, the amendment was applicable on the claim due to which the claim for the period July 2017 to January 2018 was time barred and thus ineligible for refund. During the Exit conference, Secretary, Finance (Revenue) stated that the request for validation check in this regard will be made in the meeting of the GST law committee.

Reply in respect of 26 cases pertaining to 12 circles was awaited (December 2021).

(Refer to Appendix 2.18)

49 Circle A, Bhilwara, Circle B, Hanumangarh and Circle Kishangarh.
50 Relating to 19 circles
51 Circle K Jaipur (₹ 9.83 lakh) and Circle Banswara (₹ 1.11 lakh).
52 Belonging to Circles Nagaur, A ,Bharatpur, C, Bhilwara and N Jaipur.
53 Circle Nagaur.

An illustrative case is given below: -

During test check of refund claims in Circle -C, Jodhpur, it was observed that a taxpayer filed a refund application on 24 June 2020 for the period July 2017 to March 2018 for refund of ITC on account of inverted duty structure amounting to ₹63.69 lakh. Out of the total refund claimed, refund claim for the period July 2017 to January 2018 was time barred as refund was applied for after the expiry of two years from the due date for furnishing of return for the period. For the period February 2018 to March 2018, the eligible refund as per the prescribed formula[54] was *nil*. However, while processing the refund claim, the Department sanctioned the entire refund claim, resulting in excess refund of ₹ 63.69 lakh.

This was pointed out to the Department and the Government (May 2021). The Government stated (July 2021) that reply from the concerned circle was awaited.

2.7.7.5 Irregular refund of compensation cess in inverted duty structure

According to proviso to section 54(3), no refund of unutilised input tax credit shall be allowed in cases other than: (i) zero rated supplies made without payment of tax; (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies).

No refund under inverted duty structure will be available on compensation cess paid on input supplies, since compensation cess on output supplies is exempted. It will be available only in case of export of goods.

Under section 11(1) of GST (Compensation to States) Act, 2017, the provisions of the CGST Act and the rules made there under, including those relating to assessment, input tax credit, non-levy, short-levy, interest, appeals, offences and penalties, shall, as far as may be, *mutatis mutandis*, apply, in relation to the levy and collection of the cess leviable under section 8 on the intra-State supply of goods and services, as they apply in relation to the levy and collection of central tax on such intra-state supplies under the said Act or the rules made there under.

During the audit period, out of 3,845 refund cases of inverted duty structure in the selected circles, 835 refund cases were examined and it was noticed in three cases[55] that refund of accumulated ITC of compensation cess was sanctioned in cases of inverted duty structure where cess was not leviable on outward supply, in contravention of the extant provisions. Thus, lack of proper scrutiny of the refund claims by the jurisdictional officers resulted in irregular grant of refund amounting to ₹ 9.81 lakh.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) that the concerned circle

54 According to rule 89(5) RGST/CGST rules, 2017.
55 Pertaining to circle C, Jaipur and circle E, Jodhpur.

officers have been instructed to submit their replies. Further progress was awaited (December 2021).

2.7.7.6 Irregular refund of GST on solar energy supply

Solar plants were treated as works contract services till 31.12.2018 and were to be taxed accordingly. CBIC, vide Notification (27/2018) dated 31 December 2018, amended the law to provide that if renewable energy devices were supplied along with supply of other goods and taxable services in relation to their setting up, then 70 per cent of the gross consideration would be deemed as 'value of supply of goods' attracting GST of 5 *per cent* and the remaining 30 *per cent* would be 'value of services' attracting GST of 18 *per cent*. The same is to be taxed separately for supply of goods and for supply of services under Sl.No.38 of Notification No.11/2017-CT(R) and Sl. No.234 of Notification No.1/2017-CT(R) of CBIC with effect from 01.01.2019.

During the audit period, out of 3,845 refund cases pertaining to inverted duty structure in selected circles, 835 refund cases were examined and it was noticed that in one case, the taxpayer[56] had supplied services in addition to the supply of goods due to which 30 *per cent* of the gross consideration was required to be deemed 'value of services'. However, the taxpayer, in his returns declared the entire supply at the tax rate of 5 *per cent* and claimed refund on account of inverted duty structure whereas 30 *per cent* of the supply being 'value of services' (taxable at 18 *per cent*) was outside the ambit of inverted duty structure. However, the Jurisdictional Officer allowed the IGST refund as claimed by the taxpayer. Thus, lack of proper scrutiny of the refund claims by the jurisdictional officers resulted in irregular grant of refund amounting of ₹ 12.88 lakh.

The matter was reported to the Department and the State Government (May 2021). The Government stated (July 2021) that the concerned circle officer has been instructed to submit his reply. Further progress was awaited (December 2021).

(Refer to Appendix 2.19)

2.7.8 Conclusion

Audit noticed certain cases where the Department did not adhere to the prescribed timelines leading to instances of delay in issuing of acknowledgement, refund orders and provisional refund. Further, lack of proper scrutiny of refund claims by the jurisdictional officers led to irregular allowance of refund in certain cases under inverted duty structure, zero-rated supplies, time barred cases etc.

In addition, systematic issues such as lack of validation check on GSTN portal, lacunae/deficiencies in fully electronic refund process and absence of mechanism to identify the export of goods where export proceeds were not

56 Engaged in the supply and installation of solar plant.

realized, contributing to irregular sanctioning of refund claims, were also noticed.

2.7.9 Recommendation

Apart from the requisite action on the irregularities brought out by Audit as highlighted in the preceding paragraphs, the Department needs to take proactive steps to ensure that similar instances are not repeated in other circles/cases. Moreover, the issues concerning the GST portal including the deployment of additional system validation checks need to be addressed on priority to fully leverage the benefits of the IT system to minimize human errors and to aid the tax authorities in ensuring compliance with GST laws.

2.8 Irregular allowance of refunds under GST

During 2020-21, Audit conducted a Subject Specific Compliance Audit (SSCA) on GST Refunds. The important findings of this SSCA were discussed in para 2.7 of this report. In addition to this, Audit also examined 369 cases pertaining to GST Refunds in 10 Circles, as mentioned in para 2.7 above, and observed irregularities in the processing of Refunds. The audit findings are discussed below:

2.8.1 Failure of Jurisdictional Officer to exclude Input Tax Credit of capital goods and input services on account of Inverted Duty Structure resulted in irregular allowance of refunds

According to section 54 (3) of the CGST/RGST Act 2017, a registered person may claim refund of any unutilized Input Tax Credit (ITC) at the end of any tax period where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (i.e. inverted duty structure). Further, rule 89(5) of the CGST 2017 prescribes the formula[57] for maximum refund of unutilized ITC on account of inverted duty structure in which 'Net ITC' includes the ITC availed only on inputs[58] during the relevant period and does not include credit availed on input services and capital goods.

During test check of records of office of the Deputy Commissioner, State Tax, Circle-B, Sikar, it was noticed that two taxpayers claimed refunds for the period July 2017 to December 2019 in respect of accumulated ITC on account of inverted duty structure. Audit scrutiny revealed that in the refund claims, ITC availed on input services and capital goods were also considered to calculate the Net ITC in contravention of the rules. However, the jurisdictional officer failed to detect the irregularity while sanctioning the refund and allowed the refund as claimed by the taxpayers due to which the refund sanctioned exceeded the maximum refund amount according to the prescribed formula. This resulted in irregular payment of refund of ₹2.34 crore.

57 Maximum Refund Amount= (Turnover of inverted rated supply of goods and services) * Net ITC/Adjusted Total Turnover)-Tax payable on such inverted rated supply of goods and services.

58 Inputs means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business.

The audit observation was reported to the Department and the Government (July 2021). The Government replied (September 2021) that recovery of the entire amount of ₹0.81 crore has been made in one case, while the matter is *sub-judice* in the Hon'ble Rajasthan High Court in the other case. Further progress was awaited (December 2021).

2.8.2 Jurisdictional officers failed to detect duty drawback of Central Tax and allowed refunds as claimed by taxpayers

According to the third proviso to section 54(3) of the Central Goods and Services Tax (CGST) Act, 2017 no refund of Input Tax Credit (ITC) shall be allowed if the supplier of goods or services or both avails drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

Audit scrutiny of records of three State Tax Offices[59], revealed that 15 taxpayers claimed refunds of unutilized ITC under GST for the months of July, August and September 2017 in respect of export of goods without payment of tax. Further, scrutiny revealed that these taxpayers had availed duty drawback in respect of Central Tax due to which these taxpayers were not eligible to claim refund of unutilized ITC of CGST and IGST for this period. However, Jurisdictional officers while sanctioning the refunds could not detect the irregularity and erroneously allowed refunds as claimed by the taxpayers. This resulted in irregular allowance of refunds amounting to ₹1.46 crore.

The irregularity was reported to the Department and the State Government (July 2021). The Government replied (September 2021) that ₹ 46.75 lakh on account of difference of excess duty drawback has been deposited in two cases[60], ₹8.56 lakh[61] has been recovered in four cases while notices have been issued in the remaining cases. Further progress was awaited (December 2021).

2.8.3 Jurisdictional officers did not ensure availability of required information, resulting in irregular sanction of refund under GST

According to section 7 of Rajasthan Goods and Service Tax (RGST) Act, 2017, read with section 2(21) of Integrated GST Act, 2017, *'supply'* includes all forms of supply of goods or services or both made for a consideration by a person in the course or furtherance of business.

The Chief Commissioner, State Tax, Rajasthan, vide GST circular[62] no. 32/2019 clarified that the activity of sending/ taking the goods out of India for exhibition or on consignment basis for export promotion does not constitute *'supply'* as the said activity does not fall within the scope of section 7 *ibid* and hence cannot be considered as *'zero-rated supply'* [63] as per the provisions of

59 Circle-P, Circle-H and Circle-L Jaipur.
60 Belonging to Circle-P Jaipur.
61 Belonging to Circle-H Jaipur.
62 Notification F.17 (134-Pt-II) Acct/GST/ 2017/4644 dated 19 July 2019.
63 According to section 16 of IGST Act, 2017, 'Zero rated supply' means export of goods or services or both or supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

the section 16 of the IGST Act. The circular also provides the procedure to be followed in respect of goods sent/taken outside India and brought back.

Audit scrutiny (June 2020) of records of office of the Deputy Commissioner, State Tax, Circle-H, Jaipur, revealed that nine taxpayers claimed GST refunds of ₹ 27.34 lakh under zero-rated supply of goods outside India without payment of tax. Further scrutiny of records revealed that out of this amount, refund of ₹ 19.24 lakh pertained to goods sent/taken outside India for exhibition or on consignment basis for export promotion against which details/records of goods sold abroad were not provided. Thus, the value of actual *'supply'* on which refunds were to be availed as per the provisions *ibid* could not be ascertained. The Jurisdictional Officers did not ensure availability of the information required to verify the claim and sanctioned the refund as claimed by the taxpayers resulting in irregular refund amounting to ₹ 19.24 lakh.

The issue was reported to the Department and the State Government (July 2021). The Government replied (September 2021) that notices have been issued in respect of six cases while recovery of ₹0.17 lakh has been made in two cases. In one case, the Government stated (September 2021) that the taxpayer informed that goods amounting to ₹13.15 crore, out of total ₹ 16.25 crore were re-imported and rest were sold out. However, the taxpayer did not submit the requisite documents[64] in support of his claim. The Government further stated that the taxpayer claimed the refunds in the next financial year after deducting refund on re-imported goods. Thus, it is evident from the Government reply that the Jurisdictional officers did not ensure the availability of required information before sanction of the refunds.

In case of another taxpayer, the Government stated (September 2021) that instead of zero-rated export, in two instances the refund was claimed due to excess payment of tax and in one instance the refund was claimed due to supply to Special Economic Zone with payment of IGST. However, the Government did not provide any relevant documents in support of the reply. Further progress was awaited (December 2021).

2.9 Subject Specific Compliance Audit on 'Transitional credit under GST'

2.9.1 Introduction

Introduction of Goods and Services Tax (GST) was a significant reform in the field of indirect taxes in our country, which replaced multiple taxes levied and collected by the Centre and States. GST is a destination based tax on supply of goods or services or both and is levied simultaneously by the Centre and States on a common tax base. Central GST (CGST) and State GST

64 Such as Foreign Inward Remittance Certificate (FIRC) or Bank Reconciliation Certificate (BRC).

(SGST)/Union Territory GST (UTGST) are levied on intra-state supplies and Integrated GST (IGST) is levied on inter-state supplies. Availability of input tax credit (ITC) of taxes paid on inputs, input services and capital goods for set off against the output tax liability is one of the key features of GST as it avoids cascading effect of taxes and ensures uninterrupted flow of credit from the seller to buyer. To ensure the seamless flow of input tax from the existing laws to GST regime, a *'Transitional arrangement for input tax'* was included in the GST Acts to provide for the entitlement and manner of claiming input tax in respect of appropriate taxes or duties paid under existing laws. The transitional credit provisions ensure transition of accumulated credits from the legacy returns, input tax in respect of raw materials, work in progress, finished goods held in stock as on the appointed day[65] as well as credit in respect of capital goods into the GST regime.

2.9.2 Audit objectives

Transitional credit claimed under TRAN 1[66] and TRAN 2[67] returns, credited to the Electronic Credit Ledger of the taxpayers as ITC, is adjusted against GST output tax liability of the taxpayers and therefore, such claims have a direct impact on GST revenue collection. Thus, the audit of transitional arrangements for ITC under GST was taken up with the following audit objectives with a view to seek an assurance on:

(i) Whether the mechanism envisaged by the Department for selection and verification of transitional credit claims was adequate and effective (System issues).

(ii) Whether the transitional credits carried over by the assessees into GST regime were valid and admissible (Compliance issues).

2.9.3 Audit scope

The scope of audit comprised a review of Transitional credit claim returns, both TRAN 1 and TRAN 2, filed by the taxpayers under the transitional arrangements for input tax provided under Section 140 of the RGST Act. The period of review was from the appointed date to the end of March 2020.

2.9.4 Audit methodology and Sample selection

Audit methodology of the Subject Specific Compliance Audit (SSCA) involved the scrutiny of process and outcomes of departmental verifications along with detailed independent verification of selected claims. Verification of individual transitional credit claims entailed the examination of SGST credit

65 Appointed date means the date on which the provisions of GST Act came into force *i.e.* 01st July 2017.

66 GST TRAN- 1 is a transitional form for the already registered taxpayers under pre-GST regime who are filing the GST TRAN -1 form for availing their previous input tax credit accumulated before the implementation of the GST.

67 GST TRAN-2 is a transitional form which can be filed by a dealer/trader who was unregistered under the pre-GST regime or did not have a VAT or excise invoices for stocks held by him on 30 June 2017.

claimed by the taxpayers in the last returns filed under existing laws, immediately preceding the appointed date, along with the documentary evidence in support of such claims. Further, in respect of input tax claimed pertaining to materials held in stock, verification involved examination of necessary accounting details, documents or records evidencing purchase of such goods. In addition, the records pertaining to the transitional credit claims verified by the Department were also requisitioned for verification.

In Rajasthan, there were a total of 53,432 Transitional Credit applications which were received during the period 1 July 2017 to 31 March 2020. Out of these, 1325 cases[68] (2.48 *per cent* of the total number of claims) belonging to 94 circles of State Tax Department (Department) were selected for detailed scrutiny on the basis of risk-based data analysis carried out on the extracted TRAN-1 data and legacy VAT returns data provided by the Department. These cases were scrutinized through the login ID based access to the departmental web portal *RajVISTA* and GST *BOWEB* portal alongwith examination of records available with the Circles.

Entry conference of this SSCA was held on 20 July 2021 in which the Audit objectives, sample selection, audit scope and methodology were explained. The Exit Conference was held on 12 October 2021 with Secretary, Finance (Revenue), Government of Rajasthan, Chief Commissioner of State Tax and other officers of the State Government in which the audit findings were discussed. The views expressed by the State Government during the Exit Conference and the written replies to the draft report have been suitably incorporated in the relevant paragraphs.

2.9.5 Audit Criteria:

The audit criteria were derived from the following Acts, Rules and notifications/circulars issued there under:

(i) Rajasthan Goods and Services Tax (RGST) Act, 2017
(ii) Rajasthan Goods and Services Tax Rules, 2017
(iii) Rajasthan Value Added Tax (VAT) Act, 2003
(iv) Rajasthan Value Added Tax Rules, 2006
(v) Central Sales Tax (CST) Act, 1956
(vi) Central Sales Tax (Registration and turnover) Rules, 1957

2.9.6 Audit Findings

During examination of individual transitional cases, Audit observed significant deviations from the GST Acts/Rules in 691 cases[69] (52 *per cent*), out of 1,325 cases examined by Audit. The irregularities pertained to excess

68 It included 570 taxpayers under Central Jurisdiction and 755 taxpayers under State Jurisdiction.

69 674 cases of excess carry forward of Input Tax Credit as per assessment /rectification order (Para 6.1.1), One case of Irregular allowance and carry forward of ITC of previous period (Para 6.1.2) and 16 cases of non-payment of interest (Para 6.1.3).

carry forward of Input Tax Credit, non-payment of interest on reversal of irregular transitional credit, etc.

The deficiencies related to compliance issues, noticed during the SSCA, are summarized in the **Table 2.5** below:

Table 2.5

(₹ in crore)

Nature of Audit Findings	Audit Sample		Number of deficiencies noticed		Deviation as percentage of Sample	
	Number	Amount	Number	Amount	Number	Amount
Excess carry forward of Input Tax Credit as per assessment order/rectification order	1325 (Central-570 & State-755)	624.24(Central 364.49 & State 259.75)	674	164.68	50.86	26.38
Excess carry forward of Input Tax Credit as per legacy returns			101[70]	8.9	7.62	1.42
Non-payment of interest	29	7.60 (Central 0.70 & State 6.90)	16	0. 90	55.17	11.84

In addition to the compliance issues, Audit also observed systemic issues, such as allowance of transitional credit without necessary details, non-reconciliation of TRAN-1 with Electronic credit ledger and lack of Management Information System (MIS) for monitoring of verification of transitional credits.

Audit findings related to compliance and systemic issues identified on the basis of scrutiny of the selected cases are included in the subsequent paragraphs.

Compliance issues

2.9.6.1 Excess carry forward of Input Tax Credit

According to Section 140 of the RGST Act, 2017, a registered person, shall be entitled to take, credit of the amount of Value Added Tax (VAT), carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law. Further, it was provided in the Section that the registered person shall not be allowed to take credit unless the said credit was admissible as ITC under the existing law and is also admissible as ITC under this Act.

Further, credit as is attributable to a claim related to Section 3, sub-section (3) of Section 5, section 6, section 6A or sub-section (8) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) which is not

70 Out of these 101 cases, 96 cases are included in 674 cases of excess carry forward of ITC as per assessment order. In the remaining 5 cases, the Department had already issued notices regarding excess carry forward of ITC on the basis of assessment/rectification order.

substantiated in the manner prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the Electronic Credit Ledger (ECL). Section 23 and 24 of the RVAT Act, 2003 and Section 9 of the CST Act, 1956 provide for assessment of the taxpayers on the basis of returns filed by them under the existing GST law.

Out of the examined 1325 transitional credit claims pertaining to 94 circles, audit scrutiny revealed excess carry forward of ITC in case of 674 taxpayers[71] of 79 circles. In these cases, the transitional credit of SGST, carried forwarded in Table 5(c) of TRAN-1, was more than the ITC available to be carried forward as per assessment/rectification orders. As per the assessment order, these taxpayers had pending declaration forms and/or outstanding demands under pre-GST regime which were calculated after adjusting available ITC as per the last VAT/CST returns. However, this ITC had already been carried forward as Transitional Credit by the taxpayers. As a result, excess ITC amounting to ₹164.68 crore was carried forward in ECL of the taxpayers which was required to be recovered alongwith interest as per provisions *ibid.* **Out of these 674 taxpayers, 40 taxpayers under State Jurisdiction had been verified by the State Tax Department. However, the irregularities remained unnoticed until pointed out by Audit. Further, in respect of 34 assessees, migrated to Centre after GST implementation, it could not be ascertained during audit as to whether demand raised in the assessment of the VAT returns was intimated to the Central tax authorities.**

Non-consideration of the transitional credit already availed by the taxpayers, at the time of assessments of legacy returns by the assessing authorities, resulted in the excess availing of credit under Transition Provisions of the RGST Act, 2017.

Further, 101 taxpayers[72] of 47 circles claimed excess ITC of ₹8.90 crore in TRAN 1 as compared to VAT credit balance declared in the legacy returns[73]. This reflects that the taxpayers did not match their transitional credit claim with the balance to be carried forward in their legacy returns in contravention of section 140 of RGST Act. Since the transitional credit claim process on GSTN system was based on self-declaration by the taxpayers and had no linkage with the commercial taxes portal[74] of the State Government, the GSTN system could not prevent such excess claims.

The assessments of legacy returns have been carried out in all these cases and therefore, the net impact of 96 cases on the revenues of the State Government has been taken into account in the paragraph above and in the remaining five cases, the Department had already issued notices regarding excess carry forward of ITC on the basis of assessment/rectification order.

The matter was reported to the Department and the State Government (November 2021).

71 It includes 354 taxpayers of Central Jurisdiction and 320 taxpayers of State Jurisdiction.
72 It includes 49 taxpayers of Central Jurisdiction and 52 taxpayers of State Jurisdiction
73 VAT-10.
74 *RajVISTA*

- Regarding the 674 cases of excess carry forward as compared to assessment/rectification orders, the Government stated (December 2021) that the concerned circle officers have been instructed to submit compliance in 286 cases, notices have been issued in respect of 197 cases, reply would be communicated after due examination in 102 cases, matter brought to the notice of the central tax authorities in 53 cases, rectification order issued in 22 cases and ₹73 lakh recovered/ adjusted in 14 cases.

- The Government further intimated (October 2021) that out of the 34 assessees, who migrated to Centre after GST implementation, demand raised in the assessment of the VAT returns was intimated to the Central tax authorities in respect of three assesses and the cases of the remaining assesses were under examination.

- In respect of the 101 cases of excess carry forward in comparison to legacy returns, the Government stated (December 2021) that the concerned circle officers have been instructed to submit compliance in 64 cases, reply would be communicated after due examination in three cases, notices issued in respect of 22 cases, matter brought to the notice of the central tax authorities in six cases, rectification order issued in three cases and ₹ 4.76 lakh recovered in three cases.

During the exit conference, Additional Commissioner, GST while accepting the facts stated that most of the cases related to ITC mismatch or pending declaration forms which would be set off after submission of pending declaration forms or verification of mismatched ITC. Further progress was awaited (December 2021).

An illustrative case is given below: -

During scrutiny of records in Circle E, Jaipur it was noticed that a taxpayer claimed ITC of ₹ 9.51 crore in legacy return[75] which was carried forward in TRAN-1 (December 2017). Further examination of records revealed that as per the assessment order of 2017-18 (December 2019), allowable ITC was only ₹ 14.65 lakh. Further, it was observed that the assessing authority raised a demand of ₹ 2.71 crore after adjusting the ITC of ₹ 14.65 lakh and tax payment of ₹ 94.52 lakh against the total liability of ₹ 3.80 crore. As a result, excess transitional credit amounting to ₹ 9.51 crore was availed by the taxpayer.

The matter was reported to the Department and the State Government (November 2021). Government stated (December 2021) that the concerned circle officer has been instructed to submit compliance. Further progress was awaited (December 2021).

75 VAT-10

2.9.6.2 Irregular allowance and carry forward of ITC of previous period

As per Section 18(1) of Rajasthan VAT Act, every taxpayer is allowed to claim ITC on the purchase of taxable goods from a registered dealer within the State and for the purposes specified in clauses (a) to (g).

During scrutiny of records of Circle Sumerpur, it was noticed that a taxpayer brought forward ITC amounting to ₹26.70 lakh from Financial Year 2016-17 to 2017-18. Examination of returns/assessment for the year 2016-17 disclosed that the taxpayer had claimed ITC of ₹26.65 lakh on purchase of goods which were sold as exempted goods. Therefore, ITC was not allowable on purchase of these goods. However, the Assessing Authority, while finalising the assessments for the year 2016-17, failed to detect the irregularity and allowed ITC as claimed by the taxpayer which was carried forward for the year 2017-18. The taxpayer claimed transitional credit of ₹32.75 lakh as a closing balance of legacy period which included ₹26.65 lakh irregularly carried forward from 2016-17. This resulted in excess claim of ITC of ₹ 26.65 lakh in TRAN-1 which was recoverable along with interest.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that notice has been issued to the taxpayer. During exit conference, the Chief Commissioner (State Tax) accepted the audit contention. Further progress was awaited (December 2021).

2.9.6.3 Non-payment of interest

Rule 121 of the CGST/RGST 2017 stipulates that proceedings under Section 73 or 74 of the RGST Act shall be initiated in respect of any credit wrongly availed. The proceeding under Section 73 or 74 shall require the taxpayer to pay the credit along with interest payable thereon under Section 50 of the Act. Section 50 of the Act stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made there under, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

Out of the examined 1325 transitional credit claims pertaining to 94 circles, audit scrutiny revealed that irregular transitional credit amounting to ₹ 6.56 crore was reversed in 29 cases of 20 circles. It was noticed in case of 16 taxpayers[76] of 12 circles[77], that irregular transitional credit of ₹ 5.42 crore was claimed which was subsequently deposited by the taxpayers or reversed by the taxpayers/Department, in which interest was leviable on the amount of irregular transitional credit claimed for the period from the claim to the reversal/deposit as per the provisions *ibid*. However, neither the taxpayers paid the interest nor was it demanded by the Department which resulted in non-

76 It includes 3 taxpayers of Central jurisdiction and 13 taxpayers of State jurisdiction.

77 Circle A, N, WT-1 and Spl-4 Jaipur, Special Hanumangarh, Jhalawar, A and B, Kota, Gangapur City, B and Spl-1, Bhiwadi and Sahjahanpur.

payment of interest amounting to ₹ 0.90 crore. Further, out of these 16 taxpayers, four taxpayers had also utilised/partially utilised the irregular credit of ₹ 8.69 lakh.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that notices have been issued in 10 cases of seven circles [78], ₹ 0.43 lakh recovered in one case[79], concerned circle officer instructed to submit compliance in one case[80] and reply would be communicated after due examination in one case[81]. Further, in respect of three cases of two circles[82] it was stated that as per the GST Council meeting 17th Sept 2021, no interest was leviable on the unutilised ITC. During the exit conference, Assistant Commissioner, GST stated that these cases need to be examined in light of the decision of 45th GST Council meeting (held on 17th Sept 2021) in which it was decided[83] that interest would be leviable when the ineligible ITC was availed *and utilised*. However, audit found that the relevant amendment in the CGST/RGST Acts have not yet been notified. Further progress was awaited (December 2021).

One illustrative case is given below:-

During scrutiny of records of circle N Jaipur, it was noticed that a taxpayer availed (02 December 2017) transitional credit of ₹ 65.81 lakh through TRAN-1, out of which ₹48.29 lakh was utilized (May 2018) by the taxpayer to meet tax liability. However, examination of assessment order (September 2019) revealed that ITC eligible to be carried forward was ₹ 0.34 lakh. The taxpayer reversed (August 2018) SGST amounting to ₹49.52 lakh and ₹ 16.29 lakh in GSTR-3B for the month of April 2018 and July 2018 respectively. Therefore, interest was leviable on the excess claim amount of ₹ 65.81 lakh, which was subsequently reversed, for the period from December 2017 to August 2018 as per the provisions *ibid* amounting to ₹ 8.59 lakh. However, neither the taxpayer deposited the interest nor the Department initiated action to recover the interest amount which resulted in non-recovery of ₹8.59 lakh.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that interest is not leviable on unutilised ITC. However, in the absence of any relevant amendment in the CGST/RGST Acts, interest is leviable on the irregular transitional credit availed as per the extant provisions. Further progress was awaited (December 2021).

78 Circles A and B Kota , Jhalawar, WT- 1 Jaipur, Special Hanumangarh, Special I Bhiwadi and Sahjahanpur.
79 Pertaining to circle Special IV, Jaipur.
80 Circle A, Jaipur.
81 Circle B Bhiwadi.
82 Circle N Jaipur and Gangapur City.
83 Effective retrospectively from July 2017.

Systemic issues

2.9.6.4 System for verification of transitional credits

Central Board of Indirect taxes and Customs (CBIC) issued a detailed guidance note[84] for Transitional credit verification by its field formations vide circular of March 2018. The circular specifies that "the CGST officers shall have the jurisdiction for verification of Transitional credit of CGST irrespective of whether the tax payer is allotted to the Central Government or the State Government for the purpose of GST. TRAN credit verification process can only be done by the tax authority which had legal jurisdiction under the erstwhile law and also has the requisite past record of the tax payer".

The Commercial Taxes Department had also issued instructions (April 2018)[85] regarding verification of TRAN-1 with last return under the existing VAT/CST laws. The State Government also shared the list of taxpayers with the State tax authorities, who had claimed more than ₹ 25 lakh of input tax credit under SGST and where the amount of ITC did not match with the amount shown in the last return filed under RVAT Act, 2003.

Audit requested (May and July 2021) the Department to provide the details of taxpayers selected for verification, total number of taxpayers selected and timelines prescribed for verification. The same has not been provided to Audit (December 2021).

It was noticed during audit of the selected circles that, out of 1325 transitional credit cases selected for audit, the Department had verified 459 cases[86] *i.e.* 34.64 per cent of the sample. Out of the 459 transitional credit claims verified by the Department, Audit noticed further irregularities in respect of 86 cases (18.73 *per cent*), which were not detected by the Department.

The matter was reported to the Department and the State Government (November 2021). During the exit conference, Chief Commissioner (State Tax) admitted the audit contention. Further progress was awaited (December 2021).

2.9.6.5 Allowance of Transitional Credit without necessary details

According to second proviso of Section 140(1) of RGST Act, credit as is attributable to any claim related to Section 3, Section 5(3), Section 6, Section 6A or Section 8(8) of the Central Sales Tax Act, 1956 which is not substantiated in the manner and within the period prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the ECL. Therefore, taxpayers were required to mention the amount of transitional credit of ITC claimed as SGST after deduction of the amount of ITC liable to be reversed.

84 D.O.F. No.267/8/2018-CX.8 dated 14 March, 2018
85 No.F.17(134)ACCT/GST/2018/3220, dated 02 April 2018
86 It includes 141 taxpayers of Central jurisdiction and 318 taxpayers of State Jurisdiction.

Rule 117(1) of RGST rules stipulates that every registered person entitled to take credit of input tax under Section 140 shall submit a declaration electronically in form TRAN-1 on the common portal specifying therein, separately, the amount of ITC to which he is entitled under the provisions of the said section.

(i) During scrutiny of records of 1325 taxpayers of 94 selected circles, it was noticed that details of outstanding declaration forms (C, H & F) in table 5(c) of TRAN-1 such as turnover relating to outstanding declaration forms along with difference tax payable and amount of reversible ITC relatable to the pending forms was not available in case of 644 taxpayers[87] (48.60 per cent) of 77 Circles. Out of these 644 taxpayers, transitional credits with respect to 114 taxpayers (77 taxpayers pertaining to the State jurisdiction and 37 taxpayers under Central Jurisdiction) had been verified by the Tax authorities. However, the Department failed to detect the lapse.

(ii) Further audit scrutiny revealed that in respect of nine taxpayers of six circles[88], while the balance of ITC of VAT (in legacy return) and turnover of outstanding declarations forms was mentioned in TRAN-1, the difference tax leviable was not mentioned.

In the above cases, it was seen that the department did not seek necessary details of the declaration forms from the taxpayers and the GST portal also allowed transitional credit claims with these fields left blank. In the absence of these details, Audit could not verify the correctness of ITC carried forward as transitional credit and the possibility of irregular carry forward of ITC could not be ruled out.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that the concerned circle officers have been instructed to submit compliance in 338 cases, notices have been issued in 119 cases, reply would be communicated after due examination in 24 cases, matter brought to the notice of the central tax authorities in 52 cases, rectification order issued in 19 cases and ₹20.90 lakh recovered in six cases.

Further, in 86 cases it was stated that benefit of pending declaration forms was not allowed at the time of VAT assessment for the year 2017-18 and in four cases, out of these 86 cases, it was stated that the due date for submission of declaration forms has been extended. The reply is not acceptable as the transitional credit was required to be claimed after deduction of the difference tax corresponding to the pending declaration forms. However, in all these cases, it could not be ascertained whether the difference tax was deducted from the transitional credit claim. Even if the benefit of pending declaration forms was not allowed in the VAT assessments, which were carried out after the transitional credit had been availed, the possibility of excess transitional credit claims in these cases could not be ruled out.

87 It includes 306 taxpayers of Central jurisdiction and 338 taxpayers of State Jurisdiction.
88 Circle C Jaipur, E Jaipur, L Jaipur, M Jaipur, A Bhiwadi and B Bhiwadi

Further, in respect of nine cases in which only the difference tax leviable was not mentioned, Government stated (December 2021) that the concerned circle officers have been instructed to submit compliance.

(iii) A taxpayer[89], in addition to mentioning the details of turnover of outstanding forms, mentioned the difference tax leviable on pending C forms amounting to ₹ 14.62 lakh in column 4 of table 5(c) of TRAN 1. Audit scrutiny revealed that the taxpayer also mentioned the same amount in column 7[90] of table 5(c) irregularly as columns 5 and 6 pertaining to turnover and difference tax payable on pending F forms respectively were left blank. The erroneous entry in column 7 offset the difference tax mentioned in column 4, due to which the difference tax payable on pending C forms mentioned in column 4 was not deducted from the transitional credit claim. The GST portal also did not prevent the entry in column 7 in the absence of the corresponding entries in columns 5 and 6. This resulted in excess transitional credit claim of ₹ 14.62 lakh.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that the concerned circle officer has been instructed to submit compliance.

During the exit conference Additional Commissioner accepted the facts. Further progress was awaited (December 2021).

2.9.6.6 Non-availability of information/documents related to transitional credit on closing stock

The registered persons were entitled to take, in their ECL, credit of the VAT in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day as per provisions of sub-sections (3), (4) and (6) of Section 140 of the RGST Act. The registered persons were required to file a return in the prescribed form TRAN-1 in which Table 7(c) captures the transition of eligible taxes under these sub-sections.

During scrutiny of TRAN-1 filed by the taxpayers it was noticed that 13 taxpayers of seven circles[91] claimed transitional credit of SGST in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day. However, Audit could not verify whether the taxpayers claimed ITC on these stocks in the returns[92] filed under the RVAT Act and were eligible to claim transitional credit as per the conditions prescribed in the provisions *ibid* as the relevant supporting information and records i.e. details of closing stock and supporting invoices were not available with the circles.

It is relevant to mention that the transitional credit claims in these cases had not been verified by the Department. The required information/ records could

89 Pertaining to circle E Jaipur.
90 ITC reversal relatable to difference tax payable on pending F forms.
91 Circle C, E and Q Jaipur, Circle A and Special circle 1 Bhilwara, A and C Bikaner.
92 VAT-10

have been requisitioned for verification by the Department and in the absence of these records/information, the veracity of claims in these cases could not be ascertained and the possibility of irregular transitional credit claims could not be ruled out.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that notices have been issued in five cases[93], concerned circle officers have been instructed to submit compliance in seven cases[94] and reply would be communicated after due examination in one case[95]. Further progress was awaited (December 2021).

2.9.6.7 Credit of unavailed ITC of Capital goods/Inputs received on or after the appointed day

Section 140(2) of Rajasthan GST Act stipulates that a registered person shall be entitled to take, in his ECL, credit of the unavailed input tax credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed. Further, Rule 117 (2) of Rajasthan GST Rules prescribes that in the case of a claim under sub-section (2) of section 140, the particulars are required to be specified separately i.e. the amount of tax or duty availed or utilized and yet to be utilized by way of input tax credit in respect of every item of capital goods as on the appointed day. The registered person was required to claim such ITC under Transitional Credit in Column 6(b) of TRAN-1.

Further, Section 140 (5) of Rajasthan GST Act, 2017 provides that a registered person shall be entitled to take, in his ECL, credit of VAT, if any, in respect of inputs received on or after the appointed day but the tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other taxpaying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day. The registered person was required to file a return in prescribed form TRAN-1 and Table 7(b) of the TRAN-1 provided to capture the transition of eligible taxes under this category.

During scrutiny of TRAN-1 filed by the taxpayers it was noticed that a taxpayer[96] claimed transitional credit as SGST in respect of unavailed SGST credit on Capital Goods (Table 6(b) of TRAN-1) amounting to ₹52.40 lakh. Further, two taxpayers of two circles[97] claimed SGST credit amounting to ₹ 29.44 lakh on inputs received on or after the appointed day but the tax in respect of which had been paid by the supplier under the existing law (Table 7(b) of TRAN-1).

93 Pertaining to Circle C Jaipur, Circle A and Special circle 1 Bhilwara.
94 Circle A Bikaner, E and Q Jaipur.
95 Circle C Bikaner.
96 Pertaining to Special Circle-II, Udaipur.
97 Pertaining to Special Circle-II, Udaipur and Circle E, Jaipur.

However, the prescribed information e.g. details of capital goods and closing stock alongwith supporting invoices were not available with the circles as verification of these transitional credit cases was not carried out by the circles.

Therefore, Audit could not verify whether the registered persons were eligible to claim transitional credit under these categories as per conditions prescribed in the provisions *ibid.*

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that the concerned circle officers have been instructed to submit compliance. Further progress was awaited (December 2021).

2.9.6.8 Non reconciliation of TRAN-1 with Electronic Credit ledger

According to Section 140(1) of Rajasthan GST Act, 2017, a registered person shall be entitled to take, in his ECL, credit of the amount of VAT, if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed. The registered person was required to file a return in prescribed form TRAN-1in which Table 5(c) would capture the transition of eligible taxes under this category.

During the SSCA, it was noticed that a taxpayer[98] claimed transitional credit of ₹ 16.83 lakh as SGST in respect of excess ITC carried forward from the return filed under Rajasthan VAT Act for the quarter ending 30 June 2017. However, in the ECL of the taxpayer, the corresponding credit entry of ₹ 23.18 lakh was available in the system instead of ₹16.83 lakh. Audit examination revealed that the credit/debit entries in the ECL correspond to the ITC claimed in table 5(c) of TRAN-1 and any revisions in it. However, in this case, the amount declared in TRAN-1 was not reconciled with the balance available in the ECL by the GST portal resulting in excess credit of ₹6.35 lakh in ECL.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that notice has been issued to the taxpayer. During exit conference, Addl. Comm. stated that the issue would be examined. Further progress was awaited (December 2021).

2.9.6.9 Lack of Management Information System (MIS) on GST portal for transitional credit

MIS is an important tool of internal control mechanism as it serves to communicate required, relevant and accurate information in a timely and regular manner to the relevant authorities which helps them to evaluate progress/ status and thus forms the basis of an effective internal control system.

98 Pertaining to Circle E Jaipur.

During the SSCA, information such as number of taxpayers who filed TRAN-1, total transitional credit claimed as SGST and number of transitional credit claims scrutinized by the Department etc. was requisitioned by audit in the 94 selected circles. The concerned Jurisdictional Officers of 71 circles, could provide only limited information attributing the reason to lack of relevant MIS on the GST BOWEB portal[99]. The remaining 23 circles provided the required information on the basis of compilation of information at the level of circles. However, in the absence of any supporting documents, the veracity of the information provided by these circles could not be ascertained. It was also seen that the department had not issued directions or a common format for compilation of such basic information.

Absence of the relevant MIS of basic information relating to transitional credit claims reflects the lack of aggregation and reporting of information vital for efficient functioning and effective monitoring.

The matter was reported to the Department and the State Government (November 2021). The Government stated (December 2021) that Rajasthan being a Model-2 state, services can be added or created on the portal by GSTN only. During the exit conference, Secretary (Finance) admitted that this was very basic information which should have been available on the portal.

(Refer to Appendix 2.20 and 2.21)

2.9.7 Conclusion

Audit noticed gaps in the assessment of the VAT orders for 2017-18 and transitional credit verification, which resulted in carry forward of ITC in the GST regime in excess of the ITC available to be carried forward as per assessment/rectification orders and legacy returns in a significant number of cases.

Audit also observed systemic issues such as allowance of transitional credit without necessary details, non-reconciliation of TRAN-1 with Electronic Credit Ledger, etc. In addition, there were deficiencies in the internal control mechanism, including the system for verification of transitional credit claims.

2.9.8 Recommendation

Apart from the requisite action on the irregularities brought out by Audit as highlighted in the preceding paragraphs, there is an urgent need for the State Government to examine all the VAT assessment/rectification orders for the year 2017-18 to determine whether excess transitional credit was carried forward to the GST regime (TRAN-1). Further, the Department may take steps to strengthen internal controls to minimize errors in the verifications carried

99 BOWEB is the back-office portal provided for tax officials by the GSTN.

out by the circles for better compliance with GST laws and to plug revenue leakage. The Department may also facilitate the availability of relevant reports/MIS of basic information pertaining to transitional credit claims and address the systemic deficiencies through relevant validation checks on the GST portal by pursuing the matter with GSTN.

2.10 Excess carry forward of Input tax credit

Besides the SSCA conducted for the sampled cases in the designated circles as mentioned above, audit also noticed a case which is detailed below:

2.10.1 Failure to verify the Input tax credit available under pre-GST regime resulted in taxpayers availing excess transitional credit

According to Section 140(1) of the Rajasthan Goods and Service tax Act, 2017, a registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax (VAT), if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed.

Audit scrutiny (between June 2020 to November 2020) of the records of four circles[100] revealed that 15 taxpayers had claimed Transitional Credit of State Goods and Service Tax (SGST) amounting to ₹ 2.94 crore in their TRAN-1 against the ITC carried forward from pre-GST regime based on the returns filed by them. Examination of assessment records of these taxpayers revealed that in case of 14 taxpayers, excess ITC under VAT was not available to be carried forward as per VAT/CST assessments (for the year 2017-18), and instead demands amounting to ₹1.38 crore were outstanding against them under the pre-GST regime. In the remaining case, the taxpayer claimed SGST Transitional Credit of ₹1.41 crore in the returns filed under pre-GST regime. However, as per the assessment orders, only ₹0.46 crore was available as excess ITC to be carried forward.

The Jurisdictional Officers (JOs) informed that transitional credits were verified in case of eight taxpayers. However, the JOs failed to detect the irregularities in these cases. In the remaining seven cases, the transitional credits were not verified which led to excess carry forward of ITC amounting to ₹ 2.48 crore.

The omission was reported to the Department and the State Government (September 2021). The Government replied (November 2021) that ITC of ₹ 0.17 crore had been reversed/recovered in four cases[101] while tax

100 Circle WT-Ajmer, Special-I, III and VIII Jaipur.
101 Belonging to Circle WT-Ajmer and Special- III, Jaipur.

assessments of previous years had been rectified in four cases[102] with recovery of ₹ 0.01 crore in one case. Regarding one case[103], the Government stated that the taxpayer had claimed the ITC for input held in stock to be used in works contract executed under Exemption Certificate. The reply is not acceptable as scrutiny of TRAN-1 filed by the taxpayer revealed that the taxpayer had shown nil amount in Table 7.c pertaining to inputs held in stock. The Government also informed that notices had been issued in remaining cases. Further progress was awaited (December 2021).

102 Belonging to Circle Special-I and III Jaipur.
103 Belonging to Circle WT-Ajmer.

CHAPTER-III
LAND REVENUE

CHAPTER-III: LAND REVENUE

3.1 Tax Administration

Assessment and collection of land revenue are governed under the Rajasthan Land Revenue Act, 1956 and rules framed thereunder. Land revenue mainly comprises conversion charges, premium, rent on land, lease rent, and receipts from sales of Government land.

The Revenue Department (henceforth referred to as Department) functions as the Administrative Department of the Government and it administers all matters relating to assessment and collection of land revenue. The overall control of revenue related judicial matters along with supervision and monitoring over revenue officers vests with the Board of Revenue (BoR). The BoR is assisted by 33 Collectors at the district level, 289 Sub-Divisional Officers (SDOs) at the sub-division level and 339 *Tehsildars* at the *Tehsil* level. The BoR is also the State Level Implementing Authority for computerization of land records in Rajasthan.

The Rajasthan Land Revenue Act, 1956, the rules made there under and the notifications issued by the Government from time to time govern the allotment of land and other related issues.

3.2 Internal Audit Conducted by Department

The Financial Adviser, BoR is the head of the Internal Audit Wing. There were 18 internal audit parties sanctioned in the Department; but only 16 internal audit parties were deployed. The status of internal audit conducted during the period from 2016-17 to 2020-21 is given in **Table 3.1** below:

Table 3.1

Year	Units pending	Units due for audit during the year	Total units due for audit during the year	Units audited during the year			Units remaining unaudited	Percentage of units remaining un-audited
				Pertaining to previous year	Pertaining to current year	Total		
1	2	3	4 (2+3)	5	6	7	8 (4-7)	9
2016-17	203	817	1,020	205	567	772	248	24
2017-18	248	815	1,063	248	491	739	324	30
2018-19	324	816	1,140	324	618	942	198	17
2019-20	198	816	1,014	198	631	829	185	18
2020-21	185	822	1,007	185	567	752	255	25

Source: Information provided by the Board of Revenue, Ajmer.

The Department had made efforts in 2018-19 and 2019-20 to cover the arrears of the preceding years. However, it would need to make further efforts to complete the pending job in this regard.

Further, it was noticed that compliance of 25,990 paragraphs in the internal audit reports were outstanding at the end of 2020-21. Year-wise break up of outstanding paragraphs is given in **Table 3.2** below:

Table 3.2

Year	Up to 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
Outstanding paragraphs of the audit conducted during the year	7,640	1,674	2,027	3,116	4,518	7,015	**25,990**
Amount involved (₹in lakh)	24,890.60	10,096.33	2,129.94	3,800.42	2,947.74	4,128.92	**47,993.95**

Source: Information provided by the Board of Revenue, Ajmer.

Out of 25,990 paragraphs, 7,640 paragraphs (29.40 *per cent*) were outstanding for more than five years for want of compliance/corrective action. The Department stated that the arrear in audit and slow pace of disposal of paragraphs was due to the vacancies in various cadres and lockdown due to Covid 19.

The Government may take necessary steps to strengthen the internal audit wing and ensure expeditious compliance of the outstanding observations raised by the Internal Audit Wing.

3.3 Results of audit

There are 704 auditable units under the Land Revenue Department, out of these 57 units (approximate 8.10 *per cent*) were selected for test check during 2020-21. Under these selected units, there were 7,956 cases of allotment, conversion/regularization and lease of land etc., of which 4,715 cases (approximate 59.26 *per cent*) were selected for audit. During test check, audit observed irregularities relating to conversion/regularization, allotment, lease, other irregularities, etc., involving an amount of ₹ 67.88 crore in 2,354 cases (approximate 49.93 *per cent* of sampled cases).

These cases are illustrative only as these are based on test check of records. Audit pointed out similar omissions in earlier years. However, not only do these irregularities persist but these also remain undetected till next audit is conducted. There is a need for the Government to significantly improve the internal control system including strengthening of internal audit so that recurrence of such cases can be avoided. Irregularities noticed broadly fall under the following categories:

(₹ in crore)

Sl. No.	Category of irregularities	No. of cases	Amount
1	Non-recovery/short recovery of premium and lease rent from State Government Departments	01	0.14
2	Non-recovery/short recovery of conversion charges from *khatedars*[1]	167	56.35
3	Non reversion of land to Government	03	0
4	Other irregularities relating to :		
	(i) Revenue	352	6.92
	(ii) Expenditure	1,831	4.47
	Total	**2,354**	**67.88**

During the year 2020-21, the Department accepted audit observations worth ₹ 12.29 crore in 189 cases of which 34 cases having ₹ 0.42 crore money value were pointed out in the year 2020-21 and rest 155 cases involving ₹ 11.87 crore pertained to earlier years. The Department recovered ₹ 0.62 crore in 80 cases during the year 2020-21 which were related to earlier years.

Few illustrative cases involving ₹ 15.44 crore in the audited units of the Department are discussed in the succeeding paragraphs. It is pertinent to mention that similar issues have been raised earlier and published in the CAG's Audit Report (Revenue Sector) of previous years wherein the Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in that cases pointed out by audit and failed to strengthen the internal control system, which led to recurrence of same issues in subsequent years.

3.4 Non/Short recovery on conversion charges

Section 90-A and 91 of Rajasthan Land Revenue (RLR) Act, 1956 permits use of agricultural land for non-agricultural purposes with written permission of the State Government and after making such payment as prescribed by the State Government. Further, if any such land is so used without the written permission of the State Government and without making the payments due, such person shall be deemed to be a trespasser and shall be liable to be ejected from such land.

As per Rule 7 of Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural area) Rules 2007, premium for conversion of agricultural land for non-agricultural purpose (commercial, institutional, residential colony, industrial purposes, etc.) shall be charged at the rates[2] prescribed by the Government from time to time. Further, under Rule 13 *ibid*,

1 A land holding by a *Khatedar* tenant (who has entered in the revenue records as a tenant) from land owner of the estate.

2 **Commercial purpose**: ₹ 10 per sqm or 10 *per cent* amount of concerned DLC rate of agricultural land or 10 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.
Institutional purpose: ₹ 5 per sqm or 10 *per cent* amount of DLC rate of agricultural land, or 10 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.
Industrial Purpose: ₹ 5 per sqm or 5 *per cent* amount of DLC rate of agricultural land or 5 *per cent* amount of the purchase rate of that agricultural land as mentioned in registered sale deed, if any, whichever is higher.

a person who had used agricultural land for non-agricultural purpose without permission can apply for regularization of the use by depositing four times of the conversion charges as prescribed in Rule 7.

(a) Non-recovery of conversion charges

3.4.1 Section 17 (5) of the Rajasthan Imposition of Ceiling on Agriculture Holding Act, 1973 stipulates that if a person acquires, with the prior approval of the State Government, any land in excess of the ceiling area applicable to him, to be used for any of the prescribed non-agricultural purposes, such person shall have to apply for conversion of the land for the proposed non-agricultural use within one year from the date of such acquisition.

Test check (July 2020) of conversion records of District Collector Jaipur revealed that a firm[3] had purchased (February and June 2018) 119.11 *bigha* private agriculture land in Village Asalpur Tehsil Phulera for the establishment of a PVC pipes manufacturing unit. Revenue Department, Government of Rajasthan issued (April 2019) a notification for exemption of the entire 119.11 *bigha* land from the operation of Rajasthan Imposition of Ceiling on Agriculture Holding Act, 1973 with the condition that the Firm shall apply for conversion of the land for industrial purposes under the provision of RLR (Conversion of Agricultural Land for Non-Agricultural Purposes in Rural Area) Rules 2007. Revenue Department did not mention the time limit of one year to apply for conversion of the land for industrial purposes despite having specific provisions in the Ceiling Act, 1973 referred to above.

The Firm applied and got the land use of a part of 119.11 *bigha* land (39.06 *bigha*) changed in June 2019. The Firm would have been bound to get the land use of the entire 119.11 *bigha* land instead of 39.06 *bigha* changed by April 2020, had the revenue department mentioned the time limit of one year for a change of land use for industrial purposes in the ceiling exemption notification (April 2019).

The State Government, while accepting the facts stated (October 2021) that in response to notice issued (March 2021), the Firm replied that cutoff date was not mentioned in the condition No. 2 of the Notification for conversion of the land and condition No. 4 of the Notification allowed three years for utilization of the land after its conversion respectively. The Firm also replied that conversion of the remaining 77.15 *bigha* would be done before 25.04.2022. Further, it stated that District Collector, Jaipur wrote (July 2021) a letter to the Joint Secretary, Revenue Department for taking necessary action for non-conversion of the remaining land by the Firm as per condition No. 2 of the Notification and for seeking clarification regarding the time limit for utilization of land. Subsequently, State Government intimated (December 2021) that District Collector, Jaipur had been directed to issue notice to firm for depositing the objected amount within three months and to send a proposal to the department for cancellation of notification dated 25.04.2019 if the firm failed to deposit amount.

3 M/s Prince Pipes and Fittings Ltd. Mumbai

The reply is not tenable as the three year time period was allowed to the Firm for utilisation of the entire land for setting up a manufacturing unit and not for conversion of the land use. The entire land should have been converted for industrial purposes within one year from issue of the Notification i.e. by April 2020 as per the provision mentioned in the Ceiling Act, 1973. Thus, Revenue Department's failure in mentioning the correct provision of Rajasthan Imposition of Ceiling on Agriculture Holding Act, 1973 in exemption notification resulted in land use of 77.75 bigha land remaining unchanged. Consequently, this resulted in non-recovery of conversion charges of ₹ 89.87 lakh[4] calculated on the applicable purchase rate of ₹ 45.70 per sqm (which was higher than applicable DLC rate of ₹ 4.28 per sqm).

3.4.2. Test check (July 2020 and January 2021) of records of the Tehsil, Tonk, Todaraisingh and Devali of District Tonk, and Tehsil, Phulera, Chomu, Mojmabad and Dudu of District Jaipur, revealed that in 79 cases, *khatedari* land measuring 18,51,146.40 square meter (sqm) was used for industrial, commercial, residential colony and institutional purposes without permission. Thus, conversion charges including penalty charges amounting to ₹ 14.21 crore were to be recovered as per details given in table 3.3 below:

Table 3.3

Sl. No.	Name of District	Nature of land use	No. of Cases	Area of land being used for non-agriculture purposes (Sqm)	Four times of recoverable conversion charges (₹ in lakh)
1.	Jaipur	Industrial (Shops, hotels, etc.)	21	2,03,921	523.30
		Institutional (Schools)	03	25,058	18.74
		Residential colony	51	15,76,862	869.53
2.	Tonk	Industrial (Factory and brick kilns)	4	45,305.40	9.06
Total			**79**	**18,51,146.40**	**1,420.63**

On being pointed out (July 2020 and January 2021) concerned Tehsildars replied (July 2021) that in five cases applicants have applied for conversion of land and notices have been issued in 48 cases.

State Government while accepting the facts stated (December 2021) that out of 75 objected cases in Jaipur, judgment has been passed in 21 cases under section 90-A, stay had been granted by Hon'ble Court in 03 cases, conversion proceedings are under consideration in 2 cases and legal proceedings under section 90-A are under consideration in 49 cases.

(b) Short Recovery of Conversion Charges

3.4.3 Test check (July 2020) of conversion records of District Collector Jaipur revealed that as per the sale deed of land, a firm[5] had purchased (August 2016) 4.73-hectare agriculture land in Village Balekhan *Tehsil* Chomu for

4 77.75 bigha or 1,96,652 sqm x ₹ 45.70 per sqm = ₹ 89,86,996.
5 M/s Borosil Glass Works Ltd., Mumbai.

consideration of ₹ 14.26 crore. The firm applied (November 2016) for conversion of its use for industrial purposes under Rules *ibid*. During an on-site inspection of the land, it was found that the area of land was 2.73 hectares only. Thus, the firm had purchased only 2.73 hectares of land instead of 4.73 hectares for ₹ 14.26 crore. The firm submitted an undertaking to the effect that only 2.73-hectare land was available at the site, and it wanted to convert this area only. It also submitted that revenue record would be corrected by filing suit in Revenue Court and firm would not claim the other two hectares of land from Government in future.

Based on the undertaking by the firm, Sub-Divisional Officer (SDO), Chomu converted (May 2017) the use of 2.6254-hectare[6] agriculture land for the industrial purpose at conversion charges of ₹ 19.79 lakh[7]. The SDO calculated conversion charges on the basis of purchase rate (which was higher than the applicable DLC rate of ₹ 37.11 per sqm) of 4.73 hectares of land. The SDO should have applied conversion charges of ₹ 34.28 lakh[8] calculated at a conversion rate of ₹ 261.15 per sqm[9] on the basis of a purchase rate of 2.73 hectares of land. Hence, applying an incorrect conversion rate for change of land use from agriculture to industrial purposes resulted in a short recovery of conversion charges of ₹ 14.49 lakh[10].

State Government stated (October 2021) that in the instant case, the total area of 4.73 hectares of land had been sold under the sale deed, the deed had been executed considering its value as ₹ 14.26 crore. However, there is no such fact mentioned in the sale deed, from which it could have been known that the said convertible land is of 2.73 hectares area. It was also stated that the conversion had been done on the basis of the land available on the spot and the revenue map, but the execution of the sale deed had not been done on the basis of the land available on the site.

The reply is not acceptable as the firm has accepted in its undertaking that only 2.73-hectare land was available at the site, and the remaining two hectares of land was marked in revenue records by mistake. Hence, the firm had purchased only 2.73 hectares of land instead of 4.73 hectares for ₹ 14.26 crore. The Department should correct its records and collect ₹ 14.49 lakh as conversion charges from the firm.

3.4.4 Test check (June- August 2020) of conversion records of three District Collectors (Dausa, Jaipur and Tonk), revealed that in three cases conversion charges were not recovered at four times of conversion rates as land was being used for institutional and industrial purposes before conversion of their land use. Conversion charges were recovered by applying lower DLC rate in two

6 Land use of 2.6254 hectare land found convertible out of 2.73 hectare land.

7 ₹ 150.73 per sqm X 26254 sqm (area of land) = ₹ 39,57,265 X 50 % (exemption) = ₹ 19,78,633

8 ₹ 261.15 per sqm X 26254 sqm (area of land) = ₹ 68,56,232 X 50 % (exemption) = ₹ 34,28,116

9 5 *per cent* of ₹ 14,25,88,500 (purchase cost)/2.73 bigha = 26,11,511 per hectare/10,000 = ₹ 261.15 per sqm

10 ₹ 34,28,116 *minus* ₹ 19,78,633= ₹ 14,49,483.

cases and as per DLC rate instead of higher purchase rate of land as mentioned in sale deed in one case as per details given in **Table 3.4** below:

Table 3.4

Sl. No.	Name of District	Nature of land use	No. of Cases	Nature of short recovery	Amount of short recovery (₹ in lakh)
1	Dausa	Institutional (Educational institute)	01	Conversion charges were recovered at DLC rate instead of purchase rate of land	5.43
2	Jaipur	Institutional (Educational institute)	01	Conversion charges were not recovered at four times of conversion rates	3.96
3	Tonk	Industrial (brick kilns)	02	Conversion charges were not recovered at four times of conversion rates	4.03
		Residential projects	02	Conversion charges were recovered at lower DLC rate	4.79
Total			**06**		**18.21**

This resulted in short-recovery of conversion charges of ₹ 18.21 lakh. On being pointed out, audited units did not furnish reply.

State Government in its reply (December 2021) stated that in the case of Jaipur district stay had been granted by Hon'ble Rajasthan High Court, Jaipur bench against the recovery on 13 August 2021. However, State Government did not furnish reply in respect of remaining five cases.

CHAPTER-IV
STAMP DUTY AND REGISTRATION FEE

CHAPTER-IV: STAMP DUTY AND REGISTRATION FEE

4.1 Tax administration

Receipts from stamp duty (SD) and registration fee (RF) in the state are regulated under the registration act, 1908, the Rajasthan Stamps (RS) Act, 1998 and the rules made thereunder. According to section 3 of the RS Act, every instrument shall be chargeable with duty according to the rates mentioned in the schedule to the RS Act. The SD is leviable on execution of instruments and RF is payable on registration of instruments. Surcharge is also chargeable on SD with effect from 9 March 2011.

The Registration and Stamps Department (Department) functions under the administrative control of Finance Department. The Inspector General, Registration and Stamps (IGRS) is the head of the Department. He is assisted by two Additional Inspector Generals in administrative/enforcement matters and by a Financial Adviser in financial matters. Besides, an Additional Inspector General, Jaipur functions as Chief Vigilance Officer. The entire state has been divided into 17 circles which are headed by Deputy Inspector General (DIG) cum *Ex-officio* Collector (Stamps). There are 113 Sub Registrars (SRs) and 426[1] *ex-officio* SRs[2].

4.2 Internal audit

The Department has an internal audit wing under the charge of the Financial Advisor and has six internal audit Parties. Planning for internal audit of units is done on the basis of relative importance and revenue realisation. The status of internal audit conducted during 2016-17 to 2020-21 is given in the **Table 4.1** below:

Table 4.1

Year	Units pending	Units due for audit during the year	Total units due for audit	Units audited during the year			Units remaining unaudited	Percentage of units remaining unaudited
				Pertaining to previous years	Pertaining to current year	Total		
2016-17	1018	291	1309	219	109	328	981	75
2017-18	981	291	1272	261	81	342	930	73
2018-19	930	294	1224	455	137	592	632	52
2019-20	632	294	926	282	88	370	556	60
2020-21	556	294	850	126	40	166	684	80

Source: Information provided by the Department.

The shortfall in coverage of units due for audit ranged between 52 *per cent* and 80 *per cent* during this period. It is evident that while the shortfall in coverage of units has been consistently high, it registered a significant increase from 2018-19 to 2020-21.

1 As per Administrative report 2020-21 of IGRS.
2 *Tehsildars* and *Naib Tehsildars* have been declared as *ex-officio* SRs.

It was noticed that 8,302 paragraphs of internal audit reports were outstanding at the end of 2020-21. Year-wise breakup of outstanding paragraphs of internal audit reports is given in the **Table 4.2** below:

Table 4.2

Year	Upto 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
Outstanding paragraphs of the audit conducted during the year	5,861	323	421	752	651	294	**8,302**

Source: Information provided by the Department.

It can be seen that out of 8,302 paragraphs, 5,861 paragraphs were outstanding for more than five years for want of compliance/corrective action.

The Department stated (October 2021) that 5,861 paragraphs of the period upto 2015-16 were outstanding due to non-realisation of recovery under all the instruments of a paragraph and problems in recovery arising out of further sale of property by the executants. The Department also attributed the units remaining unaudited and lack of settlement of paragraphs to COVID-19 pandemic and deployment of staff for elections of *Panchayats* and *Nagar Parishad.*

The Government may ensure that concerted efforts are made to complete the audit of the pending units on priority and to reduce the number of the pending paragraphs.

4.3 Results of audit

There are 558 auditable units[3], including 19 administrative units, in the Registration and Stamps Department. Out of these, audit selected 29 units (approximately 5 *per cent*) including one administrative unit for audit during the year 2020-21. In these units, 2,41,551 instruments were registered, out of which 72,414 instruments (approximately 30 *per cent*) were test checked. During scrutiny, audit noticed short/ non-realisation of SD and RF of ₹15.38 crore in 946 instruments (1.31 *per cent* of sampled instruments).

These cases are illustrative only as these are based on test check of records. Though audit pointed out similar omissions in earlier years, these irregularities persist and remain undetected till next audit is conducted. Irregularities noticed broadly fall under the categories in **Table 4.3** below:

Table 4.3

(₹ in crore)

Sl. No.	Category	Number of Cases	Amount
1	Incorrect determination of market value of properties	266	6.12
2	Non/short levy of SD and RF	72	8.70
3	Other irregularities related to:		
	(i) Revenue	515	0.56
	(ii) Expenditure	93	0.00
Total		**946**	**15.38**

3 558 auditable units: 539 SRs (Registering authorities) and 19 administrative offices.

The Department accepted under-assessment and other deficiencies in 1,735 cases involving ₹ 28.15 crore of which 777 cases involving ₹ 14.39 crore were pointed out during the year 2020-21 and the rest in the earlier years. The Department recovered ₹ 5.67 crore in 925 cases during the year 2020-21, of which 16 cases involving ₹ 0.11 crore were related to the year 2020-21 and rest to the earlier years.

Few illustrative cases involving ₹ 3.58 crore are discussed in the succeeding paragraphs. It is pertinent to mention here that most of these issues have been raised earlier and published in the CAG's Audit Report of previous years wherein the Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in cases pointed out by audit. Recurrence of issues of similar nature points to weakness in the internal control system of the Department.

4.4 Undervaluation of Immovable Properties

Undervaluation of Immovable properties by Registering Authorities resulted in short levy of Stamp duty, Surcharge and Registration Fee

According to article 21(i) of the schedule to the Rajasthan Stamps Act (RS Act), 1998, stamp duty[4] (SD) on the instrument of conveyance relating to immovable property shall be levied on market value of the property. Rule 58 of the Rajasthan Stamps Rules, 2004 provides that the market value of the land shall be assessed on the basis of the rates recommended by the District Level Committee (DLC) or the rates approved by State Government, whichever is higher. Surcharge is chargeable on the SD at the rate of 20 *per cent* with effect from 8 March 2016.

The registration fee (RF) is chargeable at the rate of one *per cent* of the valuation with the maximum limit of rupees three lakh w.e.f. 12 February 2018. Maximum limit was removed w.e.f. 27 May 2019.

During test check (between June 2020 and December 2020) of records at the offices of seven Sub-Registrars (SRs)[5], it was noticed that 15 instruments[6] pertaining to agricultural/residential/commercial/industrial lands were registered (between February 2018 and October 2019) as sale deed/developer agreement/ certificate of sale/amended lease deed.

Scrutiny of these instruments revealed that the concerned Registering Authorities (RAs) had assessed the market value of properties at ₹ 50.35 crore instead of correct valuation of ₹ 89.42 crore due to reasons such as adoption of incorrect rates with respect to location and nature of properties, considering lower face value instead of higher consideration amount, *etc.* The RAs, thus, levied SD, surcharge and RF of ₹ 2.93 crore[7] instead of ₹ 4.45 crore[8] resulting in short levy of SD, surcharge and RF of ₹ 1.52 crore.

4 SD: At the rate of five *per cent* with effect from 8 July 2009.
5 SR: Jaipur-II, Diggi (Tonk), Bhiwadi, Chaksu, Kalwar (Jaipur), Ajmer-I and Jaipur-X.
6 Instruments: Ten Sale deeds, three Developer Agreements, one Certificate of Sale and one Amended Lease Deed.
7 ₹ 2.93 crore: SD of ₹ 2.26 crore, Surcharge of ₹ 0.45 crore and RF of ₹ 0.22 crore.
8 ₹ 4.45 crore: SD of ₹ 3.37 crore, Surcharge of ₹ 0.67 crore and RF of ₹ 0.41 crore.

The matter was reported to the Department and the State Government (July and September 2021). The State Government replied (October 2021) that entire objected amount has been recovered in one instrument, notices for recovery have been issued to the executants in four instruments, cases have been registered with Collector (Stamps) in seven instruments and recovery is pending in remaining three instruments. Further progress was awaited (December 2021).

4.5 Short levy of stamp duty on registration of lease deeds

Incorrect valuation of lease deeds led to short levy of stamp duty, surcharge and registration fee

4.5.1 According to para 05 of the notification dated 24 July 2015 issued by the Finance Department, Government of Rajasthan, if the lease deed is issued on the basis of unregistered or insufficiently stamped instruments executed after 31 May 2013, the SD would be chargeable on the value calculated on the basis of prevalent rates of reserve price of the area prescribed by Local Authority concerned. SD would be charged on the basis of reserve price of nearby area, if rates of reserve price of that area are not prescribed, subject to the condition that the lease holder along with his lease deed shall submit the certificate before the Registering Officer issued by the Urban Local Body concerned stating therein the number and date of execution of intermediary unregistered and unstamped instruments executed in respect of the immovable property.

During the test check (June 2020) of records for the year 2019-20 of SR Jaipur-I, it was noticed that a group housing project (project) was developed on a land[9] situated in villages *Bhankrota* and *Sirsi* (Jaipur). Further scrutiny of records revealed that a lease deed was issued (23 August 2017) by the Jaipur Development Authority (JDA) for the said project wherein the land was valued at ₹ 1.83 crore. This lease deed was registered with SR Jaipur-II on 28 August 2017 on the basis of an unregistered possession letter given by the landowner to the lease holder and SD, surcharge and RF of ₹ 12.82 lakh[10] was levied on the value of ₹ 1.83 crore. However, the instrument of lease deed was required to be valued at ₹ 17.01 crore[11], calculated at the rate of reserve price prescribed by the JDA for *Bhankrota* village which was also applicable for *Sirsi*[12] village, on which SD, surcharge and RF of ₹ 1.06 crore[13] was chargeable. Therefore, non-application of relevant rule and resultant incorrect valuation of instrument of lease deed led to short levy of SD, Surcharge and RF amounting to ₹ 93.24 lakh[14].

9 Measuring 18410.20 sqmt.

10 ₹ 12.82 lakh: SD of ₹ 9.16 lakh, Surcharge of ₹ 1.83 lakh and RF of ₹ 1.83 lakh.

11 ₹ 17.01 crore: 18410.20 sqmt X ₹ 8400 per sqmt (the reserve price fixed for *Bhankrota*) + 10 *per cent* (corner).

12 Reserve price for Sirsi village was not prescribed by JDA. Therefore, as per the notification *ibid*, the reserve price of nearby area (Bhankrota village) was applicable for Sirsi village as well.

13 ₹1.06 crore: SD of ₹ 85.05 lakh, surcharge of ₹ 17.01 lakh and RF of ₹ 4.00 lakh.

14 ₹ 93.24 lakh: SD of ₹ 75.89 lakh, surcharge ₹ 15.18 lakh and RF of ₹ 2.17 lakh.

The matter was reported to the Department and the State Government (May 2021). The State Government replied (October 2021) that a case has been registered with Collector (Stamps). Further progress was awaited (December 2021).

4.5.2 According to article 33 of the schedule to the RS Act, where the lease purports to be for a term in excess of thirty years[15] or in perpetuity, the stamp duty (SD) as on a conveyance on the market value of the property which is the subject matter of the lease, shall be chargeable.

Further, as per the notification dated 19 April 2018 issued by the Finance Department, Government of Rajasthan, if the lease deed or sale deed is executed by Jaipur Development Authority (JDA) in respect of land allotted or sold by them after 30 September 2018[16] and submitted for registration within two months from the date of its execution, the SD shall be chargeable on the amount of consideration or 50 per cent of the value of the land calculated on the basis of market rates of such land, whichever is higher.

Surcharge is chargeable on the SD at the rate of 20 per cent w.e.f. 8 March 2016. The registration fee (RF) is chargeable at the rate of one per cent of the market value of property w.e.f. 9 March 2015. The maximum limit was fixed as rupees three lakh w.e.f. 12 February 2018.

During test check (between June 2020 and September 2020) of records of the office of three Sub-registrars (SR)[17], it was noticed that eight lease deeds were issued (between October 2018 and November 2019) by JDA for commercial/residential/institutional purposes. Of these, seven lease deeds were issued by JDA after regularization of the land under section 90-A of the Rajasthan Land Revenue Act, 1956 on the basis of unregistered documents (*patta*) issued by the housing societies. The concerned Registering Authorities (RAs) had levied and recovered SD applicable on conveyance on the registered value determined by JDA instead of market value of the land. In the remaining case, the concerned RA had levied and recovered SD on 50 per cent of the market value of the land instead of the consideration amount which was higher.

Therefore, the RAs had assessed the value of these lease deeds at ₹ 6.32 crore instead of ₹ 10.25 crore resulting in short levy of SD, surcharge and RF of ₹ 27.01 lakh[18].

The matter was reported to the Department and the State Government (August 2021). The State Government replied (October 2021) that cases have been registered with Collector (Stamps) in five instruments and recovery is pending in remaining three instruments. Further progress was awaited (December 2021).

15 Amended vide notification dated 8 March 2017.
16 Amended vide notification dated 30 June 2018.
17 SR: Jaipur-II, Amer and Jaipur-X.
18 ₹ 27.01 lakh: SD of ₹ 20.15 lakh, Surcharge of ₹ 4.03 lakh and RF of ₹ 2.83 lakh.

4.6 Transfer of immovable property from 'sponsoring body' to 'private university'

Incorrect valuation of institutional land by the registering authority led to short levy of stamp duty, surcharge and registration fee

According to notification dated 9 March 2015 issued by the Finance Department, Government of Rajasthan, the rates of converted land for institutional purposes or agricultural land being used for institutional purposes shall be equal to twice the rate of agricultural land of that area.

Further, the SD chargeable on the instrument of transfer of immovable property from 'sponsoring body' to 'private university' shall be reduced and charged at the rate of one *per cent* of market value of property. RF is chargeable at the rate of one *per cent* on market value of such property w.e.f. 27 May 2019. Surcharge is also payable on SD at the rate of 20 *per cent* w.e.f. 8 March 2016.

During test check (July 2020) of records of SR Jaipur-II, it was noticed that a deed of consent was executed (10 July 2019) for transfer of institutional land[19] from a sponsoring body to a private university. Scrutiny of the records revealed that while finalizing the registration (2 August 2019) of the deed, the Registering Authority charged SD, surcharge and RF aggregating ₹ 10.75 lakh[20] on market value of ₹ 6.72 crore[21] assessed at DLC rate of agricultural land situated away from the main road. However, the land was being used for institutional purposes and was situated at main road as per the *Mauka* Report (2 August 2019) of SR Jaipur-II. Therefore, the market value of the land was required to be calculated at twice the DLC rate of agricultural land situated at main road amounting to ₹ 18.24 crore[22] on which SD, surcharge and RF of ₹ 29.18 lakh[23] was chargeable. Therefore, non-application of relevant provisions and resultant incorrect valuation of land by the registering authorities led to short levy of SD, surcharge and RF amounting to ₹ 18.43 lakh[24].

The matter was reported to the Department and the State Government (May 2021). The State Government replied (October 2021) that a case has been registered with Collector (Stamps). Further progress was awaited (December 2021).

19 Measuring 48.48 *bigha* situated in village *Vatika* (*Tehsil* Sanganer) and village *Fathepura Vas Vatika* (*tehsil* Chakshu).

20 ₹ 10.75 lakh: SD of ₹ 3.36 lakh, surcharge of ₹ 0.67 lakh and RF of ₹ 6.72 lakh. Entitlement Certificate under Rajasthan Investment Promotion Scheme, 2014 had been granted (5 July 2019) by Commissioner of Industries for 50 *per cent* exemption in SD for utilization of land for the university.

21 ₹ 6.72 crore: ₹ 13.86 lakh per *bigha* as per DLC rates of agriculture land X 48.48 *bigha*.

22 ₹ 18.24 crore: 48.48 *bigha* X 2 times of ₹ 18.81 lakh per *bigha*.

23 ₹ 29.18 lakh: SD of ₹ 9.12 lakh, surcharge of ₹ 1.82 lakh and RF of ₹ 18.24 lakh.

24 ₹ 18.43 lakh: SD of ₹ 5.76 lakh, surcharge of ₹ 1.15 lakh and RF of ₹ 11.52 lakh.

4.7 Misclassification of the instrument of conveyance

Failure of the registering authority to correctly classify the instrument of conveyance led to short levy of stamp duty and surcharge

According to Article 21(i) of the Schedule to the RS Act, SD on the instrument of conveyance[25] relating to immovable property shall be levied on the market value of the property. Rule 58 of the Rajasthan Stamps Rules, 2004 provides that the market value of the land shall be assessed on the basis of the rates recommended by the District Level Committee (DLC) or the rates approved by State Government, whichever is higher. Surcharge is chargeable on the SD at the rate of 20 *per cent* w.e.f. 8 March 2016.

The RF is chargeable at the rate of one *per cent* of the market value of property w.e.f. 27 May 2019.

During test check (between June and July 2020) of records of office of the SR Jaipur-II, it was noticed that a transfer deed of a commercial property[26] was registered on 26 June 2019. Scrutiny of the documents revealed that an instrument of Developer Agreement[27] was registered between landowners and the developer on 12 August 2005 for development of a commercial project on the land wherein the owner's and developer's share in the developed property was 50 *per cent* each.

Subsequently, the ownership rights and the 50 *per cent* share in the developed property was transferred by the owners to the developer through the transfer deed. During the registration of the transfer deed, the RA categorized the deed as a transferable development right and recovered SD and RF of ₹ 4.54 lakh[28] on the market value assessed at ₹ 4.53 crore[29]. However, as the ownership rights were being transferred through the transfer deed, it was required to be classified as conveyance and SD, Surcharge and RF of ₹ 31.71 lakh[30] was leviable on the market value. Therefore, misclassification of the instrument by RA led to short levy of SD and surcharge aggregating to ₹ 27.17 lakh[31].

The matter was reported to the Department and the State Government (June 2021). The State Government replied (October 2021) that a case is being registered with the Tax Board to review the decision of the Collector (Stamps) to levy SD at the rate of 1.5 *per cent* (of the market value of property) on

25 SD chargeable at the rate of five *per cent* with effect from 8 July 2009.
26 50 *per cent* of land area of plot No. SB-115-A, situated on main Tonk Road, Bapu Nagar, Jaipur. Total area 255.47 (510.94/2) sqmt and constructed area 4300 sqft.
27 SD at the rate 1.5 *per cent* of the market value of the proportionate part of the land under developed property agreed to be given to promoter or developer in consideration w.e.f. 8 March 2018.
28 ₹ 4.54 lakh: SD of ₹ 500 and RF of ₹ 4.53 lakh.
29 ₹ 4.53 crore: 255.47 sqmt X 1,61,181/- per sqmt plus construction cost of 4300 sqft X ₹ 960 /- per sqft (after allowing 20 *per cent* depreciation in construction cost).
30 ₹ 31.71 lakh: SD of ₹ 22.65 lakh, surcharge of ₹ 4.53 lakh and RF of ₹ 4.53 lakh.
31 ₹ 27.17 lakh: SD of ₹ 22.64 lakh and surcharge of ₹ 4.53 lakh.

developer's share in the developer agreement. Further progress was awaited (December 2021).

4.8 Non-utilization of information available with RERA

Failure of Registering Authorities to utilize information available with RERA led to short levy of Stamp Duty and Surcharge

Given the ever-expanding quantum and scope of registration of documents, the State Government notified certain offices as "*public office*" [32] authorizing them to levy SD on the documents presented before them for registration. Further, the Inspector General, Registration and Stamps (IGRS) issued directions[33] to the Deputy Inspectors General (Stamps) (DIG) and SRs to conduct effective inspections of the records of public offices to ensure realisation of SD according to provisions of RS Act as the lack of effective control was resulting in loss of revenue to the State Government. Records of the public offices are increasingly being maintained in digital format due to continued thrust of the Central and State Government on digitization. Hence, there is ample opportunity for the SRs/DIGs to view them online through websites.

4.8.1 Instrument of Development Agreement

During audit of SR Jodhpur-III, audit analysed the information[34] (February 2021) available on Rajasthan RERA website[35] related to properties falling under the jurisdiction of SR, Jodhpur-III. Audit noticed that an instrument of development agreement (DA) was executed (12 November 2018) between a landowner and a developer for a commercial project[36] with share of owner and developer as 45 *per cent* and 55 *per cent* respectively. The market value of the property was ₹ 8.50 crore[37] on which SD and Surcharge of ₹ 13.00 lakh[38] were payable. However, the DA was not registered with SR Jodhpur-III and was instead notarized with SD of ₹ 500 only. The SR had not utilized the information available on the RERA website despite the fact that RERA is a public office[39] under the RS Act.

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32 "Public office" as notified by State Government vide notification dated 16 December 1997 under the Indian Stamp Act, 1899. The provisions of this notification continue to be in force according to section 91(2) of Rajasthan Stamp Act, 1998.

33 December 2009, August 2010.

34 Real estate project details: RERA registration No. RAJ/P/2019/1033 dated 31 May 2019.

35 https://rera.rajasthan.gov.in.

36 On plot number 290 & 298-A & B situated at 4th 'A' road, Sardarpura, Jodhpur comprising an area of 801.66 sqyd or 7214.94 sqft (corners).

37 ₹ 8.50 crore: (7214.94 sqft X ₹ 10,710 per sqft plus 10 *per cent* for corner land).

38 ₹ 13.00 lakh: SD of ₹ 10.84 lakh and surcharge of ₹ 2.16 lakh calculated at 1.5 *per cent* on developer's share and one *per cent* on owner's share as per article 5(e) of the schedule to the RS Act. Surcharge is calculated at 20 *per cent* on SD as applicable from 8 March 2016.

39 As per State Government notification dated 16 December 1997, all the offices of State Government are designated as 'public office'. Rajasthan RERA was established by Government of Rajasthan due to which it falls within the definition of 'public office' as per the notification.

This led to non-imposition of prescribed SD and surcharge of ₹ 12.99 lakh[40].

The matter was reported to the Department and the State Government (June 2021). The State Government replied (October 2021) that a case has been registered with Collector (Stamps). Further progress was awaited (December 2021).

4.8.2 Instrument of agreement to sale

Similarly, Audit noticed that an instrument of agreement to sale of a residential land[41] for a consideration of ₹ 2.59 crore was executed on 26 July 2017. The possession of the land was also transferred at the time of execution of the agreement. Hence, the instrument was required to be deemed as conveyance according to explanation[42] (i) under Article 21 of the schedule to the RS Act and registered compulsorily under Section 17 of the Registration Act 1908 with SD, surcharge and RF[43] of ₹ 18.16 lakh[44] chargeable on the consideration of ₹ 2.59 crore[45]. However, the instrument of agreement to sale was not registered with SR Jodhpur-III and was instead notarized[46] with SD of ₹ 500 only. This led to non-imposition of prescribed SD, surcharge and RF amounting to ₹ 18.15 lakh[47].

The matter was reported to the Department and the State Government (June 2021). The State Government replied (October 2021) that a case has been registered with Collector (Stamps). Further progress was awaited (December 2021).

In addition to ensuring regular inspections of public offices as prescribed, the Department should instruct the SRs to explore digital records, such as information available on RERA website to identify documents escaping registration.

4.9 Short levy of Stamp Duty on Irrevocable Power of Attorney

Failure of registering authority to take cognizance of recital in the instrument of irrevocable power of attorney resulted in short levy of stamp duty, surcharge and registration fee

According to explanation (i) given under article 21 of the schedule to the RS Act, an agreement to sell an immovable property or an irrevocable power of

40 ₹ 12.99 lakh: SD of ₹ 10.83 lakh and surcharge of ₹ 2.16 lakh.

41 Measuring 5698.52 sqyd or 51286.68 sqft situated at village Kharda Randheer, District Jodhpur.

42 An agreement to sell an immovable property or an irrevocable power of attorney or any other instrument executed in the course of conveyance or lease, in case of transfer of the possession of such property before, at the time of or after the execution of any such instrument, be deemed to be a conveyance and the SD thereon shall be chargeable accordingly.

43 RF is chargeable at the rate of one *per cent* of the market value of property under maximum limit of rupees four lakh *w.e.f.* 8 March 2017.

44 ₹ 18.16 lakh: SD of ₹ 12.97 lakh, surcharge of ₹ 2.59 lakh and RF of ₹ 2.60 lakh.

45 Consideration value: Consideration value of ₹ 2.59 crore is higher than the market value of ₹ 1.28 crore (51286.68 sqft X ₹ 250 per sqft). Hence, consideration value is treated as market value.

46 On 15 May 2018

47 ₹ 18.15 lakh: SD of ₹ 12.96 lakh, surcharge of ₹ 2.59 lakh and RF of ₹ 2.60 lakh.

attorney (PoA) or any other instrument executed in the course of conveyance or lease, in case of transfer of the possession of such property before, at the time of or after the execution of any such instrument, be deemed to be a conveyance and the SD thereon shall be chargeable at the rate of conveyance *i.e.* five *per cent* on the market value of such property.

Section 20 of the act provides that any instrument has become chargeable in any part of India other than the State of Rajasthan with duty under the Indian Stamp Act, 1899 or under any other law for the time being in force in such part and thereafter becomes chargeable with a higher rate of duty in the state of Rajasthan under this Act, the amount of duty chargeable on such instrument shall be the amount chargeable on it under this Act less the amount of duty, if any, already paid on it in India.

During the test check (February 2021) of records of office of the Sub-Registrar (SR) Jodhpur-I, it was noticed that an instrument was registered (9 September 2019) as lease deed for residential land. Scrutiny of instruments enclosed with the lease deed revealed that an irrevocable power of attorney (PoA) was executed (5 September 2019) which was notarized (6 September 2019) in the State of Tamil Nadu with SD of ₹ 2,100 only. The possession of the land was transferred at the time of execution of the irrevocable PoA and therefore, the instrument was required to be classified as conveyance as per the article *ibid* and registered compulsorily[48] on which SD, surcharge[49] and RF of ₹ 10.06 lakh[50] were leviable on the market value of ₹ 1.44 crore[51] of the land.

However, the Registering Authority failed to take cognizance of the recital in the documents at the time of registration of the lease deed leading to short levy of SD, surcharge and RF of ₹ 10.04 lakh[52].

The matter was reported to the Department and the State Government (June 2021). The State Government replied (October 2021) that a case has been registered with Collector (Stamps). Further progress was awaited (December 2021).

48 Section 17 of the Registration Act 1908, provides that other non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish whether in present or future, any right, title or interest whether vested or contingent, of the value of ₹ 100 and above to or in immovable property, are required to be compulsorily registered. RF is chargeable at the rate of one *per cent* of the market value of property w.e.f. 27 May 2019.

49 Surcharge is chargeable on the SD at the rate of 20 *per cent* w.e.f. 8 March 2016.

50 ₹ 10.06 lakh: SD of ₹ 7.18 lakh, surcharge of ₹ 1.44 lakh and RF of ₹ 1.44 lakh.

51 ₹ 1.44 crore: 9000 (4500 X 2) sqft X 1125 per sqft + 5249.97 (2099.97 + 3150) sqft X 810 per sqft.

52 ₹ 10.04 lakh: SD of ₹ 7.16 lakh, surcharge of ₹ 1.44 lakh and RF of ₹ 1.44 lakh.

CHAPTER-V
STATE EXCISE

CHAPTER-V: STATE EXCISE

5.1 Tax administration

The Secretary, Finance (Revenue) is the administrative head of the State Excise Department (Department) at Government level. The Department is headed by the Excise Commissioner (EC). The Department has been divided into seven zones each of which is headed by Additional Excise Commissioner (AEC). District Excise Officers (DEOs) and Excise Inspectors working under the AECs of the respective zones are deputed to monitor and regulate levy/collection of excise duties and other levies.

5.2 Internal audit

The Department has an Internal Audit Wing under the charge of Financial Advisor. This wing has to conduct test check of cases of assessment as per the approved action plan and in accordance with the defined criteria to ensure adherence to the provisions of the Act and Rules as well as Departmental instructions issued from time to time.

The position of last five years of internal audit is given in **Table 5.1** below:

Table 5.1

Year	Units pending	Units added during the year	Total units	Units audited during the year		Units remaining unaudited	Percentage of units remaining unaudited
				Pertaining to previous year	Pertaining to current year		
2016-17	5	41	46	4	40	2	4
2017-18	2	44	46	5	28	13	28
2018-19	13	44	57	13	19	25	44
2019-20	25	44	69	9	18	42	61
2020-21	42	44	86	9	15	62	72

Source: Information provided by State Excise Department.

Thus, it can be seen that the units audited during the year has decreased steadily during the last five years resulting in increase in unaudited units both in absolute and percentage terms. The Department replied that the shortfall in the audit has been due to shortage of manpower and the Covid-19 pandemic situation in the state. Audit is of the view that the Department must take steps to augment manpower so that the number of unaudited units could be brought down.

Year-wise break up of outstanding paragraphs of internal audit reports is given in **Table 5.2** below:

Table 5.2

Year	Up to 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Total
Outstanding paragraphs of the audit conducted during the year	154	87	95	141	196	262	935

Source: Information provided by the State Excise Department.

Thus, 935 paragraphs were outstanding at the end of 2020-21 of which 154 paragraphs were outstanding for more than five years. Lack of action by the Department and large pendency of paragraphs during the last five years erodes the effectiveness of internal audit.

The Government may consider strengthening the functioning of Internal Audit wing by making efforts to complete the audit of pending units and take appropriate measures to reduce outstanding paragraphs for plugging the revenue leakage as well as ensuring compliance with the provisions of the Act/Rules.

5.3 Results of audit

There are 108 auditable units (including 54 implementing units) in the State Excise Department, out of which audit selected 41 units (including 32 implementing units) for audit. The records of these units including 2,623 retail licensees (out of total 3,591 licensees) were analysed along with scrutiny of 6,159 cases. Audit noticed 4,529 cases (approximate 74 *per cent* of sampled cases) of non/short realization of excise duty, license fee, additional amount, interest/penalty on delayed payment, loss of excise duty on account of excess wastage of spirit/liquor/beer and other irregularities involving ₹ 51.37 crore. These cases are illustrative only, based on audit of the records of these selected units. Audit had pointed out similar omissions in previous years. However, not only did these irregularities persist but some of the issues also remained undetected till the conduct of the subsequent Audit.

Irregularities noticed broadly fall under the following categories given in **Table 5.3** below:

Table 5.3

(₹ in crore)

Sl. No.	Category	Number of cases	Amount
1	Non/short realization of excise duty and license fees	1,160	33.56
2	Non/short realization of additional amount on IMFL/Beer	1,157	9.78
3	Loss of excise duty on account of excess wastage of spirit/liquor/beer	31	0.67
4	Non-recovery of interest/penalty on delayed payment	232	7.30
5	Other irregularities: (i) Revenue (ii) Expenditure	 117 1,832	 0.06 0.00
Total		**4,529**	**51.37**

The Department accepted deficiencies in 4,170 cases involving ₹18.81 crore, of which 3,417 cases involving ₹17.08 crore had been pointed out in audit during 2020-21 and the rest in earlier years. The Department recovered ₹2.70 crore in 764 cases of which 11 cases involving ₹0.97 crore had been pointed out in audit during the year 2020-21 and the rest in earlier years.

Few illustrative cases involving ₹40.67 crore in the audited units of the Department are discussed in the succeeding paragraphs. It is pertinent to mention that most of these issues have been raised earlier and published in the CAG's Audit Report of previous years wherein the Government accepted the

observations and initiated action/recoveries. However, it is seen that the Department took action only in cases which were pointed out by audit and failed to strengthen the internal control system which has led to recurrence of similar issues in subsequent years.

5.4 Short realisation of composite fees

Incorrect calculation of composite fee for shops of peripheral area resulted in short realisation of revenue

According to the Rajasthan Excise and Temperance Policy (Policy) 2016-17, 2017-18, 2018-19 and 2019-20 and Rule 67-I and 67-kkk of the Rajasthan Excise (RE) Rules 1956, settlement of country liquor (CL) shops/groups is done on the basis of Exclusive Privilege Amount (EPA). A notice for invitation of applications for grant of CL licenses is issued by the Excise Commissioner (EC) prescribing the number of proposed country liquor shops/groups in the district with its EPA, composite fees, earnest money and application fees.

According to the policy *ibid*, CL shops of villages located within five kilometers radius from the municipal area are categorised as *'composite shops of peripheral area'*. The villages of such peripheral area are further categorised as category 'A' and 'B' and the composite fee is prescribed accordingly for each respective category. The composite fee for shops of category 'B' for the year 2016-17 to 2018-19 and for the year 2019-20 was fixed at six and eight *per cent* respectively. This was equivalent to annualised billing amount of Rajasthan State Beverage Corporation Limited (RSBCL) during previous year of that particular group/shop or 50 *per cent* of annual license fee prescribed for IMFL/Beer shop of concerned municipal area or ₹50,000 for the years 2016-17, 2017-18 and 2018-19 and ₹75,000 for the year 2019-20, whichever was higher.

During test check (December 2020) of records of two[1] offices of the District Excise Officer (DEO) for the years 2016-17 to 2019-20, it was noticed that three CL shops/groups were categorised as 'B' category shops of peripheral area. Scrutiny of the relevant records disclosed that composite fees prescribed in the notices for invitation of applications by DEOs for such groups/shops was less than the amount stipulated for their respective categories as per the policy. Therefore, incorrect application of the policy provisions led to short realisation of revenue amounting to ₹16.62 lakh.

The matter was reported to the Department and the State Government (May 2021). The Government stated (September 2021) that recovery is under process. Further progress was awaited (December 2021).

1 DEOs: Tonk (two groups/shops), Udaipur (one group/shop).

5.5 Short realisation of monthly guarantee amount

District Excise Officers failed to collect the prescribed Monthly Guarantee Amount from country liquor licensees which led to loss of revenue

According to the Rajasthan Excise and Temperance Policy (Policy) for 2017-19 and 2019-20, settlement of CL shops/groups was done on the basis of EPA. The licensees of CL retail off shop/group were liable to pay the EPA prescribed for the license period in the form of excise duty on CL. Further, as per the conditions of the license, the licensee was to pay the annual EPA fixed for the prescribed group/shop for the concerned year in 12 equal monthly installments. The monthly installment is to be paid by the last date of that month. If a licensee failed to lift the minimum monthly quota of CL, he was liable to pay the difference of excise duty in cash.

Scrutiny of the records of offices of six DEOs[2] revealed (between June 2020 and February 2021) that during 2019-20, 410 out of 1,246 licensees, lifted CL worth ₹242.14 crore against the quota of ₹250.44 crore fixed for the concerned months. Similarly, during 2018-19, in case of two DEOs[3], 28 out of 351 licensees, lifted CL worth ₹11.19 crore against the quota of ₹12.03 crore fixed for the concerned months.

The concerned DEOs, however, failed to recover the differential amount of the monthly guarantee amount. Therefore, lack of action on part of the DEOs resulted in violation of the policy provisions and led to loss of revenue amounting to ₹9.14 crore.

This issue has been raised regularly in the CAG's Audit Reports of previous years, wherein the Department accepted the observations and initiated action/recoveries in the cases pointed out by audit. Further, the Government had also stated (December 2020) that suitable provision to facilitate the recovery of shortfall of monthly guarantee amount has been introduced in the Integrated Excise Management System (IEMS). However, audit scrutiny revealed that such a provision had not been introduced as of March 2021.

The matter was reported to the Department and the State Government (May 2021). The Government replied (July 2021) that ₹7.93 crore has been recovered. Further progress was awaited (December 2021).

5.6 Non-recovery of additional amount

District Excise Officers failed to recover the prescribed additional amount on short lifted quantity of IMFL and Beer which led to loss of revenue

According to Para 3.20 (ii) and 4.6 (ii) of the Rajasthan State Excise and Temperance Policy (Policy) 2017-19 and para 3.18 (i) and 4.6 of the Policy 2019-20, an additional amount was to be charged quarterly at the rate of ₹20 per bulk litre (BL) on short lifted quantity of Indian Made Foreign Liquor

2 DEOs Ajmer, Jaipur (Rural), Jaipur (Urban), Jodhpur, Tonk and Udaipur.
3 DEOs Jaipur (Rural) and Tonk.

(IMFL) and ₹10 per BL on short lifted quantity of Beer during 2018-19 and 2019-20 from retail licensees who did not increase lifting of IMFL and Beer upto minimum 10 *per cent* during each quarter of current year in comparison to the quantity lifted in the corresponding quarter of the previous year. Shop-wise calculation of such short-lifted quantity was to be done at the end of each quarter.

Further, as per directions issued (June 2017 and July 2019) by the Excise Commissioner (EC), recovery of additional amount, as per prescribed rates on short lifted quantity, was to be ensured at the level of the concerned DEO.

During test check (between June 2020 and February 2021) of the records of six[4] offices of DEOs, it was noticed that during 2019-20, 1113 licensees did not enhance lifting of IMFL and Beer upto minimum of 10 *per cent* in comparison to the corresponding quarter of the previous year and were thus liable to pay the additional amount of ₹ 9.59 crore. Similarly, during 2018-19, in case of one[5] DEO, 37 licensees did not enhance lifting of IMFL and Beer upto minimum of 10 *per cent* compared to previous year's corresponding quarters and were thus liable to pay the additional amount of ₹ 0.16 crore. The concerned DEOs, however, failed to recover the prescribed additional amount on the short-lifted quantities. Therefore, failure of the DEOs to enforce policy provisions resulted in loss of revenue amounting to ₹ 9.75 crore.

The matter was reported to the Department and the State Government (May 2021).The Government replied (July 2021) that ₹4.92 crore has been recovered. Further progress was awaited (December 2021).

5.7 Non-recovery of difference amount of Excise Duty

District Excise Officers failed to recover the difference amount of Excise Duty on short lifted quantity from country liquor licensees which led to loss of revenue

According to the Rajasthan Excise and Temperance Policy (Policy) for 2016-17 to 2019-20, settlement of CL shops/groups was done on the basis of EPA. The licensee of CL shop/group was liable to pay the EPA prescribed for the license period in the form of excise duty on the CL. Further, as per the conditions of the license, the licensee was to pay the annual EPA fixed for the prescribed shop/group for the concerned year in 12 equal monthly installments.

Further, para 3.7.6 of the policies *ibid* and condition number 2.3.1 of retail sale licence of CL provided that licensees of CL groups had to fulfil 40 per *cent* of monthly EPA with lifted quantity of 50/60 UP[6] CL. If the licensee failed to fulfill the prescribed guarantee ratio of 50/60 UP CL in a particular month, he

4 DEOs: Ajmer, Jaipur Urban, Jaipur Rural, Jodhpur, Sikar and Udaipur.
5 DEO, Jaipur (Rural).
6 UP refers to 'Under Proof'. It reflects the content of alcohol in an alcoholic beverage. For example, 50 Degree Proof can be denoted as 50 UP and 40 Degree proof can be denoted as 60 UP.

had to ensure lifting of 50/60 UP CL in other months of concerned quarter in a manner that 40 *per cent* guarantee of total quarterly EPA was fulfilled from excise duty of 50/60 UP CL and remaining 60 *per cent* guarantee from 40 UP CL. In case of short lifting of 50/60 UP CL w.r.t. prescribed 40 *per cent* in a quarter, the licensee was liable to pay the difference of excise duty payable on required quota and actual lifting of 50/60 UP CL in cash.

Scrutiny of records of offices of seven DEOs[7] (between June 2020 and March 2021) revealed that during 2019-20, 520 licensees lifted 50/60 UP CL worth ₹100.97 crore against the prescribed quota of ₹ 104.94 crore for the concerned quarters and were thus liable to pay the difference amount of ₹ 3.97 crore. Similarly, during 2016-19, in case of the office of DEO Tonk, 132 licensees lifted 50/60 UP CL worth ₹13.30 crore against the prescribed quota of ₹ 14.87 crore for the concerned quarters and were thus liable to pay the difference amount of ₹1.57 crore. The concerned DEOs, however, failed to recover the difference amount. Therefore, lack of action on part of the DEOs to enforce the provisions of the policy led to loss of revenue amounting to ₹ 5.54 crore.

Further, audit noticed that the Integrated Excise Management System lacks a separate module which could tag the details of the short-lifted quantity of 50/60 UP CL against each CL licensee each quarter, so that recovery process could be facilitated and loss of revenue could be prevented.

The matter was reported to the Department and the State Government (May 2021). The Government replied (July 2021) that ₹1.69 crore has been recovered. Further progress was awaited (December 2021).

5.8 Loss of Revenue due to short levy of permit fees

Failure to notify the increase in the rate of permit fees on transportation of Country Liquor in line with the policy provision led to loss of revenue.

According to the section 14 of the Rajasthan Excise Act 1950 (Act), no excisable article shall be imported, exported or transported except under a pass (or permit) issued under section 15 of the Act which provides that passes for the import, export or transport of excisable article may be granted by the Excise Commissioner (EC) or by an Excise Officer duly empowered in this behalf subject to such restrictions as the State Government may impose from time to time.

As per Rule 69 (B) of the Rajasthan Excise Rules 1956 (Rules)[8], permit fees of ₹ 50 per permit was prescribed for transport of CL within the State of Rajasthan. This rule was in addition to existing provision that every retail licensee of CL should pay ₹50 for every permit irrespective of the quantity involved. Accordingly, permit fees of ₹50 per permit was being charged by the Department upto 2018-19 on the permits issued to manufacturers for transport of CL from manufacturing unit to the depots of Rajasthan State Ganganagar Sugar Mills Limited (RSGSM) and on the permits issued to retail

7 DEOs: Ajmer, Alwar, Jaipur (Rural), Jaipur (Urban), Jodhpur, Sikar and Tonk.

8 inserted *vide* notification dated 1 April 2012.

licensees for transport of CL from the depots of RSGSM to their retail vend place.

The Excise and Temperance Policy (Policy) 2019-20 increased[9] the rate of permit fees from ₹50 per permit to ₹ one per bulk litre (BL). However, the government notification (April 2019) amended the Rajasthan Excise Rules, 1956 to effect this increase only for the permits issued to retail licensees for transport of CL from the depots of RSGSM to their retail vend place and did not cover the permit fees leviable for the permits issued to manufacturers for transport of CL from manufacturing units to the depots of RSGSM.

Scrutiny of the records of the production and dispatch of 15 manufacturing units of CL under seven DEOs[10] for the period 2019-20 revealed (between June 2020 and February 2021) that 16.18 crore BL of CL was transported through 22,944 permits from manufacturing units to the depots of RSGSM. In the absence of increase in permit fees for transportation of CL from manufacturing units to the depots of RSGSM, the permit fee was levied at the rate of ₹50 per permit instead of ₹ one per BL. Therefore, failure of the Government to notify the increase in the rate of permit fees in line with the Policy provision led to loss of revenue amounting to ₹ 16.07 crore.

The matter was reported to the Department and the State Government (June 2021). The State Government replied (December 2021) that the intent of the policy was to increase the permit fees only for the category of retail licensees, due to which no loss of revenue has occurred.

The reply of the Government is not acceptable as it was not specifically stated in the policy that the increase in permit fees on CL was applicable on any special category of licensees. However, unlike the policy, the notification *ibid* limited the scope of the enhancement of permit fees only to transportation of CL from the depot to retail vend place. Therefore, the Government failed to amend the rules in line with the policy provision resulting in loss of revenue.

9 *vide* para 4.9.3 of the Policy.

10 DEOs Ajmer, Alwar, Behror (Production units), Jaipur Rural, Jaipur Urban, Jodhpur and Sikar.

Part-B
EXPENDITURE SECTOR

CHAPTER-VI
GENERAL

CHAPTER-VI: GENERAL

6.1 Profile of the Audited Entity

There are 66 Departments, 234 Autonomous Bodies (ABs) and 14 Public Sector Undertakings (PSUs) under General and Social Sector of the Government of Rajasthan, headed by Additional Chief Secretary/Principal Secretaries/Secretaries, which are audited by the Accountant General (Audit-I), Rajasthan, Jaipur. A list of the Departments is given at ***Appendix 6.1***.

The comparative position of expenditure incurred by the Government of Rajasthan during 2016-17 to 2020-21 is given in the **Table 6.1** below:

Table 6.1

(₹ in crore)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue expenditure					
General services	39,203	43,450	54,364	56,186	60,144
Social services	49,371	53,064	65,687	68,313	74,009
Economic services	38,565	49,327	46,722	51,986	44,156
Grants-in-aid and Contribution	-##	-*	-**	-***	-****
Total	**1,27,139**	**1,45,841**	**1,66,773**	**1,76,485**	**1,78,309**
Capital and other expenditure					
Capital Outlay	16,980	20,623	19,638	14,718	15,271
Loans and Advances disbursed	12,965	1,334	1,113	2,255	491
Payment of Public Debt	5,015	11,674	16,915	20,033	41,023
Contingency Fund	-	-	-	-	-
Public Accounts disbursement	1,48,885	1,47,088	1,60,570	1,79,741	1,99,229
Total	**1,83,845**	**1,80,719**	**1,98,236**	**2,16,747**	**2,56,014**
Grand Total	**3,10,984**	**3,26,560**	**3,65,009**	**3,93,232**	**4,34,323**

Source: Audit Reports on State Finances of the respective years.

₹ 6 lakh only, * ₹ 11 lakh only, ** ₹ 9 lakh only, *** ₹ 7 lakh only, **** ₹ 7 lakh only.

6.2 Authority for Audit

The authority for Audit by the Comptroller and Auditor General of India (CAG) is derived from Articles 149 and 151 of the Constitution of India and section 13, 14, 15 & 17 of the CAG's Duties, Powers and Conditions of Service (DPC) Act, 1971. Principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts, 2007, as amended in 2020, and the Auditing Standards, 2017 issued by the CAG.

6.3 Audit Planning and conduct of Audit

The Office of the Accountant General (Audit-I), Rajasthan conducts audit of Government Departments/Offices/Autonomous Bodies/PSUs/Institutions under the General and Social Sector, under the directions of the CAG. During 2020-21, financial and compliance audits of the selected units under various General and Social Sector Departments, Autonomous Bodies (except Panchayati Raj Institutions and Urban Local Bodies), PSUs and externally-aided projects of the GoR were conducted by audit teams of the office of Accountant General (Audit-I), Rajasthan, Jaipur.

The audit process starts with an assessment of risk exposure of various Government Departments/Organisations/Autonomous Bodies and schemes/ projects, etc. Risk assessment is based on expenditure, criticality/complexity of activities, level of delegated financial powers and assessment of overall internal controls and the concerns of stakeholders. Audit findings during previous years are also considered in this exercise.

After completion of audit of each unit, Inspection Reports containing audit findings are issued to the Heads of the units/departments with the request to furnish replies on audit findings within one month of receipt of the Inspection Report. When the replies are received, audit findings are either settled or further compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports.

During 2020-21, 16,537 mandays (for financial audit and compliance audit) were used for audit of 699 units (out of the 24,258) of General and Social Sector Departments. The audit plan covered those units/entities, which were vulnerable to significant risk, as per the risk assessment.

6.4 Response of the Government/ Departments to Audit observation

6.4.1 The draft paragraphs are forwarded to the Principal Secretaries/Secretaries of the departments concerned, drawing their attention, for their response. It is brought to their personal attention that in view of likely inclusion of such paragraphs in the Audit Reports of the Comptroller and Auditor General of India, which are placed before State Legislature, it would be desirable to include their comments. Accordingly, draft paragraphs proposed for inclusion in this report, were forwarded to the Principal Secretaries/Secretaries concerned.

The concerned departments did not send replies to three out of 14 compliance audit paragraphs included in Chapter VII. The responses of the concerned departments wherever received, have been suitably incorporated in the Report.

6.4.2 Rule 327 (1), read with Appendix 6 of General Financial and Accounts Rules prescribes the retention period of various accounting records, which ranges between one and three years after Audit by Accountants General.

Failure of the departmental officers to furnish compliance of the audit observations in Inspection Reports (IRs) results in non-settlement of IR paragraphs. As on September 2021, there were 7,864 IRs containing 33,715

paragraphs, issued during the period from 2003-04 to 2020-21 which were pending settlement. Year-wise pendency is given in the **Table 6.2** below:

Table 6.2

Year	IRs	Paragraphs
Up to 2013-14	3,516	9,889
2014-15	742	2,262
2015-16	749	3,026
2016-17	649	3,044
2017-18	390	2,382
2018-19	625	4,002
2019-20	797	6,109
2020-21	396	3,001
Total	7,864	33,715

GoR, to ensure early settlement of outstanding paragraphs in IRs, issued (August 1969) instructions to all the departmental officers for sending first reply to IRs within a month and replies to further audit observations within a fortnight. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each Administrative Department for ensuring compliance to all the matters relating to audit.

Detailed analysis of IRs issued to three Departments was carried out to study the pendency of responses to the paragraphs brought out in the IRs. Analysis of the IRs of various units of Law and Legal Affairs Department (236 IRs), Animal Husbandry Department (83 IRs) and Higher Education Department (415 IRs) revealed that 3,003 paragraphs (including sub-para) pertaining to 734 IRs were outstanding as on 30 September 2021. Category-wise details of irregularities commented in IRs is given in ***Appendix.6.2.*** It was noticed that the first compliances, which had to be submitted to Audit within one month of issue of IRs, was received with an average delay of 50 months (ranging from 1 to 204 months) in respect of 210 IRs[1] pertaining to Law and Legal Affairs Department, Animal Husbandry Department and Higher Education Department.

The Government should look into the matter and ensure that procedures exist for (a) taking action against the officials who failed to send replies to IRs/paragraphs as per time schedule, (b) taking action to recover loss/outstanding advances/overpayment in time bound manner and (c) revamping the system to ensure prompt and proper response to audit observations.

6.5 Coverage of this part of the Report

During the last few years, audit has reported several significant deficiencies in implementation of various programmes/activities as well as the quality of

1 Total 210 IRs where first compliance was received with delays-Law and Legal Affairs Department: 92 IRs (10 to 204 months), Animal Husbandry Department: 82 IRs (01 to 65 months) and Higher Education Department: 36 IRs (04 to 151 months).

internal controls in selected departments through performance audits, which had impacted the success of programmes and functioning of the departments. Similarly, the deficiencies noticed during compliance audit of the government departments/organizations were also reported.

The current report brings out deficiencies in critical areas, which impact the effectiveness of the GoR. Some important findings of compliance audit paragraphs have been reported in Chapter VII.

6.6 Follow-up on Audit Reports

The Finance Department of the GoR decided (December 1996) that Action Taken Explanatory Notes (ATNs) on all paragraphs/performance audits that have appeared in Audit Reports be submitted to the Public Accounts Committee, duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature.

A total of 75 paragraphs (including eight performance audits) that featured in the Reports of the Comptroller and Auditor General of India on Expenditure Sector (erstwhile General and Social Sector) for the years ended 31 March 2016, 2017, 2018, 2019 and 2020 were placed before the State Legislative Assembly between 30 March 2017 and 14 September 2021. ATNs on 16 paragraphs were received within prescribed time and ATNs on 51 paragraphs were received late with an average delay of 3 to 4 months. ATNs on eight paragraphs (Audit Report 2019-20) were yet to be received (January 2022).

The PAC discussed 39 selected paragraphs pertaining to the Audit Reports for the years from 2015-16 to 2018-19 and its recommendations on these 39 paragraphs were incorporated in 29 PAC Reports (pertaining to 19 departments) up to March 2021.

CHAPTER-VII
COMPLIANCE AUDIT OF EXPENDITURE SECTOR

CHAPTER-VII: COMPLIANCE AUDIT OF EXPENDITURE SECTOR

Audit of transactions of the Government Departments, their field formations as well as audit of the Autonomous Bodies brought out lapses in management of resources and failures in the observance of the norms of regularity, propriety and economy, which have been presented in the succeeding paragraphs.

Agriculture Department

7.1 Loss due to sale of certified seeds as grains

Lack of proper planning and imprudent decision to sell/auction the seeds as grain instead of storing and re-certifying them for distribution in the next season, resulted in a loss of ₹ 10.15 crore.

The Seeds Act, 1966 was promulgated for regulating the quality of certain seeds for sale and for matters connected therewith. Section 7 of *ibid* Act provides that the seeds of a variety can be sold only if it complies with the standards of minimum limit of germination and purity as specified under section 6 (a)[1] of the Act *ibid*. As per the "Indian Minimum Seed Certification Standards", validity period of certification of a seed lot is nine months from the date of test at the time of initial certification, which can be extended as long as it conforms to the prescribed standards.

Rajasthan State Seeds Corporation Limited (RSSCL) was incorporated (March 1978) with the objective of production of certified seeds, their marketing and providing them to the farmers at reasonable price. As per instructions (October 2017) of the Agriculture Department, Government of Rajasthan, the certified seeds could be distributed for sowing to the farmers for a maximum of two hectare of land at subsidised rates.

RSSCL distributes a seed lot at selling price which is arrived at by adding overheads, administrative charges and profit margin (5 *per cent*) to the purchase price and net of subsidy to the farmers. The farmers get seeds at subsidised rates, while RSSCL gets subsidy from the government. Thus, RSSCL realises sale proceeds as per the selling price of the seeds.

Audit scrutiny (July 2019) of records revealed that for sowing in Rabi 2017 season, 5.32 lakh quintal[2] seeds of various varieties of Wheat, Mustard, Gram and Barley were available with RSSCL, of which 4.01 lakh quintal[3] seeds were distributed (October-November 2017) to the farmers. However, 1.31 lakh

1 It specifies the minimum limit of germination and purity with respect to any seed of any notified kind or variety.

2 Wheat: 3,71,294 quintals; Mustard: 13,610 quintals; Gram: 1,21,679 quintals and Barley: 25,001 quintals.

3 Wheat: 2,52,554 quintals; Mustard: 7,939 quintals; Gram: 1,15,914 quintals and Barley: 24,389 quintals.

quintal[4] seeds remained undistributed due to failure of monsoon and low upliftment in market as of December 2017. Considering the possible availability of 7.99 lakh quintal[5] certified seeds for Rabi 2018 and possibility of damage to the undistributed seeds stored in High Density Polyethylene (HDPE) bags in which fumigation was difficult, the Board of Directors of RSSCL approved (December 2017) a proposal for disposal of the seeds through dealers at off-season rates and e-tenders/e-auctions so that working capital can be spared for procurement.

RSSCL, sold the seeds (9,466.6 quintals) to dealers at off-season rates (up to January 2018) and as grain (83,995.26 quintals) through e-tenders/e-auctions (March to September 2018) at prevailing market rates. Audit is of the view that RSSCL should have opted for recertification of undistributed balance seeds as a seed lot distributed to the farmers, fetches higher prices whereas a seed lot disposed off as grain fetches the market rate which is comparatively lower than rate of selling as seeds.

Audit observed that RSSCL, due to disposal of seeds as grain realised lower sale proceeds than the cost of procurement[6] of seeds and had to suffer a loss of ₹ 10.15 crore (details in ***Appendix 7.1***). This was also in deviation from the past practice of RSSCL to get recertification of the undistributed stock of seeds during 2014-17.

Thus, the decision to dispose undistributed seeds in the same year instead of getting re-certification and storing the balance seeds for distribution in the next season as permissible in "Indian Minimum Seed Certification Standards", was not prudent. Also, the remaining seeds could have been packed in non-HDPE bags in order to facilitate fumigation to avoid infestation. Further, requirement of working capital could have be managed by reducing the procurement quantity of seeds after adjusting the quantity of seeds required to be recertified.

GoR stated (February 2021) that generally the undistributed seeds are carried over by RSSCL, however the selling/auctioning was done after Management's decision, supported by valid reasons. It also stated that calculation of loss should be done by including only the procurement price and processing overheads. Other charges like staff and office overhead, sales promotion, financial overhead and depreciation/bad debts being fixed cost in nature should not be included. Besides, had the undistributed stock been carried over, a burden of ₹ 0.72 crore and ₹ 0.75 crore would have been borne towards storage and re-certification expenditure and moreover RSSCL got benefit of ₹ 1.24 crore also as interest by depositing the sale value in the bank.

Reply is not acceptable as there is a clear loss taking into account the purchase and selling price. Company being a commercial enterprise is supposed to

4 Wheat: 1,18,740 quintals; Mustard: 5,671 quintals; Gram: 5,765 quintals and Barley: 612 quintals.

5 On the basis of production forecast Wheat: 5,93,650 quintals; Mustard: 17,635 quintals; Gram: 1,01,624 quintals and Barley: 86,913 quintals.

6 Cost of procurement includes procurement price, overheads and other administrative costs.

strive towards ensuring a strong bottom line in its balance sheet. RSSCL works out the selling price of the procured seeds every year by adding overhead, administrative charges and 5 *per cent* profit margin to the procurement price. Further, even if the aspects of cost of storage, re-certification and benefit of interest are to be accounted for, the net loss would be ₹ 7.44 crore[7]. Even taking into account the fixed costs as suggested by the company the net loss would have been to the tune of ₹ 5.49 crore, as calculated by RSSCL itself.

Thus, the fact remains that the RSSCL did not plan the procurement and distribution of seeds properly for Rabi 2017 and its imprudent decision to sell/auction the undistributed seeds as grain instead of storing and re-certifying for distribution in the next season, resulted in a loss of ₹ 10.15 crore.

Further, in view of the fact that the complete stock of procured seeds is not distributed in the same year, RSSCL should prefer re-certification of entire quantity of undistributed seeds as early as possible to prepare a suitable procurement plan for next season. On conforming to the certification standards, these recertified seeds should be distributed for sowing in the next season and on failure, these should be sold through auction. Also, RSSCL can examine the feasibility of selling the certified seeds to the farmers for more than two-hectare land also, which would obviate the need to store the seeds for future periods and/or sell them as grain.

7.2 Undue benefit to private firm

The Rajasthan State Warehousing Corporation, instead of utilizing the storage capacity available under an existing beneficial contract, entered into a contract with less beneficial revenue sharing arrangement initiated through a *suo-moto* single source procurement system, which resulted in undue benefit of ₹ 1.57 crore to a private firm.

Section 31 (1) (b) of the Rajasthan Transparency in Public Procurement (RTPP) Act, 2012 provides that a procuring entity may choose to procure the subject matter of procurement by the method of single source procurement, if owing to a sudden unforeseen event, there is an extremely urgent need for the subject matter of procurement, and engaging in any other method of procurement would be impractical.

Rajasthan State Warehousing Corporation (RSWC), a public sector undertaking (GoR), provides storage facilities through network of its own warehouses across the State, to various Government agencies[8] engaged in procurement of food grains, pulses, gram etc. under Public Distribution System/Price Support Scheme. To provide specialized warehousing infrastructure functionalities and better storage facilities to the stakeholders, the 'management and operation services' are outsourced to private firms.

7 ₹ 10.15 crore minus cost of storage (₹ 0.72 crore), cost of re-certification (₹ 0.75 crore) and benefit of interest (₹ 1.24 crore).

8 Food Corporation of India, Rajasthan State Co-operative Marketing Federation (RAJFED) and National Agricultural Cooperative Marketing Federation of India Ltd.

RSWC also acquires warehouses owned by private parties on lease basis as per requirement from time to time.

For the management and operation of RSWC owned 38 warehouses (storage capacity: 4.05 lakh MT), a Memorandum of Understanding (MoU) was executed (March 2010) between RSWC and a warehousing firm[9] (vendor-A) for five years on revenue (gross storage income) sharing basis in the ratio of 68:32 between RSWC and the vendor respectively. RSWC also acquired four warehouses (storage capacity: 82,670 MT) owned by the vendor-A himself under this MoU. However for these warehouses storage income was to be shared in the ratio of 85:15 between the vendor and RSWC respectively. After a review in 2012, the MoU was further extended to 10 years from the date of execution of MoU by increasing the sharing ratio to 70:30.

Audit scrutiny (October 2019) of the records of RSWC revealed that, there was a dire need of additional warehouses for storage of wheat, gram and mustard to be procured by the various agencies during April-May 2018 as existing storage capacity (own and rented) was about to be exhausted. The Additional Chief Secretary, Agriculture also directed (10 May 2018) that storage facility was to be arranged considering all available options to avoid any inconvenience to the farmers. Therefore, RSWC was required to acquire more private warehouses at various locations.

Meanwhile, vendor-A, in addition to his existing MoU, offered (30 April 2018) warehouses at 33 locations having storage capacity of 3,76,621 MT at the prevailing RSWC's standard rates of rent. The proposal to acquire the warehouses from vendor-A was approved (11 May 2018) by RSWC on standard rate of rent (₹ 5.25 per square feet per month) and 'management and operation services' of acquired warehouses were also outsourced on existing revenue sharing arrangement (RSWC:70 and vendor:30) in the MoU. Similarly, another vendor[10] (vendor-B) *suo-moto* offered (3 May 2018) storage capacity of 1,16,500 MT at 16 locations on rent plus revenue share basis for management and operation services which was approved (26 May 2018) on the standard rates of rent (₹ 5.25 per square feet per month) but revenue in this case was to be shared in the ratio of 58:42 (RSWC:58 and vendor B:42). Audit could not find any specific reason for agreeing to a different revenue sharing ratio, which was less favourable to RSWC.

As a result, at a common location, instead of warehouse of vendor-B, storage of goods in a warehouse provided by vendor-A was beneficial as RSWC was to receive more share (70 *per cent* compare to 58 *per cent*) of the storage income while rent of warehouses was same in case of both the vendors. Audit however, observed that at ten locations RSWC preferred storage of goods in warehouses provided by the vendor-B over commercially beneficial warehouses of vendor-A and storage capacity of 88,823.40 MT remained unutilised with vendor-A. Thus, by leaving the more beneficial warehouses/

9 M/s Shree Shubham Logistics Limited.

10 M/s Star Agri Warehousing and Collateral Management Limited.

storage capacity unutilized, RSWC had to pass on a higher share of ₹ 1.57 crore[11] to the vendor-B, till April 2020 as detailed in ***Appendix 7.2***.

This resulted in loss of storage income of ₹ 1.57 crore and extension of undue benefit to the same extent to Vendor-B.

GoR stated (August 2021) that the offer of Vendor-B was accepted under section 31 (1) (b) of the RTPP Act 2012, taking into consideration the unprecedented demand and the emergent situations. Further, vendor-A had failed to provide storage facility at many places.

The reply is not acceptable as RSWC was free to prioritise the utilisation of contracted warehouses which were more beneficial to the corporation but it could not optimally use the storage capacity available with the vendors. Any document, regarding denial by vendor-A to provide storage facility at any specific location and initiation of any penal action against vendor-A, in case of its alleged default was neither noticed during Audit nor provided by the GoR. Thus, the fact regarding failure of vendor-A to provide storage facility under the existing MoU could not be verified from records.

Further, RSWC was fully aware of the forthcoming demand of storage for *Rabi* 2018 in March 2018; but instead of initiating tendering process, it went for single source procurement, under a *suo-moto* offer, finalized in May 2018. The RSWC could have easily completed the tendering process for availing storage capacity during the period of March to May 2018 (i.e. more than two months) as is evident from the tenders for next season (*Kharif 2018*) which were finalized within seven days at revenue share ratio of 74:26.

Audit noticed that acquisition of private warehouses and outsourcing of management and operation services of the warehouses is a regular feature in RSWC. Hence, Audit is of the view that the revenue sharing formula must be standardized on the lines of the rent in a transparent manner by way of competitive biddings or other appropriate manner of procurement as prescribed in RTPP Rules, 2013 to avoid making distress arrangements in the emergency.

Cooperative Department

7.3 Shortfalls in procurement of agriculture produce under Minimum Support Price

Department's failure in procuring the targeted quantities of oilseed and pulses under Minimum Support Price scheme deprived the farmers from getting guaranteed price for their produce.

Minimum Support Price (MSP) is an effective instrument of price policy and functions as safety net whenever market prices fall below MSP. Based on the recommendations of the "Commission for Agricultural Costs and Prices"

11 Average revenue (₹ 1,470.18 per MT)*Storage capacity that could be availed of from vendor-A (88,823.4 MT)*Difference of share ratio (12 per cent), where average revenue is total storage income (₹ 29.12 crore)/total availed storage capacity (1,98,068 MT) from vendor-B.

(CACP), Department of Agriculture and Co-operation, Government of India (GoI) declares MSP for 25 commodities[12] before the sowing season. The MSP is announced to ensure farmers are able to sell their produce at guaranteed prices and to save them from the unwarranted fluctuations in price caused by the variation in supply. GoI organizes procurement operations of these commodities through various public agencies and also fixes targets for procurement of the commodities. In Rajasthan, Co-operative Department is the nodal department for procurement of pulses and oil seeds under MSP. The CACP in its price policy for *rabi* and *kharif* crops provides recommendations on MSP of mandated crops by taking into account various factors such as cost of production, overall demand and supply situation, domestic and international prices and etc. The price policy also provides data and a fair comparison of market prices of various crops in the major producing States with their MSPs.

An audit analysis of CACP's data of five oilseeds/pulses revealed that the market prices of three commodities (urad, groundnut and soybean) during 2017-20 and two commodities (gram and mustard) during 2018-20, **were below their MSPs, in most of the season days**. Audit further noticed that yearly average prices of these commodities registered by the APMCs[13] in Rajasthan were also below their MSPs during 2017-20.

The Rajasthan State Co-operative Marketing Federation Ltd. (RAJFED) is the State nodal agency (under Rajasthan Co-operative Department) for procurement of pulses/oilseeds in the State. Audit scrutiny (July-November 2019/January 2020) of records of RAJFED and information further collected (October 2021) revealed that during 2017-18 to 2019-20, against the target of procurement of 46.58 lakh metric ton (LMT) of five oilseeds/pulses, RAJFED could procure only 25.75 LMT (55.28 *per cent*), under MSP. There was significant shortfall in procurement of these commodities as shown in **Table 7.1** below:

Table 7.1

S No	Name of crop	Year	Total Production in State in LMT	Target of procurement in LMT	Actual procurement in LMT (*per cent* of production)	Achievement of targets in *per cent*	Shortfall in achievement of targets (in *per cent*)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Gram	2018-19	18.40	5.88	5.80 *(31.52)*	98.64	1.36
		2019-20	26.58	4.17	1.20 *(4.51)*	28.78	71.22
2	Urad	2017-18	5.24	1.32	1.31 *(25.00)*	99.24	0.76
		2018-19	3.76	0.88	0.77 *(20.48)*	87.50	12.50
		2019-20	1.24	0.74	0.00027 (0.02)	0.04	99.96
3	Groundnut	2017-18	12.59	1.50	1.46 *(11.60)*	97.33	2.67
		2018-19	13.83	3.79	2.32 *(16.78)*	61.21	38.79
		2019-20	16.12	3.07	1.93 *(11.97)*	62.87	37.13
4	Soybean	2017-18	10.70	1.50	0.12 *(1.12)*	8.00	92.00
		2018-19	11.69	3.69	0.03 *(0.26)*	0.81	99.19
		2019-20	5.25	3.54	0 *(0)*	0	100.00
5	Mustard	2018-19	47.79	8.00	4.72 *(9.88)*	59.00	41.00
		2019-20	42.89	8.50	6.09 *(14.20)*	71.65	28.35
	Total		**216.08**	**46.58**	**25.75 *(11.92)***	**55.28**	

12 14 *Kharif* crops (Paddy, jowar, bajra, maize, ragi, arhar, moong, urad, cotton, groundnut, sunflower seed, soybean, sesamum, nigerseed); seven *Rabi crops* (wheat, barley, gram, masur {lenthil}, rapeseed/mustard, safflower, toria); four other crops (copra, de-husked coconut, jute, sugarcane).

13 APMC is a statutory market committee constituted by a State Government in respect of trade in certain notified agricultural or horticultural or livestock products, under the Agricultural Produce Market Committee Act issued by that State Government.

Audit also noticed that in comparison to the total production of these oilseeds/pulses in the State, procurement ranged between zero and 31.52 *per cent* (average of 11.92 *per cent*). Thus, despite availability of adequate quantity of these commodities and market price being below MSP, RAJFED could not procure the targeted quantities of these five oilseeds/pulses.

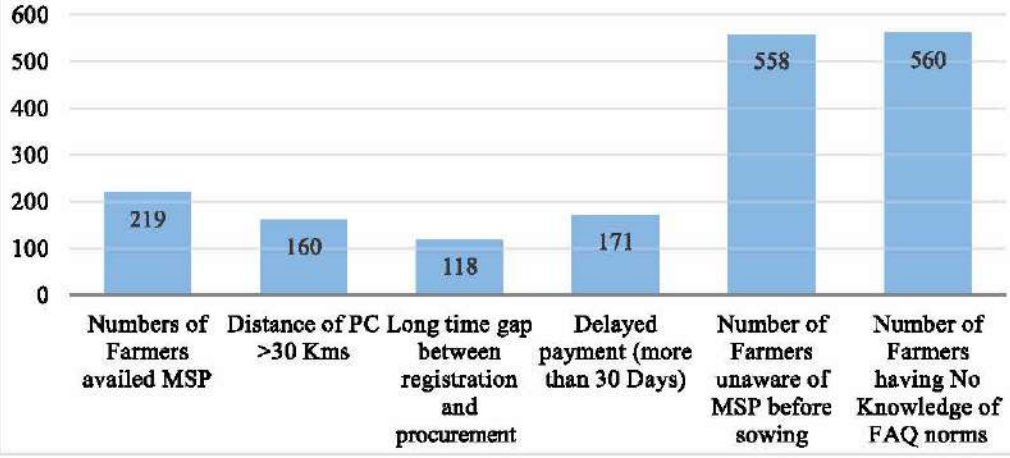
Lesser procurement under MSP compared to production, leads to a situation where bulk quantities are sold in open market which in turn results in drop in the prices. Vice-versa, when agency procures substantial quantities, prices of commodities also rises in the market.

Audit is of the view that if the farmers had been able to sell at MSP, they could have realized better prices for their produce as compared to the average APMC prices (***Appendix 7.3***).

Audit conducted (July-November 2019) a joint survey of 560 farmers with the officers/officials of Agriculture Department in order to analyse the reason for shortfalls in targets. The survey revealed that only 219 farmers (39 *per cent*) could sell their produce on MSP (**Chart-1**). During the survey, the farmers attributed distant location (more than 30 km) of procurement centers in 160 cases (28.57 *per cent*), long time gap (more than 30 days) between registration and procurement in 118 cases (21.07 *per cent*) and payments with delays of more than 30 days against prescribed period of three days in 171 cases (30.54 *per cent*) for shortfalls in targeted procurement. Farmers were also not aware of MSP prices before sowing (558 cases) and Fair Average Quality[14] (FAQ) norms (560 cases). RAJFED stated (July 2021) that in case of online payment failure due to wrong bank account number, obtaining correct number takes a lot of time.

This indicates lack of sincere efforts on part of the Department in setting up accessible purchase centers, timely procurement/payment of the produces and prior intimation of MSP and FAQ.

Chart-I Joint Survey of 560 Farmers



14 FAQ norms shall be decided/ approved by the Department of Agriculture and Cooperation for each crop. Farm produce brought to the procurement center is at times rejected as it does not meet the FAQ Norms.

GoR endorsed (November 2021) the reply submitted by RAJFED in which it was stated that non-existence of provisions to procure sub-standard produces from farmers, farmers preference to sell their produce to local traders in case of insignificant difference between MSP and market prices (specifically in soybean) and requirement of certified documents for selling produces under MSP were the main reasons for shortfall in achievement of targets.

The reply is not tenable as for most of the season days the market prices were below the MSP, even in case of soybean. Further, the requirement of certified documents and correctness of bank account cannot be considered a genuine hindrance in procurement under MSP. These procedural requirement can easily be complied through proper education and assistance provided to farmers by the Department.

Thus, due to inadequate assistance and awareness provided to farmers and lack of proper strategy on part of the Department, the farmers of oilseeds/pulses (gram, urad, groundnut, soybean and mustard) could not be provided the safety net in case of market prices being below the MSP, as envisaged in the policy.

It is, therefore, recommended that:-

GoR should ensure setting up sufficient number of accessible procurement centers closer to the farmers and release timely payments for procurements under MSP. GoR should also give wide publicity about MSP and FAQ norms so that farmers are able to fully optimize the benefits of MSP.

Fisheries Department

7.4 Loss of opportunity to earn additional revenue

Department's decision of not providing opportunity to the only bidder left, after the failure of the highest bidder to comply with the prescribed rules, in violation of the General Financial and Accounts Rules led to loss of opportunity to earn an additional ₹ 3.97 crore.

The Rajasthan Fisheries Rules, 1958 prescribe the procedure for issuing license of fishing in the specified waters of the State. Rule 5 (1) (d) of the rules *ibid* stipulates that specified waters of all categories may be, by inviting tenders/open auction in accordance with the procedure prescribed in these rules, leased out for fishing for a period of five years. The lessee will have to pay cumulative increasing amount of lease money each year with an increase of 12 *per cent* of previous year's lease money. As per rule 6 (1) of the rules *ibid* the person whose bid is accepted, is required to pay one fourth of the amount offered at the time of acceptance of his bid and rest of the amount within a period of one month from the date of acceptance of his tender/bid failing which, the entire money deposited with the government including earnest money shall be forfeited and the same bidder shall be debarred from participating in auction/submitting tender for a period of two years.

These rules are silent as how to deal with a situation where highest bidder backs out of the bidding and does not execute the contract. However, it has been categorically prescribed in Delegation of Financial Powers under General Financial and Accounts Rules (GF&ARs) (Part-III) issued by Government of Rajasthan (GoR) at condition no. 2 (iv) in respect of revenue contracts (item 1A) that if the highest bidder backs out while finalising a revenue yielding contract and there is only one bidder left, the contract may be awarded to him provided that his bid is above the reserve price.

The Director, Department of Fisheries, GoR invited (February 2016) tenders to lease out 74 dams including *Bandh Gudha* (District-Bundi) for fishing for a period of five years from 2016-17, with stipulated date of opening bids as 30th March 2016. Against a reserve price of ₹ 0.95 crore for *Bandh Gudha*, two bids of ₹ 1.32 crore and ₹ 1.16 crore were received. The Department accepted the highest bid (H1) and conveyed (31st March 2016) acceptance to the highest bidder but the bidder failed to deposit the one fourth of the bid amount within the prescribed time.

Audit scrutiny (June 2020) of records revealed that the Department, instead of awarding the contract to the only bidder left whose bid was above the reserve price, cancelled (13th April 2016) the tenders in contravention of provisions contained in GF&ARs, as stated above. Earnest money deposited by the highest bidder was forfeited by the department. The Department further, invited fresh tenders in May 2016 and June 2016 but no bid was received. The Department thereafter, invited (August 2016) tenders after reducing the reserve price to ₹ 0.70 crore. Since, six months of the license period had already elapsed and next year (2017-18) instalment of the license fee was also falling due within next few months, Department had to accept (5 October 2016) a bid of ₹ 0.54 crore which was 23 *per cent* lesser than the revised reserve price. The contractor deposited ₹ 3.41 crore[15] as license fee for five years during September 2016 to April 2020.

Audit is of the view that had the Department, after backing out of bidding by the highest bidder, awarded the license in March 2016 to the only bidder left at his offer price (₹ 1.16 crore) instead of cancelling the tender, it could have generated a revenue of ₹ 7.38 crore[16] in the same period. Thus, the Department lost the opportunity to earn an additional amount of ₹ 3.97 crore. Moreover, the department could not debar the highest bidder on failure to deposit the one-fourth of offered amount as the condition was not incorporated in the tender document.

The Department stated (December 2020) that as per the Rajasthan Fisheries Rules, 1958, license of fishing could be issued only to the highest bidder. The Department further added that bidders had offered abnormally higher bids with *mala fide* intention to foil the tendering process. It also stated that had the Department given opportunity to the second highest (the only one left) bidder,

15 2016-17: ₹ 0.54 crore; 2017-18: ₹ 0.60 crore; 2018-19: ₹ 0.68 crore; 2019-20: ₹ 0.74 crore and 2020-21: ₹ 0.85 crore.

16 2016-17: ₹ 1.16 crore; 2017-18: ₹ 1.30 crore; 2018-19: ₹ 1.46 crore; 2019-20: ₹ 1.63 crore and 2020-21: ₹ 1.83 crore.

the bidder too would not have deposited the requisite amount as the contractors had made a pool in order to foil the tendering process so that they can continue illegal fishing in *Bandh*. Therefore, the two bidders had offered very high prices in comparison to reserve price. An example of similar tender in Sirohi (2018-19) was quoted where bidders other than H1 did not deposit the requisite amount despite being offered the bid one after another. In such a situation, finalisation of tender takes time and till license is awarded, illegal fishing cannot be prevented with inadequate staff. Therefore, cancellation of tenders in case of *Bandh Gudha* contract was a right decision. GoR stated (August 2021) that provisions of GF&AR are not applicable in tendering process of the Fisheries Department.

Replies are not acceptable as the Department's contention that the only bidder left, being a part of bidder's pool, would not have deposited the requisite amount, is hypothetical in absence of any supportive evidence. Even, in the Sirohi case, the Department gave offers to five bidders next to H1, who refused to execute the contract and the Department withheld their earnest money, which was not done in the case of *Bandh Gudha*. This indicates that in similar situations, the Department arbitrarily took decision for cancellation of tender in a case whereas it provided opportunity to other bidders next to H1 in another case.

Further, the contention of the Department that retendering was required in order to thwart illegal fishing and to find a genuine bidder is contradictory to its admission in the reply that neither the Department nor the selected genuine bidder could have prevented illegal fishing in the *Bandh*.

Thus, by not offering the license to the only bidder left in violation of the rules and later accepting a lower bid in retendering led to loss of opportunity to earn an additional amount of ₹ 3.97 crore. It is therefore, recommended that a suitable provision may be included in the Rajasthan Fisheries Rules, 1958 to enforce the tendering provisions contained in GF&AR to avoid ambiguity and to maintain transparency in process of leasing of the licenses through auction. Government may also consider measures to ensure rational deployment of the available staff to prevent illegal fishing in the big dams.

Food, Civil Supplies and Consumer Affairs Department

7.5 Loss of cash incentive under Direct Benefit Transfer in Kerosene

Non-conduct of timely assessment of quantities of PDS kerosene to be surrendered and not weeding out the ineligible beneficiaries resulted in failure to earn cash incentive under DBTK.

Government of India (GoI) launched (January 2016) Direct Benefit Transfer in PDS kerosene (DBTK) Scheme with effect from April 2016, with the objective to stop pilferage of subsidy and to reduce the outflow of central subsidy on kerosene to States/Union Territories (UTs) to a realistic level. The DBTK Scheme was applicable for four years from the date of commencement i.e. till financial year 2019-20 only. As per the Scheme, the States/UTs were to

be incentivized with cash incentives of 75 *per cent* of subsidy savings during the first two years, 50 *per cent* in the third year and 25 *per cent* in the fourth year, for implementing the DBTK.

Further, in case the States voluntarily agree to undertake cuts in kerosene allocation, beyond the saving due to DBT, a similar incentive was also to be given to those States/UTs. The calculation would be based on net savings in kerosene consumption at state level from the baseline (90 *per cent* of allocation[17] in 2015-16). GoI allocated quarterly quota of PDS kerosene to the States, before commencement of that quarter. States were required to intimate the quantity of kerosene to be surrendered to GoI before end of the quarter, for cash incentive.

Test-check (August 2020) of records of the Commissioner, Department of Food, Civil Supply and Consumer Affairs, Rajasthan, revealed that the Department did not surrender any quantity of PDS kerosene till February 2018. Instead it approached the oil marketing companies (OMCs) to obtain data regarding the consumers who shifted to LPG, so as to ascertain exact number of consumers eligible for PDS kerosene. Till January 2017, OMCs had provided details of 60.40 lakh consumers out of the total 1.10 crore LPG consumers. Only after instructions (October 2017) from the Government to surrender the balance quantity after distribution of PDS kerosene through PoS, the Department surrendered (February 2018) a quantity of 1,69,696 KL for five quarters covering the period from July 2016 to September 2017 and requested GoI to **grant incentive of ₹ 86.02 crore**. The Department further surrendered a total quantity of 1,68,576 KL[18] in May 2018, July 2018, January-February 2019 and April 2019. The Department also requested to grant the cash incentive for surrendered quantities as admissible.

Audit, however, observed that out of 12 quarters (July 2016 to June 2019), GoI accepted voluntary cuts for only three quarters viz. second (34,992 KL) and fourth (17,000 KL) quarters of 2018-19 and first quarters of 2019-20 (3,000 KL) and accordingly cash incentive of **₹ 77.52 crore**[19] was granted. Claims amounting to ₹ 222.81 crore ***(Appendix 7.4)*** for eight quarters (July 2016 to June 2018) submitted by the department belatedly, were not accepted being considered **as lapsed quota instead of voluntary cuts.**

GoR stated (October 2021) that the OMCs did not share data of the consumers who shifted to LPG. In the absence of which the actual number of beneficiaries for DBTK could not be ascertained and therefore, the quantity of kerosene to be voluntarily surrendered could not be ascertained. It was also stated that voluntary surrender could not be made as dissatisfaction among the

17 During 2015-16, annual quota of PDS kerosene was 4,95,180 KL for Rajasthan.

18 May 2018: 73,292 KL (last two quarters of 2017-18), July 2018: 75,284 KL (first two quarters of 2018-19), February 2019: 17,000 KL (last quarter of 2018-19) and April 2019: 3,000 KL (first quarter of 2019-20).

19 ₹ 34.77 crore granted in December 2018 (for 34,992 KL surrendered in second quarter of 2018-19), ₹ 4.88 crore granted in May 2019 (for 10,000 KL surrendered in fourth quarter of 2018-19) and ₹ 37.88 crore granted in March 2021 (for 7,000 KL surrendered in fourth quarter of 2018-19 and 3,000 KL surrendered in first quarter of 2019-20).

consumers was prevailing in the State due to shortage of kerosene caused by voluntary surrender by GoR.

The reply is not acceptable as the Department did not utilise its own data being captured through its distribution network on *Bhamashah*[20] platform while distributing the kerosene to the PDS beneficiaries for estimating the quantities to be uplifted/consumed in relevant quarters. The Department waited for nine quarters to obtain the data from OMCs. Further, the Department started voluntary surrender of kerosene since second quarter of 2018-19 purely on an estimation basis as the complete data of consumers who shifted to LPG has not been provided by the OMCs till date.

Dissatisfaction among consumers due to shortage of kerosene also cannot be accepted as genuine reason for not surrendering the kerosene as the Department, while implementing the scheme was required to ensure full entitlement of kerosene to the eligible/genuine beneficiaries (by weeding out the ineligible beneficiaries).

Thus, failure of the department to timely surrender kerosene by assessing the quantities to be uplifted/consumed through its own beneficiary database and in weeding out the ineligible beneficiaries resulted in loss of cash incentive of ₹ 222.81 crore.

7.6 Imprudent procurement of excess sugar

Delayed/non distribution of subsidised sugar to the eligible beneficiaries and procurement of sugar in excess of the requirement resulted in piling up of huge stock and ultimately rendered the subsidised sugar worth ₹ 2.73 crore being unfit for human consumption.

Sugar is a perishable commodity and is damaged/rendered unfit for human consumption if stored for a long period. Government of Rajasthan (GoR) provides sugar to the beneficiary families on subsidized rates under the Public Distribution System (PDS). The Rajasthan State Food and Civil Supplies Corporation Ltd. (RSFCSC) is the nodal agency in the State to lift the levy sugar from mills or procure from open market and supply to the fair price shops for distribution to Below Poverty Line as well as *Antyodaya Anna Yojana* (AAY) families[21] under PDS. Since June 2013, amount of subsidy was being reimbursed at the rate of ₹18.50 per kg for actual quantity distributed by Government of India (GoI). From June 2017 onwards, GoI restricted (May 2017) the supply of one kg subsidised sugar per family per month, to the AAY

20 Bhamashah Yojana was introduced (August 2014) by GoR to transfer financial and non-financial benefits of Governmental Schemes directly to women recipients' bank accounts in a transparent manner. Ration items were being distributed in Public Distribution System through Point of Sale Machines under Bhamashah Scheme from 2016-17 onwards.

21 AAY families identified under the National Food Security Act, 2013 and its relevant Rules.

families only. GoI revised (June 2017) state quota[22] to 932.10 metric ton (MT) sugar per month for distribution to 9.321 lakh AAY families (maximum ceiling) identified under National Food Security Act, 2013.

Test check of records of RSFCSC revealed (June 2020) that RSFCSC invited bids through e-tender (15.09.2017) for rate contract of 11,185.20 MT sugar (out of production seasons of 2015-16, 2016-17 and 2017-18) to be distributed for the period April 2017 to March 2018 (9.321 lakh AAY families). RSFCSC at beginning of the year 2017-18, had a balance of 7,340.00 MT undistributed sugar at its district depots. RSFCSC issued (November and December 2017) four orders for supply of 11,185.20 MT sugar, against which actually 10,816.31 MT sugar was supplied.

Audit observed that there were only 6,75,935 AAY families in the State (registered on the Department's portal) at that time. As per revised policy only 8,111.22 MT[23] of sugar was needed for distribution. Therefore, RSFCSC was required to procure only 771.22 MT[24] for the year 2017-18. On the other hand due to delayed distribution, against the target (8,111.2 MT), only 2,978.79 MT (36.72 *per cent*) sugar could be distributed to the AAY beneficiaries during 2017-18. RSFCSC continued distributing sugar to the beneficiaries from this old stock in 2018-19 (4,222.60 MT), 2019-20 (3,614.20 MT) and 2020-21 (5,808.504 MT) and still 1,532.216 MT[25] subsidised sugar remained undistributed in stock at the end of March 2021.

Further, RSFCSC had to store/handle huge stock of sugar pertaining to production seasons of 2015-16, 2016-17 and 2017-18 for more than two to three years and ultimately, 675.626 MT sugar worth ₹ 2.73 crore[26] was rendered unfit for human consumption (March 2021).

On being pointed out (December 2020), the Department, while accepting the facts (June 2021), attributed the reasons for lesser distribution of sugar to relatively higher issue rate of the sugar than before, low ceiling of sugar distribution of only one kg per family per month and lack of interest among the fair price shopkeepers and eligible families etc. Further, allocations up to district level, for distribution from the old stock were made by the department, but sub-allocation orders could not be issued by the district supply officers (DSO), due to which stock of undistributed sugar increased. Further, for the disposal of Spoiled/Yellow/Frozen and expired sugar, a committee has been constituted.

Thus, imprudent decision to procure sugar significantly in excess of requirement resulted in loss of ₹ 2.73 crore. Also, the subsidised sugar was not

22 Earlier, annual quota of sugar for the State was 93,196 MT (7,342 MT per month plus 5,092 MT for festivals).

23 6,75,935 families x one kg per family per month x 12 months.

24 Total requirement (8,111.22 MT) minus available stock (7,340.00 MT).

25 Available stock at the beginning of year 2017-18 (7,340.00 MT) plus Procurement for 2017-18 (10,816.31 MT) minus Distribution for 2017-18 (2,978.79 MT) minus for 2018-19 (4,222.60 MT) minus for 2019-20 (3,614.20 MT) minus 2020-21 (5,808.504 MT) : Balance = 1,532.216 MT.

26 Unfit Sugar (675.626 MT) x Cost of Procurement (₹ 40,440 per MT).

distributed to the eligible beneficiaries during April 2017 to September 2017 despite availability of adequate stock. Audit is of the view that if the sugar been distributed immediately after receipt of the new guidelines (June 2017) from the outstanding stock of previous years and if procurement had been made after considering stock in hand, the wastage of sugar could have been avoided.

The matter was referred (May 2021) to the Government and the Government was reminded in July and September 2021. Their reply was still awaited (January 2022)

Labour Department

7.7 Blockage of funds for Six years

The laxity of Rajasthan Building and Other Construction Workers' Welfare Board in finalising the location and taking possession of the land allotted by Jaipur Development Authority for construction of workers houses resulted in blockage of ₹ 13.74 crore for more than six years and deprived the Building construction workers of the benefits of the group housing scheme.

Rajasthan Building and Other Construction Workers' Welfare Board (the Board), was established (July 2009) to perform the functions assigned under the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (the Act) for the welfare of building and other construction workers (the beneficiaries[27]).

The Board, in its meeting, decided (January 2015) to prepare suitable proposals regarding the construction of 1,000 multi-storied houses for beneficiaries under the Affordable Housing Policy of the State Government in consultation with the Urban Development, Housing and Local Bodies Department (UDD). Accordingly, the Board approached (March 2015) Jaipur Development Authority (JDA) to allot a suitable piece of land in Jaipur. JDA sent a list of plots to the Board on 10 April 2015 with the request to finalise and send willingness within 15 days.

Audit scrutiny (November 2020) revealed that the Board took more than 100 days to finalise (July 2015) the proposal for purchase of land from the list of plots offered (April 2015) by JDA. In the meantime, the JDA issued (June 2015) allotment-cum-demand notice of ₹ 13.74 crores for three plots of *Anupam Vihar* Scheme in Jaipur at the rate of ₹ 6,800 per square meter (sqm) with the condition to deposit the amount within 30 days from the issue of the notice. The Board deposited (August 2015) the amount of ₹ 13.74 crores with the JDA with a delay of 28 days.

Audit noticed that the Board did not take proactive action for taking possession of the said plots, even though it had deposited entire amount of

27 Every building worker registered as a beneficiary under the BOCW Act, shall be entitled to the benefits provided by the Board from its Fund under this Act.

demand by JDA. Board's last correspondence with the JDA was in February 2018 and after the matter was pointed out by Audit in November 2020, it raised the issue with the JDA in December 2020, i.e. after a lapse of 33 months.

Thus, the Board failed to coordinate with the JDA and UDD to take possession of the allotted land which resulted in the blockage of ₹ 13.74 crores for more than six years and deprived the beneficiaries of the group housing scheme.

On being pointed out, the GoR, accepting the facts, stated (October 2021) that pursuant to the decision of Hon'ble Supreme Court and the Central Government directions (February 2014), the Board decided to provide houses to construction workers. Accordingly the Board sent a plan to the State Government and after their approval, three plots were allotted by JDA. It also stated that Secretary, Labour Department has written (September 2021) to Principal Secretary, UDD either to hand over possession of allotted land at the rate of ₹ 6800 per sqm or to cancel the allotment of land with the return of the entire amount of ₹ 13.74 crores along with 18 *per cent* interest.

The reply needs to be viewed in light of the fact that Board was not vigilant/prompt to take possession of the land even after depositing the entire amount with JDA, the Board took up the matter with JDA only after being pointed out by the Audit. The Board's laxity resulted in blockage of ₹ 13.74 crores for more than six years and deprived the Building construction workers of the benefits of the group housing scheme.

7.8 Loss of refund of tax deduction at source

Failure to obtain exemption certificate u/s 10 (46) of IT Act, 1961 resulted in loss of refund of TDS deducted by banks on interest income earned on fixed deposits.

Under Section 10 (46) of Income Tax Act (IT Act), 1961, any specified income arising to a Board, constituted by or under a Central or State Act or by Central or a State Government, with the objective of regulating or administering any activity for the benefit of the general public and which is not engaged in any commercial activity, has been exempted from levy of income tax by the Central Government. The entity eligible to claim exemption u/s 10 (46) of IT Act is required to be notified by the Central Government in the official gazette. In this regard, the Ministry of Finance (MoF) prescribed (June 2013) the standardised process to file an application in prescribed format by the entity to the jurisdictional Commissioner of Income Tax (CIT)/Director of Income Tax to avail the said exemption. The Board was also liable to file income tax return mandatorily in compliance of clause (g) of section 139 (4 C) of the IT Act.

Further, as per section 196 of IT Act, no tax is deductible from any sums (interest/dividend/others) payable to such institution established by or under a Central Act which is exempted from income-tax on its income. Government of Rajasthan (GoR) constituted (July 2009) the Rajasthan Building and Other

Construction Workers' Welfare Board (the Board), Jaipur under Building and Other Construction Workers (Regulation of Employment and Conditions of Service Act, 1996 (Central Act No 27 of 1996). The Board receives amount of cess, levied on building & construction activities being carried out, in 'Welfare fund' constituted in accordance with section 24 of the Act and utilises the same for meeting expenses on objects and purposes authorized by the Act. The surplus fund available with the board is deposited with the nationalized banks in term deposits and interest earned there on is also utilised on welfare activities for construction workers.

Audit scrutiny (December 2020) of records of the Board revealed that the Board did not initiate the due procedure for seeking exemption of its specified income from the income tax by getting notified the specified income (including interest) in the official gazette of Central Government. In the absence of such exemption notification, various nationalised banks deducted tax at source (TDS) amounting to ₹ 23.34 crore[28] on the interest paid on investments during the year 2012-13 to 2019-20. The Board also did not file income tax returns for the relevant assessment years. Therefore, the tax deducted as TDS, could not be claimed as refund.

The issue was also pointed out (February 2016 and January 2020) during Financial Audit of Annual Accounts of the Board for the years 2014-15 and 2016-17 (last financial audit conducted so far). The Board, however, did not file the application for exemption in the format prescribed to regional office of IT department. The Board, approached (August 2016) the Ministry of Labour and Employment (MoLE) for seeking clarification from the MoF to obtain the exemption certificate and MoLE also directed (November 2016) the Board to take up the matter with regional office of IT department.

Thus, failure to obtain exemption certificate u/s 10 (46) of IT Act, 1961 despite being pointed out repeatedly by Audit resulted in blockage of ₹ 23.34 crore meant for welfare of the construction labourers. The Board has to suffer not only a loss of ₹ 23.34 crore but also be liable for paying income tax in future on its income which is eligible for exemption, if delay in filling of IT returns is not condoned or exemption of specified income of the Board is not notified with retrospective effect.

The Board stated (August 2021) that:

- On being pointed out by Audit, the matter was taken up (January 2020) with the Commissioner of Income-tax (TDS), Jaipur, but the desired exemption certificate has not been received, so far.
- Further, refund of TDS pertained to the period from 2012-13 to 2019-20, has now been time barred, the application for the same will be submitted after obtaining special permission from the Commissioner of Income-tax.

State Government while accepting the facts stated (October 2021) that the Board, is eligible for exemption from levy of income tax u/s 10 (46) of IT Act,

28 TDS deducted during the financial year 2012-13: ₹ 0.17 crore, 2013-14: ₹ 0.15 crore, 2014-15: ₹ 0.60 crore, 2015-16: ₹ 3.10 crore, 2016-17: ₹ 6.79 crore, 2017-18: ₹ 4.97 crore, 2018-19: ₹ 3.57crore, 2019-20: ₹ 3.98 crore.

but it became difficult to fulfill the condition of notification in central gazette to obtain such exemption.

It was also stated that generally, the amount generated from the cess is not considered income of the Government department/Board, due to which the annual income tax return is not filed. Secondly, for obtaining the exemption certification, preparation and audit of annual accounts is a prerequisite, which being a time consuming process could not be completed before the scheduled date of filing of tax returns. Hence, in practice, it is a complicated process to obtain an income tax exemption certificate for the Board.

The reply is not acceptable as the Board failed to understand that the exemption from income tax was conditional and the board had to follow the necessary procedure as prescribed by the Income Tax Department for seeking exemption of income tax on the specified income. It is also not correct to say that fulfilling the conditions for exemption from income tax were difficult as many such Boards established in other States, have been availing this benefit.

It is, therefore, recommended that the Board, should immediately take necessary steps:-

1. *To submit an application in prescribed format to the jurisdictional Commissioner of Income Tax for seeking exemption, if possible with retrospective date, from income tax on its specified income u/s 10(46) of the IT Act, as some Boards (West Bengal, Haryana, Telangana and Chhattisgarh) have already obtained.*

2. *To submit its all pending income tax returns by seeking condonation for delay in submission of income tax return u/s 119(2) of the IT Act and file return for Financial Year 2020-21 on time.*

Medical and Health Department

7.9 Unfruitful expenditure on construction of eight Trauma Care Centres buildings

Non-commencement of Trauma Care Centres for more than seven years after construction of the buildings not only resulted in unproductive expenditure of ₹ 5.45 crore but also deprived the accident victims from immediate life-saving treatment.

In an accident case, the period of an hour (golden hour) immediately after the traumatic injury is very critical during which prompt medical and surgical treatment can prevent death. Keeping this in view, State Government announced (Budget speech 2010-11) establishment of ten[29] Trauma Care Centres (TCCs) to provide immediate life-saving treatment to critically injured

29 Ten Trauma Care Centres: Nathdwara, Ratangarh, Sujangarh, Lakheri, Chomu, Fatehpur, Sikandra, Gogunda, Rawatsar, Bhim.

person within the golden hour. Accordingly, Deputy Secretary, Medical and Health Department, Jaipur issued (June 2010) administrative sanction of ₹ 6.50 crore for construction of TCC buildings (₹ 65 lakh each) and ₹ 86.81 lakh for creation of new posts for these TCCs. In addition, an amount of ₹ 9.70 crore for essential equipment was to be provided from Rajasthan Health System Development (RHSD) Project. Public Works Department (PWD) was the executing agency for construction of TCC buildings.

Audit scrutiny (February-March 2019) of records of Medical Officer (MO), Community Health Centre (CHC), Sikandra and Principal Medical Officer (PMO), Government Hospital, Sujangarh revealed that construction of TCC buildings at Sikandra and Sujangarh commenced in September 2010 and January 2012 respectively and was completed in April 2013 and August 2014 respectively at total cost of ₹ 1.09 crore[30]. After completion of the work, PWD handed over the buildings to MO, CHC, Sikandra and PMO, Government Hospital, Sujangarh in November 2013 and September 2014 respectively.

Audit observed that these two TCCs could not be commenced for more than seven years despite availability of staff and the buildings. Further, out of the equipment procured (May 2010 to October 2014) for these TCCs, most of the equipment worth ₹ 17.74 lakh were lying unutilised in the store in TCC Sikandara, while equipment worth ₹ 23.22 lakh meant for TCC Sujangarh were being used in sub-district hospital Sujangarh.

A joint physical inspection of the TCCs at Sikandra and Sujangarh conducted (February and March 2021) with Departmental representatives further revealed that in Sikandra construction of two rooms was incomplete while other two rooms were occupied by CHC for operating the CHC office. Similarly, in Sujangarh, TCC building was being utilised as Block Chief Medical Office's store. Audit also found that due to prolonged non-utilisation and lack of maintenance, the buildings were badly worn out and had developed deep cracks (as shown in photographs below).



TCC Sujangarh



TCC Sikandra

Pictures showing cracks on wall and damaged plaster in TCC Buildings

PMO Sujangarh observed cracks on walls and damage to the plaster in the newly constructed TCC building in November 2015 i.e. few months after

30 ₹ 49.34 lakh at Sikandra and ₹ 60.15 lakh at Sujangarh.

taking possession but defects were not rectified despite the request (November 2015 and March 2017) of Chief Medical and Health Officer, Ratangarh to PWD to repair. Audit also noticed that in response to a *Vidhan Sabha* question PWD intimated (September 2020) that the building had only been partially damaged due to non utilisation, water leakage and non-maintenance of the building for prolonged period. PWD further added that guarantee period of five years had already elapsed in August 2019, but the building could be used after some repairs.

On being pointed out, MO, Sikandra stated (February 2021) that TCC building could not be utilised as it was three kilometres away from national highway and the approach road was very narrow. Staff and equipment like refrigerator and fowler beds allocated for TCC were being utilised in CHC, Sikandra. While PMO, Sujangarh stated (March 2021) that TCC building could not be utilised due to dilapidated condition of the building. It was also stated that equipment and staff allocated to TCC were being utilised in Government sub-district hospital, Sujangarh.

On being pointed out (June 2021), State Government accepted the facts (August 2021) pertaining to TCCs at Sikandara and Sujangarh and stated that repair work of TCC buildings at Sujangarh and Sikandara and installation of untilised equipment at Sikandara was under process. Government added that the TCCs would be made functional at the earliest.

Similarly, construction of building of TCC, Bhim was completed in June 2013 by PWD at a cost of ₹ 0.47 crore and the building was handed over (December 2013) to PMO, CHC Bhim. Audit noticed that no equipment was provided to TCC, Bhim though a provision of ₹ 0.79 crore was made (June 2010) under RHSD Project for supply of equipment. Additional staff for this TCC was also not provided.

Further, joint physical inspection (September 2021) of the TCC at Bhim with Departmental representatives also revealed that three halls, toilets and ramp were made for the TCC building in the premises of CHC Bhim and the building was not being used for the purpose of trauma centre. Also, no equipment was established in the TCC. Thus, TCC Bhim was not made functional for want of equipment and staff.

Construction of TCC building at Gogunda was found incomplete during physical verification, even after a lapse of seven years and incurring expenditure of ₹ 0.65 crore. It was also noticed in Gogunda that the work could not be completed due to requirement of additional funds for shifting of the 11 KV electric line and for change in foundation design.



Incomplete TCC building at Gogunda



Non-functional TCC at Bhim

On being enquired (September 2021) PMO, CHC Bhim stated that TCC was not functional due to non-availability of staff. MO, CHC Gogunda also stated that the work could not be completed for want of additional funds.

Further, scrutiny of information collected (September 2021) from the department revealed that construction of three TCCs at Ratangarh, Lakheri and Rawatsar was completed during October 2012 to April 2013 at an aggregate cost of ₹ 1.63 crore[31]. Equipment amounting to ₹ 1.00 crore[32] were also provided to these TCCs but these trauma centres were found non functional due to want of adequate staff. TCC building at Ratangarh was being utilised as Ophthalmology Department of Government General Hospital, Ratangarh. Construction of TCC at Chomu could not be commenced due to non-availability of land. Equipment amounting to ₹ 20.04 lakh meant for TCC Chomu were being utilised in CHC Chomu. Thus, only two TCCs at Nathdwara and Fatehpur were made functional. The concerned MOs stated that TCC was not functional due to non-availability of staff.

Though, the TCC at Fatehpur was stated to be functional, it was observed that 3,523 cases were referred to other hospitals during 2012-21 due to inadequate staff. MO, CHC Fatehpur while citing inability to run TCC with available staff had requested (July 2021) Director Public Health, for deployment of more staff. Further, the TCC was located one km away from National Highway.

The replies of the respective units and the Department needs to be viewed in light of the fact that in respect of non-functional seven[33] TCCs a total of 9,097 critically injured patients were referred to other hospitals during 2014-21 and 155 death cases were reported by four[34] TCCs during the same period.

Treatment was provided with the facilities and staff available at the CHCs, while critically injured patients were referred to other hospitals. The

31 ₹ 1.63 crore: (₹ 76.36 lakh at Ratangarh, ₹ 33.47 lakh at Lakheri and ₹ 53.04 lakh at Rawatsar).

32 ₹ 1.00 crore: (₹ 22.38 lakh at Ratangarh, ₹ 38.15 lakh at Lakheri and ₹ 39.23 lakh at Rawatsar).

33 Ratangarh - 1,593; Sujangarh - 1,350; Lakheri - 1,054; Chomu - 1,495; Gogunda - 726; Rawatsar - 1,932 and Bhim - 947.

34 Ratangarh - 31; Sujangarh - 42; Lakheri - 74; and Rawatsar – 08.

Department did not make concerted efforts to make these Trauma Care Centres operational and was also responsible for non-completion of the building at Gogunda and not providing suitable land at Chomu.

Thus, due to absence of proper monitoring, bad planning in selecting location for TCC and laxity in approach of the department the Trauma Care Centres which were announced in State budget 2010-11 to provide immediate life-saving treatment to critically injured person could not be developed despite availability of building, staff and equipment. This has rendered the expenditure of ₹ 5.45 crore[35] largely unfruitful.

The matter was referred (November 2021) to the Government and the Government was reminded in January 2022. Their reply was still awaited (January 2022).

7.10 Irregular expenditure on additional works

Irregular expenditure on the execution of additional works in violation of Rajasthan Public Works Financial and Accounts Rules.

Rajasthan Public Works Financial and Accounts Rules (PWF&ARs) delegate[36] the power of sanction, execution and payment of additional quantities of items existing in Schedule 'G' or Bills of Quantities (BOQ) of a particular work to the designated authorities in a Department. Accordingly, Chief Engineer (CE)/Additional Chief Engineer (ACE)/Superintending Engineer (SE)/ Executive Engineer (EE) of the Departments engaged in construction works are authorized to sanction additional quantity upto 5 *per cent* of the original quantity of each item subject to 5 *per cent* of the tendered amount of work sanctioned by the authority concerned. In case the above limit is exceeded, the power shall be exercised by the next higher authority upto 25 *per cent* of the original quantity, and also upto 25 *per cent* of the tendered amount of work sanctioned. The Administrative Department is authorized to sanction additional quantities upto 50 *per cent* of original quantity of each item subject to 50 *per cent* of the tendered amount of work sanctioned. Also, rule 73 of Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 prescribes that in any case the amount of work including additional quantities shall not exceed 50 *per cent* of the value of original contract. Rule 86 of RTPP, Rules repealed all the rules, regulations, orders or circulars relating to procurement of goods, services or works which were in force on the date of commencement of these rules i.e. 26.01.2013.

Audit scrutiny (December 2020-February 2021) of records of Executive Engineer (EE), Medical and Health (M&H), Division, Jodhpur revealed that

35 Sujangarh : ₹ 60.15 lakh (building) & ₹ 23.22 lakh (unutilised equipment) + Sikandra : ₹ 49.34 lakh (building) & ₹ 17.74 lakh (unutilised equipment) + Bhim : ₹ 47.16 lakh (building) + Gogunda : ₹ 65 lakh (building) + Ratangarh: ₹ 76.36 lakh (building) & ₹ 22.38 lakh (unutilised equipment) + Lakheri; ₹ 33.47 lakh (building) & ₹ 38.15 lakh (unutilised equipment) + Chomu: ₹ 20.04 lakh (unutilised equipment) + Rawatsar: ₹ 53.04 lakh (building) & ₹ 39.23 lakh (unutilised equipment).

36 vide Appendix XIII (item at serial No. 24).

five work[37] orders of total value ₹ 13.00 crore (ranging between ₹ 1.10 crore and ₹ 7.03 crore) were approved (July 2013 to May 2016) under National Rural Health Mission (NRHM) by the CE, M&H Department, Jaipur and the works were allotted to various contractors. The Department continued to execute additional works under these contracts, without inviting fresh tenders. The contractors executed works worth ₹ 18.60 crore against the original contract value of ₹ 13.00 crore.

Audit noticed that the additional quantities (valuing ₹ 5.60 crore in total) exceeded the original contracts by 37 to 52 *per cent* in these cases. However, approval of the administrative authority of the department was not obtained and approval was accorded only by the CE. Since the CE was not empowered to sanction additional quantities above 25 *per cent* of the original contract, the payment for additional works valuing ₹ 5.60 crore was irregular, as detailed in **Table 7.2** below:

Table 7.2

(₹ in crore)

S. No.	Name of the work approved by Chief Engineer and Executive Engineer (Date of work order)	Amount of work order	Actual Expenditure incurred	Total additional work (*per cent*)
	A	B	C	D =(C-B)
1.	Construction of 100 bedded MCH Unit at Bangar District hospital Pali (03.07.2013)	7.03	9.68	2.65 (37.70 *per cent*)
2.	Construction and Up-gradation of CHC Building at Raas, Pali (28.04.2016)	2.47	3.70	1.23 (49.80 *per cent*)
3.	Construction of PHC Building at Bhumliya Pali (06.05.2016)	1.19	1.81	0.62 (52.10 *per cent*)
4.	Construction of PHC Building at Jadan Pali (04.05.2016)	1.21	1.75	0.54 (44.63 *per cent*)
5.	Construction of PHC Building at Chowkadi Kallan Jodhpur (06.05.2016)	1.10	1.66	0.56 (50.90 *per cent*)
Total		**13.00**	**18.60**	**5.60**

Further, in two cases (S.No. 3 and 5 of the table above) the additional quantities executed were beyond the limit of 50 *per cent* of the original contracts, for which even administrative authority of the department was not competent as per RTPP Rules, 2013.

On being pointed out (January 2021) the Department stated (January 2021) that an order (December 2010) by the Government, empowered CE to sanction extra and excess items for NRHM works subject to condition that overall completion cost of work did not exceed the Administrative and Financial (A&F) sanction including management cost. Further, during execution, if work exceeded the A&F sanction, 10 *per cent* excess may be sanctioned by

37 Five works: Construction of 100 bedded MCH Unit at Bangar District Hospital, Pali; Construction and Upgradation of CHC Building at Raas, Pali; Construction of PHC Building at Bhumliya, Pali; Construction of PHC Building at Jadan, Pali and Construction of PHC Building at Chowkadi Kallan, Jodhpur.

CE and if it was more than 10 *per cent,* it should be sanctioned by MD-NRHM within the sanctioned PIP ceiling.

Reply of the department is not tenable as para 6.6.3 of operational guidelines for financial management, NHM stipulates that all procurement of goods/articles should be made as per State Government Procurement Rules. Further, RTPP Rules, 2013, promulgated to ensure and promote transparency in the public procurements, overrides all the existing circulars and provisions related to public procurement. Thus, the approvals accorded by CE over and above his sanctioning powers on the behest of an executive circular issued in 2010, which was itself rendered void *ab initio* as soon as the provisions of RTPP Rules came into force, were unauthorized. Thus, responsibility for the irregular approval of additional works beyond sanctioning powers needs to be fixed. Moreover, the Government should withdraw the said order issued in December 2010 immediately.

The matter was referred (June 2021) to the Government and the Government was reminded in January 2022. Their reply was still awaited (January 2022).

Medical Education Department

7.11 Non obtaining of recognition from Rehabilitation Council of India for Paramedical Courses

The Department initiated paramedical courses without obtaining recognition from Rehabilitation Council of India (RCI) which led to discontinuance of courses, adversely impacting the career prospects of enrolled students and resulting in infructuous expenditure of ₹ 1.40 crore incurred on infrastructure and equipment as well as blockage of unutilized funds amounting to ₹ 1.15 crore even after lapse of five years.

To regulate and monitor the training of rehabilitation professionals and personnel and promote research in disability rehabilitation and special education, Government of India (GoI) constituted (September 1992) Rehabilitation Council of India (RCI) vide RCI, Act 1992[38]. As per the mandate of RCI, **no institution could offer any course in Disability Rehabilitation and Special Education without prior approval of the Council**. The Act also prescribes that every professional and personnel is mandatorily required to obtain a Registration Certificate from RCI to work in the field of Disability Rehabilitation and Special Education in India, after attaining the prescribed qualifications from a RCI approved institution.

With a view to increase **the overall availability of paramedical personnel** and to upgrade their skills, Ministry of Health and Family Welfare (MoH&FW), Government of India (GoI), formulated (September 2010) a

38 The main functions of the said Council are to make recommendations to the Central Government in the matter of recognition of qualifications for rehabilitation stipend, to determine the courses of study and examinations required to obtain such qualifications, to inspect examinations and to conduct the examination of professionals and personnel who have got the steadfastness of rehabilitation stipends Register in the Central Rehabilitation.

Centrally Sponsored Scheme namely, Establishment of the National Institute of Paramedical Sciences (NIPS) and Regional Institute of Paramedical Sciences (RIPS) across the country. Under the Scheme, the State government's medical colleges were to be supported through one time grant to start/increase intake of students in various paramedical streams. Central government and the State Government were to bear the grant in the ratio of 85:15, which was revised to 60:40 from the financial year 2015-16. The grant was to be used for manpower, infrastructure development, building, laboratory, equipment, faculty, library etc.

Scrutiny (November 2020 to April 2021) of records of Principal & Controller (P&C), Sawai Man Singh (SMS) Medical College, Jaipur revealed that a committee constituted by MoH&FW after visiting the SMS hospital Jaipur, recommended (September 2011) setting up six new courses[39] (total intake 41) and upgradation of 5 seats each in three existing courses at total cost[40] of ₹ 12.16 crores, under the scheme. This included a provision of ₹ 1.70 crore for infrastructure (₹ 0.70 crore) and equipment (₹ 1.00 crore) required for the Bachelor of Audiology and Speech Language Pathology (BASLP) and Bachelor of Prosthetic and Orthotic (BPO) courses also.

In this regard, a Memorandum of Understanding (MoU) was signed (May 2012) between MoH&FW, GoI and Government of Rajasthan (GoR) for increasing/starting paramedical seats/courses through one time grant. Accordingly, MoH&FW released (July 2012) an amount of ₹ 5.17 crore to P&C, SMS Medical College, Jaipur as first instalment (50 *per cent* of the central share: ₹ 10.34 crore) with the condition of returning the unutilized funds along with interest, in case of non-creation of stipulated number of paramedical seats. Against second instalment (central share) of ₹ 2.13 crore, an amount of ₹ 1.30 crore was released in January 2017, after adjusting the interest amount of ₹ 0.83 crore earned by the SMS Medical College, Jaipur on first instalment. State government released (December 2014) an amount of ₹ 1.28 crore as first instalment of its share.

Audit observed that from 2013-14, SMS Medical College, Jaipur started two courses (total intake capacity of 15) in the area of "**Disability Rehabilitation and Special Education**" namely Bachelor of Audiology and Speech Language Pathology (BASLP) and Bachelor of Prosthetic and Orthotic (BPO), under the NIPS and RIPS scheme, without prior permission/recognition of the RCI. Administrative approval for opening these courses was obtained only from the Department of Medical Education, GoR.

After completion of one academic year, P&C, SMS Medical College, Jaipur requested (August 2014) RCI for recognition of these courses. RCI inspected (November 2014) the institution and refused (February 2015) the recognition due to lack of classrooms with adequate furniture, experienced faculty and

39 PG (M.Sc.) in Radiotherapy Technology (3 Seats), B.Sc. (Ophthalmic Techniques) (10 Seats), Bachelor of Audiology and Speech Language Pathology (5 Seats), B.Sc. in Medical Lab Technology (10 Seats), Diploma in perfusion Technology (3 Seats) and Bachelor of Prosthetic and Orthotic (10 Seats).

40 ₹ 6.18 crore for infrastructure, ₹ 5.43 crore for equipment and ₹ 0.55 crore for faculty.

supportive staff, space for special laboratory, adequate number of textbooks and journals. Also, community promotional activities and research & development were not found as per the required standards. This led to discontinuation of the BPO course from academic session 2015-16 onwards. Considering the inspection report of RCI, SMS Medical College, Jaipur even did not apply to RCI for recognition of BASLP course and discontinued the course from 2015-16. The deficiencies pointed out by RCI could not be rectified till date by SMS Medical College, Jaipur and both the courses were permanently discontinued.

Thus, sixteen students[41] admitted to BASLP and BPO courses during the academic year 2013-14 and 2014-15 could not complete their courses. The career prospects of these students would also suffer adversely as they wouldn't be able to get registered with RCI and resultantly would not be able to work in field of Disability Rehabilitation and Special Education in India.

Audit observed that construction of the building was completed in September 2019 with the allocated funds of ₹ 6.18 crore and the same was not ready at the time of RCI visit. Since the BPO and BASLP courses could not be recognized, the funds of ₹ 1.40 crore incurred for infrastructure (₹ 0.70 crore) and equipment (₹ 0.70 crore) for these courses rendered unfruitful.

Audit also observed that an amount of ₹ 1.15 crore out of earmarked amount of ₹ 3.26 crore[42] for equipment (meant for all nine courses), was lying unutilised with the SMS Medical College, Jaipur as of April 2021. The unutilised amount needs to be returned to GoI.

The Nodal Officer, Paramedical Institute, SMS Medical College, Jaipur while accepting the facts stated (March 2021) that the BPO and BASLP courses were not recognised due to non-availability of technical staff. Further, the equipment procured for BASLP course are being utilised by the concerned department of the SMS Medical College. It was also stated that utilisation certificate (UC) had already been sent to GoI and returning of the unutilised funds, was under process.

The Government while accepting the facts stated (October 2021) that SMS Medical College had created facilities as per funds received from GoI under the CSS and was still trying to get these courses recognized from RCI. GoR however, did not provide the status of returning of unspent grant, though called for (November 2021).

The reply is not acceptable as the decision of starting courses without obtaining recognition was against the statutory provisions of the RCI Act.

Further, the subsequent discontinuance of these courses has jeopardized the career prospects of the students enrolled. Further, the courses were started despite non completion of building of Paramedical Institute and installation of equipment as UCs submitted to GoI in May 2015 revealed that construction of

41 4 students were admitted in BPO course and 4 students in BASLP course for the year 2013-14 and 5 students were admitted in BPO course and 3 students in BASLP course for the year 2014-15.

42 Centre's share of equipment = ₹ 3.26 crore (₹ 5.43 crore*60/100).

Paramedical Institute and procurement of the equipment was completed up to 65 *per cent* and 40 *per cent* only respectively.

Thus, objective of the scheme to augmenting supply of skilled manpower could not be achieved in the area of disability rehabilitation due to commencement of courses without RCI recognition, rather, employment prospects of students who had enrolled were negatively impacted. This also led to infructuous expenditure of ₹1.40 crore incurred on infrastructure and equipment meant for BPO and BASLP courses and blockage of unutilized funds amounting to ₹ 1.15 crore for more than five years.

Minority Affairs Department and WAQF Board

7.12 Unfruitful expenditure on incomplete girls' hostel

Non-adherence to terms and conditions of sanction and inordinate delay in construction of Girls' Hostel resulted in unfruitful expenditure of ₹ 2.10 crore and deprived of intended facilities to beneficiaries.

The Ministry of Minority Affairs (MMA), Government of India (GoI) provided additional resources to the States, for creation of socio-economic infrastructure and providing basic amenities to address the development deficit of minority concentration areas, under centrally sponsored scheme Multi-sectoral Development Programme (MsDP) during 12th five year plan. The guidelines of MsDP envisages that funds would be released in two instalments of 50 *per cent* each and the second instalment was to be released after submission of utilization certificate[43] (UC) of first instalment along with Quarterly Progress Reports. Department of Minority Affairs (DMA), GoR was responsible to send the QPR to the Ministry of Minority Affairs, GoI along with utilisation certificates and photographs.

Department of Minority Affairs (DMA), Government of Rajasthan (GoR) submitted (March 2015) a proposal under MsDP for construction of 56 bedded Girls' hostel costing[44] ₹ 4.00 crore at Unani Medical College, Tonk, a college affiliated to Rajasthan Ayurvedic University (RAU). The proposal was based on detailed estimates prepared (March 2015) by Rajasthan State Road Development and Construction Corporation Limited (RSRDCC), the implementing agency. The Empowered Committee of MsDP considered and approved the proposal (August 2015) but reduced the project cost to ₹ 3.38 crore by excluding some components[45] (₹ 0.62 crore). Accordingly, GoI released (August 2015) first instalment of ₹ 1.69 crore with the instruction to transfer the funds immediately to the implementing agency.

43 UC furnished within a period of one year – 60 *per cent* UC would be required, UC furnished beyond the period of a year –100 *per cent* utilization would be required.

44 Civil work : ₹ 2.60 crore, Electrical works : ₹ 32.50 lakh, Sanitary works: ₹ 36.40 lakh, Water harvesting: ₹10 lakh, Expected TP: ₹ 16.94 lakh, Agency charges: ₹ 27.93 lakh, Escalation: ₹ 7.65 lakh and Quality Control and contingency: ₹ 8.90 lakh.

45 water harvesting: ₹10 lakh , escalation: ₹ 7.65 lakh, TP: ₹ 16.94 lakh and agency charges: ₹ 27.93 lakh.

Audit scrutiny (November 2019) of records of the Rajasthan Ayurvedic University, Jodhpur (RAU) revealed that on receipt of central assistance, the Director, DMA issued (October 2015) financial sanction of ₹ 3.38 crore for construction of the hostel through RSDCC, but the funds were not transferred to RSDCC. Later, in a meeting it was decided (May 2016) to transfer the funds to RAU, Jodhpur instead of RSRDCC. Accordingly, the Financial sanction was revised by the Director, DMA (May 2016) to transfer an amount of ₹ 1.69 crore to the PD Account of RAU, Jodhpur for construction of the hostel through RSRDCC. RAU, Jodhpur signed (March 2016) a Memorandum of Understanding (MoU) proposed (November 2015) by the implementing agency. RAU, Jodhpur released the amount of ₹ 1.69 crore to RSRDCC in two instalments (October 2016: ₹ 1.00 crore and December 2019: ₹ 0.69 crore). Thus, there was a delay of more than 12 months in transferring the funds to the implementing agency.

Further, as per the conditions of the MoU, the work was to commence after the approval of drawing/designs prepared by the Architect appointed by the RAU and to be completed within twelve months of such approval. Audit observed that the approval of drawing/designs submitted by architect (January 2016) was provided only in October 2016 to the implementing agency, which also delayed the commencement of work.

Audit also noticed that RSRDCC awarded (March 2017) the civil work to a contractor-A for ₹ 1.75 crore (at G-schedule amount: ₹ 2.01 crore minus 13.3 *per cent* tender premium) with stipulated date of completion as January 2018. Contractor-A, however, executed the work valuing ₹ 0.45 crore only and abandoned the work (September 2017). There was a dispute between contractor and RSRDCC regarding applicability/payment of GST on the work. The contractor could not provide the GST bills as required by RSRDCC, therefore, payment was not made to the contractor. RSRDCC rescinded the work in April 2018.

RSRDCC awarded (September 2018) the remaining work to contractor-B after inviting tenders (June 2018) for ₹ 1.58 crore (at G-schedule amount: ₹ 1.56 crore plus 1.39 *per cent* tender premium) with stipulated date of completion as March 2019. Contractor-B executed work valuing ₹ 0.53 crore only, thereafter the contractor stopped the work and did not resume it despite repeated reminders (October 2018 to January 2020) by RSRDCC, which finally rescinded the work in February 2020.

RSRDCC awarded the remaining work (September 2020) to third contractor-C after inviting fresh tenders (August 2020) for ₹ 0.97 crore (at G-schedule amount: ₹ 1.02 crore minus 5.1 *per cent* tender premium) with stipulated date of completion as March 2021. RSRDCC submitted (November 2020) utilization certificate for ₹ 2.10 crore to GoR. The second instalment of central assistance of ₹ 1.69 crore from GoI was still awaited (July 2021).

Audit observed that RSRDCC took 12 months (September 2017 to September 2018) to take decision on rescinding the work of contractor-A and to award the remaining work to contractor-B. Similarly, abandoned works of contractor-B was awarded to contractor-C after 21 months (October 2018 to

September 2020). Thus, RDSDCC could complete only 62 *per cent* of the work, even after lapse of more than five years.

Joint physical verification of Girls' Hostel building, Tonk (March 2021) along with department representatives also confirmed the fact that the construction was incomplete as shown below:



Incomplete construction work of Girls' Hostel, Tonk as on 22.03.2021

GoR stated (August 2021) that the delay was due to abandonment of work by contractors, serving of notices to contractors, inviting fresh tenders, issuing work orders to different firms and lockdown due to Covid-19. It also stated that the work would be completed by October 2021.

The reply is not tenable as there were inordinate delays at every stage viz. transferring of funds by Director, DMA to the implementing agency (13 months) despite condition in sanction under MsDP to release immediately, in signing MoU (4 months) and providing approved drawing & design to implementing agency by RAU, Jodhpur (9 months) and poor monitoring and execution by the implementing agency.

Thus, due to delay at the GoR level in initiating the process for construction work, poor monitoring and execution on part of the implementing agency and lack of coordination between DMA, RAU, Jodhpur, Architect and RSRDCC the hostel building is still incomplete even after lapse of more than five years which rendered the expenditure of ₹ 2.10 crore incurred on the building unfruitful. The objective of providing safe and convenient accommodation for girl students was also not achieved.

7.13 Non-recovery of loans from the Self Help Groups

The Department failed to adhere to the Micro Finance Scheme Guidelines while disbursing loan to Self Help Groups which resulted in non-recovery of loans and penalty of ₹ 3.28 crore and defeated the very purpose of microfinancing.

National Minorities Development and Finance Corporation (NMDFC) provides loans and advances through State Channelizing Agencies (SCAs) to individuals belonging to minority communities for economically and financially viable schemes and projects to promote self-employment and other ventures for the

benefit of Minority communities. One of the schemes is micro-finance scheme under which, loan is provided to members of weaker sections amongst the minorities organized into Self Help Groups (SHGs) for starting or augmenting income generating activities. Such activities can be undertaken individually or in a group i.e. SHG.

Since April 2013, loan up to ₹ 50,000 at a rate of interest of six *per cent* per annum is provided to a member of the SHG, prior to this loan amount was up to ₹ 25,000 and rate of interest was five *per cent* per annum. The repayment period, after a moratorium period of three months, was three years for the beneficiaries/SHGs. For eligibility of micro credit, household's annual income was to be within the limit of ₹ 81,000 and ₹ 1,03,000 in rural and urban areas respectively. The emphasis, under this scheme is given to providing smaller loans repeatedly, so that the beneficiary can avail the same and rise above the poverty line.

Rajasthan Minority Finance & Development Cooperative Corporation Limited (RMFDCC), the State Channelizing Agency in Rajasthan, on directions of GoR, issued (January 2011) new guidelines and procedure for sanctioning loans to beneficiaries. As per these guidelines, a beneficiary was required to submit post-dated cheques (twenty cheques or instalment-wise) of sanctioned amount; self-guarantee; affidavit for no dues; domicile certificate; minority certificate and income certificate along with loan application for loan upto ₹ 0.50 lakh. In addition to these documents, a guarantee letter of a government employee or income tax payer with PAN-card or a representative of Panchayati Raj/Urban Corporation for loans from ₹ 0.50 lakh to ₹ one lakh and a Hypothecation Deed and mortgage documents of immovable property in case of a loan of ₹ one lakh to ₹ five lakh was also required to be submitted.

The Project Officer (PO) and the District Minority Welfare Officer (DMWO) in each district was responsible for examining the applications, carrying out physical verification, site verification and field visits in connection with loan process. Administrative and Financial sanction of loan amount would be issued after examination of the applications by the designated authorities[46]. The DMWO and PO, were also responsible for loan disbursement and keeping record of all relevant documents and to review the repayment of loans on weekly basis. They were required to present the cheques in banks and to take legal action under Negotiable Instruments Act in cases of default.

Scrutiny (September 2020) of records of office of DMWO, Jaipur revealed that during 2012-15, RMFDCC disbursed loans of ₹ 1.27 crore to 42 SHGs comprising 487 minority beneficiaries against which only ₹ 0.17 crore (13.18 *per cent*) was recovered from 28 SHGs as of March 2020, while, remaining 14 SHGs did not repay even a single instalment against the loan amount of ₹ 0.51 crore disbursed to them. As of March 2020, an amount of ₹ 3.28 crore including principal (₹ 1.10 crore), interest (₹ 0.42 crore) and penalty (₹ 1.76 crore) was outstanding against the SHGs, which department failed to recover (detailed in ***Appendix 7.5***).

46 Project Officer (PO), District Minority Welfare Officer (DMWO) and District Collector for loan upto ₹ 1.00 lakh; PO, DMWO and General Manager (GM) for loan upto ₹ 2.50 lakh; PO, DMWO, GM and Managing Director (MD) for loan upto ₹ 3.50 lakh and PO, DMWO, GM, MD and Board of Directors/Administrator for loan upto ₹ 5.00 lakh.

Audit noticed that the department did not collect the prescribed documents such as affidavit for no dues, hypothecation deed, guarantee letter of a government employee or income tax payer with PAN-card and mortgage document of immovable property etc. in all the cases and thereby did not verify the completeness and genuineness of applications. In 19 cases, advance cheques were also not obtained from the applicants. Further, physical verification, site verification and field visits as envisaged in the guidelines, were not conducted by the department. The departmental officials recommended applications for grant of loans despite incomplete documentation which was in clear contravention of the laid down policy for disbursement of loans.

Further, the department had advance cheques of only 17 SHGs (for outstanding amount plus interest upto May 2019), which were shown (June 2019) as presented to the bank. However, cheques of two[47] of these SHGs were found attached in the files of concerned SHGs. Thus, these cheques had not been presented to the banks at all. Moreover, all the presented cheques were subsequently dishonoured. The records also revealed that regular instalments in respect of these 17 SHGs were deposited only during the period ranging from November 2014 to November 2016 (detailed in ***Appendix 7.6***). Guarantee letters for recovery of loans, from the sponsoring NGOs, though collected were never invoked for recovery of the loans. Thus, the department failed to monitor regular receipt of the deposits and presented the advance cheques after a delay of at least two and a half years and upto four years and eight months.

GoR while accepting the facts stated (August 2021) that the legal proceedings for recovery under section 138 of Negotiable Instrument Act were initiated in 17 cases, after dishonouring of advance cheques in June 2019 and efforts were being made for recovery. It was also stated that there were SHGs which had not enclosed cheques with loan applications, and which were not found at the addresses provided in application when contacted by the DMWOs. Whereabouts of these SHGs were also not known to their neighbours. It was also stated that letters were also issued to the then DMWO and PO for explanation on observation pointed out by Audit.

The reply itself indicates that due diligence was not followed by the DMWOs and POs while sanctioning the loan under microfinance scheme. They also failed to review recoveries on timely basis and to take prompt legal action in cases of default. In order to avoid repetition of such egregious irregularities in future, the department may consider initiating proceedings against the officials concerned to fix the responsibility for non-performance of their prescribed duties.

Thus, failure to obtain necessary documents before giving Letters of Credit to SHGs and to monitor the repayment of loans by SHGs coupled with lack of prompt action after dishonour of cheques submitted by multiple SHGs proves the laxity of department in sanction and repayment of loans. This not only resulted in non-recovery of loans and penalty of ₹ 3.28 crore but also defeated the very purpose of the scheme, i.e. rising of beneficiary above the poverty line by availing of smaller loans repeatedly.

47 SHG Gajala (loan sanctioned in June 2015) and SHG Bilkis (loan sanctioned in July 2015).

Department of Personnel

7.14 Blockage of funds for more than three years

Slackness in providing encroachment free land and transfer of advances to the executive agency in contravention of Rule 8 of GF&AR not only resulted in blockage of ₹ 7.50 crore for more than three years but the very purpose of the budget announcement was also not achieved.

Rule 351 of Public Works Financial and Accounts Rules (PWF&AR) prescribes that no work should be commenced on land which has not been duly made over by the responsible civil officers. Further, Rule 8 of General Financial and Account Rules (GF&AR) provides that funds shall be withdrawn from Government Account if required for immediate payment.

The Rajasthan Staff Selection Board[48] (RSSB), Jaipur was established under Department of Personnel (DoP) Government of Rajasthan (GoR), in January 2014 for recommending candidates for direct recruitment in respect of posts carrying grade pay equal to and less than ₹ 3,600. Since November 2014, the Board was operating in a rented building owned by State Institute of Agriculture Management (SIAM[49]), Jaipur.

Plans to construct a new office building for RSSB was announced in the state budget for the year 2016-17. The work was assigned to Rajasthan State Road Development & Construction Corporation Ltd. (RSRDCC). RSRDCC in consultation with RSSB, prepared (December 2016) an estimate of ₹ 24.66 crore for construction covering plinth area of 7,600 square meters (sqm). However, the Chief Minister, during a presentation made by DoP (June 2017) directed the cost of the project to be reduced and completed at the earliest. RSRDCC accordingly, revised (August 2017) the estimate to ₹ 15.94 crore by reducing plinth area to 4,223 sqm for the proposed office building. Administrative and technical sanction (A&TS) of ₹ 15 crore for the work was issued (August 2017) by DoP and funds of ₹ 7.50 crore were transferred to RSRDCC in two installments of ₹ one crore (March 2017) and ₹ 6.50 crore (October 2017).

Jaipur Development Authority (JDA) allotted (February 2017), a piece of land measuring 2,684.19 sqm free of cost in Jhalana Institutional Area, Jaipur for the proposed building. Since the said land was required for another commercial project, JDA informed (November- December 2017) RSSB that an alternate site for proposed office building would be allotted. However, the decision of cancellation of allotment of the said land was taken in August 2019 and allotment of 2,684 sqm land at other site was done in January 2020, by JDA.

48 Formerly known as Rajasthan Subordinate & Ministerial Services Selection Board (RSMSSB).

49 An autonomous body set up by GoR for specialized training programme in the field of Agriculture and its allied sector under Agriculture department.

Audit scrutiny (July 2020) of records and information provided by RSSB (November 2020) revealed that RSSB took possession of the new site in November 2020. Further, RSRDCC submitted (January 2020) a revised estimate of ₹ 21.73 crore (for plinth area 5511 sqm) of the work, which was pending with DoP for approval as of July 2021 despite repeated request of RSSB (February 2020, July 2020, December 2020, January 2021 and June 2021).

Audit observed that though RSSB agreed with JDA in November 2017 for the alternate site, the Board could not get an allotment of the site till January 2020. RSSB also did not ascertain its requirement precisely as plinth area for construction increased to 5,511 sqm along with other works, in January 2020 from 4,223 sqm as sanctioned in August 2017. This increased the cost of project to ₹ 21.73 crore (36.72 *per cent*) from sanctioned project cost of ₹ 15.94 crore and is likely to further escalate by seven *per cent* every year, as per revised forecast estimates (December 2019). Further, tender process for new site has not been initiated (July 2021) as Administrative, Financial and Technical sanction of the revised estimate is pending for approval of DoP for 18 months. Reasons for non-approval of the revised sanction sought from the Department of Personnel are awaited (October 2021). Audit also observed that ₹ one crore was transferred to RSRDCC even before approval of A&TS of the work (March 2017).

Thus, due to slackness in initiation by RSSB and lack of coordination between various government agencies (RSSB, DoP and JDA), construction of RSSB office building, could not be commenced even after five years of budget announcement despite availability of funds of ₹ 7.50 crore lying with RSRDCC since March 2017 (₹ one crore) and October 2017 (₹ 6.50 crore). RSSB with a sizeable staff, had to continue its operations from the rented building (rent: ₹ 14.20 lakh per month) and had to suffer shortage of space. SIAM raised (January 2020) a demand of ₹ 8.66 crore to RSSB for outstanding rent for the period November 2014 to November 2019. However, no rent was paid by RSSB as it disputed the matter of determination of monthly rent by SIAM.

A rent liability of ₹ 3.83 crore[50] (May 2019 to July 2021) could have been avoided if the department had ensured early allotment of a site free from all encumbrances and completed the construction of building in 15 to 18 months (allowable time period for ₹ 15 crore work as per PWD manual) in a time bound manner.

State Government endorsed (September 2021) the reply submitted by RSSB in which it was stated that advances of ₹ 7.50 crore were transferred in interest free PD account of RSRDCC which is a undertaking of State Government and

50 Public Works Department stipulates maximum period of 18 months for completion of a building having costing more than ₹ 10 crore. In this case, DoP has Approved Administrative, Technical and Financial Sanction of work in October 2017 and construction of the building could have been completed by April 2019 after allowing 18 months' time from November 2017. Total amount of rent due for 27 month (from May 2019 to July 2021) at the rate of monthly rent ₹14,20,000 works out to be ₹ 3.83 crore (₹14,20,000 x 27).

the amount could not be recovered because construction of the office building is still under process. The reply is not tenable as the advance was given in contravention of provision of GF&AR.

Thus, non-construction of building has resulted in blockage of funds of ₹ 7.50 crore for more than three years and eight months. Also, the very purpose of budget announcement was not fulfilled and liability of ₹ 3.83 crore has been created on account of rent to be paid by RSSB from May 2019 to July 2021.

Anadi Misra

JAIPUR,
The 22 March, 2022

(ANADI MISRA)
Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The 23 March, 2022

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

Appendix 2.1

(Refer Paragraph 2.7.4)

Category wise audit universe and sample selection

Sl. No.	Category	Audit Universe	Sample Selection
1	Export of Services - With payment of tax (EXWP)	146	5
2	Export of goods/services-without payment of Tax i.e. ITC accumulated (EXWOP)	4,437	566
3	Deemed Export (Recipient) (EXPRDE)	4	3
4	Deemed Export (Supplier) (EXPSDE)	60	6
5	Excess balance in Electronic Cash ledger (EXBCL)	3,541	182
6	ITC accumulated due to inverted tax structure (INVITC)	3,872	839
7	Tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa (INTRVC)	8	3
8	On account of supplies made to SEZ units/SEZ Developers (with payment of tax) (SEZWP)	451	18
9	On account of supplies made to SEZ unit/SEZ developer (without payment of tax) (SEZWOP)	248	23
10	On account of assessment/provisional assessment/appeal/any other order (ASSORD)	5	5
11	Excess payment of tax (XSPAY)	113	14
12	Any other (ANYOTH)	346	39
	Total	**13,231**	**1,703**

Appendix-2.2

(Refer paragraph 2.7.6.1)

Delay in acknowledgement of applications (All type of refunds) (pre-automation)

Sl. No.	Name of Auditee Unit (Division)	Name of the Commissionerate	Total No. of pre-automation refund cases processed	No. of refund cases examined by the Audit	No. of refund cases in which delay in acknowledgement noticed	Period of delay (in days)
1	Circle C Jaipur	Zone III Jaipur	1,103	81	0	0
2	Circle L Jaipur	Zone III Jaipur	722	24	2	27
3	Circle K Jaipur	Zone I Jaipur	77	8	1	24
4	Circle B Ajmer	Zone Ajmer	245	11	0	0
5	Circle A Ajmer	Zone Ajmer	185	8	0	0
6	Special Circle -1st Ajmer	Zone Ajmer	28	8	0	0
7	Special Circle -2nd Ajmer	Zone Ajmer	6	0	0	0
8	Circle A Bhiwadi	Zone Alwar	311	35	0	0
9	Circle B Bhiwadi	Zone Alwar	192	14	0	0
10	Special Circle -1st Bhiwadi	Zone Alwar	80	3	1	6
11	Special Circle -2nd Bhiwadi	Zone Alwar	41	5	1	17
12	Circle-A, Jaipur	Zone-II Jaipur	498	47	24	3 to 167
13	Circle-I Jaipur	Zone-III Jaipur	437	25	3	44 to 272
14	Circle-Q Jaipur	Zone-II Jaipur	210	32	0	0
15	Circle Special-III Jaipur	Zone-I Jaipur	34	9	0	0
16	Circle- Special-V Jaipur	Zone-I Jaipur	24	6	0	0
17	Circle- A Sikar	Zone-I Jaipur	41	1	0	0
18	Circle-B Sikar	Zone-I Jaipur	75	8	0	0
19	Circle-Dausa	Zone-II Jaipur	31	2	0	0
20	Circle -P Jaipur	Zone -I Jaipur	305	17	0	0
21	Circle -H Jaipur	Zone -II Jaipur	366	9	0	0
22	Circle -G Jaipur	Zone -I Jaipur	90	8	0	0
23	Circle -O Jaipur	Zone -I Jaipur	233	7	0	0
24	Circle -B Jaipur	Zone -III Jaipur	111	3	0	0
25	Circle -D Jaipur	Zone -II Jaipur	120	6	0	0
26	Circle -Spl Rajasthan	Zone -II Jaipur	11	1	0	0
27	Circle -F Jaipur	Zone -I Jaipur	156	4	0	0
28	Circle -WT-1 Jaipur	Zone -I Jaipur	9	2	0	0
29	Circle -Spl-1 Jaipur	Zone -III Jaipur	7	2	0	0
30	Circle -Kishangarh	Zone -Ajmer	123	5	0	0
31	Circle -Tonk	Zone -III Jaipur	28	2	0	0
32	Circle - E Jaipur	Zone I Jaipur	370	40	0	0
33	Circle - J Jaipur	Zone II Jaipur	394	27	13	2 to 62
34	Circle -N Jaipur	Zone III Jaipur	203	15	0	0
35	Circle -M Jaipur	Zone I Jaipur	210	16	0	0
Total			**7,076**	**491**	**45**	**2 to 272**

Appendix 2.3

(Refer paragraph 2.7.6.1)

Delay in acknowledgement of applications for all type of refunds (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which delay in acknowledgement noticed	Range of delay (in days)
1	Circle C Jaipur	Zone III Jaipur	370	64	12	5 to 46
2	Circle L Jaipur	Zone III Jaipur	245	25	5	1 to 56
3	Circle K Jaipur	Zone I Jaipur	134	14	7	6 to 167
4	Circle B Ajmer	Zone Ajmer	118	16	5	6 to 53
5	Circle A Ajmer	Zone Ajmer	88	5	0	0
6	Special Circle -1st Ajmer	Zone Ajmer	13	6	1	3
7	Special Circle -2nd. Ajmer	Zone Ajmer	2	1	0	0
8	Circle A Bhilwara	Zone Bhilwara	360	83	17	1 to 35
9	Circle B Bhilwara	Zone Bhilwara	446	97	24	1 to 39
10	Circle A Alwar	Zone Alwar	75	2	0	0
11	Circle B Alwar	Zone Alwar	96	25	4	2 to 22
12	Circle Banswara	Zone Udaipur	Information not provided	3	1	4
13	Circle Barmer	Zone Jodhpur	60	11	1	7
14	Circle A Beawar	Zone Ajmer	34	5	0	0
15	Circle B Beawar	Zone Ajmer	49	3	1	17
16	Circle A Bharatpur	Zone Bharatpur	46	7	3	16 to161
17	Circle B Bharatpur	Zone Bharatpur	28	2	0	0
18	Circle W T Bharatpur	Zone Bharatpur	Information not provided	2	1	38
19	Circle-A, Jaipur	Zone-II, Jaipur	84	30	7	3 to 57
20	Circle-I, Jaipur	Zone-III Jaipur	158	21	10	2 to 75
21	Circle-Q, Jaipur	Zone-II, Jaipur	110	21	5	1 to 6
22	Circle-Special-III, Jaipur	Zone-I, Jaipur	26	7	3	4 to 206
23	Circle-Special-V, Jaipur	Zone-I, Jaipur	11	3	2	38 to 40
24	Circle-A, Sikar	Zone-I, Jaipur	24	2	1	9
25	Circle-B, Sikar	Zone-I, Jaipur	26	8	0	0
26	Circle-Dausa	Zone-II, Jaipur	10	1	0	0
27	Circle-Jhalawar	Zone- Kota	7	1	0	0
28	Circle-Jhunjhunu	Zone- Bikaner	7	2	1	16
29	Circle-Karauli	Zone-Bharatpur	2	1	0	0
30	Circle- Makrana	Zone- Ajmer	31	5	3	2 to 55
31	Circle- Merta City	Zone- Ajmer	75	29	8	2 to 16
32	Circle- Nagaur	Zone- Ajmer	33	13	1	1
33	Circle-Rajsamand	Zone- Bhilwara	30	1	0	0
34	Circle- Shahjahanpur	Zone- Alwar	60	7	1	12
35	Circle- Sumerpur	Zone-Pali	45	3	1	3
36	Circle- WCT-II, Jaipur	Zone-II, Jaipur	9	2	0	0
37	Circle- WCT-III, Jaipur	Zone-III Jaipur	15	2	1	44
38	Circle, Balotara	Zone Jodhpur	346	91	43	1 to 91
39	Circle-A, Bikaner	Zone- Bikaner	2	2	0	0
40	Circle-B, Bikaner	Zone Bikaner	17	1	1	24
41	Circle-C, Bikaner	Zone Bikaner	60	13	7	10 to 126
42	Circle-D, Bikaner	Zone- Bikaner	16	2	0	0
43	Circle-WCT, Bikaner	Zone- Bikaner	7	2	0	0
44	Circle-B, Kota	Zone Kota	Information not provided	11	7	2 to 53
45	Circle- C, Kota	Zone- Kota	Information not provided	1	0	0
46	Circle- Spl. I, Kota	Zone- Kota	1	1	0	0
47	Circle-Spl. II Kota	Zone Kota	10	4	1	46
48	Circle- WCT, Kota	Zone- Kota	12	3	0	0

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which delay in acknowledgement noticed	Range of delay (in days)
49	Circle- Pali	Zone pali	101	50	21	1 to 130
50	Circle- Sirohi	Zone pali	54	16	9	1 to 15
51	Circle- A Udaipur	Zone Udaipur	61	9	8	1 to 65
52	Circle- B Udaipur	Zone Udaipur	7	3	1	1
53	Circle- C Udaipur	Zone Udaipur	Information not provided	4	2	2 to 5
54	Circle -P Jaipur	Zone -I Jaipur	121	21	7	11 to 97
55	Circle -H Jaipur	Zone -II Jaipur	88	9	4	12 to 33
56	Circle -G Jaipur	Zone -I Jaipur	35	4	0	0
57	Circle -O Jaipur	Zone -I Jaipur	44	11	3	7 to 180
58	Circle -B Jaipur	Zone -III Jaipur	44	8	3	41 to 53
59	Circle -D Jaipur	Zone -II Jaipur	54	1	0	0
60	Circle -F Jaipur	Zone -I Jaipur	35	3	1	12
61	Circle -WT-1 Jaipur	Zone -I Jaipur	5	3	0	0
62	Circle -SPL-1 Jaipur	Zone -III Jaipur	2	1	0	0
63	Circle -Kishangarh	Zone Ajmer	87	11	2	7 to 30
64	Circle -Tonk	Zone -III Jaipur	16	3	1	30
65	Circle -A Jodhpur	Zone - Jodhpur	71	10	2	1 to 2
66	Circle -B Jodhpur	Zone - Jodhpur	219	53	36	1 to 122
67	Circle -C Jodhpur	Zone - Jodhpur	298	79	13	3 to 44
68	Circle -D Jodhpur	Zone - Jodhpur	76	16	9	3 to 15
69	Circle -E Jodhpur	Zone - Jodhpur	55	11	5	1 to 73
70	Circle -F Jodhpur	Zone - Jodhpur	88	15	5	2 to 83
71	Circle -SPL 1 Jodhpur	Zone - Jodhpur	3	1	0	0
72	Circle -SPL 3 Jodhpur	Zone -Jodhpur	10	3	2	3 to 5
73	Circle -C Bhilwara	Zone Bhilwara	270	37	4	1 to 4
74	Circle -SPL 1 Bhilwara	Zone Bhilwara	2	1	0	0
75	Circle -WT Bhilwara	Zone Bhilwara	1	1	0	0
76	Circle -Bundi	Zone -Kota	19	1	1	95
77	Circle -Chittorgarh	Zone -Bhilwara	35	10	3	8 to 23
78	Circle -Churu	Zone -Bikaner	11	1	0	0
79	Circle -Dungarpur	Zone -Udaipur	11	2	0	0
80	Circle -B, Hanumangarh	Zone Ganganagar	7	3	3	5 to 6
81	Circle -SPL 11 Jaipur	Zone -III Jaipur	4	1	1	12
82	Circle -Jaisalmer	Zone -Jodhpur	14	2	0	0
83	Circle -Jalore	Zone -Pali	40	6	0	0
84	Circle -E Jaipur	Zone -I Jaipur	155	35	7	1 to 33
85	Circle -J Jaipur	Zone -II Jaipur	251	30	8	2 to 50
86	Circle -N Jaipur	Zone -III Jaipur	94	15	9	1 to 58
87	Circle -M Jaipur	Zone -I Jaipur	62	10	1	2
88	Circle -A Bhiwadi	Zone-Alwar	106	30	1	1
89	Circle-B Bhiwadi	Zone-Alwar	62	12	6	4 to 195
90	Circle SPI-I Bhiwadi	Zone-Alwar	13	5	5	5 to 45
91	Circle SPI-II Bhiwadi	Zone-Alwar	24	3	2	8 to 24
92	Circle WT Bhiwadi	Zone-Alwar	2	1	0	0
Total			**6,155**	**1,212**	**370**	**1 to 206**

Appendix 2.4

(Refer paragraph 2.7.6.2)

Applications not disposed within time (Interest due-paid/not paid) (pre-automation)

S. No.	Name of Division	Name of the Commissi-onerate	Total No. of pre-automation refund applications processed	No. of refund applications examined by the Audit as per sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
1	Circle C Jaipur	Zone III Jaipur	1,103	81	10	6 to 86	0	27,267	Not Available
2	Circle L Jaipur	Zone III Jaipur	722	24	3	3 to 92	0	5,533	Not Available
3	Circle K Jaipur	Zone I Jaipur	77	8	3	16 to 141	0	7,540	Not Available
4	Circle B Ajmer	Zone Ajmer	245	11	0	0	0	0	-
5	Circle A Ajmer	Zone Ajmer	185	8	0	0	0	0	-
6	Special Circle -1st Ajmer	Zone Ajmer	28	8	0	0	0	0	-
7	Special Circle -2nd Ajmer	Zone Ajmer	6	0	0	0	0	0	-
8	Circle A Bhiwadi	Zone Alwar	311	35	2	2 to 5	0	776	Not Available
9	Circle B Bhiwadi	Zone Alwar	192	14	7	165 to 316	0	1,34,320	Not Available
10	Special Circle - 1st Bhiwadi	Zone Alwar	80	3	0	0	0	0	-
11	Special Circle - 2nd Bhiwadi	Zone Alwar	41	5	3	5 to 118	0	8,373	Not Available
12	Circle-A, Jaipur	Zone-II, Jaipur	498	47	17	7 to 521	0	56,025	Not Available
13	Circle-I, Jaipur	Zone-III, Jaipur	437	25	0	0	0	0	-
14	Circle-Q, Jaipur	Zone-II, Jaipur	210	32	8	33 to 276	0	48,364	Not Available
15	Circle Special-III, Jaipur	Zone-I, Jaipur	34	9	6	5	0	971	Not Available
16	Circle-Special-V, Jaipur	Zone-I, Jaipur	24	6	0	0	0	0	-
17	Circle- A, Sikar	Zone-I, Jaipur	41	1	0	0	0	0	-
18	Circle-B, Sikar	Zone-I, Jaipur	75	8	0	0	0	0	-
19	Circle-Dausa	Zone-II, Jaipur	31	2	1	223	0	828	Not Available
20	Circle-P Jaipur	Zone-I Jaipur	305	17	7	3 to 80	0	17,660	Not Available

21	Circle-H Jaipur	Zone-II Jaipur	366	9	1	38	0	768	Not Available
22	Circle-G Jaipur	Zone-I Jaipur	90	8	0	0	0	0	-
23	Circle-O Jaipur	Zone-I Jaipur	233	7	1	6	0	87	Not Available
24	Circle-B Jaipur	Zone-III Jaipur	111	3	1	271	0	19,399	Not Available
25	Circle-D Jaipur	Zone-II Jaipur	120	6	2	11 to 298	0	8,467	Not Available
26	Circle-Spl Rajasthan	Zone-II Jaipur	11	1	0	0	0	0	-
27	Circle-F Jaipur	Zone-I Jaipur	156	4	1	115	0	2,227	Not Available
28	Circle-WT-1 Jaipur	Zone-I Jaipur	9	2	0	0	0	0	-
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	7	2	0	0	0	0	-
30	Circle-Kishangarh	Zone-Ajmer	123	5	0	0	0	0	-
31	Circle-Tonk	Zone-III Jaipur	28	2	0	0	0	0	-
32	Circle- E Jaipur	Zone I Jaipur	370	40	8	11 to 206	0	60,647	Not Available
33	Circle- J Jaipur	Zone II Jaipur	394	27	19	02 to 321	0	85,067	Not Available
34	Circle-N Jaipur	Zone III Jaipur	203	15	7	34 to 522	0	32,925	Not Available
35	Circle-M Jaipur	Zone-I Jaipur	210	16	1	51	0	2,274	Not Available
Total			**7,076**	**491**	**108**			**5,19,518**	

Appendix 2.5

(Refer paragraph 2.7.6.2)

Applications not disposed within time (Interest due-paid/not paid) (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
1	Circle C Jaipur	Zone III Jaipur	370	64	6	9 to 92	0	16,283	Not available
2	Circle L Jaipur	Zone III Jaipur	245	25	4	6 to 121	0	4,229	Not available
3	Circle K Jaipur	Zone I Jaipur	134	14	0	0	0	0	-
4	Circle B Ajmer	Zone Ajmer	118	16	0	0	0	0	-
5	Circle A Ajmer	Zone Ajmer	88	5	2	75 to 78	0	951	Not available
6	Special Circle -1st Ajmer	Zone Ajmer	13	6	0	0	0	0	-
7	Special Circle -2nd Ajmer	Zone Ajmer	2	1	0	0	0	0	-
8	Circle A Bhilwara	Zone Bhilwara	360	83	0	0	0	0	-
9	Circle B Bhilwara	Zone Bhilwara	446	97	2	42 to 45	0	8,458	Not available
10	Circle A Alwar	Zone Alwar	75	2	1	41	0	38	Not available
11	Circle B Alwar	Zone Alwar	96	25	0	0	0	0	-
12	Circle Banswara	Zone Udaipur	Information not provided	3	0	0	0	0	-
13	Circle Barmer	Zone Jodhpur	60	11	0	0	0	0	-
14	Circle A Beawar	Zone Ajmer	34	5	0	0	0	0	-
15	Circle B Beawar	Zone Ajmer	49	3	0	0	0	0	-
16	Circle A Bharatpur	Zone Bharatpur	46	7	2	109 to 150	0	2,852	Not available
17	Circle B Bharatpur	Zone Bharatpur	28	2	1	45	0	22	Not available
18	Circle W T Bharatpur	Zone Bharatpur	Information not provided	2	0	0	0	0	-
19	Circle-A, Jaipur	Zone-II, Jaipur	84	30	4	2 to 40	0	3,575	Not Available
20	Circle-I, Jaipur	Zone-III, Jaipur	158	21	2	58 to 125	0	11,637	Not Available
21	Circle-Q, Jaipur	Zone-II, Jaipur	110	21	1	75	0	67	Not Available
22	Circle-Special-III, Jaipur	Zone-I, Jaipur	26	7	1	161	0	50,538	Not Available

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
23	Circle-Special-V, Jaipur	Zone-I, Jaipur	11	3	0	0	0	0	-
24	Circle-A, Sikar	Zone-I, Jaipur	24	2	1	164	0	2,292	Not Available
25	Circle-B, Sikar	Zone-I, Jaipur	26	8	3	110 to 139	0	1,602	Not Available
26	Circle-Dausa	Zone-II, Jaipur	10	1	0	0	0	0	-
27	Circle-Jhalawar	Zone-Kota	7	1	1	44	0	1,157	Not Available
28	Circle-Jhunjhunu	Zone-Bikaner	7	2	1	3	0	157	Not Available
29	Circle-Karauli	Zone-Bharatpur	2	1	1	20	0	17	Not Available
30	Circle-Makrana	Zone-Ajmer	31	5	1	10	0	1,308	Not Available
31	Circle- Merta City	Zone-Ajmer	75	29	0	0	0	0	-
32	Circle- Nagaur	Zone-Ajmer	33	13	0	0	0	0	-
33	Circle-Rajsamand	Zone-Bhilwara	30	1	0	0	0	0	-
34	Circle-Shahjahanpur	Zone-Alwar	60	7	3	2 to 17	0	3,990	Not Available
35	Circle-Sumerpur	Zone-Pali	45	3	2	16 to 20	0	4,297	Not Available
36	Circle- WCT-II, Jaipur	Zone-II, Jaipur	9	2	0	0	0	0	-
37	Circle- WCT-III, Jaipur	Zone-III, Jaipur	15	2	2	73 to 191	0	29,731	Not Available
38	Circle-Balotara	Zone Jodhpur	346	91	12	01 to 46	0	13,870	Not Available
39	Circle-A, Bikaner	Zone-Bikaner	2	2	0	0	0	0	-
40	Circle-B, Bikaner	Zone-Bikaner	17	1	0	0	0	0	-
41	Circle-C Bikaner	Zone Bikaner	60	13	4	44 to 114	0	1,76,757	Not Available
42	Circle-D Bikaner	Zone Bikaner	16	2	1	34	0	24	Not Available
43	Circle-WCT, Bikaner	Zone-Bikaner	7	2	0	0	0	0	-
44	Circle- B Kota	Zone Kota	Information not provided	11	4	7 to 10	0	9,663	Not Available
45	Circle- C Kota	Zone Kota	Information not provided	1	1	10	0	74	Not Available
46	Circle- Spl. I, Kota	Zone-Kota	1	1	0	0	0	0	-
47	Circle- Spl. II Kota	Zone Kota	10	4	4	9 to 45	0	99,602	Not Available

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
48	Circle- WCT, Kota	Zone-Kota	12	3	0	0	0	0	-
49	Circle- Pali	Zone pali	101	50	17	9 to 195	0	88,558	Not Available
50	Circle- Sirohi	Zone- Pali	54	16	0	0	0	0	-
51	Circle- A Udaipur	Zone Udaipur	61	9	1	20	0	3,557	Not Available
52	Circle-B Udaipur	Zone-Udaipur	7	3	0	0	0	0	-
53	Circle- C Udaipur	Zone Udaipur	Information not provided	4	1	46	0	899	Not Available
54	Circle -P Jaipur	Zone -I Jaipur	121	21	7	30 to 135	0	19,546	Not Available
55	Circle -H Jaipur	Zone -II Jaipur	88	9	1	52	0	213	Not Available
56	Circle -G Jaipur	Zone -I Jaipur	35	4	0	0	0	0	-
57	Circle -O Jaipur	Zone -I Jaipur	44	11	3	22 to 135	0	45,721	Not Available
58	Circle -B Jaipur	Zone -III Jaipur	44	8	1	8	0	2,393	Not Available
59	Circle -D Jaipur	Zone -II Jaipur	54	1	0	0	0	0	-
60	Circle -F Jaipur	Zone -I Jaipur	35	3	0	0	0	0	-
61	Circle -WT-1 Jaipur	Zone -I Jaipur	5	3	0	0	0	0	-
62	Circle -SPL-1 Jaipur	Zone -III Jaipur	2	1	0	0	0	0	-
63	Circle - Kishangarh	Zone-Ajmer	87	11	0	0	0	0	-
64	Circle -Tonk	Zone -III Jaipur	16	3	1	71	0	1,663	Not Available
65	Circle -A Jodhpur	Zone - Jodhpur	71	10	0	0	0	0	-
66	Circle -B Jodhpur	ZONE-Jodhpur	219	53	15	01 to 77	0	80,785	Not Available
67	Circle -C Jodhpur	Zone - Jodhpur	298	79	0	0	0	0	-
68	Circle -D Jodhpur	ZONE-Jodhpur	76	16	2	9 to 66	0	105	Not Available
69	Circle -E Jodhpur	Zone-Jodhpur	55	11	1	3	0	532	Not Available
70	Circle -F Jodhpur	Zone-Jodhpur	88	15	4	12 to 37	0	98,344	Not Available
71	Circle -SPL 1 Jodhpur	Zone-Jodhpur	3	1	0	0	0	0	-
72	Circle -SPL 3 Jodhpur	Zone-Jodhpur	10	3	0	0	0	0	-
73	Circle -C Bhilwara	Zone-Bhilwara	270	37	0	0	0	0	-

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)	Interest due paid	Interest due not paid	Reasons for delay
74	Circle -SPL 1 Bhilwara	Zone-Bhilwara	2	1	1	16	0	7,675	Not available
75	Circle -WT Bhilwara	Zone-Bhilwara	1	1	1	11	0	89	Not available
76	Circle -Bundi	Zone-Kota	19	1	1	58	0	23,881	Not available
77	Circle - Chittorgarh	Zone-Bhilwara	35	10	4	31 to 63	0	18,176	Not available
78	Circle -Churu	Zone-Bikaner	11	1	0	0	0	0	-
79	Circle - Dungarpur	Zone-Udaipur	11	2	0	0	0	0	-
80	Circle -B, Hanumangarh	Zone-Sri Ganganagar	7	3	0	0	0	0	-
81	Circle -SPL 11 Jaipur	Zone-III Jaipur	4	1	0	0	0	0	-
82	Circle - Jaisalmer	Zone-Jodhpur	14	2	1	66	0	330	Not available
83	Circle -Jalore	Zone-Pali	40	6	2	55 to 83	0	7,098	Not available
84	Circle -J Jaipur	Zone-II Jaipur	251	30	1	5	0	540	Not available
85	Circle-A Bhiwadi	Zone-Alwar	106	30	3	2 to 23	0	2,210	Not available
86	Circle-B Bhiwadi	Zone-Alwar	62	12	3	150 to 179	0	1,21,001	Not available
87	Circle SPL-I Bhiwadi	Zone-Alwar	13	5	1	30	0	1,96,632	Not available
88	Circle -E Jaipur	Zone -I Jaipur	155	35	0	0	0	0	-
89	Circle -N Jaipur	Zone-III Jaipur	94	15	0	0	0	0	-
90	Circle -M Jaipur	Zone -I Jaipur	62	10	0	0	0	0	-
91	Circle SPl-II Bhiwadi	Zone-Alwar	24	3	0	0	0	0	-
92	Circle WT Bhiwadi	Zone-Alwar	2	1	0	0	0	0	-
Total			**6,155**	**1,212**	**139**			**11,63,139**	

Appendix 2.6

(Refer paragraph 2.7.6.3)

Provisional refund on account of zero rated supply not sanctioned within time (pre-automation)

S. No.	Name of Division	Name of the Commissionerate	Total No. of zero rated refund applications processed	No. of refund applications examined by Audit from the sample	No. of refund cases in which audit objections noticed	Period of delay (in days)
1	Circle C	Zone III Jaipur	587	59	4	3 to 17
2	Circle L Jaipur	Zone III Jaipur	335	16	0	0
3	Circle K Jaipur	Zone I Jaipur	64	4	0	0
4	Circle B Ajmer	Zone Ajmer	79	4	0	0
5	Circle A Ajmer	Zone Ajmer	31	5	0	0
6	Special Circle -1st Ajmer	Zone Ajmer	27	8	0	0
7	Special Circle -2nd Ajmer	Zone Ajmer	Information not provided	1	0	0
8	Circle A Bhiwadi	Zone Alwar	81	14	0	0
9	Circle B Bhiwadi	Zone Alwar	36	9	0	0
10	Special Circle 1st Bhiwadi	Zone Alwar	4	0	0	0
11	Special Circle 2nd Bhiwadi	Zone Alwar	15	2	0	0
12	Circle A Jaipur	Zone II Jaipur	336	28	0	0
13	Circle I Jaipur	Zone III Jaipur	313	16	0	0
14	Circle Q Jaipur	Zone II Jaipur	146	21	3	4 to 11
15	Circle Special-III Jaipur	Zone I Jaipur	0	0	0	0
16	Circle Special-V Jaipur	Zone I Jaipur	0	0	0	0
17	Circle A Sikar	Zone I Jaipur	8	0	0	0
18	Circle B Sikar	Zone I Jaipur	1	0	0	0
19	Circle Dausa	Zone II Jaipur	12	0	0	0
20	Circle P Jaipur	Zone I Jaipur	94	6	0	0
21	Circle H Jaipur	Zone II Jaipur	283	7	0	0
22	Circle G Jaipur	Zone I Jaipur	33	2	0	0
23	Circle O Jaipur	Zone I Jaipur	141	1	0	0
24	Circle B Jaipur	Zone III Jaipur	79	2	1	324
25	Circle D Jaipur	Zone II Jaipur	70	3	1	24
26	Circle Spl Rajasthan	Zone II Jaipur	0	0	0	0
27	Circle F Jaipur	Zone I Jaipur	56	1	0	0
28	Circle WT-1 Jaipur	Zone I Jaipur	0	0	0	0
29	Circle Spl-1 Jaipur	Zone III Jaipur	1	0	0	0
30	Circle Kishangarh	Zone Ajmer	96	3	0	0
31	Circle Tonk	Zone III Jaipur	1	0	0	0
32	Circle N Jaipur	Zone III Jaipur	143	14	6	2 to 26
33	Circle E Jaipur	Zone I Jaipur	75	10	0	0
34	Circle J Jaipur	Zone II Jaipur	330	26	0	0
35	Circle M Jaipur	Zone I Jaipur	83	6	0	0
Total			**3,560**	**268**	**15**	**2 to 324**

Appendix 2.7

(Refer paragraph 2.7.6.3)

Provisional refund on account of zero rated supply not sanctioned within time (post-automation)

Sr. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund applications processed	No. of zero rated refund cases examined by the Audit from sample	No. of refund cases in which audit objections noticed	Period of delay (in days)
1	Circle C Jaipur	Zone III Jaipur	104	36	9	7 to 62
2	Circle L Jaipur	Zone III Jaipur	73	12	0	0
3	Circle K Jaipur	Zone I Jaipur	27	3	0	0
4	Circle B Ajmer	Zone Ajmer	56	10	0	0
5	Circle A Ajmer	Zone Ajmer	5	0	0	0
6	Special Circle -1st Ajmer	Zone Ajmer	12	6	0	0
7	Special Circle -2nd Ajmer	Zone Ajmer	2	1	0	0
8	Circle A Bhilwara	Zone Bhilwara	65	21	0	0
9	Circle B Bhilwara	Zone Bhilwara	77	29	0	0
10	Circle A Alwar	Zone Alwar	23	0	0	0
11	Circle B Alwar	Zone Alwar	4	0	0	0
12	Circle A Beawar	Zone Ajmer	4	3	0	0
13	Circle B Beawar	Zone Ajmer	1	1	0	0
14	Circle A Bharatpur	Zone Bharatpur	0	0	0	0
15	Circle B Bharatpur	Zone Bharatpur	0	0	0	0
16	Circle W T Bharatpur	Zone Bharatpur	0	0	0	0
17	Circle Banswara	Zone Udaipur	Information not provided	1	0	0
18	Circle Barmer	Zone Jodhpur	16	5	0	0
19	Circle-A, Jaipur	Zone-II, Jaipur	29	16	0	0
20	Circle-I, Jaipur	Zone-III, Jaipur	89	16	7	2 to 178
21	Circle-Q, Jaipur	Zone-II, Jaipur	36	13	3	4 to 17
22	Circle-Special-III, Jaipur	Zone-I, Jaipur	3	0	0	0
23	Circle-Special-V, Jaipur	Zone I Jaipur	0	0	0	0
24	Circle-A, Sikar	Zone I Jaipur	0	0	0	0
25	Circle-B, Sikar	Zone I Jaipur	0	0	0	0
26	Circle-Dausa	Zone II Jaipur	0	0	0	0
27	Circle-Jhalawar	Zone Kota	0	0	0	0
28	Circle-Jhunjhunu	Zone Bikaner	0	0	0	0
29	Circle-Karauli	Zone Bharatpur	0	0	0	0
30	Circle- Makrana	Zone Ajmer	10	0	0	0
31	Circle- Merta City	Zone Ajmer	3	2	0	0
32	Circle- Nagaur	Zone Ajmer	0	0	0	0
33	Circle-Rajsamand	Zone Bhilwara	1	0	0	0
34	Circle- Shahjahanpur	Zone Alwar	39	6	3	1 to 4
35	Circle- Sumerpur	Zone Pali	4	1	0	0
36	Circle- WCT-II, Jaipur	Zone II Jaipur	0	0	0	0
37	Circle- WCT-III, Jaipur	Zone III Jaipur	1	1	0	0
38	Circle Balotara	Zone Jodhpur	2	2	1	54
39	Circle-A, Bikaner	Zone- Bikaner	0	0	0	0
40	Circle-B, Bikaner	Zone- Bikaner	0	0	0	0
41	Circle-C, Bikaner	Zone- Bikaner	16	3	0	0
42	Circle-D, Bikaner	Zone- Bikaner	0	0	0	0
43	Circle-WCT, Bikaner	Zone- Bikaner	0	0	0	0
44	Circle-B, Kota	Zone- Kota	Information not provided	3	0	0

Sr. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund applications processed	No. of zero rated refund cases examined by the Audit from sample	No. of refund cases in which audit objections noticed	Period of delay (in days)
45	Circle-C, Kota	Zone- Kota	0	0	0	0
46	Circle-Spl. I, Kota	Zone- Kota	1	1	0	0
47	Circle-Spl. II, Kota	Zone- Kota	2	1	0	0
48	Circle-WCT, Kota	Zone- Kota	0	0	0	0
49	Circle-Pali	Zone- Pali	0	0	0	0
50	Circle-Sirohi	Zone- Pali	2	1	0	0
51	Circle-A Udaipur	Zone Udaipur	46	9	2	1 to 14
52	Circle-B Udaipur	Zone-Udaipur	6	2	0	0
53	Circle-C Udaipur	Zon- Udaipur	0	0	0	0
54	Circle-P Jaipur	Zone-I Jaipur	12	1	0	0
55	Circle-H Jaipur	Zone-II Jaipur	58	8	0	0
56	Circle-G Jaipur	Zone-I Jaipur	13	1	0	0
57	Circle-O Jaipur	Zone-I Jaipur	14	2	0	0
58	Circle-B Jaipur	Zone-III Jaipur	18	2	0	0
59	Circle-D Jaipur	Zone-II Jaipur	29	1	0	0
60	Circle-F Jaipur	Zone-I Jaipur	4	2	0	0
61	Circle-WT-1 Jaipur	Zone-I Jaipur	0	0	0	0
62	Circle-Spl-1 Jaipur	Zone-III Jaipur	0	0	0	0
63	Circle-Kishangarh	Zone-Ajmer	61	9	2	37 to 44
64	Circle-Tonk	Zone-III Jaipur	1	1	0	0
65	Circle-A Jodhpur	Zone-Jodhpur	33	5	3	2 to 26
66	Circle-B Jodhpur	Zone-Jodhpur	10	0	0	0
67	Circle-C Jodhpur	Zone-Jodhpur	62	26	5	2 to 14
68	Circle-D Jodhpur	Zone-Jodhpur	28	4	0	0
69	Circle-E Jodhpur	Zone-Jodhpur	10	2	0	0
70	Circle-F Jodhpur	Zone-Jodhpur	58	13	5	68 to 77
71	Circle-Spl 1 Jodhpur	Zone-Jodhpur	0	0	0	0
72	Circle-Spl 3 Jodhpur	Zone-Jodhpur	0	0	0	0
73	Circle-C Bhilwara	Zone-Bhilwara	27	1	0	0
74	Circle-Spl 1 Bhilwara	Zone-Bhilwara	2	1	1	57
75	Circle-WT Bhilwara	Zone Bhilwara	0	0	0	0
76	Circle-Bundi	Zone Kota	1	0	0	0
77	Circle-Chittorgarh	Zone Bhilwara	1	1	0	0
78	Circle-Churu	Zone Bikaner	0	0	0	0
79	Circle-Dungarpur	Zone Udaipur	3	0	0	0
80	Circle-B, Hanumangarh	Zone Ganganagar	3	3	0	0
81	Circle-Spl 11 Jaipur	Zone III Jaipur	0	0	0	0
82	Circle-Jaisalmer	Zone Jodhpur	3	1	1	42
83	Circle-Jalore	Zone Pali	7	1	0	0
84	Circle -E Jaipur	Zone I Jaipur	23	2	0	0
85	Circle -J Jaipur	Zone II Jaipur	84	16	0	0
86	Circle -N Jaipur	Zone III Jaipur	41	10	0	0
87	Circle -M Jaipur	Zone I Jaipur	23	5	0	0
88	CIRCLE-A Bhiwadi	Zone Alwar	31	10	0	0
89	Circle-B Bhiwadi	Zone Alwar	24	5	0	0
90	Circle SPI-I Bhiwadi	Zone Alwar	0	0	0	0
91	Circle SPI-II Bhiwadi	Zone Alwar	10	1	0	0
92	Circle WT Bhiwadi	Zone Alwar	0	0	0	0
Total			**1,453**	**339**	**42**	**1 to 178**

Appendix 2.8

(Refer paragraph 2.7.6.4)

Irregular allowance of refund of inverted duty structure (pre-automation)

S. No.	Name of Division	Name of the Commissionerate	Total No. of pre-automation refund cases on account of inverted duty structure processed	No. of refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Irregular refund granted (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	144	8	0	0	0	0
2	Circle L Jaipur	Zone III Jaipur	21	2	0	0	0	0
3	Circle K Jaipur	Zone I Jaipur	12	1	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	73	4	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	47	2	0	0	0	0
6	Special Circle 1st Ajmer	Zone Ajmer	0	0	0	0	0	0
7	Special Circle -2nd Ajmer	Zone Ajmer	0	0	0	0	0	0
8	Circle A Bhiwadi	Zone Alwar	132	15	1	12,70,727	0	0
9	Circle B Bhiwadi	Zone Alwar	46	4	0	0	0	0
10	Special Circle - 1st Bhiwadi	Zone Alwar	24	3	0	0	0	0
11	Special Circle 2nd Bhiwadi	Zone Alwar	11	2	0	0	0	0
12	Circle A Jaipur	Zone-II Jaipur	51	11	0	0	0	0
13	Circle I Jaipur	Zone-III Jaipur	4	3	0	0	0	0
14	Circle Q Jaipur	Zone-II Jaipur	21	8	0	0	0	0
15	Circle Special-III Jaipur	Zone-I Jaipur	33	9	0	0	0	0
16	Circle Special-V Jaipur	Zone-I Jaipur	19	6	0	0	0	0
17	Circle- A, Sikar	Zone-I Jaipur	0	0	0	0	0	0
18	Circle-B, Sikar	Zone-I Jaipur	48	6	0	0	0	0
19	Circle-Dausa	Zone-II Jaipur	1	0	0	0	0	0
20	Circle-P Jaipur	Zone-I Jaipur	164	7	1	0	0	15,840
21	Circle-H Jaipur	Zone-II Jaipur	0	0	0	0	0	0
22	Circle-G Jaipur	Zone-I Jaipur	35	4	2	1,34,887	0	0
23	Circle-O Jaipur	Zone-I Jaipur	14	1	0	0	0	0
24	Circle-B Jaipur	Zone-III Jaipur	3	1	0	0	0	0
25	Circle-D Jaipur	Zone-II Jaipur	0	0	0	0	0	0
26	Circle-Spl Rajasthan	Zone-II Jaipur	0	0	0	0	0	0
27	Circle-F Jaipur	Zone-I Jaipur	8	0	0	0	0	0
28	Circle-Wt-1 Jaipur	Zone-I Jaipur	1	1	0	0	0	0
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	4	1	0	0	0	0
30	Circle-Kishangarh	Zone-Ajmer	7	0	0	0	0	0
31	Circle-Tonk	Zone-III Jaipur	0	0	0	0	0	0
32	Circle- E Jaipur	Zone I Jaipur	259	26		0	0	0
33	Circle- J Jaipur	Zone II Jaipur	8	0	0	0	0	0
34	Circle-N Jaipur	Zone III Jaipur	9	0	0	0	0	0
35	Circle-M Jaipur	Zone I Jaipur	9	4	0	0	0	0
Total			**1,208**	**129**	**4**	**14,05,614**	**0**	**15,840**
						14,21,454		

Appendix 2.9

(Refer paragraph 2.7.6.4)

Irregular allowance of refund of inverted duty structure (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation inverted duty structure refund applications processed	No. of inverted duty structure refund applications examined by Audit from sample	No. of refund applications in which audit objections noticed	Irregular refund granted (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	93	18	3	0	2,44,769	2,44,770
2	Circle L Jaipur	Zone III Jaipur	11	6	2	2,55,487	19,626	19,626
3	Circle K Jaipur	Zone I Jaipur	51	8	3	0	0	6,07,68,870
4	Circle B Ajmer	Zone Ajmer	28	6	1	9,63,856	0	0
5	Circle A Ajmer	Zone Ajmer	2	2	0	0	0	0
6	Special Circle 1st Ajmer	Zone Ajmer	0	0	0	0	0	0
7	Special Circle 2nd Ajmer	Zone Ajmer	0	0	0	0	0	0
8	Circle A Bhilwara	Zone Bhilwara	254	58	0	0	0	0
9	Circle B Bhilwara	Zone Bhilwara	349	67	2	0	1,50,125	1,50,126
10	Circle A Alwar	Zone Alwar	8	1	0	0	0	0
11	Circle B Alwar	Zone Alwar	57	23	0	0	0	0
12	Circle Banswara	Zone Udaipur	Information not provided	1	0	0	0	0
13	Circle Barmer	Zone Jodhpur	17	5	0	0	0	0
14	Circle A Beawar	Zone Ajmer	12	2	0	0	0	0
15	Circle B Beawar	Zone Ajmer	20	1	0	0	0	0
16	Circle A Bharatpur	Zone Bharatpur	Information not provided	5	0	0	0	0
17	Circle B Bharatpur	Zone Bharatpur	11	1	0	0	0	0
18	Circle W T Bharatpur	Zone Bharatpur	Information not provided	1	0	0	0	0
19	Circle-A, Jaipur	Zone-II, Jaipur	8	4	0	0	0	0
20	Circle-I, Jaipur	Zone-III, Jaipur	7	3	0	0	0	0
21	Circle-Q, Jaipur	Zone-II, Jaipur	20	6	0	0	0	0
22	Circle-Special III Jaipur	Zone-I, Jaipur	12	6	0	0	0	0
23	Circle-Special V Jaipur	Zone-I, Jaipur	4	3	0	0	0	0
24	Circle-A, Sikar	Zone-I, Jaipur	1	1	0	0	0	0
25	Circle-B, Sikar	Zone-I, Jaipur	13	5	0	0	0	0
26	Circle-Dausa	Zone-II, Jaipur	2	0	0	0	0	0
27	Circle-Jhalawar	Zone- Kota	0	0	0	0	0	0
28	Circle-Jhunjhunu	Zone- Bikaner	0	0	0	0	0	0
29	Circle-Karauli	Zone- Bharatpur	0	0	0	0	0	0
30	Circle- Makrana	Zone- Ajmer	17	5	0	0	0	0
31	Circle- Merta City	Zone- Ajmer	61	27	0	0	0	0
32	Circle- Nagaur	Zone- Ajmer	29	12	1	0	9,009	9,009
33	Circle-Rajsamand	Zone Bhilwara	2	1	0	0	0	0
34	Circle- Shahjahanpur	Zone Alwar	3	0	0	0	0	0
35	Circle- Sumerpur	Zone Pali	25	2	0	0	0	0
36	Circle- WCT-II Jaipur	Zone II Jaipur	0	0	0	0	0	0
37	Circle- WCT-III Jaipur	Zone III Jaipur	0	0	0	0	0	0
38	Circle, Balotara	Zone Jodhpur	318	88	0	0	0	0
39	Circle-A, Bikaner	Zone Bikaner	Information not provided	2	0	0	0	0
40	Circle-B, Bikaner	Zone Bikaner	0	0	0	0	0	0
41	Circle- C Bikaner	Zone Bikaner	21	8	1	0	71,050	71,050
42	Circle-D, Bikaner	Zone Bikaner	0	0	0	0	0	0
43	Circle-WCT, Bikaner	Zone Bikaner	0	0	0	0	0	0
44	Circle- B, Kota	Zone Kota	Information not provided	5	0	0	0	0
45	Circle- C, Kota	Zone Kota	0	0	0	0	0	0
46	Circle- Spl. I, Kota	Zone Kota	0	0	0	0	0	0

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation inverted duty structure refund applications processed	No. of inverted duty structure refund applications examined by Audit from sample	No. of refund applications in which audit objections noticed	Irregular refund granted (in ₹)		
						IGST	CGST	SGST
47	Circle- Spl. II, Kota	Zone Kota	7	3	0	0	0	0
48	Circle- WCT, Kota	Zone Kota	0	0	0	0	0	0
49	Circle- Pali	Zone Pali	98	45	0	0	0	0
50	Circle- Sirohi	Zone Pali	36	14	0	0	0	0
51	Circle-A Udaipur	Zone Udaipur	9	0	0	0	0	0
52	Circle-B Udaipur	Zone Udaipur	1	0	0	0	0	0
53	Circle-C Udaipur	Zone Udaipur	Information not provided	4	0	0	0	0
54	Circle-P Jaipur	Zone I Jaipur	61	12	0	0	0	0
55	Circle-H Jaipur	Zone II Jaipur	4	0	0	0	0	0
56	Circle-G Jaipur	Zone I Jaipur	9	3	1	12,35,585	0	0
57	Circle-O Jaipur	Zone I Jaipur	3	2	0	0	0	0
58	Circle-B Jaipur	Zone III Jaipur	8	5	0	0	0	0
59	Circle-D Jaipur	Zone II Jaipur	2	0	0	0	0	0
60	Circle-F Jaipur	Zone I Jaipur	4	0	0	0	0	0
61	Circle-WT-1 Jaipur	Zone I Jaipur	0	0	0	0	0	0
62	Circle-Spl-1 Jaipur	Zone III Jaipur	0	0	0	0	0	0
63	Circle-Kishangarh	Zone Ajmer	1	0	0	0	0	0
64	Circle-Tonk	Zone III Jaipur	0	0	0	0	0	0
65	Circle-A Jodhpur	Zone Jodhpur	11	4	1	19,929	0	0
66	Circle-B Jodhpur	Zone Jodhpur	193	50	1	0	13,169	13,168
67	Circle-C Jodhpur	Zone Jodhpur	209	51	1	0	0	31,056
68	Circle-D Jodhpur	Zone Jodhpur	30	8	0	0	0	0
69	Circle-E Jodhpur	Zone Jodhpur	27	8	2	0	0	50,17,951
70	Circle-F Jodhpur	Zone Jodhpur	8	1	0	0	0	0
71	Circle-Spl 1 Jodhpur	Zone Jodhpur	2	1	0	0	0	0
72	Circle-Spl 3 Jodhpur	Zone Jodhpur	7	3	1	0	97,633	97,632
73	Circle-C Bhilwara	Zone Bhilwara	222	35	0	0	0	0
74	Circle-Spl 1 Bhilwara	Zone Bhilwara	0	0	0	0	0	0
75	Circle-WT Bhilwara	Zone Bhilwara	0	0	0	0	0	0
76	Circle-Bundi	Zone-Kota	0	0	0	0	0	0
77	Circle-Chittorgarh	Zone-Bhilwara	17	1	0	0	0	0
78	Circle-Churu	Zone-Bikaner	0	0	0	0	0	0
79	Circle-Dungarpur	Zone-Udaipur	3	1	0	0	0	0
80	Circle-B Hanumangarh	Zone Sri Ganganagar	0	0	0	0	0	0
81	Circle-Spl 11 Jaipur	Zone-III Jaipur	3	0	0	0	0	0
82	Circle-Jaisalmer	Zone-Jodhpur	0	0	0	0	0	0
83	Circle-Jalore	Zone-Pali	0	0	0	0	0	0
84	Circle -E Jaipur	Zone -I Jaipur	86	29	0	0	0	0
85	Circle -J Jaipur	Zone -II Jaipur	21	9	0	0	0	0
86	Circle -N Jaipur	Zone III Jaipur	9	3	0	0	0	0
87	Circle -M Jaipur	Zone -I Jaipur	11	2	0	0	0	0
88	CIRCLE-A Bhiwadi	Zone-Alwar	46	15	0	0	0	0
89	Circle-B Bhiwadi	Zone-Alwar	16	7	0	0	0	0
90	Circle SPI-I Bhiwadi	Zone-Alwar	7	5	0	0	0	0
91	Circle SPI-II Bhiwadi	Zone-Alwar	10	2	0	0	0	0
92	Circle WT Bhiwadi	Zone-Alwar	0	0	0	0	0	0
		Total	**2,637**	**706**	**20**	**24,74,857**	**6,05,381**	**6,64,23,258**
							6,95,03,496	

Appendix 2.10

(Refer paragraph 2.7.6.5)

Refund amount included ITC availed on capital goods (pre-automation)

S. No.	Name of Division	Name of the Commissionerate	Total No. of pre-automation zero rated refund applications processed	No. of zero rated refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	587	59	0	0	0	0
2	Circle L Jaipur	Zone III Jaipur	335	16	1	4,35,597	1,94,927	1,94,927
3	Circle K Jaipur	Zone I Jaipur	64	4	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	79	4	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	31	5	0	0	0	0
6	Special Circle - 1st Ajmer	Zone Ajmer	27	8	0	0	0	0
7	Special Circle - 2nd Ajmer	Zone Ajmer	Information not provided	1	0	0	0	0
8	Circle A Bhiwadi	Zone Alwar	81	14	0	0	0	0
9	Circle B Bhiwadi	Zone Alwar	36	9	0	0	0	0
10	Special Circle 1st Bhiwadi	Zone Alwar	4	0	0	0	0	0
11	Special Circle 2nd Bhiwadi	Zone Alwar	15	2	0	0	0	0
12	Circle-A Jaipur	Zone-II Jaipur	336	28	0	0	0	0
13	Circle-I, Jaipur	Zone-III Jaipur	313	16	0	0	0	0
14	Circle-Q Jaipur	Zone-II Jaipur	146	21	0	0	0	0
15	Circle Special-III Jaipur	Zone-I Jaipur	0	0	0	0	0	0
16	Circle- Special-V Jaipur	Zone-I Jaipur	0	0	0	0	0	0
17	Circle- A Sikar	Zone-I Jaipur	8	0	0	0	0	0
18	Circle-B Sikar	Zone-I Jaipur	1	0	0	0	0	0
19	Circle-Dausa	Zone-II Jaipur	12	0	0	0	0	0
20	Circle-P Jaipur	Zone-I Jaipur	94	6	0	0	0	0
21	Circle-H Jaipur	Zone-II Jaipur	283	7	0	0	0	0
22	Circle-G Jaipur	Zone-I Jaipur	33	2	0	0	0	0
23	Circle-O Jaipur	Zone-I Jaipur	141	1	0	0	0	0
24	Circle-B Jaipur	Zone-III Jaipur	79	2	0	0	0	0
25	Circle-D Jaipur	Zone-II Jaipur	70	3	0	0	0	0
26	Circle-Spl Rajasthan	Zone-II Jaipur	0	0	0	0	0	0
27	Circle-F Jaipur	Zone-I Jaipur	56	1	0	0	0	0
28	Circle-WT-1 Jaipur	Zone-I Jaipur	0	0	0	0	0	0
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	1	0	0	0	0	0
30	Circle Kishangarh	Zone-Ajmer	96	3	0	0	0	0
31	Circle Tonk	Zone-III Jaipur	1	0	0	0	0	0
32	Circle- E Jaipur	Zone I Jaipur	75	10	1	14,639	0	0
33	Circle- J Jaipur	Zone II Jaipur	330	26	2	0	0	2,64,962
34	Circle N Jaipur	Zone III Jaipur	143	14	0	0	0	0
35	Circle M Jaipur	Zone I Jaipur	83	6	0	0	0	0
Total			**3,560**	**268**	**4**	**4,50,236**	**1,94,927**	**4,59,889**
							11,05,052	

Appendix 2.11

(Refer paragraph 2.7.6.5)

Refund amount included ITC availed on capital goods (post-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund cases processed	No. of zero rated refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Excess amount refunded (In ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	104	36	3	5,78,480	12,890	12,890
2	Circle L Jaipur	Zone III Jaipur	73	12	0	0	0	0
3	Circle K Jaipur	Zone I Jaipur	27	3	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	56	10	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	5	0	0	0	0	0
6	Special Circle 1st Ajmer	Zone Ajmer	12	6	1	0	1,74,962	1,74,962
7	Special Circle 2nd Ajmer	Zone Ajmer	2	1	0	0	0	0
8	Circle A Bhilwara	Zone Bhilwara	65	21	2	0	1,90,711	1,90,711
9	Circle B Bhilwara	Zone Bhilwara	77	29	2	0	75,538	75,537
10	Circle A Alwar	Zone Alwar	23	0	0	0	0	0
11	Circle B Alwar	Zone Alwar	4	0	0	0	0	0
12	Circle A Beawar	Zone Ajmer	4	3	0	0	0	0
13	Circle B Beawar	Zone Ajmer	1	1	0	0	0	0
14	Circle A Bharatpur	Zone Bharatpur	0	0	0	0	0	0
15	Circle B Bharatpur	Zone Bharatpur	0	0	0	0	0	0
16	Circle W T Bharatpur	Zone Bharatpur	0	0	0	0	0	0
17	Circle Banswara	Zone Udaipur	Information not provided	1	0	0	0	0
18	Circle Barmer	Zone Jodhpur	16	5	0	0	0	0
19	Circle-A, Jaipur	Zone-II, Jaipur	29	16	0	0	0	0
20	Circle-I, Jaipur	Zone-III, Jaipur	89	16	0	0	0	0
21	Circle-Q, Jaipur	Zone-II, Jaipur	36	13	1	0	2,25,107	2,25,107
22	Circle-Special-III Jaipur	Zone-I, Jaipur	3	0	0	0	0	0
23	Circle-Special-V Jaipur	Zone-I, Jaipur	0	0	0	0	0	0
24	Circle-A, Sikar	Zone-I, Jaipur	0	0	0	0	0	0
25	Circle-B, Sikar	Zone-I, Jaipur	0	0	0	0	0	0
26	Circle-Dausa	Zone-II, Jaipur	0	0	0	0	0	0
27	Circle-Jhalawar	Zone- Kota	0	0	0	0	0	0
28	Circle-Jhunjhunu	Zone- Bikaner	0	0	0	0	0	0
29	Circle-Karauli	Zone- Bharatpur	0	0	0	0	0	0
30	Circle- Makrana	Zone- Ajmer	10	0	0	0	0	0
31	Circle- Merta City	Zone- Ajmer	3	2	0	0	0	0
32	Circle- Nagaur	Zone- Ajmer	0	0	0	0	0	0
33	Circle-Rajsamand	Zone- Bhilwara	1	0	0	0	0	0
34	Circle- Shahjahanpur	Zone- Alwar	39	6	0	0	0	0
35	Circle- Sumerpur	Zone-Pali	4	1	0		0	0
36	Circle- WCT-II, Jaipur	Zone-II, Jaipur	0	0	0	0	0	0
37	Circle- WCT-III, Jaipur	Zone-III, Jaipur	1	1	0	0	0	0
38	Circle, Balotara	Zone- Jodhpur	2	2	0	0	0	0
39	Circle-A, Bikaner	Zone- Bikaner	0	0	0	0	0	0
40	Circle-B, Bikaner	Zone- Bikaner	0	0	0	0	0	0
41	Circle-C, Bikaner	Zone- Bikaner	16	3	0	0	0	0
42	Circle-D, Bikaner	Zone- Bikaner	0	0	0	0	0	0
43	Circle-WCT, Bikaner	Zone- Bikaner	0	0	0	0	0	0
44	Circle- B, Kota	Zone- Kota	Information not provided	3	0	0	0	0
45	Circle- C, Kota	Zone- Kota	0	0	0	0	0	0
46	Circle- Spl. I, Kota	Zone- Kota	1	1	0	0	0	0
47	Circle- Spl. II, Kota	Zone- Kota	2	1	0	0	0	0
48	Circle- WCT, Kota	Zone- Kota	0	0	0	0	0	0
49	Circle- Pali	Zone- Pali	0	0	0	0	0	0
50	Circle- Sirohi	Zone- Pali	2	1	0	0	0	0

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation zero rated refund cases processed	No. of zero rated refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
51	Circle-A Udaipur	Zone- Udaipur	46	9	0	0	0	0
52	Circle-B Udaipur	Zone-Udaipur	6	2	0	0	0	0
53	Circle-C Udaipur	Zon- Udaipur	0	0	0	0	0	0
54	Circle-P Jaipur	Zone-I Jaipur	12	1	0	0	0	0
55	Circle-H Jaipur	Zone-II Jaipur	58	8	1	2,69,103	0	0
56	Circle-G Jaipur	Zone-I Jaipur	13	1	0	0	0	0
57	Circle-O Jaipur	Zone-I Jaipur	14	2	0	0	0	0
58	Circle-B Jaipur	Zone-III Jaipur	18	2	0	0	0	0
59	Circle-D Jaipur	Zone-II Jaipur	29	1	0	0	0	0
60	Circle-F Jaipur	Zone-I Jaipur	4	2	0	0	0	0
61	Circle-WT-1 Jaipur	Zone-I Jaipur	0	0	0	0	0	0
62	Circle-Spl-1 Jaipur	Zone-III Jaipur	0	0	0	0	0	0
63	Circle-Kishangarh	Zone-Ajmer	61	9	0	0	0	0
64	Circle-Tonk	Zone-III Jaipur	1	1	0	0	0	0
65	Circle-A Jodhpur	Zone-Jodhpur	33	5	0	0	0	0
66	Circle-B Jodhpur	Zone-Jodhpur	10	0	0	0	0	0
67	Circle-C Jodhpur	Zone-Jodhpur	62	26	0	0	0	0
68	Circle-D Jodhpur	Zone-Jodhpur	28	4	1	62,460	16,069	16,069
69	Circle-E Jodhpur	Zone-Jodhpur	10	2	0	0	0	0
70	Circle-F Jodhpur	Zone-Jodhpur	58	13	0	0	0	0
71	Circle-Spl 1 Jodhpur	Zone-Jodhpur	0	0	0	0	0	0
72	Circle-Spl 3 Jodhpur	Zone-Jodhpur	0	0	0	0	0	0
73	Circle-C Bhilwara	Zone-Bhilwara	27	1	0	0	0	0
74	Circle-Spl 1 Bhilwara	Zone-Bhilwara	2	1	0	0	0	0
75	Circle-Wt Bhilwara	Zone-Bhilwara	0	0	0	0	0	0
76	Circle-Bundi	Zone-Kota	1	0	0	0	0	0
77	Circle-Chittorgarh	Zone-Bhilwara	1	1	0	0	0	0
78	Circle-Churu	Zone-Bikaner	0	0	0	0	0	0
79	Circle-Dungarpur	Zone-Udaipur	3	0	0	0	0	0
80	Circle-B, Hanumangarh	Zone-Sri Ganganagar	3	3	0	0	0	0
81	Circle-Spl 11 Jaipur	Zone-III Jaipur	0	0	0	0	0	0
82	Circle-Jaisalmer	Zone-Jodhpur	3	1	0	0	0	0
83	Circle-Jalore	Zone-Pali	7	1	0	0	0	0
84	Circle -E Jaipur	Zone -I Jaipur	23	2	0	0	0	0
85	Circle -J Jaipur	Zone -II Jaipur	84	16	1	0	0	1,92,242
86	Circle -N Jaipur	Zone -III Jaipur	41	10	0	0	0	0
87	Circle -M Jaipur	Zone -I Jaipur	23	5	0	0	0	0
88	Circle -A Bhiwadi	Zone-Alwar	31	10	0	0	0	0
89	Circle-B Bhiwadi	Zone-Alwar	24	5	0	0	0	0
90	Circle SPI-I Bhiwadi	Zone-Alwar	0	0	0	0	0	0
91	Circle SPI-II Bhiwadi	Zone-Alwar	10	1	0	0	0	0
92	Circle WT Bhiwadi	Zone-Alwar	0	0	0	0	0	0
Total			**1,453**	**339**	**12**	**9,10,043**	**6,95,277**	**8,87,518**
						24,92,838		

Appendix 2.12

(Refer paragraph 2.7.6.6)

Irregular grant of provisional refund

S. No.	Name of Division	Name of the Commissionerate	Total No. of pre-automation other than zero rated refund applications processed	Total No. of other than zero rated refund applications examined by the Audit	No. of refund cases in which audit objections noticed	Excess amount refunded (in ₹)		
						IGST	CGST	SGST
1	Circle C Jaipur	Zone III Jaipur	104	22	2	13,017	5,11,117	5,41,847
2	Circle L Jaipur	Zone III Jaipur	387	8	1	29,299	86,302	86,302
3	Circle K Jaipur	Zone I Jaipur	13	4	0	0	0	0
4	Circle B Ajmer	Zone Ajmer	159	7	0	0	0	0
5	Circle A Ajmer	Zone Ajmer	154	3	0	0	0	0
6	Special Circle -1st Ajmer	Zone Ajmer	1	0	0	0	0	0
7	Special Circle -2nd Ajmer	Zone Ajmer	6	0	0	0	0	0
8	Circle A Bhiwadi	Zone Alwar	132	21	0	0	0	0
9	Circle B Bhiwadi	Zone Alwar	156	5	0	0	0	0
10	Special Circle -1st Bhiwadi	Zone Alwar	36	3	0	0	0	0
11	Special Circle -2nd Bhiwadi	Zone Alwar	26	3	1	15,32,206	30,432	30,432
12	Circle-A, Jaipur	Zone-II Jaipur	336	28	6	16,03,191	30,487	25,647
13	Circle-I, Jaipur	Zone-III Jaipur	313	16	0	0	0	0
14	Circle-Q, Jaipur	Zone-II Jaipur	146	21	0	0	0	0
15	Circle Special-III, Jaipur	Zone-I Jaipur	34	9	9	1,60,79,412	21,97,971	19,93,782
16	Circle- Special-V, Jaipur	Zone-I Jaipur	0	0	0	0	0	0
17	Circle- A, Sikar	Zone-I Jaipur	33	1	0	0	0	0
18	Circle-B, Sikar	Zone-I Jaipur	74	8	0	0	0	0
19	Circle-Dausa	Zone-II Jaipur	19	0	0	0	0	0
20	Circle-P Jaipur	Zone-I Jaipur	211	11	2	1,78,346	3,95,923	3,95,923
21	Circle-H Jaipur	Zone-II Jaipur	83	2	0	0	0	0
22	Circle-G Jaipur	Zone-I Jaipur	33	6	0	0	0	0
23	Circle-O Jaipur	Zone-I Jaipur	92	6	1	0	2,17,542	2,17,542
24	Circle-B Jaipur	Zone-III Jaipur	32	1	0	0	0	0
25	Circle-D Jaipur	Zone-II Jaipur	50	3	0	0	0	0
26	Circle-Spl Rajasthan	Zone-II Jaipur	11	1	0	0	0	0
27	Circle-F Jaipur	Zone-I Jaipur	100	3	0	0	0	0
28	Circle-WT-1 Jaipur	Zone-I Jaipur	9	2	0	0	0	0
29	Circle-Spl-1 Jaipur	Zone-III Jaipur	7	2	0	0	0	0
30	Circle-Kishangarh	Zone-Ajmer	27	2	0	0	0	0
31	Circle-Tonk	Zone-III Jaipur	27	2	0	0	0	0
32	Circle- E Jaipur	Zone I Jaipur	295	30	0	0	0	0
33	Circle- J Jaipur	Zone II Jaipur	64	1	0	0	0	0
34	Circle- N Jaipur	Zone III Jaipur	60	1	0	0	0	0
35	Circle-M Jaipur	Zone I Jaipur	127	10	0	0	0	0
Total			**3,357**	**242**	**22**	**1,94,35,471**	**34,69,774**	**32,91,475**
						2,61,96,720		

Appendix 2.13

(Refer paragraph 2.7.7.1)

Irregularities of portal to calculate correct refundable amount of CGST and SGST (pre-automation)

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Pre automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which calculation of incorrect CGST and SGST	Irregular calculated excess refund (in ₹)		
						CGST	SGST	TOTAL
1	Circle-C Jaipur	Zone-III Jaipur	1,103	81	2	3,10,722	3,10,722	6,21,444
2	Circle-L Jaipur	Zone-III Jaipur	722	24	6	17,89,524	17,89,523	35,79,047
3	Circle-K Jaipur	Zone-I Jaipur	77	8	2	60,152	60,152	1,20,304
4	Circle-A, Bhiwadi	Zone Alwar	311	35	16	44,69,088	85,80,783	1,30,49,871
5	Circle-B, Bhiwadi	Zone Alwar	192	14	7	56,29,844	56,29,844	1,12,59,688
6	Circle- Spl I, Bhiwadi	Zone Alwar	80	3	1	13,50,321	13,50,321	27,00,642
7	Circle- Spl II, Bhiwadi	Zone Alwar	41	5	3	2,33,275	2,33,275	4,66,550
8	Circle-Q, Jaipur	Zone-II Jaipur	210	32	5	30,86,064	18,81,069	49,67,133
9	Circle-B, Sikar	Zone-I Jaipur	75	8	5	17,42,457	17,42,457	34,84,914
10	Circle-G Jaipur	Zone-I Jaipur	90	8	1	2,52,954	2,52,954	5,05,908
11	Circle-O Jaipur	Zone-I Jaipur	233	7	1	20,712	20,713	41,425
12	Circle-D Jaipur	Zone-II Jaipur	120	6	1	12,647	12,648	25,295
13	Circle-Spl-1 Jaipur	Zone-III Jaipur	7	2	1	47,49,081	0	47,49,081
Total			**3,261**	**233**	**51**	**2,37,06,841**	**2,18,64,461**	**4,55,71,302**

Appendix 2.14

(Refer paragraph 2.7.7.1)

Irregularities of portal to calculate correct refundable amount of CGST and SGST (post-automation)

Sl. No.	Name of the Circle	Name of Division/Zone	Total No. of Post automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which calculation of incorrect CGST and SGST	Irregular calculated excess refund (in ₹)		
						CGST	SGST	TOTAL
1	Circle C Jaipur	Zone III Jaipur	370	64	4	11,13,271	11,13,271	22,26,542
2	Circle L Jaipur	Zone III Jaipur	245	25	3	5,35,431	5,35,430	10,70,861
3	Circle K Jaipur	Zone I Jaipur	134	14	6	32,556	4,89,64,715	4,89,97,271
4	Circle B Ajmer	Zone Ajmer	118	16	8	18,80,972	18,80,972	37,61,944
5	Circle A Ajmer	Zone Ajmer	88	5	1	1,40,509	1,33,177	2,73,686
6	Special Circle - 1st Ajmer	Zone Ajmer	13	6	2	2,83,162	1,27,922	4,11,084
7	Circle A Bhilwara	Zone Bhilwara	360	83	8	31,36,840	41,70,990	73,07,830
8	Circle B Bhilwara	Zone Bhilwara	446	97	4	8,859	3,12,928	3,21,787
9	Circle B Alwar	Zone Alwar	96	25	2	39,676	39,677	79,353
10	Circle Barmer	Zone Jodhpur	60	11	3	2,61,524	1,71,926	4,33,450
11	Circle A Beawar	Zone Ajmer	34	5	1	3,42,816	0	3,42,816
12	Circle-B, Sikar	Zone-I, Jaipur	26	8	5	7,14,998	7,15,001	14,29,999
13	Circle-Makrana	Zone- Ajmer	31	5	3	4,06,298	4,06,298	8,12,596
14	Circle- Merta City	Zone- Ajmer	75	29	8	3,62,567	14,84,209	18,46,776
15	Circle- Nagaur	Zone- Ajmer	33	13	5	6,11,208	10,45,028	16,56,236
16	Circle-Shahjahanpur	Zone- Alwar	60	7	4	6,66,903	6,66,904	13,33,807
17	Circle-C, Bikaner	Zone- Bikaner	60	13	5	21,17,286	27,31,748	48,49,034
18	Circle-B, Kota	Zone-Kota	Information not provided	11	6	3,20,433	3,20,437	6,40,870
19	Circle- Pali	Zone- Pali	101	50	3	6,58,226	9,68,459	16,26,685
20	Circle- Sirohi	Zone- Pali	54	16	2	2,43,530	53,191	2,96,721
21	Circle- A, Udaipur	Zone- Udaipur	61	9	3	1,92,005	1,92,007	3,84,012
22	Circle- B, Udaipur	Zone- Udaipur	7	3	1	1,45,726	1,45,726	2,91,452
23	Circle- C, Udaipur	Zone- Udaipur	Information not provided	4	1	23,009	23,011	46,020
24	Circle-B Jaipur	Zone-III Jaipur	44	8	3	2,55,973	2,55,974	5,11,947
25	Circle-Kishangarh	Zone-Ajmer	87	11	2	35,135	35,135	70,270
26	Circle-A Jodhpur	Zone-Jodhpur	71	10	2	0	2,86,906	2,86,906
27	Circle-B Jodhpur	Zone-Jodhpur	219	53	6	11,82,892	5,98,959	17,81,851

28	Circle-C Jodhpur	Zone-Jodhpur	298	79	16	30,48,114	38,18,774	68,66,888
29	Circle-D Jodhpur	Zone-Jodhpur	76	16	3	80,790	1,51,821	2,32,611
30	Circle-E Jodhpur	Zone-Jodhpur	55	11	1	3,670	4,670	8,340
31	Circle-F Jodhpur	Zone-Jodhpur	88	15	5	6,84,390	6,84,387	13,68,777
32	Circle-C Bhilwara	Zone-Bhilwara	270	37	2	5,924	2,24,979	2,30,903
33	Circle-Chittorgarh	Zone-Bhilwara	35	10	5	8,48,025	7,16,495	15,64,520
34	Circle-B, Hanumangarh	Zone- Sri Ganganagar	7	3	3	12,78,502	24,22,005	37,00,507
35	Circle-A Bhiwadi	Zone-Alwar	106	30	16	64,64,107	58,24,461	1,22,88,568
36	Circle-B Bhiwadi	Zone-Alwar	62	12	5	27,61,054	27,61,054	55,22,108
Total			**3,890**	**814**	**157**	**3,08,86,381**	**8,39,88,647**	**11,48,75,028**

Appendix 2.15

(Refer paragraph 2.7.7.2)

Non Compliance of Circular resulted into non verification of eligible ITC

S. No.	Name of the Circle	Name of Division/Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which eligible ITC not verified	Amount involved in non-verification of eligible ITC (in ₹)
1	Circle C Jaipur	Zone III Jaipur	370	64	13	2,46,79,417
2	Circle K Jaipur	Zone I Jaipur	134	14	4	6,22,45,390
3	Circle A Ajmer	Zone Ajmer	88	5	2	9,21,267
4	Circle B Ajmer	Zone Ajmer	118	16	9	1,60,01,490
5	Special Circle -Ist Ajmer	Zone Ajmer	13	6	2	32,37,019
6	Circle A Bhilwara	Zone Bhilwara	360	83	29	4,52,08,987
7	Circle A Alwar	Zone Alwar	75	2	1	1,76,563
8	Circle B Alwar	Zone Alwar	96	25	10	2,44,29,524
9	Circle Barmer	Zone Jodhpur	60	11	7	80,47,655
10	Circle A Beawar	Zone Ajmer	34	5	2	13,03,935
11	Circle A Bharatpur	Zone Bharatpur	46	7	5	30,03,017
12	Circle-Q, Jaipur	Zone-II, Jaipur	110	21	7	69,54,483
13	Circle Special-III, Jaipur	Zone-I, Jaipur	26	7	5	93,88,713
14	Circle Special-V, Jaipur	Zone-I, Jaipur	26	3	3	47,22,151
15	Circle-B, Sikar	Zone-I, Jaipur	26	8	5	70,88,930
16	Circle- Merta City	Zone- Ajmer	75	29	20	2,84,90,336
17	Circle- Nagaur	Zone- Ajmer	33	13	6	50,78,790
18	Circle- Rajsamand	Zone- Bhilwara	30	1	1	9,00,348
19	Circle- Shahjahanpur	Zone- Alwar	60	7	1	1,51,312
20	Circle-, Balotra	Zone- Jodhpur	346	91	18	75,79,638
21	Circle-, C Bikaner	Zone- Bikaner	60	13	4	65,26,238
22	Circle-, B Kota	Zone- Kota	Information not provided	11	6	1,07,94,939
23	Circle- Pali	Zone- Pali	101	50	19	1,76,77,863
24	Circle- Sirohi	Zone- Pali	54	16	9	1,32,60,570
25	Circle- A, Udaipur	Zone- Udaipur	61	9	1	1,82,61,398
26	Circle- B, Udaipur	Zone- Udaipur	7	3	1	14,80,994
27	Circle- C, Udaipur	Zone- Udaipur	Information not provided	4	2	28,88,108
28	Circle-H Jaipur	Zone-II Jaipur	88	9	5	73,48,258
29	Circle-G Jaipur	Zone-I Jaipur	35	4	4	1,27,03,966
30	Circle-O Jaipur	Zone-I Jaipur	44	11	3	23,45,518
31	Circle-B Jaipur	Zone-III Jaipur	44	8	4	1,10,71,676
32	Circle-Kishangarh	Zone-Ajmer	87	11	5	71,22,786
33	Circle-B Jodhpur	Zone-Jodhpur	219	53	6	74,66,421
34	Circle-C Jodhpur	Zone-Jodhpur	298	79	25	6,35,15,251
35	Circle-E Jodhpur	Zone-Jodhpur	55	11	2	42,70,920
36	Circle-C Bhilwara	Zone-Bhilwara	270	37	18	2,10,99,213
37	Circle-B, Hanumangarh	Zone-Sri Ganganagar	7	3	3	48,40,000
38	Circle-Jaisalmer	Zone-Jodhpur	14	2	1	7,06,672
39	Circle-J Jaipur	Zone-II Jaipur	251	30	10	94,41,562
40	Circle-N Jaipur	Zone-III Jaipur	94	15	2	3,55,853
41	Circle-M Jaipur	Zone-I Jaipur	62	10	3	1,21,98,154
42	Circle-A Bhiwadi	Zone- Alwar	106	30	5	1,85,61,075
43	Circle-B Bhiwadi	Zone- Alwar	62	12	7	5,27,68,613
44	Circle SPL-II Bhiwadi	Zone-Alwar	41	3	1	20,09,731
Total			**4,186**	**852**	**296**	**56,83,24,744**

Appendix 2.16

(Refer paragraph 2.7.7.2)

Refund cases in which HSN/SAC code not included in Annexure-B with online refund application (Online)

Sl. No.	Name of the Circle	Name of Zone	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which eligible ITC not verified	Amount involved in non-verification of eligible ITC (in ₹)
1	Circle-F Jaipur	Zone-I Jaipur	35	3	1	6,03,971
2	Circle-C Jodhpur	Zone-Jodhpur	298	79	2	25,09,828
3	Circle-D Jodhpur	Zone-Jodhpur	76	16	3	20,72,364
Total			**409**	**98**	**6**	**51,86,163**

Appendix 2.17

(Refer paragraph 2.7.7.3)

Refund cases in which undertaking of BRC realisation were not uploaded with refund application on GSTN Portal (post-automation)

Sl. No.	Name of the Circle	Name of Zone	Total No. of Post-automation zero rated refund cases processed	No. of zero rated refund cases examined by Audit from the sample	No. of refund cases in which audit objections noticed	Refund amount sanctioned (in ₹)
1	Circle-L Jaipur	Zone-III Jaipur	73	10	2	19,01,673
2	Circle-K Jaipur	Zone-I Jaipur	27	3	0	0
3	Circle-A Beawar	Zone Ajmer	4	3	0	0
4	Circle-B Beawar	Zone Ajmer	1	1	1	32,03,699
5	Circle-Barmer	Zone Jodhpur	16	5	2	38,52,531
6	Circle-Banswara	Zone Udaipur	Information not provided	1	1	8,35,108
7	Circle-A-Bhilwara	Zone Bhilwara	65	21	6	1,97,28,444
8	Circle-B--Bhilwara	Zone Bhilwara	77	29	9	2,25,53,827
9	Circle-Kishangarh	Zone-Ajmer	61	9	3	26,30,183
10	Circle-C Jodhpur	Zone-Jodhpur	62	26	7	2,30,86,157
11	Circle-B, Hanumangarh	Zone-Sri Ganganagar	3	3	3	48,40,000
Total			**389**	**111**	**34**	**8,26,31,622**

Appendix 2.18

(Refer paragraph 2.7.7.4)

Irregular allowances of refund in time barred cases (post-automation)

S. No.	Name of Division/Zone	Name of the Circle	Total No. of Post-automation refund cases processed	No. of refund applications examined from the sample by Audit	Total No. of refund cases in which deficiency noticed	Excess refund (in ₹)			Total Amount of excess refund (In ₹)
						IGST	CGST	SGST	
1	Circle-K Jaipur	Zone-I Jaipur	134	14	1	8,40,720	0	0	8,40,720
2	Circle-A Bharatpur	Zone Bharatpur	46	7	2	0	0	10,14,514	10,14,514
3	Banswara	Zone - Udaipur	Information not provided	3	1	1,10,653	0	0	1,10,653
4	Barmer	Zone - Jodhpur	60	11	1	4,20,365	0	0	4,20,365
5	Circle- Merta City	Zone- Ajmer	75	29	2	0	2,19,359	4,07,985	6,27,344
6	Circle-Nagaur	Zone- Ajmer	33	13	2	2,37,589	4,115	1,23,355	3,65,059
7	Circle Balotara	Zone-Jodhpur	346	91	4	0	5,79,619	5,79,615	11,59,234
8	Circle-C Bikaner	Zone-Bikaner	60	13	2	0	0	12,28,923	12,28,923
9	Circle-B Kota	Zone-Kota	Information not provided	11	1	7,26,115	0	0	7,26,115
10	Circle- Pali	Zone- Pali	101	50	1	0	52,711	52,710	1,05,421
11	Circle-A Jodhpur	Zone-Jodhpur	71	10	1	0	1,41,337	1,41,337	2,82,674
12	Circle-B Jodhpur	Zone-Jodhpur	219	53	4	0	4,64,389	13,18,899	17,83,288
13	Circle-C Jodhpur	Zone-Jodhpur	298	79	5	0	9,75,548	78,84,551	88,60,099
14	Circle-D Jodhpur	Zone-Jodhpur	76	16	1	0	91,843	1,04,939	1,96,782
15	Circle-Spl 1 Jodhpur	Zone-Jodhpur	3	1	1	0	3,51,212	3,51,211	7,02,423
16	Circle-C Bhilwara	Zone-Bhilwara	270	37	1	0	1,84,028	1,84,028	3,68,056
17	Circle-Chittorgarh	Zone-Bhilwara	35	10	2	26,793	4,31,652	1,76,046	6,34,491
18	Circle-Dungarpur	Zone-Udaipur	11	2	1	58,06,781	0	0	58,06,781
19	Circle-N Jaipur	Zone III Jaipur	94	15	1	1520,430	0	0	15,20,430
Total			**1,932**	**465**	**34**	**96,89,446**	**34,95,813**	**1,35,68,113**	**2,67,53,372**

Appendix - 2.19

(Refer paragraph 2.7.7.6)

Irregular refund of GST on solar energy supply

(Amount in ₹)

Working	Turnover of inverted rated supply	Tax payable on such supply	Adjusted Total turnover	Rate of Tax	"Net ITC"	Maximum refund	Limited upto as per table	Refund Sanctioned as per formula	Limited upto as per table	Remarks
By Department	4,52,92,802	22,64,640	4,81,74,161	5%	62,31,548	35,94,191	I-29,01,394 Total-29,01,394	29,01,394	29,01,394	Considered consolidated supply of goods and services
By Audit	3,17,04,961	15,85,248	6,17,62,002	5%	62,31,548	16,13,660	Not applicable	16,13,660	16,13,660	Working at 70% goods supply at 5% and for services at 30 % value at 18%
			Excess refund						**12,87,734**	
		Goods	4,32,33,401							
		Services	1,85,28,601							
Total			**6,17,62,002**							

Appendix 2.20

(Refer paragraph 2.9.6.9)

Limited Information provided by the Circles

Sl. No.	Name of Circles
1	Circle-F, Jaipur
2	Circle-I, Jaipur
3	Circle WT III, Jaipur
4	Circle-G, Jaipur
5	Circle- Spl - III, Jaipur
6	Circle - Banswara
7	Circle-A, Udaipur
8	Circle- B, Udaipur
9	Circle-C, Udaipur
10	Circle- Spl 2, Udaipur
11	Circle-B, Bhilwara
12	CTO Circle - Churu
13	CTO Circle- Spl 1, Jaipur III
14	CTO Circle- Spl 2, Jaipur - II
15	Circle- Spl - Rajasthan, Jaipur
16	Circle-Q Jaipur
17	Circle-B Jaipur
18	Circle-O Jaipur
19	Circle-A Jodhpur
20	Circle-F Jodhpur
21	Circle-Special-1 Jodhpur
22	Circle-Special-3 Jodhpur
23	Circle-A Bikaner
24	Circle-B Bikaner
25	Circle-C Bikaner
26	Circle-D Bikaner
27	Circle-Spl Bikaner
28	Circle-WT Bikaner
29	Circle-D Jaipur
30	Circle-H Jaipur
31	Circle-A, Jaipur
32	Circle-K, Jaipur
33	Circle-J, Jaipur
34	Circle-C, Jaipur
35	Circle-A, Sriganganagar
36	Circle-B, Sriganganagar
37	Circle-Special, Sriganganagar
38	Circle-A, Hanumangarh
39	Circle-B, Hanumangarh
40	Circle-Special, Hanumangarh
41	Circle- Jhalawar
42	Circle-A, Kota
43	Circle-B, Kota
44	Circle-C, Kota
45	Circle Special-I, Kota

Sl. No.	Name of Circles
46	Circle- WCT, Kota
47	Circle- Bundi
48	Circle- Sumerpur
49	Circle- Gangapur City
50	Circle- Special- VII, Jaipur
51	Circle- Special- X, Jaipur
52	Circle- Special- XI, Jaipur
53	Circle-E, Jaipur
54	Circle-M, Jaipur
55	Circle-P, Jaipur
56	Circle-L, Jaipur
57	Circle-A, Bhiwadi
58	Circle-B, Bhiwadi
59	Circle-Spl-1, Bhiwadi
60	Circle-Spl-II, Bhiwadi
61	Circle-W.T, Bhiwadi
62	Circle-A, Alwar
63	Circle-B, Alwar
64	Circle-Spl- Alwar
65	Circle-W.T, Alwar
66	Circle-A, Beawar
67	Circle-B, Beawar
68	Circle-Kishangarh
69	Circle-Shahjhanpur
70	Circle-Spl-IV Jaipur
71	Circle-W.T.II Jaipur

Appendix 2.21

(Refer paragraph 2.9.6.9)

Required information provided by the circles

Sr. No.	Name of Circle
1	Circle- Spl 1, Udaipur
2	Circle- WT, Udaipur
3	CTO Circle - Rajsamand
4	Circle-A, Bhilwara
5	Circle-C, Bhilwara
6	Circle- Spl 1, Bhilwara
7	CTO Circle- Spl-II Bhilwara
8	CTO Circle- WT, Bhilwara
9	Circle- Jhunjhunu
10	Circle-N Jaipur
11	Circle-WT-1 Jaipur
12	Circle-D Jodhpur
13	Circle-C Jodhpur
14	Circle-B Jodhpur
15	Circle-WT Jodhpur
16	Circle-E Jodhpur
17	Circle-Special-II Jodhpur
18	Circle- Nagaur
19	Circle-Merta City
20	Circle Special-II, Kota
21	Circle Special-III, Kota
22	Circle- Special- VIII, Jaipur
23	Circle- Special- IX, Jaipur

Appendix 6.1

(Refer paragraph 6.1)

List of Departments

S.No.	Name of Department	S.No.	Name of Department	S.No.	Name of Department
1	Agriculture	23	Higher Education	45	Revenue Intelligence
2	Agriculture Marketing	24	Home including Home Guard	46	Rural Development
3	Animal Husbandry	25	Horticulture	47	Sainik Kalyan
4	Archaeology & Museum	26	Information & PR including Information Commission	48	Sanskrit Education
5	Art & Culture	27	Inspection	49	Secondary Education
6	Ayurveda	28	Irrigation (Indira Gandhi Nahar Pariyojana - IGNP)	50	Settlement
7	Bhasha & Pustakalya	29	Jail	51	SIPF
8	Collector (Misc.)	30	Labour	52	Skill Employment & Entrepreneurships
9	Command Area Development	31	Land Revenue	53	Social Justice & Empowerment
10	Cooperative	32	Law & Legal	54	Soil and Water conservation
11	Devasthan	33	LFAD	55	Stamps Duty & Registration Fee
12	Disaster Management Relief & Civil Defence	34	Medical & Health	56	State Excise
13	Election	35	Medical Education	57	Statistics & Economics
14	Elementary Education	36	Minority Affairs	58	Technical Education
15	Employees State Insurance	37	Panchayati Raj Institution	59	Tourism
16	Evaluation	38	Patwar Training Centres	60	Treasuries & Accounts
17	Finance	39	Pension (Banks)	61	Tribal Area Development
18	Fisheries	40	Personnel	62	VAT/GST
19	Food, Civil Supplies and Consumer Affairs	41	Printing & Stationery	63	Water Resources Department
20	GAD including Governor, Vidhan Sabha Sectt.	42	Rajasthan Institute of Public Administration	64	Ways & Means
21	Gopalan	43	Rajasthan Public Service Commission (RPSC)	65	Women & Child Development
22	Ground Water Department	44	Rajasthan Staff Selection Board (RSSB)	66	Youth & Sports Affairs

Appendix 6.2

(Refer paragraph 6.4)

Statement showing response of the Government/ Departments

S. No	Nature of Irregularity	Law and Legal Affairs Department		Higher Education Department		Animal Husbandry Department	
		No. of Paragraphs	Amount (₹ in lakh)	No. of Paragraphs	Amount (₹ in lakh)	No. of Paragraphs	Amount (₹ in lakh)
1.	Fraud/Misappropriation/ embezzlement/losses/ theft of stores and cash	1	0	41	2,159.70	7	47.04
2.	Recoveries pointed out by audit	27	36.86	126	8,685.89	15	220.60
3.	Violation of contractual obligation, undue favour to contractor	0	0	165	4,446.32	7	1,852.86
4	Avoidable/Excess Expenditure	9	957.92	96	10,744.03	7	897.88
5	Wasteful/infructuous expenditure	2	5.41	48	4,042.27	8	78.80
6	Regulatory issues	240	2,647.78	1,453	1,57,384.67	42	4,407.88
7	Idle investments/idle establishment/blockade of funds/diversion of funds	8	220.25	214	30,009.35	27	13,899.67
8	Idle/delay in commissioning of equipment.	0	0	1	2.96	0	0
9	Non-achievement of objectives	0	0	18	759.51	6	0
10	Miscellaneous	323	959.70	52	1,009.96	60	2,81,747.90
	Total	**610***	**4,827.92**	**2,214**	**2,19,244.66**	**179**	**3,03,152.63**

* Including sub Para

Appendix 7.1

(Refer paragraph 7.1)

Statement of loss due to selling certified seeds as grain instead of selling as seeds in Rabi 2018-19

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)-(5)	(8)=(7)*(4)
(A) Wheat varieties sold to dealers (up to 10 years old)							
1	Suratgarh	HD-2967	3,440	1,750	2,900.86	1,150.86	39,58,958
		HD-3086	155.4	1,750	2,900.86	1,150.86	1,78,844
		WH-1105	2,120	1,750	2,900.86	1,150.86	24,39,823
		HD-2967	750	1,750	2,900.86	1,150.86	8,63,145
2	Udaipur	Raj-4079	77.6	1,800	2,900.86	1,100.86	85,427
3	Sumerpur	HD-3086	140	1,750	2,900.86	1,150.86	1,61,120
		Raj-4120	108	1,800	2,900.86	1,100.86	1,18,893
4	Hanumangarh Town	WH-1105	510.4	1,750	2,900.86	1,150.86	5,87,399
5	Bharatpur	HD-3086	20	1,750	2,900.86	1,150.86	23,017
6	Laxmangarh (Sikar)	HD-2967	1,256	1,750	2,900.86	1,150.86	14,45,480
7	Baran	HI-1544	320	1,750	2,900.86	1,150.86	3,68,275
8	Mandore	Raj-4238	5.6	1,800	2,900.86	1,100.86	6,165
Total			**8,903**				**1,02,36,547**
(B) Wheat varieties sold to dealers (more than 10 years old)							
1	Baran	Raj-4037	400	1,800	2,672.72	872.72	3,49,088
2	Chittorgarh	Raj-4037	6	1,800	2,672.72	872.72	5,236
3	Dhindhol	Raj-4037	157.6	1,800	2,672.72	872.72	1,37,541
Total			**563.6**				**4,91,865**
Sub-Total (A) + (B)			**9,466.6**				**1,07,28,412**
(C) Wheat varieties e-auctioned (up to 10 years old)							
1	Alwar	HD-2967	1,063.60	1,645	2,900.86	1,255.86	13,35,733
		HD-3086	1,261.20	1,629	2,900.86	1,271.86	16,04,070
		Raj-4079	133.89	1,675	2,900.86	1,225.86	1,64,130
		Raj-4238	1,041.20	1,705	2,900.86	1,195.86	12,45,129
2	Banswara	Raj-4079	21.20	1,936	2,900.86	964.86	20,455
		Raj-4120	90.00	1,931	2,900.86	969.86	87,287
3	Baran	Raj-4079	5,302.00	1,961	2,900.86	939.86	49,83,138
		Raj-4120	1,294.40	1,941	2,900.86	959.86	12,42,443
		Raj-4238	2,494.00	1,982	2,900.86	918.86	22,91,637
4	Bharatpur	HD-2967	3,220.80	1,939	2,900.86	961.86	30,97,959
		HD-3086	452.00	1,654	2,900.86	1,246.86	5,63,581
		HD-3086	432.00	1,939	2,900.86	961.86	4,15,524
		Raj-4079	968.80	1,709	2,900.86	1,191.86	11,54,674
		Raj-4238	3,660.00	1,690	2,900.86	1,210.86	44,31,748
5	Bhilwara	Raj-4079	1,329.20	2,020	2,900.86	880.86	11,70,839
		Raj-4120	94.00	2,000	2,900.86	900.86	84,681
6	Chitorgarh	Raj-4238	1,116.40	1,999	2,900.86	901.86	10,06,837
7	Dhindhol	Raj-4120	144.00	1,937	2,900.86	963.86	1,38,796

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
8	Duni	HD-2967	333.60	1,617	2,900.86	1,283.86	4,28,296
		HD-3086	44.00	1,609	2,900.86	1,291.86	56,842
		Raj-4238	1,432.40	1,951	2,900.86	949.86	13,60,579
		DPW-621	40.00	1,670	2,900.86	1,230.86	49,234
9	Hanumangarh	HD-2967	426.80	1,651	2,900.86	1,249.86	5,33,440
		HD-3086	2,011.60	1,955	2,900.86	945.86	19,02,692
		WH-1105	4,476.40	1,942	2,900.86	958.86	42,92,241
10	Hindon City	Raj-4079	168.00	1,660	2,900.86	1,240.86	2,08,464
		Raj-4120	62.00	1,651	2,900.86	1,249.86	77,491
		Raj-4238	33.60	1,639	2,900.86	1,261.86	42,398
11	Jhalawar	HI-1544	1,180.40	1,986	2,900.86	914.86	10,79,901
		Raj-4079	1,398.40	1,961	2,900.86	939.86	13,14,300
		Raj-4120	40.80	1,931	2,900.86	969.86	39,570
		Raj-4238	147.60	1,971	2,900.86	929.86	1,37,247
		Raj-4238	44.00	1,931	2,900.86	969.86	42,674
12	Kota	HI-1544	1,579.60	1,998	2,900.86	902.86	14,26,158
		Raj-4120	15.20	1,554	2,900.86	1,346.86	20,472
		Raj-4238	5,422.00	1,986	2,900.86	914.86	49,60,371
13	Nagaur	HD-2967	1,464.00	1,981	2,900.86	919.86	13,46,675
		HD-3086	1,003.20	1,965	2,900.86	935.86	9,38,855
		Raj-4079	151.60	1,955	2,900.86	945.86	1,43,392
		Raj-4238	176.00	1,967	2,900.86	933.86	1,64,359
14	Sriganganagar	Raj-4238	140.80	1,691	2,900.86	1,209.86	1,70,348
15	Srikaranpur	Raj-4238	208.80	1,950	2,900.86	950.86	1,98,540
		WH-1105	2,315.60	1,936	2,900.86	964.86	22,34,230
16	Sumerpur	Raj-4120	101.60	1,955	2,900.86	945.86	96,099
17	Tabiji	Raj-4079	92.90	1,651	2,900.86	1,249.86	1,16,112
		Raj-4079	61.50	1,951	2,900.86	949.86	58,416
		Raj-4120	175.20	1,721	2,900.86	1,179.86	2,06,711
		Raj-4120	44.40	1,960	2,900.86	940.86	41,774
		Raj-4238	88.40	1,957	2,900.86	943.86	83,437
	Total		**48,999.09**				**4,88,09,981**
(D) Wheat varieties e-auctioned (more than 10 years old)							
1	Alwar	Raj-4037	580.00	1,719	2,672.72	953.72	5,53,158
		Raj-4083	54.80	1,670	2,672.72	1,002.72	54,949
		WH-1106	348.00	1,659	2,672.72	1,013.72	3,52,775
2	Baran	Raj-4037	5,043.60	1,958	2,672.72	714.72	36,04,762
		Raj-4083	623.20	1,971	2,672.72	701.72	4,37,312
3	Bharatpur	Raj-4037	2,874.00	1,967	2,672.72	705.72	20,28,239
4	Bhilwara	Raj-4037	1,322.80	1,960	2,672.72	712.72	9,42,786
5	Chitorgarh	Lok-1	24.00	1,952	2,672.72	720.72	17,297
		Raj-4037	2,861.20	2,035	2,672.72	637.72	18,24,644
		Raj-4037	4,291.80	2,031	2,672.72	641.72	27,54,134
		Raj-4083	319.40	2,000	2,672.72	672.72	2,14,867
6	Dhindol	Raj-4037	98.00	1,937	2,672.72	735.72	72,101
7	Duni	Raj-4038	835.20	1,669	2,672.72	1,003.72	8,38,307
8	Hanumangarh	Raj-4037	379.60	1,737	2,672.72	935.72	3,55,199
9	Hindauncity	HI-1545	645.60	1,687	2,672.72	985.72	6,36,381
10	Jhalawar	Raj-4037	592.80	1,982	2,672.72	690.72	4,09,459

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
11	Kota	Raj-4037	101.60	1,699	2,672.72	973.72	98,930
		Raj-4083	1,149.20	1,956	2,672.72	716.72	8,23,655
12	Nagaur	Raj-1482	143.00	1,937	2,672.72	735.72	1,05,208
		Raj-4083	178.80	1,961	2,672.72	711.72	1,27,256
13	Sriganganagar	Raj-4037	140.00	1,704	2,672.72	968.72	1,35,621
14	Sumerpur	Raj-4083	748.00	1,944	2,672.72	728.72	5,45,083
		Raj-2967	1,352.80	1,961	2,672.72	711.72	9,62,815
15	Suratgarh	Raj-4038	1,490.00	1,753	2,672.72	919.72	13,70,383
16	Tabiji	Raj-4037	552.00	1,955	2,672.72	717.72	3,96,181
	Total		**26,749.40**				**1,96,61,500**
(E) Mustard varieties e-auctioned (up to 15 years old)							
1	Alwar	Giriraj	15.61	3,529	5,419.42	1,890.42	29,509
	Alwar	Pusa M-30	50.00	3,559	5,419.42	1,860.42	93,021
2	Bhratpur	Giriraj	22.75	3,521	5,419.42	1,898.42	43,189
	Bhratpur	NRCDR-3	165.40	3,561	5,419.42	1,858.42	3,07,383
	Bhratpur	RGN-299	4.98	3,511	5,419.42	1,908.42	9,504
3	Duni	Giriraj	6.76	3,441	5,419.42	1,978.42	13,374
	Duni	NRCDR-3	120.96	3,611	5,419.42	1,808.42	2,18,746
	Duni	Pusa M-30	236.58	3,631	5,419.42	1,788.42	4,23,104
	Duni	RGN-230	31.80	3,601	5,419.42	1,818.42	57,826
4	Hindoncity	Giriraj	132.41	3,619	5,419.42	1,800.42	2,38,394
	Hindoncity	Pusa-M-30	135.75	3,619	5,419.42	1,800.42	2,44,407
	Hindoncity	RGN-299	4.41	3,419	5,419.42	2,000.42	8,822
	Hindoncity	RH-0750	212.85	3,571	5,419.42	1,848.42	3,93,436
5	Jhalawar	Giriraj	12.15	3,471	5,419.42	1,948.42	23,673
	Jhalawar	RGN-230	39.96	3,410	5,419.42	2,009.42	80,296
6	Kota	Pusa M-30	82.20	3,622	5,419.42	1,797.42	1,47,748
	Kota	RGN-299	8.79	3,551	5,419.42	1,868.42	16,423
	Kota	RH-0750	125.46	3,641	5,419.42	1,778.42	2,23,121
7	Nagaur	RGN-230	62.55	3,402	5,419.42	2,017.42	1,26,190
8	Tabiji	Giriraj	46.97	3,576	5,419.42	1,843.42	86,585
	Tabiji	Giriraj	126.90	3,608	5,419.42	1,811.42	2,29,869
	Tabiji	Pusa M-29	8.76	3,541	5,419.42	1,878.42	16,455
	Tabiji	Pusa M-30	99.72	3,561	5,419.42	1,858.42	1,85,322
	Tabiji	Pusa-M-30	83.16	3,588	5,419.42	1,831.42	1,52,301
	Tabiji	RGN-230	18.15	3,531	5,419.42	1,888.42	34,275
	Tabiji	RH-0750	97.35	3,608	5,419.42	1,811.42	1,76,342
	Total		**1,952.38**				**35,79,315**
(F) Mustard varieties e-auctioned (more than 15 years old)							
1	Alwar	Rohini	38.1	3,571	5,955	2,384	90,830
2	Bharatpur	Rohini	332.52	3,611	5,955	2,344	7,79,427
3	Duni	P.Bold	27.12	3,601	5,955	2,354	63,840
		Rohini	90.3	3,605	5,955	2,350	2,12,205
4	Hindoncity	Rohini	75.03	3,619	5,955	2,336	1,75,270
5	Jhalawar	Laxmi	108.48	3,601	5,955	2,354	2,55,362
6	Kota	Laxmi	7.02	3,509	5,955	2,446	17,171
7	Tabiji	Laxmi	8.79	3,379	5,955	2,576	22,643
		Laxmi	47.49	3,601	5,955	2,354	1,11,791
		P.Bold	33.18	3,604	5,955	2,351	78,006
	Total		**768.03**				**18,06,546**

Sl No.	Name of Unit	Variety of seed	Quantity disposed through sale to dealers (qtls)	Rate of disposal (₹/qtl)	Cost of procurement (₹/qtl)	Loss per quintal (₹)	Total loss (₹)
(G) Gram varieties e-auctioned (up to 15 years old)							
1	Alwar	GNG-1582	424.50	3,594	6,881.26	3,287	13,95,442
2	Baran	GNG-1582	119.10	3,568	6,881.26	3,313	3,94,609
3	Bharatpur	GNG-1582	763.50	3,609	6,881.26	3,272	24,98,371
4	Duni	GNG-1581	56.70	4,218	6,881.26	2,663	1,51,007
5	Hindoncity	GNG-1582	834.90	3,641	6,881.26	3,240	27,05,293
6	Laxmangarh	CSJ-516	159.90	3,537	6,881.26	3,344	5,34,747
		GNG-1582	190.50	3,552	6,881.26	3,329	6,34,224
7	Sriganganagar	GNG-1581	648.90	3,547	6,881.26	3,334	21,63,601
8	Suratgarh	GNG-1581	386.46	3,501	6,881.26	3,380	13,06,335
9	Tabiji	GNG-1582	0.60	2,503	6,881.26	4,378	2,627
		RGC-975	369.30	3,593	6,881.26	3,288	12,14,354
		RGC-975	300.00	3,537	6,881.26	3,344	10,03,278
		GNG-1582	476.10	3,568	6,881.26	3,313	15,77,443
		GNG-1581	304.20	4,278	6,881.26	2,603	7,91,912
	Total		**5,034.66**				**1,63,73,244**
(H) Barley varieties e-auctioned (up to 10 years old)							
1	Laxmangarh	RD-2624	16.2	1,148	2,661.64	1,514	24,521
2	Sriganganagar	BH-902	12.3	1,149	2,661.64	1,513	18,605
		RD-2715	49.8	1,434	2,661.64	1,228	61,136
	Total		**78.30**				**1,04,263**
(I) Barley varieties e-auctioned (more than 10 years old)							
1	Alwar	RD-2035	9	1,149	2,354.2	1,205	10,847
2	Laxmangarh	RD-2035	118.8	1,151	2,354.2	1,203	1,42,940
3	Sriganganagar	RD-2035	63.3	1,147	2,354.2	1,207	76,416
		RD-2036	63.3	1,511	2,354.2	843	53,375
4	Udaipur	RD-2035	159	1,199	2,354.2	1,155	1,83,677
	Total		**413.40**				**4,67,254**
		Sub-Total (C) to (I)	**83,995.26**				**9,08,02,103**
		Grand Total	**93,461.86**				**10,15,30,514**

Appendix 7.2

(Refer paragraph 7.2)

Statement of location-wise capacities which could be availed of from vendor-A instead of vendor-B

(in MT)

Location	Vendor A Offer-I	Vendor A Offer-II	Total capacity offered by Vendor A	Availment from Vendor A	Space remaining with Vendor A after availment	Availment from Vendor B	Capacity that could be availed of from more beneficial option of Vendor A
Jodhpur	2,544		2,544	0	2,544	17,720	2,544
Bikaner	30,316		30,316	0	30,316	54,000	30,316
Sriganganagar	12,930.4		12,930.4	0	12,930.4	19,350	12,930.4
Alwar	2,000	5,000	7,000	0	7,000	9,800	7,000
Kota	6,800		6,800	0	6,800	37,200	6,800
Bhawanimandi		9,000	9,000	0	9,000	2,000	2,000
Baran		15,000	15,000	0	15,000	17,739	15,000
Newai		15,000	15,000	0	15,000	9,133	9,133
Chomu		15,000	15,000	0	15,000	500	500
Sangaria		5,520	5,520	0	5,520	2,600	2,600
Total	**54,590.4**	**64,520**	**1,19,110.4**	**0**	**1,19,110.4**	**1,70,042**	**88,823.4**

Appendix 7.3

(Refer paragraph 7.3)

Statement showing details of crop-wise production, target for production and actual procurement under MSP in the State

Name of crop	Year	Total Production in State in LMT	Target of procurement in LMT (*per cent* of production)	Actual procurement in LMT (*per cent* of production)	Shortfall in procurement in LMT	MSP	Average price of APMC*	Excess of MSP over APMC average price	Higher price that could have been realized by farmers (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)=(4)-(5)	(7)	(8)	(9)=(7)-(8)	(10)=(9)*(6)/10
Gram	2018-19	18.40	5.88 (*31.96*)	5.80 (*31.52*)	0.08	4,620	3,253	1,367	10.94
	2019-20	26.58	4.17 *(15.68)*	1.20 *(4.51)*	2.97	4,875	3,942	933	277.10
Urad	2017-18	5.24	1.32 (*25.19*)	1.31 (*25.00*)	0.01	5,400	3,786	1,614	1.61
	2018-19	3.76	0.88 (*23.40*)	0.77 (*20.48*)	0.11	5,600	3,331	2,269	24.96
	2019-20	1.24	0.74 *(59.68)*	0.00027 *(0.02)*	0.74	5,700	3,997	1,703	125.98
Groundnut	2017-18	12.59	1.50 (*11.91*)	1.46 (*11.60*)	0.04	4,450	3,469	981	3.92
	2018-19	13.83	3.79 (*27.40*)	2.32 (*16.78*)	1.47	4,890	3,740	1,150	**169.05**
	2019-20	16.12	3.07 *(19.04)*	1.93 *(11.97)*	1.14	5,090	4,203	887	**101.12**
Soybean	2017-18	10.70	1.50 (*14.02*)	0.12 (*1.12*)	1.38	3,050	2,874	176	24.29
	2018-19	11.69	3.69 (*31.57*)	0.03 (*0.26*)	3.66	3,399	3,145	254	**92.96**
	2019-20	5.25	3.54 *(67.43)*	0 *(0)*	3.54	3,710	3,634	76	**26.90**
Mustard	2018-19	47.79	8.00 (*16.74*)	4.72 (*9.88*)	3.28	4,200	3,220	980	**321.24**
	2019-20	42.89	8.50 *(19.82)*	6.09 *(14.20)*	2.41	4,425	3,705	720	**173.52**

*Average price at which crop sold in Agriculture Produce Market Committee in State

Appendix 7.4

(Refer paragraph 7.5)

Statement of quarter-wise loss of cash incentives due to delayed voluntary surrender of kerosene

S.N.	Date of surrendering kerosene by GoR	Year	Relevant Quarter	Actual allocation by GoI (in KL)	Actual quantity uplifted by GoR (in KL)	Quantity voluntary surrendered by GoR		Status of claims submitted by GoR	Delay in surrendering the quota	Rate of subsidy on kerosene (₹ per litre)	Loss of cash incentive (₹ in crore)
						Quantity (in KL)	Amount claimed by GoR (₹ in crore)				(Multiplication Factor*Qty in litre* rate of subsidy)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	27.02.2018	2016-17	Q2	1,11,732	107,405	4,008	86.02	Not Accepted	17 months	11.60	
			Q3	71,028	68,844	42,569			14 months	11.21	**86.02**
			Q4	71,028	64,528	46,895			11 months	13.29	
		2017-18	Q1	64,992	51,644	13,348	Nil	Not Accepted	8 months	10.18	**10.19**
			Q2	64,992	2,116	62,876	Nil	Not Accepted	5 months	7.19	**33.90**
		Total		**3,83,772**	**2,94,537**	**1,69,696**					
2	30.05.2018	2017-18	Q3	64,992	0	64,992	Nil	Not Accepted	5 months	10.89	**53.08**
			Q4	64,992	56,692	8,300			2 months	13.19	**8.21**
		Total		**1,29,984**	**56,692**	**73,292**					
3	13.07.2018	2018-19	Q1	64,992	24,700	40,292	Nil	Not Accepted	1 month	15.59	**31.41**
			Q2	64,992	21,804	34,992		Accepted	In Time	16.27	
			Q3	30,000	18,744	0		NA	NA	NA	
		Total		**1,59,984**	**65,248**	**75,284**					
4	08.01.2019 & 12.02.2019	2018-19	Q4	30,000		17,000	Nil	Accepted	In Time	8.72	
		Total		**30,000**	**0**	**17,000**					
5	02.04.2019	2019-20	Q1	13,000		3,000	Nil	Accepted	In Time	10.24	
		Total		**13,000**	**0**	**3,000**					
G. Total											**222.81**

Note 1. Multiplication factor was 0.75 for 2016-17 and 2017-18, 0.50 for 2018-19 and 0.25 for 2019-20 for calculating the cash incentive for quantity of voluntary cuts at the unit rate of subsidy to the relevant quarter.

2. A total incentive of ₹ 77.52 crore was granted by GoI for the quantities accepted in second and fourth quarter of 2018-19 and first quarter of 2019-20.

Appendix 7.5

(Refer paragraph 7.13)

List of Outstanding Loan amount under Micro Finance Scheme

(Amount in ₹)

S. No.	Year	Name of SHG	Sanctioned amount	Disbursed Amount	Recovered amount	Outstanding Principal & Interest	Penalty	Total amount
1	2012-13	Chandani	3,42,000	2,70,000	98,330	2,66,232	1,75,901	4,42,133
2	2012-13	Honey Boney	3,42,000	2,70,000	80,242	2,80,433	4,47,804	7,28,237
3	2012-13	Nilofer Shekh	3,42,000	2,70,000	71,386	2,92,113	4,77,593	7,69,706
4	2012-13	Khushi	3,42,000	2,70,000	89,098	2,68,455	4,46,753	7,15,208
5	2012-13	Nasreen	3,42,000	2,70,000	1,24,522	2,19,506	4,45,082	6,64,588
6	2012-13	Sajeeya	3,42,000	2,70,000	62,480	3,11,931	2,84,148	5,96,079
7	2012-13	Saniya	3,42,000	2,70,000	1,06,546	2,53,439	6,15,096	8,68,535
8	2012-13	Pakeeja	3,42,000	2,70,000	44,068	3,38,367	2,84,503	6,22,870
9	2012-13	Palak	3,42,000	2,70,000	63,880	3,10,106	2,84,148	5,94,254
10	2012-13	Anjum	3,42,000	2,70,000	52,924	3,25,668	2,84,238	6,09,906
11	2012-13	Aaraju	3,42,000	2,70,000	54,624	3,23,505	2,83,449	6,06,954
12	2012-13	Sanjari	3,42,000	2,70,000	89,098	2,64,741	6,69,953	9,34,694
		Total (A)	**41,04,000**	**32,40,000**	**9,37,198**	**34,54,496**	**46,98,668**	**81,53,164**
1	2013-14	Taira/ Sajiya	2,85,000	2,85,000	66,240	3,04,886	5,31,841	8,36,727
2	2013-14	Reshma	2,85,000	2,85,000	44,580	3,32,890	5,65,425	8,98,315
3	2013-14	Shguphta	2,85,000	2,85,000	41,040	3,37,783	5,65,595	9,03,378
4	2013-14	Madeena	2,85,000	2,85,000	69,120	3,03,229	4,15,261	7,18,490
5	2013-14	Ronak	2,85,000	2,85,000	42,480	3,35,603	5,48,623	8,84,226
6	2013-14	Alkuma	2,85,000	2,85,000	7,920	3,79,032	6,35,442	10,14,474
7	2013-14	Madar	2,85,000	2,85,000	43,025	3,34,106	5,65,409	8,99,515
8	2013-14	Sadiya	2,85,000	2,85,000	0	3,84,843	2,14,704	5,99,547
9	2013-14	Fiza	2,85,000	2,85,000	0	3,84,843	2,14,704	5,99,547
10	2013-14	Yasmin	2,61,250	2,61,250	18,660	3,32,783	6,35,395	9,68,178
11	2013-14	Jameela	2,61,250	2,61,250	17,105	3,34,896	6,35,395	9,70,291

S. No.	Year	Name of SHG	Sanctioned amount	Disbursed Amount	Recovered amount	Outstanding Principal & Interest	Penalty	Total amount
12	2013-14	Salma	2,61,250	2,61,250	27,300	3,22,879	5,65,594	8,88,473
13	2013-14	Vaseela	2,61,250	2,61,250	18,660	3,31,940	6,35,354	9,67,294
14	2013-14	Madar mairee	2,61,250	2,61,250	2,13,840	1,36,992	2,48,295	3,85,287
15	2013-14	Jatan	2,61,250	2,61,250	18,660	3,31,933	6,53,447	9,85,380
16	2013-14	Nageena	2,85,000	2,85,000	34,560	3,45,742	5,65,499	9,11,241
17	2013-14	Joint Society	2,85,000	2,85,000	43,200	3,35,378	5,65,467	9,00,845
18	2013-14	Safad	2,85,000	2,85,000	31,680	3,50,954	5,65,726	9,16,680
		Total (B)	**49,87,500**	**49,87,500**	**7,38,070**	**59,20,712**	**93,27,176**	**1,52,47,888**
1	2014-15	Gajala	5,40,000	3,78,000	0	4,90,088	3,22,245	8,12,333
2	2014-15	Gajala	5,40,000	3,78,000	0	4,94,170	3,22,439	8,16,609
3	2014-15	Falak	4,05,000	2,83,500	0	3,66,918	2,41,684	6,08,602
4	2014-15	Bilkis	3,60,000	3,60,000	0	4,67,193	3,06,905	7,74,098
5	2014-15	Gulista	5,40,000	3,78,000	0	4,90,088	3,22,245	8,12,333
6	2014-15	Farhana	2,70,000	2,70,000	0	3,49,731	2,30,148	5,79,879
7	2014-15	Jeenat	5,40,000	3,78,000	0	4,90,088	3,22,245	8,12,333
8	2014-15	Fiza	5,40,000	4,95,000	0	6,37,280	4,60,055	10,97,335
9	2014-15	Kulsum	5,40,000	4,95,000	0	6,37,280	4,60,055	10,97,335
10	2014-15	Nafeesa	4,50,000	3,15,000	0	4,08,020	2,68,516	6,76,536
11	2014-15	Rubee	5,40,000	3,78,000	0	4,82,817	1,76,691	6,59,508
12	2014-15	Feeroza	5,40,000	3,78,000	0	4,84,708	1,83,117	6,67,825
		Total (C)	**58,05,000**	**44,86,500**	**0**	**57,98,381**	**36,16,345**	**94,14,726**
		Grand Total (A+B+C)	**1,48,96,500**	**1,27,14,000**	**16,75,268**	**1,51,73,589**	**1,76,42,189**	**3,28,15,778**

Appendix 7.6

(Refer paragraph 7.13)

List of SHGs whose advance cheques were presented for Total Outstanding dues upto May 2019

(Amount in ₹)

S. No.	Year	Name of SHG	Disbursed loan amount	Total repayment deposited	Month of last instalment amount deposited	Amount of Advance Cheque presented for outstanding dues as of May 2019	Date of presenting Advance Cheque	Delay in presenting Advance Cheque
1.	2012-13	Chandani	2,70,000	98,330	11/2016	4,17,505.00	20.06.2019	2 years 7 months
2.	2012-13	Sajeeya	2,70,000	62,480	12/2015	5,69,243.00	12.06.2019	3 years 6 months
3.	2012-13	Pakeeja	2,70,000	44,068	12/2015	5,94,754.00	20.06.2019	3 years 6 months
4.	2012-13	Palak	2,70,000	63,880	12/2015	5,22,664.00	20.06.2019	3 years 6 months
5.	2012-13	Anjum	2,70,000	52,924	12/2015	5,32,187.00	20.06.2019	3 years 6 months
6.	2012-13	Aaraju	2,70,000	54,624	12/2015	5,33,832.00	20.06.2019	3 years 6 months
7.	2013-14	Madeena	2,85,000	69,120	11/2014	6,99,672.00	31.07.2019	4 years 8 months
8.	2014-15	Gajala	3,78,000	0	1st instalment repayment date 10/2015	7,73,027.00	20.03.2019	3 years 4 months
9.	2014-15	Gajala	3,78,000	0	-do-	7,71,103.00	Cheque not presented	
10.	2014-15	Falak	2,83,500	0	-do-	5,79,156.00	20.06.2019	3 years 7 months
11.	2014-15	Bilkis	3,60,000	0	-do-	7,36,643.00	Cheque not presented	
12.	2014-15	Gulista	3,78,000	0	-do-	7,73,027	20.06.2019	3 years 7 months
13.	2014-15	Farhana	2,70,000	0	-do-	5,51,822.00	20.06.2019	3 years 7 months
14.	2014-15	Jeenat	3,78,000	0	-do-	7,73,027.00	20.06.2019	3 years 7 months
15.	2014-15	Fiza	4,95,000	0	12/2015	10,44,257.00	20.06.2019	3 years 6 months
16.	2014-15	Kulsum	4,95,000	0	-do-	10,44,257.00	20.06.2019	3 years 6 months
17.	2014-15	Nafeesa	3,15,000	0	10/2015	6,43,800.00	20.06.2019	3 years 7 months

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सत्यमेव जयते

Report of the Comptroller and Auditor General of India on Local Bodies

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

For the year ended 31 March 2020

Government of Rajasthan

Report No. 2 of the year 2022

Report of the
Comptroller and Auditor General of India
on
Local Bodies

for the year ended 31 March 2020

Government of Rajasthan

Report No. 2 of the year 2022

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PREFACE

This Report for the year ended 31 March 2020 has been prepared for submission to the Governor of the State of Rajasthan.

This Report relates to Audit of receipts and expenditure of the Panchayati Raj Institutions and Urban Local Bodies in Rajasthan conducted under provisions of the Comptroller and Auditor General (Duties, Power and Conditions of Service) Act, 1971 and read with proviso of sub-section (4) of section 75 of the Rajasthan Panchayati Raj Act, 1994, as amended on 27 March 2011 and section 99-A of the Rajasthan Municipalities Act, 2009, as amended on 31 March 2011, which empowers the Comptroller and Auditor General of India to conduct Audit of the accounts of Panchayati Raj Institutions and Urban Local Bodies and submit such Audit Report to the State Government for its placement in the State Legislature.

The instances mentioned in this Report are those, which came to notice in the course of test Audit during the period 2017-20 as well as those, which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2017-20 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards (March 2017) issued by the Comptroller and Auditor General of India.

OVERVIEW

This Report includes two parts:

Part-A contains observation on Panchayati Raj Institutions (PRIs). This part includes two chapters. Chapter-I includes 'An overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions' and Chapter-II comprises of a Thematic Audit on *Implementation of Mewat Area Development Scheme,* two Long Draft Para on *Mahatma Gandhi Janbhagidari VikasYojana* , '*Release and Utilisation of Grants as recommended by Fifth State Finance Commission* and six draft paragraphs of Compliance Audit.

Part-B includes Urban Local Bodies. This part includes two chapters. Chapter-III includes 'An overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Urban Local Bodies' and Chapter-IV comprises of four Compliance Audit paragraphs.

A synopsis of important findings contained in this report is presented in this overview.

PART-A

Panchayati Raj Institutions

1. Overview of Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions

The Rajasthan Panchayat Samiti and Zila Parishad Act, 1959 conforms to the new pattern of Panchayati Raj which provides for a three tier structure of local self-governing bodies at district, block and village levels and enhanced decentralisation of powers. The Rajasthan Panchayati Raj Act (RPRA), 1994 came into effect from April 1994, consequent to the 73rd Constitutional Amendment giving constitutional status to Panchayati Raj Institutions (PRIs).

As mandated by RPRA, 1994, five standing committees were to be constituted by each PRI, however, the actual status of their constitution has not been made available to Audit, despite repeatedly commenting in the previous Audit Reports. Further, meetings of DPC to discuss and prepare a draft development plan for the district, were also not conducted by most of the districts in prescribed numbers and manner, as envisaged.

Certain sources of revenue like fair tax, building tax, fees, rent from land and buildings, water reservoir etc. and capital receipts from sale of land had been provided to the PRIs. However, the PRIs have remained dependent upon the grants in aid released by State and central Government. PRIs have failed to

recognize the importance of generation of own revenue. Even figures of '*own revenue*' were not available with the Department for the past many years.

Accounting formats have been formulated since 2009. However, the PRIs were still maintaining their accounts in conventional formats. Scheme wise separate cash books, quarterly accounts of Income and Expenditure and annual accounts in prescribed formats were also not maintained by many of the PRIs. Thus, record maintenance of PRIs continued to be poor and incomplete to that extent. *PRIASoft*, an online centralised accounting package that facilitates maintenance of accounts under Model Accounting System, was not being fully utilized as many PRIs were not making entries in it.

DLFAD is the primary auditor of PRIs. Huge arrears in audit as well as certification of accounts of PRIs on part of the DLFAD, is an area of concern. DLFAD also did not ensure compliance to the observations made by this office under parameter 4 and 5 of TG&S. Social audit coverage of PRIs has been decreasing over the years.

The PRIs have not provided even the first compliance of 23 IRs containing 291 paragraphs (issued during 2017-2020). The prescribed number of Audit Committee Meetings to settle the outstanding audit paras were not conducted in any of the years during the period 2017-20.

(Paragraphs 1.1 to 1.11)

2. Audit Findings on Panchayati Raj Institutions

Implementation of Mewat Area Development Scheme

Alwar and Bharatpur Districts' area in Rajasthan, which is thickly populated by the Meo community, is known as the Mewat Area. This area is considered socially and economically backward. Mewat Area Development Scheme (MADS) was started (February 1987) for socio-economic development of the Mewat area and is being implemented in 14 Panchayat Samities (PSs) of the Mewat Area. Small-scale industries and necessary resources were to be developed for employment and livelihood of local citizens alongwith maintenance of assets constructed under MADS and other developmental schemes.

Results of the Audit conducted revealed that planning for implementation of the scheme was not effective as prospective plan, drainage plan, detailed project report/consolidated project report were not prepared. There were delays in submission and approval of annual plans. Only 19.68 to 40.28 per cent of the funds available under the scheme were utilized during 2015-20. Further, funds were diverted to other scheme and advances given to implementing agencies were not adjusted. Joint Physical Verification revealed that inadmissible works were sanctioned under the scheme and unfruitful expenditure was incurred on works without electricity connection. Also, the assets created under the scheme were found damaged despite availability of dedicated funds for maintenance of assets upto 15 per cent of total available

fund, which remained unutilised. Third party inspection/impact study and evaluation of the scheme as envisaged in the guidelines was not also conducted resulting in poor monitoring and supervision of the scheme.

The scheme implementation did not focus on establishment/ development of small-scale industries and necessary resources for employment and livelihood of local citizens and more than two third of the available funds were deployed mainly for construction of CC Road/other small construction activities.

(Paragraph 2.1)

Mahatma Gandhi Janbhagidari VikasYojana

The *Mahatma Gandhi Janbhagidari Vikas Yojana* (MGJVY) formerly known as *Guru Golwalkar Janbhagidari Vikas Yojana* was launched in September 2014 in all the 33 districts of Rajasthan. The objective of the scheme is to ensure public participation in rural areas for development, employment generation and construction and maintenance of community assets and improve living standard of families of the rural areas.

The scheme is funded by the State Government. Under the scheme, for construction of boundary-walls of '*Shamshaans/Kabristan*' along with plantation, tin sheds and platforms, 90 *per cent* funds and for other community assets, 70 *per cent* funds would be provided by the State Government and remaining matching amount would be contributed by the community which includes individual, NGOs, trust, social organization, local public, etc. However, for construction of other assets in the Schedule castes (SC)/ Schedule tribes (ST) dominated areas 80 *per cent* funds would be provided by the State Government.

The Rural Development and Panchayati Raj Department (RD&PRD) is responsible for overall supervision, monitoring and co-ordination of various activities of the scheme. At the District level, ZP (Rural Development Cell) is the nodal agency for implementation of the scheme.

The main objective of MGJVY is to encourage local public participation in socio-economic development of villages through creation of community assets in rural areas. Government contributed ₹ 376.91 crore, while community contributed ₹ 60 crore approximately under the scheme, during 2014-20. Though, 85 per cent of the funds were utilized, the year wise expenditure ranged from 24.14 *per cent* to 43.57 *per cent* of the available funds. Government contributed only nominal funds of ₹ 1.91 crore during last two years. As of March 2020, 330 works worth ₹ 28.73 crore were still incomplete after incurring an expenditure of ₹ 19.26 crore.

Instances of splitting of sanctions for works to avoid sanction of the competent authorities, sanction of works without deposit of required contribution and non-execution of works even after deposit of the public contribution were noticed. Cases of fraudulent payment, assets being used for personal purposes, non-maintenance of damaged assets and execution of inadmissible works etc. were also noticed. Payments were made for unexecuted and/or partially

executed items. Monitoring under the scheme was weak and social audit was also not carried out.

Thus, the prime objective of the scheme i.e. creation of community assets through public participation could be achieved only to a limited extent.

(Paragraph 2.2)

Release and Utilisation of Grants as recommended by Fifth State Finance Commission

Article 243-I of the Constitution of India provides that the Governor of a State is required to constitute a Finance Commission every five years in order to (i) review the financial position of the Panchayats; (ii) recommend the principles which should govern the distribution of the net proceeds of the taxes, duties, tolls and fees between the State and the Panchayats and the allocation between the Panchayats at all levels of their respective shares of such proceeds; and (iii) the grants in aid to the Panchayats from the Consolidated Fund.

Accordingly, the Fifth State Finance Commission was constituted (May 2015) for the period 2015-20 in Rajasthan. The Commission submitted two interim reports for 2015-16 (in September 2015) and for 2016-17 (in September 2016) and final report for whole of the award period in November 2018, which were presented to the Legislative Assembly on 22 September 2015; on 2 September 2016 and on 23 July 2019 respectively. The State Government while accepting most of the recommendations, issued guidelines from time to time for utilisation of the grants to be released under recommendation of Fifth SFC.

The main recommendations of Fifth SFC *inter alia*, included the following.

- Devolution of funds to the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), at the rate of 7.182 *per cent* of the net own tax receipts of the State in ratio of 75.1 *per cent* and 24.9 *per cent* respectively.

- In the year 2015-16, devolved funds were to be distributed between 'basic and development functions' and 'national/state priority schemes' in the ratio of 85 *per cent* and 10 *per cent* respectively, rest 5 *per cent* was to be released as incentive grant.

- During 2016-20, the earmarked funds were categorized into three components *viz.* 55 *per cent* amount for the 'basic and development functions', 40 *per cent* for 'national/state priority schemes' and rest 5 *per cent* for incentivizing keeping of accounts, record, assets register and efforts for raising own revenues.

- For the year 2015-16, the devolved funds were to be allocated tier-wise among the PRIs *viz.* Zila Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) in the ratio of 5:15:80. This ratio was revised to 5:20:75 for the period 2016-20.

During 2015-20, the State Government devolved grants of ₹ 10,345.71 crore under recommendation of Fifth SFC to the PRIs, of which an amount of ₹ 10,226.76 crore (98.85 *per cent*) was utilized.

Audit observed that the State Government did not release 11.94 *per cent* of the grant as recommended by fifth SFC. The PRD also did not release incentive grant of ₹ 193.30 crore during 2015-16 and 2019-20. Component-wise sanction and expenditure details were not maintained by the PRIs. Physical verification of assets created through Fifth SFC grants revealed that the CC roads were constructed without drains, works were executed without preparation of estimates and executed works were of lower specification. Registers of works and assets constructed were not maintained in PRIs. Third party inspection and impact assessment study was not conducted.

(Paragraph 2.3)

Non-observance of Rajasthan Panchayati Raj Rules, 1996 while leasing out the assets of two Panchayat Samities resulted in deprival of legitimate income to the tune of ₹ 3.30 crore.

(Paragraph 2.4)

Non-observance of the provisions of RTPP Rules, 2013 by Panchayat Samitis resulted in unauthorised expenditure of ₹ 3.11 crore.

(Paragraph 2.5)

Lackadaisical approach of *Zila Parishads* in transferring mining royalty share to eligible Gram Panchayats in contravention to State Finance Commission's recommendations as well as Government of Rajasthan's directions.

(Paragraph 2.6)

Panchayat Samitis disregarded the directions regarding transfer of the unspent funds and irregularly retained ₹ 2.92 crore, thereby depriving the beneficiaries of the designated benefits under the Mid Day Meal Scheme.

(Paragraph 2.7)

Fraudulent payment of ₹ 1.06 crore towards procurement of material in violation of the directions of higher authorities in PS Hindoli.

(Paragraph 2.8)

Violation of the executive orders and directions resulted in irregular retention of unspent balances / grants and led to blockage of ₹ 6.99 crore for development activities.

(Paragraph 2.9)

PART-B

Urban Local Bodies

3. Overview of the Functioning, Accountability Mechanism and Financial Reporting issues of Urban Local Bodies

The own resources generated by Urban Local Bodies (ULBs) were not adequate to take care of their expenditure and they were largely dependent on grants and loans from Central/State Government. Absence of timely finalization of accounts in the prescribed formats and their certification deprived the stakeholders of timely and correct accounting information. During 2019-20, As against accounts of 196 ULBs required to be certified, accounts of only 159 ULBs (81 *per cent*) had been certified by the Local Fund Audit Department (LFAD). There were also huge delays in attending to Audit observations and in their settlement. Failure to timely respond to Audit observations is fraught with the risk of continuance of irregularities/ deficiencies.

(Paragraphs 3.1 to 3.11)

4. Audit Findings on Urban Local Bodies

Functioning of Municipal Corporation, Udaipur

Udaipur Municipal Council was converted into Municipal Corporation (M Corp) in April 2013. The M Corp, Udaipur has 70 municipal wards. Udaipur is spread across 64 square km area having a population of 4.51 lakh (census 2011).

At the State level, the Local Self Government Department (LSGD) is the administrative department dealing with affairs of the Urban Local Bodies (ULBs) with the Directorate Local Bodies (DLB) as its nodal office. The DLB performs monitoring and coordinating functions for all ULBs. The Mayor is the elected head and Commissioner is the executive head of M Corp, Udaipur.

Functioning of Municipal Corporation Udaipur during the period of 2013-14 to 2017-18 was test checked from April 2018 to October 2018 and updated for the period 2018-20 from 21 December. 2020 to 15 January 2021. The areas covered during audit were planning, delivery of services, contract management, resource mobilisation, financial management and internal control. Against the total receipts of ₹ 1,112.52 crore, the M Corp incurred an expenditure of ₹ 1,146.91 crore during 2013-20.

It was noticed that the planning mechanism of M Corp, Udaipur was weak as neither detailed survey was conducted nor statutory plans were prepared for systematic development of Udaipur city. There were inadequacies in the services that were required to be provided by M Corp Udaipur. Segregation and disposal of municipal solid waste was not being managed effectively. Further, 45.27 *per cent* of the sewage was disposed untreated. M Corp did not

have any database of buildings for which fire NOC was required and systems for fire prevention, fire safety and checking of fire hazard were weak. The M Corp Udaipur also did not provide timely services to citizens that were guaranteed under the RGDPS Act. Disposal of complaints was also inordinately slow.

The Own revenue of M Corp was low and it did not increase by 10 *per cent* every year as recommended by 13th/14th CFC and 4th/5th SFC. Instances of accumulation of outstanding UD tax and lease money, non-recovery of lease money for change of land use, sewage charges, registration and permission fee from mobile towers, license fee from hotels, bakery, sweet shops etc., and short recovery of betterment levy were noticed. Further, the Financial Management was inefficient as M Corp did not prepare its annual accounts in a timely manner and on accrual basis. M Corp Udaipur had not executed its core functions i.e. public health, sanitation, solid waste management, firefighting, collection of own revenue etc. in a reasonable and proper manner.

(Paragraph 4.1)

Unfruitful expenditure of ₹ 37.01 crore on construction of dwelling units in Rajiv Awas Yojana for rehabilitation of Sanjay Nagar Bhatta Basti under sub-mission of Jawaharlal Nehru National Urban Renewal Mission.

(Paragraph 4.2)

Short recovery of betterment levy of ₹ 7.46 crore from the applicants on granting permission for construction of buildings.

(Paragraph 4.3)

Municipal Corporation, Ajmer, Bikaner and Kota failed to recover the Labour Cess amounting ₹ 1.31 crore.

(Paragraph 4.4)

Resultant loss of revenue of ₹ 41.04 lakh due to delay in tendering process and low department collections during the delay period.

(Paragraph 4.5)

PART-A
PANCHAYATI RAJ INSTITUTIONS

CHAPTER-I

An Overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Panchayati Raj Institutions

CHAPTER-I

AN OVERVIEW OF THE FUNCTIONING, ACCOUNTABILITY MECHANISM AND FINANCIAL REPORTING ISSUES OF PANCHAYATI RAJ INSTITUTIONS

1.1 Introduction

The Rajasthan Panchayat Samiti and Zila Parishad Act, 1959 conforms to the new pattern of Panchayati Raj which provides for a three tier[1] structure of local self-governing bodies at district, block and village levels and enhanced decentralisation of powers.

The Rajasthan Panchayati Raj Act (RPRA), 1994 came into effect from April 1994, consequent to the 73rd Constitutional Amendment giving constitutional status to Panchayati Raj Institutions (PRIs). It delineated functions, powers and responsibilities of PRIs enabling them to function as third tier of Government. Later, Rajasthan Panchayati Raj Rules (RPRRs), 1996 were incorporated there under to ensure smooth functioning of the PRIs.

There were 33 Zila Parishads (ZPs) with two cells in each ZP viz. Rural Development Cell (RDC) and Panchayat Cell (PC), 352 Panchayat Samitis (PSs) and 11,341 Gram Panchayats (GPs) functioning in the State as of March 2020.

Rajasthan is the largest state in the country in terms of size and spans an area of 3.42 lakh square kilometers (sq. km). As per the Census 2011, the total population of the State was 6.85 crore, of which 5.15 crore (75.18 *per cent*) is living in rural areas. The comparative demographic and developmental profile of the State *vis-à-vis* the national profile as per Census 2011 is given in **Table 1.1** below:

Table 1.1

S.No.	Indicator	Unit	Figures as per Census 2011	
			State level	National level
1.	Population	Crore	6.85	121.06
2.	Population (Rural)	Crore	5.15	83.35
3.	Population (Urban)	Crore	1.70	37.71
4.	Population Density	Persons per sq. km	200	382
5.	Decadal Growth Rate	Percentage	21.30	17.70
6.	Sex Ratio	Females per 1,000 males	928	943
7.	Total Literacy Rate	Percentage	66.10	73.00
8.	Female Literacy Rate	Percentage	52.10	64.60
9.	Male Literacy Rate	Percentage	79.20	80.90
10.	Total Literacy Rate (Rural)	Percentage	61.40	67.77
11.	Female Literacy Rate (Rural)	Percentage	45.80	57.93
12.	Male Literacy Rate (Rural)	Percentage	76.20	77.15
13.	Birth Rate	Per 1,000 Population	24 (2018)	20 (2018)*
14.	Death Rate	Per 1,000 Population	5.9 (2018)	6.2 (2018)*
15.	Infant Mortality Rate	Per 1,000 Live Births	37 (2018)	32 (2018)*
16.	Maternal Mortality Rate	Per lakh Live Births	164 (2016-18)	113 (2016-18)*

Source: As per Department of Economic and Statistics, Govt. of Rajasthan
**As per Economic Review 2020-21, Govt. of Rajasthan*

1 Zila Parishad at District level, Panchayat Samiti at Block level and Gram Panchayat at Village level.

1.2 Organisational set up

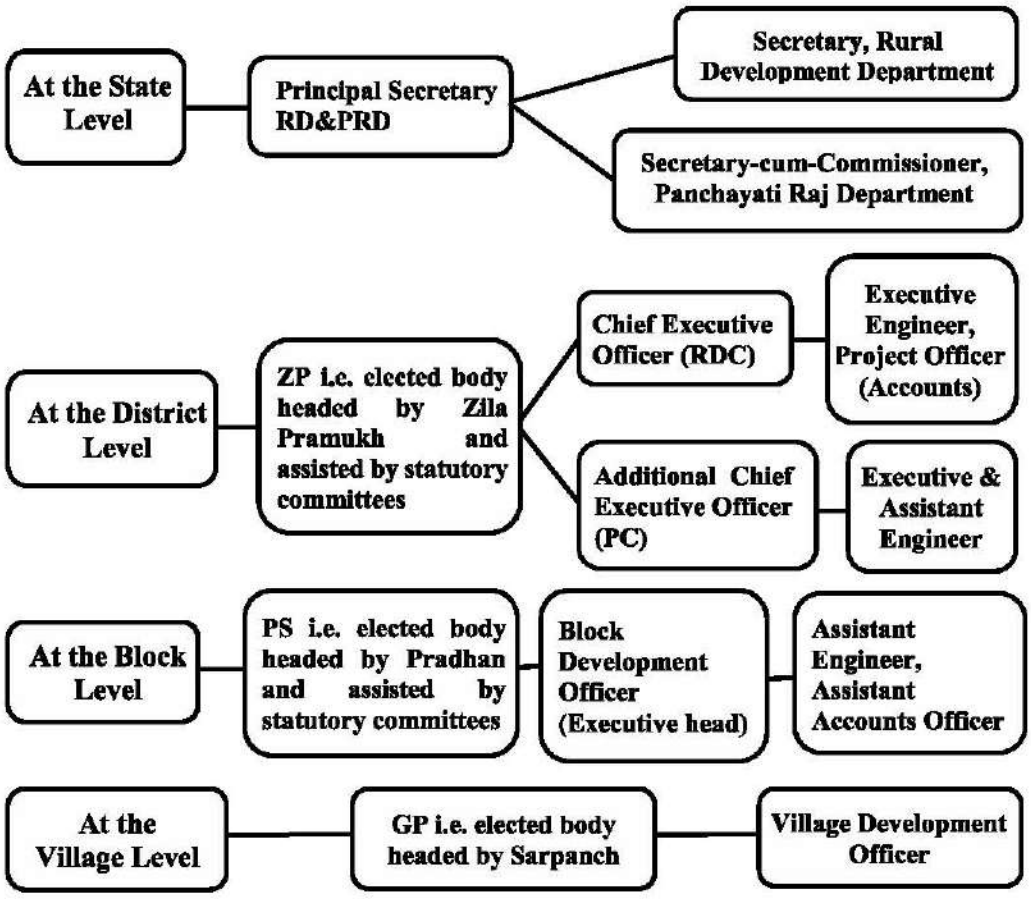
'Special Scheme Organisation' was established in 1971 to give priority and special importance to Rural development. The jurisdiction was increased and it was reorganized as 'Special Schemes and Integrated Rural Development Department' in 1979. Further, it was renamed as 'Rural Development Department' (RDD) in 1999.

Most of the schemes of RDD are executed by PRIs. Therefore, for coordination at district level, Rural Development Cell (RDC) under CEO was created by merging District Rural Development Authority (DRDA) with ZPs. Similarly, at State level, to establish coordination between activities of Rural Development and Panchayati Raj and ensure better execution of Programmes, RDD and Panchayati Raj Department (PRD) were merged to form Rural Development and Panchayati Raj Department (RD&PRD).

All the schemes under RDD and PRD are executed through Principal Secretary, RD&PRD.

The organisational set up of the PRIs is given in **Chart 1.1** below:

Chart 1.1



1.3 Functioning of PRIs

Section 2 (xvii) of RPRA, 1994 defines the PRI as an institution of Self-Government established under this Act for rural areas at the level of village or block or district. Various Central and State schemes/programmes are implemented through the PRIs at district, block and village levels.

The 33 functions of a village level PRI (GP) include general administrative works related to agriculture, minor irrigation, drinking water, education and rural sanitation etc., as specified in the first schedule of RPRA, 1994.

Similarly, functions of PS (30 functions) and ZP (19 functions) are specified in the second and third Schedule of RPRA, 1994 respectively.

1.3.1 Devolution of Funds, Functions and Functionaries to Panchayati Raj Institutions

Following the 73rd Constitutional Amendment, orders on devolution were issued by the Government of Rajasthan (GoR) in June 2003 and October 2010. Accordingly, out of 29 functions to be devolved in terms of XI Schedule of the Constitution, 28 functions were initially transferred. However, funds and functionaries were transferred in respect of 20 subjects only (***Appendix I***). Subsequently, devolution of funds, functions and functionaries of five subjects relating to Public Health Engineering Department, Public Works Department and Food and Civil Supply Department were withdrawn in January 2004 from PRD.

1.4 Formation of various committees of PRIs

1.4.1 District Planning Committee

In pursuance of Article 243 ZD of the Constitution of India and Section 121 of RPRA, 1994, State Government constituted District Planning Committee (DPC) in all the districts of the State. District Collector is a member of the DPC and he or his nominated officer has to attend the meetings of DPC. The required quorum for DPC meeting is 33 *per cent* of members elected from rural and urban areas.

The main objective of DPC is to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft developmental plan for the district as a whole and forward it to the State Government. The DPC should meet at least four times in a year.

Important decisions such as review/approval of district annual plans, quarterly/yearly, physical/financial progress of schemes, review of implementation of various schemes are taken in DPC meetings. However, during 2017-18, out of 33 districts, only four ZPs of Bhilwara, Dausa, Jhunjhunu and Pali held four DPC meetings. In Sikar and Baran five meetings

were held in the year. In another 21 districts[2] two or three meetings were held and remaining six districts, held only one meeting.

Similarly, during 2018-19, out of 33 districts, only two ZPs of Dungarpur and Jhunjhunu held four DPC meetings. In another 25 districts[3] one to three meetings were held and remaining six[4] districts did not hold any meetings. The information regarding number of DPC meetings held by ZPs during 2019-20, was not provided by PRD despite repeated reminders (February 2021, March 2021 and April 2021).

1.4.2 Standing Committees

According to section 55-A, 56 and 57 of RPRA, 1994, respectively every GP, PS and ZP shall constitute five standing committees, one each for the following group of subjects, namely (a) administration and establishment, (b) finance and taxation, (c) development and production programmes including those relating to agriculture, animal husbandry, minor irrigation, co-operation, cottage industries and other allied subjects, (d) education, (e) social service and social justice including rural water supply, health and sanitation, *gramdaan*, communication, welfare of weaker sections and allied subjects. These standing committees shall be headed by the elected member or elected chairperson of the institution concerned respectively.

Actual status of constitution and working of standing committees was not made available by PRD.

1.5 Audit Arrangement

1.5.1 Primary Auditor

Section 75(4) of the RPRA, 1994 stipulates that all the accounts to be kept and maintained by a PRI shall be audited by the Director, Local Fund Audit Department (DLFAD) as per provisions of the Rajasthan Local Fund Audit Act (RLFAA), 1954. The Audit Report[5] of the DLFAD will include two chapters on Audit of PRIs viz. one on 'Status of accounts of PRIs' and other on 'Audit findings'. The paragraphs pertaining to PRIs are discussed by the Committee on Local Bodies and Panchayati Raj Institution constituted by Rajasthan State Legislature.

2 Three meetings: eight ZPs (Ajmer, Chittorgarh, Churu, Dholpur, Jaipur, Karauli, Kota and SawaiMadhopur); two meetings: 13 ZPs (Bikaner, Dungarpur, Hanumangarh, Ganganagar, Jalore, Jhalawar, Jodhpur, Nagaur, Rajsamand, Sirohi, Tonk, Pratapgarh and Udaipur); and one meeting: six ZPs (Alwar, Banswara, Badmer, Bharatpur, Bundi and Jaisalmer).

3 Three meetings: five ZPs (Barmer, Bhilwara, Karauli, Pali and SawaiMadhopur); two meetings: nine ZPs (Ajmer, Alwar, Chittorgarh, Churu, Dausa, Jodhpur, Nagaur, Sikar and Tonk); and one meeting: 11 ZPs (Baran, Banswara, Bikaner, Bundi, Dholpur, Sriganganagar, Jaipur, Jalore, Kota, Rajsamand and Udaipur).

4 Bharatpur, Hanumangarh, Jaisalmer, Jhalawar, Pratapgarh and Sirohi.

5 Section 18 of the Rajasthan Local Fund Audit Act, 1954 requires Director, LFAD to submit his Annual Consolidated Report on audited accounts to the State Government for laying this report before the State legislature.

The Audit Reports of DLFAD, Rajasthan for the year 2016-17, 2017-18, 2018-19 and 2019-20 have been laid before the State legislature on 27 February 2018, 13 February 2019, 26 February 2020 and 25 February 2021 respectively.

1.5.1.1 Certification of Annual Accounts of Panchayati Raj Institutions

As per Rule 23 (h) of the Rajasthan Local Fund Audit Rules (RLFAR), 1955, LFAD is required to certify the correctness of the annual accounts of PRIs at all three levels i.e. ZPs, PSs and GPs. In view of Fourteenth Finance Commission guidelines, the GoR issued (September 2017) orders that Audit and certification of accounts of the PRIs till the year 2015-16 and 2016-17 be undertaken on priority basis by the DLFAD, to make them eligible for performance grant in subsequent years.

During 2017-18, out of 10,222 PRI[6]s, annual accounts of only 6,802 PRIs (mostly pertained to the years 2015-16 and 2016-17) were certified and accounts of 3,420 PRIs (33.46 *per cent*) remained uncertified. All the certificates, except 20, were issued with qualifications by the DLFAD.

Similarly, during 2018-19, out of 10,219 PRI[7]s, annual accounts of only 6,553 PRIs (mostly pertained to the years 2016-17 and 2017-18) were certified and accounts of 3,666 PRIs (35.87 *per cent*) remained uncertified. All the certificates, except 11, were issued with qualifications by the DLFAD.

Further, DLFAD during 2019-20, certified annual accounts of 4,270 PRIs out of total 10,220 PRI[8]s in the State and accounts of 5,950 PRIs (58.22 *per cent*) remained uncertified. All these accounts were certified with qualifications.

The number of certification of accounts consistently decreased during 2017-20. Thus, DLFAD has not been able to certify the accounts of all PRIs in a year. Further, certification of most of the annual accounts with qualification was indicative of improper and incomplete maintenance of accounts by the PRIs.

1.5.1.2 Arrears of Audit of Local Fund Audit Department

The details of audit conducted by DLFAD during the period 2017-20 is given in **Table 1.2** below:

Table 1.2

S. No.	Year	Number of PRIs due for audit				Number of PRIs audited				Number of PRIs in arrears			
		ZP	PS	GP	Total	ZP	PS	GP	Total	ZP	PS	GP	Total
1.	2017-18	33	295	9,894	10,222	4	56	1,779	1,839	29	239	8,115	8,383
2.	2018-19	33	295	9,891	10,219	8	38	1,434	1,480	25	257	8,457	8,739
3.	2019-20	33	295	9,892	10,220	14	95	3,427	3,536	19	200	6,465	6,684

Source: Number of PRIs as provided by PRD and number of PRIs audited as provided by DLFAD

6 Number of PRIs in the State as of March 2017 were 10,222 (ZPs:33; PSs:295 & GPs:9,894).
7 Number of PRIs in the State as of March 2018 were 10,219 (ZPs:33; PSs:295 & GPs:9,891).
8 Number of PRIs in the State as of March 2019 were 10,220 (ZPs:33; PSs:295 & GPs:9,892).

Huge arrears of Audit for past many years has been commented in earlier Audit Reports also. However, concrete action to improve the situation has not been taken by the Department.

A total of 7,182 inspection reports (IRs) containing 69,225 paragraphs issued by the Director LFAD were pending for settlement as of March 2020. Out of these, 7,114 paragraphs involving monetary value of ₹ 19.14 crore were related to embezzlement.

Thus, huge pendency of IRs and paragraphs are indicative of lack of initiative on part of both LFAD & the PRIs towards enhancing accountability.

1.5.2 Audit by Comptroller and Auditor General of India

Comptroller and Auditor General of India (CAG) conducts test Audit of PRIs under Section 14 of CAG's (Duties, Powers and Conditions of Service) Act, 1971 and the proviso of sub section (4) of section 75 of the RPRA[9], 1994, as amended on 27 March 2011 and submits Audit Report to the State Government for placement in the State legislature.

1.5.2.1 Implementation of Technical Guidance and Support/Supervision

Thirteenth Finance Commission recommended that the responsibility of providing Technical Guidance and Supervision (TG&S) over the audit of all the tiers of Panchayati Raj Institutions and Urban Local Bodies be given to C&AG of India. In pursuance of above recommendations Finance (Audit) Department, GoR, issued notification on 2 February 2011 for adoption of 13 parameters (***Appendix-II***) regarding TG&S. Accordingly TG&S Cell was constituted (November 2012) in the office of Principal Accountant General (General & Social Sector Audit) Rajasthan[10] for providing TG&S to DLFAD. These TG&S arrangements were further extended to cover the period of Fourteenth Finance Commission (2015-20) also vide GoR's notification (25 April 2016) on the same terms and conditions.

Comments/suggestions in respect of three Factual Statements (FSs) & three Draft Paragraphs (DPs) during 2017-18, four FSs & two DPs during 2018-19 and five FSs and three DPs during 2019-20 proposed by DLFAD for inclusion in their Audit Report were communicated to DLFAD under the TG&S by the Office of Principal Accountant General (General & Social Sector Audit).

During the period 2017-18, DLFAD did not forward any IRs for comments under TG&S. During 2018-19 and 2019-20, three IRs in each year were forwarded by DLFAD for comments under TG&S. After due scrutiny, the suitable comments for technical guidance were communicated (May 2019 and May 2020) to DLFAD.

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9 All accounts kept and maintained by PRI shall be audited, as soon as may be after the end of each financial year, by the DLFAD for the State and provisions of the Rajasthan Local Fund Audit Act, 1954 shall apply, provided that the CAG of India may also carry out a test Audit of such accounts.

10 Now known as Office of the Accountant General (Audit-I), Rajasthan w.e.f. 18th May 2020.

Further, in compliance of parameter 4 and 5 of TG&S, test check audit of three LFAD audited PSs Alsisar, Mundavar and Pisangan during 2017-19 and two PSs Osian and Pipalkhunt during 2019-20 was conducted by this office and their inspection reports were sent (October 2017, April 2018 and May 2019) to DLFAD for compliance of the objections. Reply of DLFAD was not received (November 2021).

1.6 Response to Audit observations

1.6.1 Response to Inspection Reports and paragraphs

As of March 2020, 2,951 IRs comprising 27,149 paragraphs issued by the Principal Accountant General (General and Social Sector Audit) Rajasthan in respect of the PRIs i.e. ZPs and PSs (including GPs) were pending for settlement as detailed in **Table 1.3** below:

Table 1.3

S.No.	Year	IRs	Paragraphs
1	Upto 2008-09	1,263	9,291
2	2009-10	150	2,021
3	2010-11	104	925
4	2011-12	206	2,471
5	2012-13	191	2,413
6	2013-14	203	2,246
7	2014-15	170	1,304
8	2015-16	161	1,478
9	2016-17	178	1,670
10	2017-18	133	1,429
11	2018-19	123	1,215
12	2019-20	69	686
	Total	**2,951**	**27,149**

Recovery of ₹ 19,958, ₹ 18,684 and ₹ 2,04,250 was made at the instance of Audit in PS-Anoopgarh (2017-18), PS-Lunkaransar (2018-19) and PSs Dungarpur, Pindwada and Pisangan (2019-20).

Huge pendency of IRs and paragraphs indicates lack of prompt response on the part of PRIs.

For early settlement of outstanding paragraphs in IRs, GoR issued (August 1969) instructions to all the departmental officers for sending first reply to IRs within a month and replies to further audit observations within a fortnight. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each of the Administrative Department for ensuring compliance to all the matters relating to audit.

It was however, observed that first compliance of 23 IRs containing 291 paragraphs (issued during 2017-2020) have not been received as of August 2021.

For early disposal/settlement of the outstanding IRs and paragraphs, the Finance Department instructed (April 2016) all the departments to hold four Audit

Committee meetings in a year. However, against eight prescribed Audit Committee meetings (four each by PRD and RDD) to be held in a year, only three (PRD:1 and RDD:2), three (PRD:2 and RDD:1) and four (PRD:2 and RDD:2) meetings were conducted during the year 2017-18, 2018-19 and 2019-20 respectively.

Recommendation:

1. *Efforts should be made by Panchayati Raj Department and Rural Development Department to conduct Audit Committee meetings regularly to settle the pending paragraphs. PRIs should also take prompt action to rectify the irregularities pointed out by Audit.*

1.6.2 Response to paragraphs that featured in Audit Report

Reply to all the paragraphs which appeared in C&AG's Audit Report for 2016-17 have been received as on August 2021. However, reply for 24 paragraphs having money value of ₹ 2,217.04 crore were received after the prescribed time.

1.6.3 Discussion on Audit Reports by the Committee

A Committee on Local Bodies and Panchayati Raj Institution has been constituted since 01 April, 2013 in Rajasthan Vidhan Sabha to examine and discuss the Audit Reports of Comptroller and Auditor General of India on Local Bodies. Audit Reports till the year 2012-13 has been discussed/deemed discussed by the committee. Audit Reports for the year 2013-14 to 2015-16 are due for report writing and Audit Report for the year 2016-17 is pending discussion by the committee.

Accountability Mechanism and Financial Reporting issues

Accountability Mechanism

1.7 Social Audit

Social Audit was formally introduced through Mahatma Gandhi National Rural Employment Guarantee (MGNREG) Audit of Scheme Rules[11], 2011. These rules prescribe procedures and the manner for conducting Social Audit.

For further simplification, delegation of responsibilities to various functionaries and effective implementation of the scheme, the GoR formulated detailed Social Audit Guidelines in 2012. In Rajasthan, Directorate of Social Audit (DSA) was constituted (September 2009) under the administrative set up of Principal Secretary RD&PRD. Director, Social Audit is responsible for conducting Social Audit of scheme[12] in the State as per provisions of the Social Audit Guidelines, 2012.

11 MGNREG Audit of Scheme Rules, 2011were notified (30 June 2011) by the GoI in exercise of the powers conferred by sub section (1) of section 24 of the MGNREG Act, 2005.

12 In addition to MGNREG Scheme, Social Audit of Integrated Watershed Management Programme (IWMP) also commenced from April 2013 by adopting these guidelines.

In the beginning of the year, the DSA with a view to cover each GP in a period of six months, prepares Annual calendar in two parts, each of a half yearly period. Corrective action is taken by executive agencies, line departments and payment authorities and the follow up action is taken by Directorate and GoR.

The position of Social Audit conducted by Director, Social Audit during 2017-20, is as given in **Table 1.4** below:

Table 1.4

S. No.	Year	No. of GPs to be audited in each half	No. of GPs audited		No. of grievances registered		No. of grievances redressed/ closed	
			Ist half	IInd half	Ist half	IInd half	Ist half	IInd half
1.	2017-18	9,894	9,244	7,814	259	201	Nil	Nil
2.	2018-19	9,891	7,587	9,262	1,567	63	1,317	21
3.	2019-20	9,892	8,717	3,671	551	Nil	346	Nil

It is evident from the above table that during 2017-18 Social Audit of 13.79 *per cent* GPs could not be conducted. This percentage further increased to 14.82 and 37.38 *per cent* during 2018-19 and 2019-20 respectively. Further, a total of 957 grievances were pending redressal as of January 2021 and no grievances were settled/closed in three of the six half-yearly periods of 2017-18 to 2019-20.

1.8 Investigation by Lokayukta

The Office of the Lokayukta, Rajasthan was set up in February 1973 as per the Rajasthan Lokayukta and Up-Lokayukta Act, 1973, with an objective of resolving cases of corruption, misutilisation of power by Ministers and higher officials of the GoR. It is an independent constitutional authority. The actions of Pramukh and Up-Pramukh of a ZP, Pradhan and Up-Pradhan of a PS and Chairman of any standing committee constituted by or under RPRA, 1994 are covered under the Lokayukta. However, the acts of the Sarpanch or Panch of GP do not fall under the direct jurisdiction of the Lokayukta in Rajasthan.

The position of complaint cases against the officers and employees of RD&PRD in Lokayukta, Rajasthan is as given in **Table 1.5** below:

Table 1.5

S.No.	Year	Opening balance	Complaint received	Total	Complaint resolved	Closing balance
1.	2017-18	393	820	1,213	744	469
2.	2018-19	469	737	1,206	634	572
3.	2019-20	572	483	1,055	0	1,055

It is evident from above that 2,040 complaints cases against the officers and employees of RD&PRD were received in Lokayukta, Rajasthan during 2017-20 and adding an opening balance of 393 cases, there were a total of 2,433 cases. Out of this, 1,378 cases were disposed and the remaining 1,055 cases were pending (as on March 2020).

1.9 Submission of Utilisation Certificates

As per rule 284 and 286 of the General Financial & Accounts Rules (Part-I) of Government of Rajasthan, PRIs shall submit Utilisation Certificate (UCs) for the grant released to them for specific purpose. The UCs shall be prepared separately by the Vikas Adhikaris/Secretaries concerned and sent to the District Level Officer of Department concerned which released the grant. The District Level Officer shall countersign the same and submit it directly to the Accountant General, Rajasthan.

1.9.1 Panchayati Raj Department

The position of pending UCs in respect of the grants of 5th State Finance Commission (SFC) and 14th Finance Commission (FC) as of March 2018 and March 2019 is given in **Table 1.6.**

Table 1.6

(₹ in crore)

S.No.	Year of allotment	Pending UCs for the amount	
		5th State Finance Commission Grants	14th Finance Commission Grants
1.	2017-18	2,429.90	2,360.62
2.	2018-19	2,291.57	1,246.68
3.	2019-20	NA	NA

**NA (Not Available): The information was not made available by PRD despite repeated reminders.*

PRD provided ZP wise amount of the pending UCs for 2017-18 and the total amount of pending UCs for 2018-19 in respect of grants of 5th SFC and 14th FC, however, ZP wise amount of the pending UCs for 2018-19 was not provided.

The Department needs to take concrete action to obtain the pending UCs for the grants released, from the ZPs concerned.

1.9.2 Rural Development Department

The position of pending UCs in respect of the Central and State sponsored schemes upto the year 2017-18, 2018-19 and 2019-20 is given in **Table 1.7** as under:

Table 1.7

(₹ in crore)

S. No.	Name of Scheme	Pending UC for amount		
		As of March 2018	As of March 2019	As of March 2020
1.	MLALAD	1,432.58	1,282.79	912.95
2.	Swa Vivek Zila Vikas Yojna	14.98	10.99	9.42
3.	MGNREGS	805.36	56.53	65.51
4.	MAGRA	95.65	89.52	53.45
5.	MEWAT	125.75	82.92	56.16
6.	DANG	93.89	80.95	44.37
7.	BADP	260.93	347.40	275.52
8.	MPLAD	200.63	313.82	NA
9.	GGJVY	97.64	144.96	84.18
10.	SPMRM	1.85	123.95	NA
	Total	**3,129.26**	**2,533.83**	**1,501.56**

**NA (Not Available): The information was not made available by RDD despite repeated reminders.*

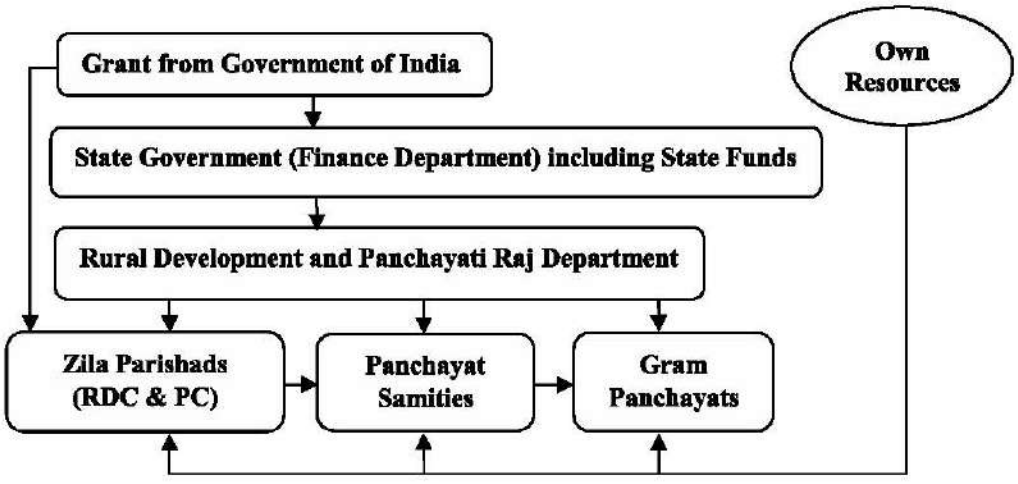
The Department is required to make efforts to ensure timely submission of UCs.

1.10 Financial Reporting Issues

1.10.1 Source of Funds

The receipts and expenditure of PRIs from all the sources are compiled by PRD and RDD separately at the State level. The schemes of PRD and RDD are usually executed by all the three tiers of PRIs. The fund flow of PRIs is given in **Chart 1.2** below:

Chart 1.2



1.10.1.1 Financial Position of Panchayati Raj Institutions as per Panchayati Raj Department

PRIs have their own sources of tax and non-tax revenue *i.e.* fair tax, building tax, fees, rent from land and buildings, water reservoir etc. and capital receipts from sale of land. In addition, the PRIs receive funds from the State Government and Government of India (GoI) in the form of grants-in-aid/loans for general administration, implementation of developmental schemes/works, creation of infrastructure in rural areas etc. PRIs also receive funds under recommendations of the Central/State Finance Commissions. The position of receipts and expenditure of PRIs for the schemes compiled by PRD for the period 2015-20 is given in **Table 1.8** below:

Table 1.8

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
(A) Revenue receipts					
Tax (own revenue)	NA	NA	NA	Nil	NA
Non-Tax (ZP) (own revenue)	NA	NA	NA	11.28	NA
Total Own Revenue	**NA**	**NA**	**NA**	**11.28**	NA
Grants-in-aid from State Government	3,832.57	5,237.27	6,456.10*	4,717.62*	NA
Thirteenth Finance Commission Grants	1.63	Nil	Nil	Nil	NA
Fourteenth Finance Commission Grants	1,471.95	2,305.52	2,657.47	1,362.11@	5,043.12@
Total Receipts	**5,306.15**	**7,542.79**	**9,113.57**	**6,091.01**	NA
(B) Expenditure					
Revenue Expenditure (Pay and allowances and maintenance expenditure)	5,047.40	7,499.67	8,486.82	6,440.25	NA
Capital Expenditure	0.56	43.13	25.00	6.50	NA
Total Expenditure	**5,047.96**	**7,542.80**	**8,511.82**	**6,446.75**	NA

Source: As per data provided by PRD. @ : As per data of State Finance Audit Report (2019-20 and 2020-21)
NA: Not available, The information for the year 2019-20 was not made available by PRD despite repeated reminders.
**It includes amount pertaining to Fifth State Finance Commission grant.*

The above table indicates that:

- There has been a steep decrease in total receipts in the year 2018-19 by 33.17 *per cent* over the previous year. State Government grants decreased by 26.93 *per cent* and Fourteenth Finance Commission grants also decreased by 48.74 *per cent* over the previous year in the same period. However, this position could not be compared for the year 2019-20 as the department did not provide the relevant information even after repeated reminders.

- Total expenditure in 2018-19 also decreased by about 24.26 *per cent* over the previous year. However, the expenditure could not be compared for the year 2019-20 as the department did not provide the relevant information even after repeated reminders.

- Non availability of figures of own revenue (tax and non-tax) with the Department for the year 2014-18 reflects the weakness of the management information system of Department. There are certain revenue receipts in ZPs and PSs in the form of rent from shops, fisheries, auctions, tender receipts, other taxes, etc. However, these were not compiled or consolidated at State level. The department did not provide the relevant information for the year 2019-20 even after repeated reminders.

Hence, PRIs are totally dependent on grants-in-aid received from State Government and Finance Commission. Complete dependency on grants and lack of fiscal autonomy is a matter of serious concern that needs to be addressed for improving governance at grass-root level.

1.10.1.2 Financial Position of Panchayati Raj Institutions compiled by Rural Development Department

The position of receipts and expenditure of the rural development schemes compiled by RDD for the years 2015-20 is given in **Table 1.9** below:

Table 1.9

(₹ in crore)

S. No.	Particulars	2015-16			2016-17			2017-18			2018-19			2019-20		
		CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total	CSS	SSS	Total
1.	Opening balance	790.73	329.16	**1,119.89**	249.68	765.52	**1,015.20**	364.42	953.38	**1,317.80**	801.32	1,998.37	**2,799.69**	1,403.27	1,688.39	**3,091.66**
2.	Receipts	662.04	530.78	**1,192.82**	216.76	639.78	**856.54**	4,129.55	792.53	**4,922.08**	5,571.22	289.47	**5,860.69**	15,875.70	392.34	**16,268.04**
3.	Total available funds*	1,457.37	754.48	**2,211.85**	440.92	1,103.03	**1,543.95**	4,493.99	1,745.92	**6,239.91**	6,373.04	2,287.84	**8,660.88**	17,278.97	2,080.73	**19,359.70**
4.	Expenditure	1,077.59	652.85	**1,730.44**	304.16	767.04	**1,071.20**	4,068.26	666.32	**4,734.58**	5,243.65	603.01	**5,846.66**	13,847.90	578.36	**14,426.26**
5.	Closing balance	379.78	101.63	**481.41**	136.76	335.99	**472.75**	425.73	1,079.60	**1,505.33**	1,129.39	1,684.83	**2,814.22**	3,431.07	1,502.38	**4,933.45**
6.	Percentage of expenditure to the total available funds	73.94	86.53	**78.23**	68.98	69.53	**69.38**	90.53	38.16	**75.88**	82.28	26.36	**67.51**	80.14	27.80	**74.52**
	CSS: Centrally Sponsored Scheme, SSS: State Sponsored Scheme. **Total available funds include Interest on funds and exclude unsanctioned amount as per information provided by the Department.*															
	Source: As per data provided by RDD.															

The above table indicates that:

- There are consistent difference in closing balance of the previous year and opening balance of next year for each of the years. Similar discrepancies were also commented in the previous Audit Reports but they still persist. Urgent remedial action for reconciliation of the differences need to be taken by the GoR.

- Total receipts from Central and State Government have increased by about 474.64 *per cent,* 19.07 *per cent* and 183.71 *per cent* and the expenditure also increased by about 341.98 *per cent,* 23.49 *per cent* and 146.74 *per cent* in 2017-18, 2018-19 and 2019-20 respectively over the previous year.

- Utilisation of available funds was about 75.87 *per cent*, 67.51 *per cent* and 74.52 *per cent* during 2017-18, 2018-19 and 2019-20 respectively.

Scheme-wise financial status and progress of work under schemes during the year 2019-20 is as given in **Table1.10** below:

Table 1.10

(₹ in crore)

Sl. No.	Name of scheme	Total available funds	Expenditure	Expenditure in percentage of available funds	Total available works	Completed	Percentage of completion	Work not started
1.	MLA-LAD	1,656.06	401.26	24.23	6,263	5365	85.66	210
2.	Swa Vivek Zila Vikas Yojna	11.65	2.23	19.16	27	22	81.48	1
3.	MGNREGS	8,083.23	6,896.41	85.32	4,57,168	2,92,426	63.96	NA
4.	MAGRA	93.02	39.56	42.53	39	33	84.62	0
5.	MEWAT	86.42	30.26	35.02	112	99	88.39	1
6.	DANG	84.42	40.05	47.44	26	13	50	6
7.	BADP	441.26	165.74	37.56	676	478	70.71	0
8.	MPLAD	690.19	148.74	21.55	1,170	888	75.90	85
9.	MGJVY	149.17	64.99	43.57	85	70	82.35	1
10.	SPMRM	127.85	30.76	24.06	1,085	313	28.85	397

1.10.2 Recommendations of the State Finance Commission

Fifth State Finance Commission (SFC) period commenced from the year 2015-16. An amount of ₹ 2,770.93 crore, ₹ 2,252.95 crore and ₹ 449.73 crore was provided to the PRIs by the Department as Fifth SFC grant during the year 2017-18, 2018-19 and 2019-20 respectively. The grant was distributed in the ratio of 5:20:75 to ZPs, PSs and GPs. Accordingly, directions and guidelines were given for utilisation of the grant. The grant is to be released as untied fund for development of basic citizen amenities and their maintenance.

1.10.3 Recommendations of the Central Finance Commission

1.10.3.1 Fourteenth Finance Commission Grants

The Fourteenth Finance Commission covered the period from the year 2015-16 to 2019-20. During the period 2015-20, State Government received grants amounting to ₹ 12,840.17 crore (as shown in ***Table 1.8***) and the same was fully transferred to the PRIs.

As per the Fourteenth Finance Commission guidelines, the concerned ZP and PS would be responsible to ensure fair and optimum utilisation of the grants by the GPs. For claiming performance grant, the GPs, shall submit audited accounts that relate to year not earlier than two years preceding the year in which the performance grant is sought. The GPs will have to show increase in their own revenue over the preceding year as reflected in the audited accounts.

1.10.4 Unutilised Funds

Out of 33 ZPs, only 26 ZPs[13], 24 ZPs[14] and 23 ZPs[15] furnished their annual accounts in 2017-18, 2018-19 and 2019-20 respectively. The position of the unutilized fund based on these accounts is shown in **Table 1.11** below:

Table 1.11

(₹ in crore)

S.No.	Year	Opening Balance	Receipts in the year	Total funds	Expenditure	Closing Balance
1.	2017-18	747.20	1,090.68	1,837.88	1,104.77	733.11
2.	2018-19	653.59	829.43	1,483.02	882.30	600.72
3.	2019-20	639.22	452.42	1,091.64	558.61	533.03

Source: Annual accounts of the Districts.

13 Zila Parishad: Ajmer, Banswara, Baran, Barmer, Bhilwara, Bikaner, Bundi, Chittorgarh, Churu, Dausa, Dholpur, Dungarpur, Hanumangarh, Jalore, Jhunjhunu, Jodhpur, Karauli Kota, Nagaur, Pali, Pratapgarh, Rajsamand, Sirohi, Sikar, Tonk and Udaipur.

14 Zila Parishad: Ajmer, Banswara, Baran, Bharatpur, Bhilwara, Bikaner, Bundi, Chittorgarh, Churu, Dholpur, Dungarpur, Hanumangarh, Jaisalmer, Jhalawar, Jhunjhunu, Jodhpur, Karauli, Kota, Pali, Pratapgarh, Rajsamand, Sikar, SawaiMadhopur and Tonk.

15 Zila Parishad: Ajmer, Banswara, Baran, Barmer, Bhilwara, Bikaner, Bundi, Chittorgarh, Churu, Dausa, Dholpur, Dungarpur, Hanumangarh, Jalore, Jhunjhunu, Jodhpur, Karauli Kota, Nagaur, Pali, Pratapgarh, Rajsamand, Sirohi, Sikar, Tonk and Udaipur.

These balances include funds from Central & State Finance Commissions, and other grants under various schemes. Non utilisation of available funds is indicative of the deficiency in planning and implementation. The PRD at State level needs to analyse and prioritise the provision of funds to the PRIs and ensure their optimum utility in time.

1.10.5 Maintenance of Records

As per provisions contained in Rule 245 of RPRR, 1996, a quarterly statement of income and expenditure is required to be prepared in prescribed proforma by each PRI and sent to next higher authority. Similarly, at the end of the year a GP/PS is required to prepare an abstract of annual accounts in prescribed proforma vide rule 246 of Rules *ibid* showing its income and expenditure under each head of budget and forward it to the State Government through ZP by first May of the following year. Abstract of annual accounts is required to be accompanied by a statement of grants-in-aid received and spent during the year, statement of loans and amount outstanding, a list of works undertaken under the various schemes and a statement of assets and liabilities.

Provisions regarding maintenance of records viz. cash book, asset register, advance register, stock register and other records have also been enumerated in the RPRR, 1996.

Test check of 264 PRIs (ZPs: 09, PSs: 30 and GPs: 225) and 191 PRIs (ZPs: 10, PSs: 16 and GPs: 165) was conducted during 2017-18 and 2019-20 respectively. The deficiencies noticed during the test check, are summarised in **Table 1.12** below:

Table 1.12

S.No.	Year	PRIs not maintaining separate cash books for different schemes			PRIs not preparing quarterly statement of accounts of income and expenditure			PRIs not preparing annual accounts in prescribed formats		
		ZP	PS	GP	ZP	PS	GP	ZP	PS	GP
1.	2017-18	7	18	Nil	4	12	207	3	10	152
2.	2019-20	Nil	1	Nil	4	1	52	1	Nil	52

It was observed that most of the GPs prepared annual accounts in initial receipts and expenditure statements called '*Goshwara*'. Moreover, 146 GPs out of the test checked 225 GPs during 2017-18 did not submit annual accounts to the State Government.

Out of the total 295 Panchayat Samitis in the State, 201 PSs submitted annual accounts to the State Government during 2017-18. The remaining 94 PSs did not submit annual accounts to the State Government as of October 2018. Further, 231 PSs submitted annual accounts to the State Government during 2018-19. The remaining 64 PSs did not submit annual accounts to the State Government as of October 2019. During 2019-20, 222 PSs submitted annual accounts to the State Government. The remaining 73 PSs did not submit annual accounts to the State Government as of January 2021.

The entire accountability process has thus been restricted to furnishing of a simple '*Goshwara*' at GP level and quarterly and annual accounts statements at

PS and ZP level, against the provisions of the RPRR 1996, which prescribed different formats for the accounts.

1.10.5.1 PRIASoft is a centralised accounting package that facilitates maintenance of accounts under Model Accounting System. Data is entered at District/Block /GP level and is integrated at State level. It was noticed that the PRIs were entering transactions relating to the grants of Central and State Finance Commission and Untied funds. According to the information provided by the Department, 14 ZPs, 101 PSs and 1,988 GPs had closed their year book for the year 2017-18. There were less than 10 *per cent* entries in five ZPs[16] in PRIASoft and four ZPs[17] did not make any entry in PRIASoft. During this year 2,103 PRIs closed their year book compared to 684 PRIs in the year 2016-17 and 282 during 2015-16.

Further, as per the information provided by the Department for the year 2018-19, 30 ZPs, 272 PSs and 9,294 GPs had closed their year book. It was also noticed that at GP level in 14 ZPs, there were 100 *per cent* entries in PRIASoft while in GPs of Bikaner and Pali ZPs, there were less than 60 *per cent* entries in PRIASoft. There was significant improvement as 9,596 PRIs closed their year book during 2018-19 compared to 2,103 PRIs in the year 2017-18 and 684 PRIs during 2016-17.

The information regarding closing of year book and entries in PRIASoft made by PRIs for the year 2019-20 was not provided by the PRD.

1.10.5.2 As per Rule 247(2) of RPRRs, 1996, every ZP is required to prepare annual accounts of receipts and expenditure and furnish the same to the State Government by 15 May of every year.

The position of submission of Accounts by total 33 ZPs (Panchayati Raj Cell) for the period 2017-20 (as of October 2021) is as given in the **Table 1.13** below:

Table 1.13

S.No.	Annual Account for the year	No. of ZPs submitted Annual Account within prescribed time	No. of ZPs submitted Annual Account with delay (range)
1.	2017-18	22	11 (1 to 85)
2.	2018-19	24	9 (1 to 112)
3.	2019-20	23	10 (5 to 123)

Similarly, annual accounts of ZPs (RDC) were required to be submitted to RDD by 30 September of every year.

16 ZPs: Dausa, Jaipur, Jhalawar, Kota, Sirohi
17 ZPs: Jhalawar, Jodhpur, Karauli, Sirohi.

The position of submission of Accounts by total 33 ZPs (RDC) for the period 2016-20 (as of October 2021) is as given in the **Table 1.14** below:

Table 1.14

S. No.	Annual Accounts for the year	No. of ZPs submitted Annual Accounts within prescribed time	No. of ZPs submitted Annual Accounts with delay (range)	No of ZPs did not submit Annual Accounts
1.	2016-17	3	29 (10 to 797 days)	1 (ZP Pali)
2.	2017-18	3	29 (4 to 1,108 days)	1 (ZP Pali)
3.	2018-19	3	28 (7 to 611 days)	2 (ZP Banswara and Pali)
4.	2019-20	8	23 (5 to 362 days)	2 (ZP Banswara and Pali)

As evident from the table, ZP (RDC) Banswara and Pali consistently did not submit their annual accounts at all. Both ZP (RDC) and ZP (Panchayati Raj Cell) needs to make efforts to submit annual accounts on time.

1.10.6 Reconciliation of Balances as per Cash Book with Bank Pass Book

Rule 238 of RPRR, 1996 stipulates that it shall be the duty of Panchayat Secretary to reconcile the deposit and drawals with bank pass book every month on the basis of Panchayat record and get the mistakes corrected, if any. Similarly, in case of PS and ZP, cashier shall reconcile the PD account with treasury every month.

During 2017-18, Audit scrutiny of 46 PRIs[18] revealed that in 56 cases, differences to the tune of ₹ 44.63 crore between the figures of PRIs records and bank /treasury accounts were pending to be reconciled as of March 2018. During 2018-19, Audit scrutiny of 15 PRIs[19] revealed that in 15 cases, differences to the tune of ₹ 32.38 crore between the figures of PRIs records and bank /treasury accounts were pending to be reconciled as of March 2019. During 2019-20, Audit scrutiny of 16 PRIs[20] revealed differences to the tune of ₹ 36.01 crore between the figures of PRIs records and bank/treasury accounts in 17 cases which were yet to be reconciled as of March 2020.

1.10.7 Maintenance of Database and the Formats on the Finances of Panchayati Raj Institutions

Ministry of Panchayati Raj, Government of India had introduced (October 2009) eight simplified accounting database formats (prescribed by the C&AG of India) for implementation by PRIs at District and State level. These formats were meant to compile data of the PRIs on consolidated financial position, income and tax receipts, non-tax receipts, total receipts, details of expenditure and physical progress of funds allotted under Central/State Finance Commissions. These formats were agreed to be adopted for mandatory implementation by the Department with effect from April 2011. These formats were incorporated in the RPRR, 1996 through a notification in May 2015.

18 ZPs: (Panchayat Cell) six, ZPs: (RD Cell) five and PSs: 35.
19 ZPs: (Panchayat Cell) four, ZPs: (RD Cell) three and PSs: eight.
20 ZPs: (Panchayat Cell) four, ZPs: (RD Cell) four and PSs: eight.

However, PRIs have not been compiling and presenting the accounts data in these formats.

State Government intimated (January 2021) that the accounts in the database formats, as mentioned above has been furnished by ZPs Alwar, Dholpur, Hanumangarh, Nagaur and constituent 17 PSs.

Recommendations:

2. *The Panchayati Raj Institutions need to strengthen their financial position by generating revenue through own tax and non-tax sources, to reduce continued dependency on grants provided by GoI and State Government,*
3. *Efforts should be made by Panchayati Raj Institutions to implement the model accounting system prescribed by CAG and the centralized accounting package PRIASoft instead of continuing to prepare the accounts in a conventional receipt and expenditure format.*

1.11 Conclusion

As mandated by RPRA, 1994, five standing committees were to be constituted by each PRI. However, the actual status of their constitution has not been made available to Audit, despite repeatedly commenting in the previous Audit Reports. Further, meetings of DPC to discuss and prepare a draft development plan for the district, were also not conducted by most of the districts in prescribed numbers and manner, as envisaged.

Certain sources of revenue like fair tax, building tax, fees, rent from land and buildings, water reservoir etc. and capital receipts from sale of land had been provided to the PRIs. However, the PRIs have remained dependent upon the grants in aid released by State and central Government. PRIs have failed to recognize the importance of generation of own revenue. Even figures of '*own revenue*' were not available with the Department for the past many years.

Accounting formats have been formulated since 2009. However, the PRIs were still maintaining their accounts in conventional formats. Scheme wise separate cash books, quarterly accounts of Income and Expenditure and annual accounts in prescribed formats were also not maintained by many of the PRIs. Thus, record maintenance of PRIs continued to be poor and incomplete to that extent. *PRIASoft*, an online centralised accounting package that facilitates maintenance of accounts under Model Accounting System, was not being fully utilized as many PRIs were not making entries in it.

DLFAD is the primary auditor of PRIs. Huge arrears in audit as well as certification of accounts of PRIs on part of the DLFAD, is an area of concern. DLFAD also did not ensure compliance to the observations made by this office under parameter 4 and 5 of TG&S. Social audit coverage of PRIs has been decreasing over the years.

The PRIs have not provided even the first compliance of 23 IRs containing 291 paragraphs (issued during 2017-2020). The prescribed number of Audit Committee Meetings to settle the outstanding audit paras were not conducted in any of the years during the period 2017-20.

CHAPTER-II

Audit Findings on Panchayati Raj Institutions

CHAPTER-II

AUDIT FINDING ON PANCHAYATI RAJ INSTITUTIONS

This Chapter contains a Thematic Audit on *Implementation of Mewat Area Development Scheme,* two Long Draft Paragraph on *Mahatma Gandhi Janbhagidari Vikas Yojana, Release and Utilisation of Grants as recommended by Fifth State Finance Commission* and six draft paragraphs relating to Panchayati Raj Institutions.

Rural Development and Panchayati Raj Department

2.1 Implementation of Mewat Area Development Scheme

2.1.1 Introduction

Alwar and Bharatpur Districts' area in Rajasthan, which is thickly populated by the Meo community, is known as the Mewat Area. This area is considered socially and economically backward. Mewat Area Development Scheme (MADS) was started (February 1987) for socio-economic development of the Mewat area and is being implemented in 14 Panchayat Samities[1] (PSs) of the Mewat Area. MADS is a State funded scheme and being implemented in the rural areas with the following objectives.

(i) Economic and social infrastructural development of Mewat area.

(ii) Execution of works related to five basic facilities included in SHREE Yojana[2] on priority basis

(iii) To execute the works related to education, medical, archaeology and environment conservation etc.

(iv) Phase-wise overall development of villages on the basis of population of villages and Gram Panchayats (GPs) headquarters.

(v) Maintenance of assets constructed under other developmental schemes.

(vi) Establishment of small-scale industries and development of necessary resources for employment and livelihood to local citizens.

(vii) Development of art, culture and tourism.

The guidelines for implementation of the MADS were issued in March 2015[3] by the Rural Development and Panchayati Raj Department (RD&PRD), Government of Rajasthan (GoR). The Guidelines provided that 20 *per cent* of total allotted fund would be reserved at State level for basic infrastructures such as Railway Under Bridge, Railway Over Bridge, Community Warehouses, Community Small Scale Units etc. and three *per cent* of the

1 **Alwar**: Kathumar, Kishangarhbas, Kotkasim, Laxmangarh, Mundawar, Ramgarh, Tijara, and Umren; **PSs included since June 2020: Govindgarh and Malakhera**; **Bharatpur**: Deeg, Kama, Nagar and Pahadi.

2 Sanitation, Health, Rural connectivity, Education & Medical facility and Energy (SHREE).

3 Before March 2015 the MADS was functioning on the basis of recommendations/ guidelines issued by Mewat Area Development Board (constituted in February 1987).

allotted fund would be utilised for administrative expenditure (State, District and Block level). From 2017-18, 19 *per cent* of allotted fund was to be reserved at State level for basic infrastructure and one *per cent* was to be utilised for administrative expenditure (State, District and Block level). The 50 *per cent* of the remaining funds would be allocated to the selected districts on the basis of number of families below poverty line in the district. The other 50 *per cent* of the funds would be allocated on the basis of literacy rate and difference of literacy rate of the districts to the literacy rate of the State.

The RD&PRD is the administrative department for implementation of MADS at State level with overall responsibility for supervision, monitoring and co-ordination of various activities of Panchayat Raj Institutions (PRI). Agencies responsible for planning and implementation of programme/scheme at State, District, Block and Gram Panchayat (GP) level are given in **Table 2.1.**

Table 2.1

S. No.	Level	Agency	Headed by	Role/responsibility
1	State	Mewat Area Development (MAD) Board	Chairperson nominated by Minister of RD&PRD	Approval of Comprehensive Village Development Annual Plan (CVDA Plan) received from districts. Supervision and review of progress of implementation of MADS and give guidance for further improvement.
		RD&PRD	Additional Chief Secretary	Administrative department for implementation of MADS.
2	District	ZP (RDC)	Chief Executive Officer	ZP (RDC) is the Nodal Agency at the district level.
		District Level Mewat Area Development Committee	District Collector	All works relating to assessment, implementation, execution and control of annual work plan for the development of Mewat Area.
3	Block	PS	Block Development Officer (BDO)	Sending of annual work plan (approved by GP) to ZP after approval in General Body Meeting of PS.
4	Gram Panchayat (GP)	GP	Village Development Officer (VDO)	Preparation and approval of annual work plan in Gram Sabha and execution of approved works.

A compliance audit of implementation of MADS, for the period 2015-2018 was conducted during May 2018 to October 2018. For the purpose, six PSs (Alwar: 4 and Bharatpur: 2) being 50 *per cent* of the total PSs in each district where MADS was implemented, 60 GPs (10 GPs in each selected PSs) were selected for audit on the basis of maximum expenditure incurred and the number of Meo families' living in villages under PSs. (details in ***Appendix III***). Further, in each selected GP, detailed check/physical verification of works limited to maximum 10, were also carried out by the audit teams.

The audit findings were communicated (November 2018) to the Department/ Government for comments but no reply was received. Thereafter, audit

findings were updated till March 2020 through detailed check/physical verification of works (maximum three) during November-December 2020 and March 2021. However, due to COVID-19 pandemic situation, this time sample was limited to four PSs (two from each district) and 20 GPs (five from each select PS).

Audit findings

Audit on implementation of MADS in both the districts of the State revealed deficiencies in planning, execution of works, management of funds and monitoring of the scheme. The deficiencies noticed during audit are discussed in the succeeding paragraphs.

2.1.2 Planning and Governance

2.1.2.1 Preparation of Detailed Project Report/Consolidated Project Report and Prospective plan

Paragraph 6.1 of MADS guidelines provided for preparation of Detailed Project Report/Consolidated Project Report (DPR/CPR) for development of Mewat area in forthcoming years. Further, Paragraph 6.2 of MADS guidelines envisaged preparation of a prospective plan for next four years for comprehensive village development of Mewat area.

Scrutiny of records of RD&PRD and test checked ZPs, PSs and GPs revealed that DPR/CPR and prospective plan for comprehensive village development were not prepared.

GoR stated (November 2021) that Annual Plan is prepared at ZP level on the basis of proposals received from PS/GP concerned. Usually, these proposals are based on the demands of public and are approved by the Gram Sabha.

The reply is not acceptable as prospective plan for Mewat area is different from the annual plan. A prospective plan is a comprehensive village level development plan for a period of next four years while Annual Plan being a part of prospective plan is executed during a particular year. The Department also did not prepare DPR/CPR.

2.1.2.2 Delay in approval of Plan

As per Paragraph 9.2 & 9.3 of guidelines, the process for approval of Annual Plan should be completed by end of April every year by District Level Area Development Committee (DLADC) and should be approved by the MAD Board /RD&PRD within 15 days from the receipt of plan.

Scrutiny of records of RD& PRD and ZPs Alwar & Bharatpur revealed that the annual plans for the years 2015-20 were submitted by ZPs Alwar and Bharatpur with delays ranging from 10 to 285 days and approved by MAD Board/RD&PRD with delays ranging from one to 152 days beyond prescribed period. Due to delay in submission and approval of annual plan, the execution of plan and sanction of works were delayed to that extent.

GoR replied (November 2021) that the delays in preparation of plans during the period 2015-17 was normal. It stated that postponement of preparation of plan at State level due to political and administrative reasons and imposition of code of conduct for election were mainly responsible for delays in submission and approval of annual plan during 2017-19.

The reply is not acceptable as there was a delay of 144 & 273 days in submission of annual plan by ZP Alwar during 2015-17, which cannot be justified as normal. Further, the department remained silent on the fact that there was a delay of one to 152 days in approval of plan during 2015-20.

2.1.2.3 Preparation of drainage plan

Paragraph 6.3 of MADS guidelines provided for preparation of a drainage plan for systematic development of villages under MADS.

Scrutiny of records of RD&PRD and test checked ZPs, PSs and GPs revealed that drainage plans were not prepared.

RD&PRD accepted the facts and stated (May 2018) that drainage plans were not prepared as the Finance Department had not sanctioned administrative expenditure for this purpose. The Department of Finance allowed (February 2017) expenditure of one *per cent* of fund available for detailed survey, identifying critical gaps etc. as administrative expenses. RD&PRD further stated (August 2020) that concerned ZPs are also carrying out drainage works from the other schemes.

GoR stated (November 2021) that Annual Plans at GP, PS and ZP level are being prepared in accordance with the scheme guidelines issued in 2015.

The reply is not convincing as drainage works done by department were part of annual plan and not drainage plan, which was not prepared even after sanction of funds by the Finance department.

Thus, in the absence of plan, systematic drainage system in villages of Mewat area could not be developed (as discussed in **para 2.1.3.4 (ii)**).

2.1.3 Execution of the scheme

2.1.3.1 Non execution of works as envisaged in the objectives of MADS

The main objective of MADS was to implement projects relating to livelihood activities, establishment of small-scale industries, creation of community assets and infrastructural assets, employment generation works relating to art, culture and tourism development and execution of five[4] basic infrastructure facilities included in SHREE Yojana.

Scrutiny of records of RD&PRD, ZPs Alwar and Bharatpur revealed that total 4,263 works worth ₹ 190.21 crore were sanctioned during the period 2015-20. Details are given in **Table 2.2** below:

4 Sanitation, Health, Rural connectivity, Education & Medical facility and Energy (SHREE).

Table 2.2

S. No.	Name of works	Number of works sanctioned	Sanctioned Amount (₹ in Crore)	Percentage of total sanctioned amount
1	Sanitation	178	13.35[5]	7.02
2	Health	1,883	35.38[6]	18.60
3	Rural connectivity	1,373	87.20[7]	45.84
4	Education and medical facility	284	13.98[8]	7.35
5	Energy	5	0.50[9]	0.27
6	Other activities[10]	540	39.80[11]	20.92
	Total	**4,263**	**190.21**	**100**

Source: As per information provided by ZPs.

It is evident from the above table that majority (79.08 *per cent*) of the works were executed prioritising the components of the SHREE Yojana. However, other activities such as establishment of small-scale industries, projects relating to livelihood activities and works relating to art, culture and tourism development were not included as envisaged in the objectives of the scheme.

Moreover, Guidelines of 2015 provided that 20 *per cent* (2015-17) and 19 *per cent* (2017-18 onwards) of total allotted fund would be reserved at State level for basic infrastructures such as Railway under Bridge, Railway Over Bridge, Community Warehouses, Community Small Scale Units etc. It was observed that a provision of ₹ 23.90 crore only was made for the period 2015-17, however, no funds were sanctioned. During 2017-18, ₹ 9.40 crore were reserved at the Headquarter and were transferred to the *Mukhyamantri Jal Swavlamban Yojana*. Further, during 2018-19, no provision was made and during 2019-20, ₹ 1.22 crore were reserved at Headquarter, however, expenditure for basic infrastructure was not done.

GoR stated (November 2021) that livelihood, art, culture and tourism have been benefited due to the ease of transport by the roads constructed in the Mewat area of the National Capital Region.

Further, small scale units have also been benefited by the use of local materials in construction of sanctioned assets.

The reply is not acceptable as department did not undertake works/activities related to establishment of small-scale industries, which would have directly generated livelihood and employment for residing community. Further, ease of transport could benefit art, culture and tourism only indirectly. Activities for protection of environment and development of art, culture and tourism were also not sanctioned in Mewat area under the scheme.

5 ZP Alwar- 53 works: ₹ 8.60 crore and ZP Bharatpur-125 works: ₹ 4.75 crore.
6 ZP Alwar- 1,156 works: ₹ 25.47 crore and ZP Bharatpur-727 works: ₹ 9.91 crore.
7 ZP Alwar-788 works: ₹ 60.61 crore and ZP Bharatpur-585 works: ₹ 26.59 crore.
8 ZP Alwar- 169 works: ₹ 9.46 crore and ZP Bharatpur-115 works: ₹ 4.52 crore.
9 ZP Alwar- 0 work: ₹ 0.00 crore and ZP Bharatpur-5 works: ₹ 0.50 crore.
10 Construction of tin sheds, platform and boundary wall of crematorium, Construction of community halls etc.
11 ZP Alwar- 318 works: ₹ 15.05 crore and ZP Bharatpur-222 works: ₹ 24.75 crore.

2.1.3.2 Maintenance of Assets

(a) Paragraph 5.4 of MADS guidelines provided that upto 15 *per cent* of available funds could be utilised for maintenance, strengthening, restoration and upkeep of the assets created under various scheme.

During 2015-20, funds amounting to ₹ 133.01 crore (ZPs Bharatpur: ₹ 55.56 crore and ZP Alwar: ₹ 77.45 crore) were released by State Government. Therefore, upto 15 *per cent* funds i.e. ₹ 19.95 crore (ZPs Bharatpur ₹ 8.33 crore and ZP Alwar: ₹ 11.62 crore) could be utilised for maintenance, strengthening, restoration and upkeep of the assets. The roads were found in damaged condition due to non-construction/blockage of drains during joint physical verification conducted (May-October 2018, November-December 2020 and March 2021) by Audit with department **(discussed in Para 2.1.3.4)**. However, expenditure on maintenance/repair of these roads was not incurred by test checked ZPs, PSs and GPs on these activities.

RD&PRD replied (March 2020) that in Bharatpur during 2015-17, no proposals for repair and maintenance were received from the GPs at the district level while during 2017-18, six works amounting to ₹ 19.90 lakh were approved for repair and maintenance. ZP Alwar and Bharatpur further, replied (September 2020) that the sanctions of works for repairing and maintenance included in approved plan, will be issued soon.

GoR stated (November 2021) that maintenance works wherever required, are being included in Annual Plans by the *Gram Sabhas* and approved accordingly.

The reply is not acceptable as repair and maintenance works were not sanctioned/undertaken during 2019-20 despite availability of funds, though included in the approved annual plans.

Further, various assets/roads constructed under the scheme were damaged and therefore, maintenance/repair thereof was necessary. However, only six maintenance/repair works in ZP Bharatpur were executed despite availability of 15 *per cent* earmarked funds for this purpose.

(b) As per paragraph 24.3 of GKN, 2010, a register of assets (Assets Register) is required to be maintained at ZPs, PSs and GPs to record all assets created under various schemes in each GP.

Scrutiny of records of selected ZPs, PSs and GPs revealed that register of assets created under various schemes was not maintained in test checked ZP Bharatpur, PSs Nagar, Laxmangarh & Tijara.

Further, out of test checked 60 GPs, register of assets were not being maintained in the two GPs, 45 GPs stated that registers are being maintained but copies of register were not made available to audit for verification while in remaining 13 GPs, audit could verify the registers being maintained.

GoR stated (November 2021) that asset register has regularly been maintained at ZP, PS and GP levels. However, these registers were not made available to audit for verification by 47 test checked GPs. In the absence of the registers, Audit could not assess as to whether the registers were maintained properly by the ZP/PS/GP.

2.1.3.3 Physical performance of works

The position of works sanctioned and completed in the test checked ZPs during 2015-20 was given in **Table 2.3** below:

Table 2.3

(₹ in crore)

S No.	Name of ZPs	No. of works sanctioned	Sanctioned amount	No. of works completed	Expenditure	No. of incomplete works	Amount of incomplete works
1	2	3	4	5	6	7= (3-5)	8=(4-6)
1	Alwar	2,484	119.19	2,246	103.51	238	15.68
2	Bharatpur	1,779	71.02	1,674	67.74	105	3.28
Total		**4,263**	**190.21**	**3,920**	**171.25**	**343**	**18.96**

Source: Information as per Integrated Works Monitoring System

It can be seen that 343 works amounting to ₹ 18.96 crore (10 *per cent*) were not completed.

GoR stated (November 2021) that only 253 works in ZPs Alwar (148 works) and Bharatpur (105 works) were under progress as on September 2021 and the same would be completed soon; while other 90 works in ZP Alwar were stated to be completed.

2.1.3.4 Joint physical verification

For the audit period 2015-18, out of the total 1,602 completed works amounting to ₹ 63.93 crore in test checked 60 GPs of six PSs; 550 works amounting to ₹ 22.21 crore (34.33 *per cent*) were physically verified (May-October 2018). For updation period i.e. 2018-20, out of total 99 completed works amounting to ₹ 4.06 crore in test checked 20 GPs of four PSs; 53 works amounting to ₹ 3.02 crore (74.38 *per cent*) were physically verified (November-December 2020) alongwith the officials of the department (Assistant Engineer (AEN)/Junior Technical Assistant (JTA)/Village Development Officer of GPs). The results of physical verification are discussed below:

(i) Unfruitful expenditure

Thirteen works of Cement Concrete (CC) road, installation of single phase/deep bore with *tanki*, *nallah/nali nirman*, boundary wall, *kamra nirman*, hand pump *nirman* and *pokhar khudai karya* were sanctioned (March 2016-December 2018) at a cost of ₹ 0.46 crore and completed (June 2016-December 2019) with an expenditure of ₹ 0.43 crore in five PSs. These assets were not being utilised due to encroachment, damage, accumulation of water, not ensuring catchment area and non-installation of motor & electric

connection on single phase boring etc. (Details of defects are given in ***Appendix IV).***

Some of the, illustrative cases are as under:

Case study 1

Work: *Nallah nirman karya asru se johad ki aur* at GP Piproli, PS Ramgarh, District Alwar. The *nallah* was blocked due to presence of stone, sand, bushes and it was encroached at one place. The expenditure on construction of the *nallah* was unfruitful as it was not connected with the pond.





Case study 2

Work: *Pokhar Khudai Karya,* Jhanjhar at GP Jhanjhar, PS Nagar, District Bharatpur. There was no catchment area for incoming water and *Pokhar* was dry.





Thus, an expenditure of ₹ 0.43 crore incurred on these works remained unfruitful.

RD&PRD replied (March 2020) that the defects of hand pump have been repaired and are now in working condition, *nallah* has been cleaned, complete catchment area was ensured for the *pokhar*, motor for the boring has been repaired and is now being used. However, these defects were found not to have been rectified even during physical verification conducted by Audit along with departmental officials in March 2021.

GoR attached certain photographs and stated (November 2021) that out of total 13 non-functional assets, seven assets (02 hand pumps, 01 boring, 03 *nallahs* and 01 gate) were functional as of September 2021 and were being utilised by the community. In case of one non-functional hand pump (S.No. 2)

it was stated that the water level had depleted. Further, in cases of two *pokhars* (S.No. 12-13) it was stated that the catchment area for the *pokhars* was ensured before sanction of works but the *pokhars* dried due to lesser rainfall (290 mm) in 2017-18 than the average annual rainfall (674 mm) in the district and high percolation rate of the sand. In respect of remaining three damaged/non-functional assets (S.No. 9-11) the compliance had been sought (June 2021) by GoR from the ZPs concerned and the same was awaited (December 2021).

The reply is not acceptable as photographs provided (November 2021) to show the assets as functional were those photographs which were earlier provided (March 2020) by the department and the same were found incorrect during the joint physical verification in March 2021. Further, low rainfall cannot be the sole reason for dried *pokhars* as sufficient annual rainfall was recorded in PS Nagar during 2018 (480 mm) and 2019 (450 mm). Audit is of the view that absence of catchment area for inflowing water to the *pokhars* could be the main reason.

(ii) Damaged works

GKN-2010 provided that wherever required, drains should be constructed along the roads to prevent water logging and improve strength of the road. Further, MADS guidelines also provided that internal roads should be constructed along with drains.

(a) Works where drains were required but not constructed

Sixty three works of CC roads/interlocking tiles *Kharanja sadak* were sanctioned (September 2015- November 2019) for ₹ 3.22 crore and completed (November 2015- December 2019) at a cost of ₹ 3.15 crore. It was observed that drains were not constructed along the roads. As a result 39 out of 63 roads were either damaged or there was water logging/mud on the roads. Further, 20 roads were also damaged due to laying of pipe line under the Chambal Project. These roads were required to be repaired by contractor but the same has not been repaired so far (March 2021). (Details are given in ***Appendix V***). Illustrative cases are as under:

Case study 3

Work: CC *sadak mai nali nirman kalu khan ke makan se masjid ki aur,* titarka at GP Langadbas, PS Kishangarhbas, District Alwar.
It was observed that the drain was not constructed. Road was damaged and logged with water and mud, it was inconvenient for traffic flow.



Case study 4

Work: CC road *nirman Ishak ke ghar se* school *tak* at GP Bilond, PS Kama, District-Bharatpur.
It was observed that the drain was not constructed along with road and there was sludge and pits at some places of the road due to dirty water flowing from houses and lack of cleaning.




Case study 5

Work: CC Road *Chhirmauli ke ghar se hargyan ke ghar ki aur* at GP Sonokhar, PS Kaman, District Bharatpur.
It was observed that due to non-construction of drain, there was dirty water and mud on the road and road was damaged.




RD&PRD stated (March 2020) that works were constructed as per guideline and the expenditure incurred was not unfruitful. Due to dispute between the families residing nearby, the construction of drain could not be completed. It was also stated that there is *johad*[12] on one side and fields on the other side of the roads therefore, construction of drain was not taken in estimate. It further stated that in some works the construction of road was done with one side slope so that water flows out of one side and brick drain has been made on that side. In other works both side slopes are made along with road for water drainage due to which there is no problem in water drainage. It was further explained that at present roads are in good condition and no dirty water is collected on the road. RD&PRD also stated that cleaning of road is being done regularly with support of the villagers.

The reply is not convincing as the roads were not constructed with drains as provided in guidelines as well as GKN 2010. This resulted in repeated

12 Johad is a small check dam built from earth and rocks to intercept and conserve rain water. It helps to improve percolation and increases groundwater recharge.

occurrence of water logging and mud deposition, thereby, damaging the road. The facts were reconfirmed during the physical verification conducted (March 2021) by Audit.

GoR stated (November 2021) that out of 63 works, in 19 cases (S.No. 4,9-12,15,17-23 and 31-36) there was no requirement of drain as the slope of road was constructed in such way as to let the water flow easily. In 08 cases (S.No. 1, 2, 14, 16 and 26-29), the drain has been constructed and in 05 cases (S.No. 3 and 5-8), drains would be constructed from 14th Finance Commission's grants. In 03 cases (S.No. 24, 25, 30), the garbage/sand deposited on the edges of road that blocked the water flow was cleared and in a case (S.No. 13), the drain was not constructed as the road was narrow and construction of drains would have further reduced the width of road. In remaining 27 cases (S.No. 37-63) compliance had been sought (June 2021) from ZP Bharatpur and the same was awaited (December 2021).

The reply is not acceptable as photographs provided (November 2021) to show that drains were constructed were those photographs which were earlier provided (March 2020) by the department and the same were found incorrect during the joint physical verification in March 2021. Further, in the cases where GoR said that the drain was not required, roads were found in damaged condition during physical verification (March 2021) due to water logging in absence of drains.

(b) Roads were damaged due to blockage of drains

Construction works of 23 CC/Interlocking Tiles/Interlocking Cement *Eent Kharanja* roads with drain were sanctioned (September 2015-November 2016) for ₹ 1.14 crore and completed (November 2015-April 2017) at a cost of ₹ 1.12 crore in PSs Kaman and Nagar (ZP Bharatpur) and PSs Laxmangarh and Ramgarh (ZP Alwar) (details are given in ***Appendix VI***).

It was found that although the road were constructed with drains, the drains were blocked and dirty water/mud was lying on the roads due to which the road were badly damaged.

Some of the illustrative cases are as under:

Case study 6

Work: CC Road with *Nali Nirman Ratti ki Dukan se Illiyas ke Ghar ki ore* at GP Bilond, PS Kama, District-Bharatpur. It was observed that the road was damaged due to flow of dirty water and mud logging.	

Case study 7

Work: *CC Road mai nali puliya main road se Rajkiya Uchha Prathmik Vidyalaya Pangsedi* GP- Saidampur, PS- Laxmangarh, District-Alwar. It was observed that drain was blocked and dirty water/mud was logged on the road, thereby, damaging the road.	

RD&PRD replied (March 2020) that drains were not being cleaned due to closure of *Mukhymantri Gram Swachha Yojana*. However, the roads have now been cleaned with the support of villagers.

The reply is not convincing as under MADS, sanitation work is part of SHREE Yojana, which is to be done on priority basis. Thus, under sanitation head, arrangements could have been made for cleaning of drains to ensure cleanliness in village and to prevent damage of roads. Further, the joint physical verification conducted (March 2021) by Audit with the departmental officials revealed that the roads were still not cleaned and drains were blocked.

GoR stated (November 2021) that out of 23 works, in two cases (S.No.1-2) the *nallah* had been cleaned and there was no water logging on the road. It was also stated that compliance with evidence had been sought (June 2021) from the ZPs concerned for rest of the 21 works. However, the same was still awaited (December 2021).

Interestingly, evidence in support of cleaning of the *nallaha* was not made available to Audit. On the other hand an old photograph (March 2020) of a work (out of 21 works) where compliance with evidence from ZPs was awaited, has been provided, which is not relevant to the issue.

(iii) Inadmissible works

While approving the Annual Work Plan for the year 2015-16, RD&PRD issued (June 2015) directions that works of construction of boundary wall and other construction works in *Shamshan Ghat* and *Kabristan* etc. could be executed under *Gramin Jan Sahbhagita Yojana* so these works should not be executed under MADS.

During scrutiny of records of ZP Alwar, Audit observed that 20 works of construction of boundary wall and tin shed of *Shamshan Ghat/Kabristan* worth ₹ 1.04 crore were sanctioned (January 2016-March 2016) and an expenditure of ₹ 0.94 crore was incurred. These works were not permissible under MADS. (Details are given in ***Appendix VII***).

GoR stated (November 2021) that as per MADS guidelines the construction of boundary wall in *Shamshan Ghat/Kabristan* was not inadmissible. It was also

stated that these works were executed in accordance with the plan approved by the MAD Board and the approval of the ZP.

The reply is not convincing as such type of works were already covered under the *Gramin Jan Sahbhagita Yojana* separately implemented by the GoR and during approval of Annual Work Plan for the year 2015-16, RD&PRD specifically prohibited these works. Thus, expenditure of ₹ 0.94 crore incurred on execution of these works under MADS was irregular.

(iv) Unfruitful Expenditure on single phase boring and hand pump

Under MADS seven *single phase boring with tanki and hand pump* were constructed (June 2016-November 2017) at a cost of ₹ 0.15 crore in PSs Kishangarhbas and Tijara. (Details are given in ***Appendix VIII***).

It was observed that constructed assets were idle due to non-installation of electricity connection on single phase boring, absence of connection from single phase boring to *tanki*, defective submersible pump, broken *tanki* and hand pump platform etc. Thus, the constructed assets were not being utilized which resulted in unfruitful expenditure of ₹ 0.15 crore.

RD&PRD replied (March 2020) that the boring/submersible is running smoothly and being used by the people. In cases where there was no electricity connection, an electrical connection has been made and the platform has been repaired and these have been certified by the Assistant Engineer of the concerned PSs.

The reply is not convincing as assets were found to be lying idle during joint physical verification (March 2021) conducted by Audit along with departmental officials.

GoR stated (November 2021) that out of seven works, in five works (S.No. 2-6) single phase boring with tanki and water tank has been installed. Electricity connection has also been provided and assets have been made functional. In one work of hand pump (S.No. 7) the platform has been repaired and hand pump is in working condition and in case of another hand pump (S.No. 1), the water level has depleted. However, no evidence to support the installation of electricity connection from public contribution, was made available to Audit.

Case study 8

Work: *single phase motor boring mai tanki nirman karya jagat patel putra shri birju ke ghar ke pas* GP Phullawas, PS Tijara, District- Alwar. It was observed that the bore was non-functional and there was no motor and *tanki*.	

(v) Funds utilised on inadmissible works

Paragraph 8.2 (e) of MADS guidelines provided that execution of works for individual benefits is prohibited. Further, Paragraph 6.3.6 of GKN 2010 provided that technical officer would inspect the work sites and ensure feasibility and utility of the construction work.

Thirteen works for construction of single-phase boring along with water tank and hand pump were sanctioned (April 2016-May 2017) for ₹ 0.24 crore and completed (November 2016-October 2017) at a cost of ₹ 0.21 crore in PSs Tijara and Kishangarhbas (ZP-Alwar).

It was found that the above assets were constructed in the fields of farmers and personal land of individual household which was in contravention of the MADS guidelines. Individuals were using these assets with private electricity connection for personal use (Details of works are given in ***Appendix IX***). Illustrative case is as under:

Case study 9

Works: *Hand pump nirman karya lal bhagat ke ghar ke pass evam babita bewa k ghar k pas* GP Khaleelpur, PS Tijara, District-Alwar. It was observed that the hand pump was installed inside a house for personal use.



Case study 10

Works: *Single phase boring and tanki nirman near house of Nabba, Banshi ka bas* GP Sirmoli, PS Kishangarh bas, District-Alwar. It was observed that bore was being used personally by using private electricity connection.



RD&PRD replied (March 2020) that the works constructed under the scheme are not being utilised by individual. Villagers were benefitted by creating these assets. The reply was not tenable as at the time of joint physical verification (March 2021) these assets were being utilised by individuals.

GoR stated (November 2021) that out 13 works, in seven works (S.No.1-7) of single-phase borings, the electricity connections have now been installed with public contribution. In two works (S.No.8-9), the boring and tanki were constructed on donated land and the same are being used by public. Further, in two works (S.No.10,13), the hand pumps were installed along with the boundary wall of the houses on public road and in two other works (S.No.11-12), the hand pumps were being used by the nearby residing families, thus, these assets are not for personal benefits.

Audit acknowledges the details of action taken provided by the GoR. However, these responses could not be substantiated in the absence of supporting evidence.

2.1.4 Financial management

2.1.4.1 Utilization of funds

The consolidated position of funds released and expenditure incurred there against on the scheme during 2015-20 was given in **Table 2.4** below:

Table 2.4

(₹ in crore)

S. No.	Year	Opening Balance	Funds released by GoR	Total funds available	Expenditure incurred	Closing Balance	Percentage of expenditure against total fund available
1	2015-16	89.19	46.20	135.39	26.64	108.75	19.68
2	2016-17	108.75	43.22	151.97	47.77	104.20	31.43
3	2017-18	104.20	40.09	144.29	29.62	114.67	20.53
4	2018-19	114.67	0	114.67	43.17	71.50	37.64
5	2019-20	71.50	3.50	75.00	30.21	44.79	40.28
	Total		**133.01**		**177.41**		
	Note: Expenditure incurred include expenditure on complete as well as incomplete work.						

Source: Information as per Districts CA Reports

The percentage of expenditure ranged only between 19.68 and 40.28 during 2015-20. At the end of March 2020, balance of ₹ 44.79 crore (33.67 *per cent* of total amount allotted during 2015-20) was unutilized. Further, funds were not released during 2018-19 and only a meagre amount was released during 2019-20 for the scheme.

Besides, only 4.02 *per cent* fund (₹ 3.81 lakh) out of allotted ₹ 2.14 crore for the MAD Board were utilized during 2016 -18 while no funds were utilized during the period 2015-16 and 2018-20.

RD&PRD stated (March & September 2020) that the fund allotted for MAD Board could not be utilized due to vacant posts in the board.

GoR stated (November 2021) that after reviewing the expenditure and calculating the surplus amount of last three years, no amount was released for 2018-19. Works worth ₹ 18.98 crore in ZP Alwar and ₹ 20.24 crore in ZP Bharatpur were sanctioned despite non-release of amount from the State level in the year 2018-19. A special campaign is underway to complete the works.

The fact thus, remains that only 19.68 to 40.28 *per cent* of available funds were utilised during 2015-20.

2.1.4.2 Diversion of funds

Para 2 of Chapter VI (Re-appropriation) of 'Accounting Procedure-2001 for the District Rural Development Agencies/Zila Panchayats' envisaged that funds are not allowed to be diverted from one scheme to another scheme.

Scrutiny of record of ZPs Alwar and Bharatpur revealed that ₹ 3.02 crore[13] of MAD funds were diverted to DRDA-Administration scheme during 2015-20 which was not admissible under the scheme and contrary to the provision of Accounting Procedure. Total fund outstanding of ₹ 4.09 crore were not recouped as of 31 March 2020.

GoR stated (November 2021) that due to non-availability of funds in the DRDA administration head, advance was taken for payment of salary allowances from the scheme and the same has been transferred to the scheme head. The Government of India and the State Government were requested in this regard. The advance given had no adverse effect on the progress of the scheme.

Date wise details of the recovery/transfer of diverted funds and documents in support of correspondence with Government of India and the State Government were not provided to Audit to verify the response.

2.1.4.3 Adjustment of advance given to Implementing Agencies

Para 22.12 of GKN 2010 provides that if an executing agency/department fails to complete the work in time as specified in Para 22.10 (ranging from three to nine months) then the responsibility for the delay may be fixed and accordingly disciplinary action must be taken against the responsible officer.

Scrutiny of record of ZPs Alwar and Bharatpur revealed that an advance of ₹ 47.47 crore (Alwar ₹ 36.79 crore and Bharatpur ₹ 10.68 crore) were outstanding with executive agencies[14] as on 31 March 2020. Further, it was noticed that in ZP Alwar ₹ 0.42 crore and in ZP Bharatpur ₹ 1.38 crore remained outstanding since 2013-14 and 2010-12 respectively with various implementing agencies as of 31 March 2020.

RD&PRD stated (March 2020) that a special campaign is under progress for completing the works and adjusting the advances. ZP Alwar replied (September 2020) that out of ₹ 36.79 crore outstanding amount, ₹ 11.00 crore has been adjusted (up to August 2020) from executive agencies and efforts are

13 ZP Alwar ₹ 0.89 crore (2015-16: ₹ 0.84 crore, 2019-20: ₹ 0.05 crore). ZP Bhartpur: ₹ 2.13 crore (2015-16: ₹ 1.02 crore, 2016-17: ₹ 0.28 crore, 2017-18: ₹ 0.36 crore, 2019-20: ₹ 0.47 crore).

14 Alwar (PSs : ₹ 0.34 crore GPs : ₹ 18.78 crore and Other agencies : ₹ 17.67 crore), Bharatpur (PSs : ₹ 0.47 crore, GPs : ₹ 5.55 crore and Other agencies : ₹ 4.66 crore).

being made for adjustment of remaining ₹ 25.00 crore. ZP Bharatpur did not furnish reply though called for.

GoR stated (November 2021) that most of the advances given to the executing agencies have been adjusted. The outstanding advances with a few executing agencies would be adjusted soon.

GoR did not provide the details of outstanding/adjusted advances with the executive agencies/ departments. Further, the reply is silent regarding initiation of disciplinary action against the officials responsible for the delay, as per the provision of GKN.

2.1.4.4 Pendency of Utilisation/Completion Certificates

According to Para 22.0 of GKN 2010 UCs would be submitted within a maximum of 15 days and Completion Certificates (CCs) should be issued within a maximum of 30 days.

Scrutiny of records of ZPs Alwar and Bharatpur revealed that during 2015-20, 411 UCs/CCs amounting to ₹ 20.02 crore (Alwar: 306[15] amounting to ₹ 16.74 crore and Bharatpur: 105[16] amounting to ₹ 3.28 crore respectively were outstanding as of March 2020.

GoR stated (November 2021) that directions have been issued to complete the remaining 253 works (Alwar: 148 works and Bharatpur: 105 works). It was also stated that a special campaign was being carried out for adjustment of UCs/CCs and the same would be completed soon.

2.1.5 Monitoring, Evaluation and Social Audit

2.1.5.1 Impact study and evaluation of the scheme

Paragraph 6.9 of guidelines provided that impact study of MADS was to be carried out by the department to evaluate the socio-economic development of village community residing in Mewat area based on the assets developed and facilities provided under MADS.

Scrutiny of records of RD&PRD, test checked ZPs, PSs and GPs revealed that impact study of the scheme to evaluate the socio-economic development of Mewat area was not carried out during 2015-20.

GoR stated (November 2021) that the amount sanctioned have been spent for transportation, higher education, clean drinking water, energy, better medical facilities in the entire Mewat area. Apart from this, works of community importance have also been approved from time to time. Due to above mentioned expenditure, there has been a big change in the picture of the entire Mewat area. The entire Mewat area was highly backward before inception of

15 306 UCs: (2015-16: 5 UCs-₹ 0.39 crore, 2016-17: 45 UCs-₹ 2.65 crore, 2017-18: 61 UCs- ₹ 3.45 crore, 2018-19: 159 UCs-₹ 9.13 crore and 2019-20: 36 UCs-₹ 1.12 crore).

16 105 UCs: (2016-17: 4 UCs-₹ 0.04 crore, 2017-18: 31 UCs-₹ 0.86 crore, 2018-19: 53 UCs-₹ 1.98 crore and 2019-20: 17 UCs-₹ 0.40 crore).

MADS, but it has now been connected to the mainstream as a result of the various infrastructure works approved under MADS.

In the absence of an impact study of the scheme, the achievements stated by the Department could not be vouchsafed in audit. Implementation of the scheme has focused mainly on construction of CC Road/other small construction activities and the works related to establishment of small-scale industries, livelihood activities, art, culture and tourism development were not included as envisaged in the objectives of the scheme. Moreover, no expenditure was incurred for basic infrastructure such as Railway under Bridge, Railway Over Bridge, Community Warehouses, Community Small Scale Units etc. (as discussed in **Para 2.1.3.1**).

Audit is of the view that if the impact study of the works executed under the MADS had been conducted by the Department, it would have helped in better planning and execution of the scheme.

2.1.5.2 Third Party inspection of works

Paragraph 6.7 of guidelines provided that third party inspection of works executed in the MADS, was to be carried out.

Scrutiny of records of RD&PRD, test checked ZPs, PSs and GPs revealed that third-party inspection was not carried out.

GoR stated (November 2021) that the provision of third-party inspection as described in para 6.7 of the guidelines is allowed in the administrative head, but it is not mandatory. It was also stated that third party inspections would be carried out on the direction of State Government.

The reply was not tenable as the MADS guidelines clearly provided for third party inspection under administrative expenses.

2.1.5.3 Inspection of Works

Paragraph 16.2 and 16.3 of GKN, 2010 provided that periodical inspection for ensuring quality of work at every stage should be carried out by the Junior Engineer (JE), JTA and AE of PSs, Assistant Project Officer (APO), AE, Senior Technical Assistant, Executive Engineer (EE) and Administrative Officer of ZPs. Further, an inspection register in a prescribed proforma was required to be maintained at ZPs, PSs and GPs. The norms of inspection for concerned authorities are given **Table 2.5** below:

***Table* 2.5**

(in *per cent*)

S. No.	Total cost of work	JE and JTA of PS	APO, AE, Sr. TA of ZPs and AE of PS	EE of ZP	BDO	District Collector/ CEO
1	Up to ₹ 2 lakh	100	25	-	25*	5*
2	₹ 2 lakh to ₹ 10 lakh	100	100	25		
3	₹ 10 lakh and above	100	100	100		
**of total works ensuring that work of each scheme running in the area may be covered*						

During audit scrutiny of ZPs, PSs and GPs, records related to periodical inspections for the periods 2015-20 were not made available to Audit.

RD&PRD replied (March 2020) that inspections are being carried out from time to time and instructions are given to the executing agencies. It mentioned that Inspection Register is being maintained in Alwar, but not being maintained in Bharatpur. It further stated that special attention will be given to maintain the inspection registers. The reply given (March 2020) by RD&PRD was also endorsed by GoR (November 2021).

However, as per replies received (September 2020) from ZP Alwar and Bharatpur, the inspection registers have not been prepared till now. In the absence of the register it could not be assessed in Audit as to whether the inspection was conducted by designated authority.

2.1.6 Conclusion

The MADS was aimed at overall economic and social development of Mewat area. Small-scale industries and necessary resources were to be developed for employment and livelihood of local citizens alongwith maintenance of assets constructed under MADS and other developmental schemes.

Results of the Audit conducted revealed that planning for implementation of the scheme was not effective as prospective plan, drainage plan, detailed project report/consolidated project report were not prepared. There were delays in submission and approval of annual plans. Only 19.68 to 40.28 per cent of the funds available under the scheme were utilised. Further, funds were diverted to other scheme and advances given to implementing agencies were not adjusted. Joint Physical Verification revealed that inadmissible works were sanctioned under the scheme and unfruitful expenditure was made on works without electricity connection. Also, the assets created under the scheme were found badly damaged despite availability of dedicated funds for maintenance of assets upto 15 per cent of total available fund, which remained unutilised. Third party inspection/impact study and evaluation of the scheme as envisaged in the guidelines was not also conducted resulting in poor monitoring and supervision of the scheme.

The scheme did not focus on establishment/ development of small-scale industries and necessary resources for employment and livelihood of local citizens and more than two third of the available funds were deployed mainly for construction of CC Road/other small construction activities.

2.1.7 Recommendations

The State Government needs to

1. *Develop a four year prospective plan for MADS and prepare annual plans in line with the prospective plan for comprehensive development of Mewat Area;*

2. *Focus on achievement of all the objectives of MADS including development of small scale industries, education, art and culture etc.;*

3. *Properly maintain the assets created under MADS/other developmental scheme;*

4. *Develop an effective mechanism for monitoring and supervision of the scheme which should include third party inspection, impact study and evaluation of the scheme.*

Rural Development Department

2.2 Mahatma Gandhi Janbhagidari VikasYojana

2.2.1 Introduction

The *Mahatma Gandhi Janbhagidari Vikas Yojana* (MGJVY[17]) formerly known as *Guru Golwalkar Janbhagidari Vikas Yojana*[18] was launched in September 2014 in all 33 districts of Rajasthan. The objective of the scheme is to ensure public participation in rural areas for development, employment generation and construction and maintenance of community assets and improve living standard of families of the rural areas.

The scheme is funded by the State Government. Under the scheme, for construction of boundary-walls of '*Shamshaans/Kabristan*' along with plantation, tin sheds and platforms, 90 *per cent* funds and for other community assets, 70 *per cent* funds would be provided by the State Government and remaining matching amount would be contributed by the community which includes individual, NGOs, trust, social organization, local public, etc. However, for construction of other assets in the schedule castes (SC)/schedule tribes (ST) dominated areas[19] 80 *per cent* funds would be provided by the State Government.

The Rural Development and Panchayati Raj Department (RD&PRD) is responsible for overall supervision, monitoring and co-ordination of various activities of the scheme. At the District level, ZP (Rural Development Cell) is the nodal agency for implementation of the scheme. The amount of public contribution has to be deposited with *Panchayat Samiti (PS)* or *Zila Parishad (ZP)* concerned in cash or through bank's demand draft. In case, if a donor wants to engrave his name on created community assets, 51 *per cent* contribution is required to be deposited. However, the ownership of the assets so constructed would vest in the State Government/*Panchayati Raj Institution* (PRI) and will be entered in Register of assets maintained in the *Gram Panchayat* (GP).

With a view to examine the implementation of the MGJVY in the State, a compliance audit for the period from 2014 to 2020 was conducted in three

17 Existing name of the scheme (*Guru Golwalkar Janbhagidari Vikas Yojana)*, with effect from 06 February, 2020 was changed to *Mahatma Gandhi Janbhagidari Vikas Yojana.*

18 Formerly known as *Gramin Janbhagidari Vikas Yojana* (upto September 2014).

19 Where SC/ST population is more than 40 *per cent* of total population of village (Census 2011).

spells[20] ending in January 2021 in 130 selected PRIs (ZPs: 6, PSs: 12 and GPs: 112). To draw the Audit sample, out of seven zones in the State, two zones i.e. Jaipur and Udaipur were selected randomly. Thereafter, in the selected two zones, 50 *per cent* of the districts i.e. total six districts (Jaipur zone: Alwar, Jaipur and Jhunjhunu and Udaipur zone: Banswara, Chittorgarh and Udaipur) were selected randomly. Further, 12 PSs (two PSs in each selected district) and 112 GPs in these 12 PSs[21] were selected on the basis of maximum works executed in each GP. Sampling was done using IDEA software. The details are given in ***Appendix X***.

Audit Findings

Audit observations noticed during audit of MGJVY in the six selected districts relating to financial management, execution of works, monitoring of the scheme are discussed in the succeeding paragraphs.

2.2.2 Financial Management

2.2.2.1 Utilisation of Funds

(i) The year-wise allotment of funds and expenditure there against on the scheme during 2014-20 is given in **Table 2.6** below.

Table 2.6

(₹ in crore)

S. No.	Year	Opening Balance	Funds released during the year		Total funds available	Expenditure	Closing Balance	Percentage of expenditure against total funds available
			GoR	Misc. Receipts*				
1	2014-15	123.00**	50	4.99	177.99	66.88	111.11	37.58
2	2015-16	111.11	100	15.96	227.07	54.82	172.25	24.14
3	2016-17	172.25	100	11.50	283.75	100.27	183.16	35.34
4	2017-18	183.16	125	15.46	323.62	88.03	235.59	27.20
5	2018-19	235.87	0	13.55	249.42	104.46	144.96	41.88
6	2019-20	144.96	1.91	2.30	149.17	64.99	84.18	43.57
	Total		**376.91**	**63.76**		**479.45**		
	* *Includes public contribution and interest amount* ** *As per GoR order (September 2014) unutilised funds of previous scheme Gramin Janbhagidari Vikas Yojana were to be utilised.*							

Source: Information provided by RDD

It is evident from the above table that

20 Initially, compliance audit covering the period 2014-17 was conducted during May-September 2017, thereafter audit findings were updated (September-October 2018) upto March 2018. Audit findings were finally updated upto March 2020 during October 2020-January 2021.

21 Jaipur zone (Alwar District: Tijara, Kathumar; Jaipur District: Govindgarh, Sambharlake and Jhunjhunu District: Jhunjhunu, Udaipurwati), Udaipur zone (Banswara District: Ghadi, Ghatol; Chittorgarh District: Chittorgarh, Nimbhahera and Udaipur District: Jhadol, Salumber).

- Out of total available funds[22] of ₹ 563.67 crore under the scheme an amount of ₹ 479.45 crore (85.06 *per cent*) was utilized, However, annual utilization of the available funds ranged from 24.14 *per cent* to 43.57 *per cent* only, during 2014-20.
- During 2018-20, as compared to earlier years only a nominal amount of ₹ 1.91 crore (2018-19: nil and 2019-20: ₹ 1.91 crore) was released for the scheme and the name of the scheme was changed (February 2020). Audit is of the view that huge unspent balances of ₹ 235.87 crore as of March 2018, could be the reason for nominal allotment of funds in next two years i.e. 2018-20.
- An amount of ₹ 84.18 crore remained unutilized with the respective ZPs and implementing agencies at the end of March 2020.
- Further, a difference of ₹ 0.28 crore was noticed between closing balance of 2017-18 (₹ 235.59 crore) and opening balance of 2018-19 (₹ 235.87 crore) in the consolidated annual accounts of ZPs at RDD. Similarly, the closing balance for the year 2016-17 was shown as ₹ 183.16 crore instead of ₹ 183.48 crore (₹ 283.75 crore- ₹ 100.27 crore), that is lesser by ₹ 0.32 crore.

RDD stated (August 2020) that difference of ₹ 0.28 crore was due to certain rectification in Chartered Accountant (CA) Reports of ZP Bhilwara, Bundi, Dholpur and Jaisalmer.

The reply is not acceptable as department did not correct their accounts after knowing the facts about rectification of CA Reports even after lapse of three years.

(ii) Similarly, in the six test checked ZPs, only 78.46 *per cent* of the available fund[23] (₹ 111.41 crore out of total ₹ 142.00 crore) was utilized. Annual utilization of the available funds ranged from 23.20 *per cent* to 36.94 *per cent*, during 2014-20. The details are given in **Table 2.7** below.

Table 2.7

(₹ in crore)

S. No.	Year	Opening Balance	Funds released during the year		Total funds available	Total Expenditure	Closing Balance	Percentage of expenditure against total funds available
			GoR	Misc. Receipts				
1	2014-15	26.49	13.88	1.54	41.91	13.29	28.62	31.71
2	2015-16	28.62	25.11	5.27	59.00	13.69	45.31	23.20
3	2016-17	45.31	30.01	4.10	79.42	24.77	54.65	31.19
4	2017-18	54.65	28.89	3.47	87.01	22.61	64.40	25.99
5	2018-19	64.40	0.00	2.14	66.54	24.58	41.96	36.94
6	2019-20	41.96	0.30	0.80	43.06	12.47	30.59	28.96
	Total		**98.19**	**17.32**		**111.41**		

Source: Chartered Accountants Audit Reports of ZPs.

22 Opening balance of previous scheme: ₹ 123.00 crore, total release: ₹ 376.91 crore and misc. receipts: ₹ 63.76 crore.

23 Opening balance of previous scheme: ₹ 26.49 crore, total release: ₹ 98.19 crore and misc. receipts: ₹ 17.32 crore.

An amount of ₹ 30.59 crore remained unutilized with the ZPs and executing agencies at the end of March 2020.

The Rural Development Department while accepting the facts attributed (August 2020) the less utilization of funds due to non-adjustment of advances given to executing agencies for want of Utilisation Certificates (UCs) and Completion Certificates (CCs). It also stated that necessary directions were issued from time to time for submission of UCs/CCs.

GoR stated (September 2021) that funds allotted to ZP Chittorgarh during 2014-20 have been utilised except ₹ 3.00 lakh, which would be utilised on incomplete works. In ZP Alwar, the amount (₹ 161.04 lakh) received after August 2020 under the scheme, has also been utilised.

Audit noticed that GoR's reply was silent about the funds which remained unutilised during the period 2014-15 to 2019-20. Further, information in respect of four ZPs (Jaipur, Jhunjhunu, Udaipur and Banswara) was awaited (December 2021) though called for (September 2021) from concerned ZPs.

2.2.3 Execution of the Scheme

As per the guidelines (September 2014) of the scheme, the works of *Shamshaans/ Kabristan* will be taken on priority. In the absence of any proposal in the district under this category, to ensure construction of community assets/facilities and rapid growth in economic and social development of the villages, any other works which is useful and beneficial to the local community could be taken up under this scheme. In special circumstances, the incomplete or left over works of other scheme could also be executed in this scheme. Various provisions and norms contained in the *Gramin Kary Nirdeshika* (GKN) with regard to technical estimates, detailed estimates, execution and completion of works, were also applicable in execution of works under MGJVY. Works related to commercial organisation/personal institutes, assets for individual benefit, worship places for religious rituals and caste or religion wise community centers were not admissible under the scheme.

Audit scrutiny of the records and joint physical verification of the works in selected PRIs revealed the following.

2.2.3.1 Incomplete works

Paragraph 6.3.5 and 6.3.6 of GKN, 2010 stipulate that technical officer should ensure feasibility by inspecting the work sites and utility of the construction work before preparation of detailed estimates and sanction of work. Further, paragraph 22.10.1 of *ibid* also prescribes the completion period of nine months (maximum) from the date of sanction of a work.

In the six test checked ZPs, a total of 1,719 works amounting to ₹ 145.60 crore were sanctioned during 2014-20, of which 1,389 works (80.80 *per cent*) amounting to ₹ 116.87 crore were completed. Three hundred and thirty

works[24] (19.20 *per cent*) amounting to ₹ 28.73 crore were still incomplete after incurring an expenditure of ₹ 19.26 crore as of August 2020. The details are given in the **Table 2.8** below.

Table 2.8

(₹ in crore)

S. No.	Year	Sanctioned works	Amount	Completed works	Amount	Incomplete works	Amount
1	2014-15	265	17.95	239	16.27	26	1.68
2	2015-16	398	35.63	346	30.77	52	4.86
3	2016-17	319	28.86	294	26.72	25	2.14
4	2017-18	389	33.95	313	26.59	76	7.36
5	2018-19	302	25.73	189	15.73	113	10.00
6	2019-20	46	3.48	8	0.79	38	2.69
	Total	**1,719**	**145.6**	**1,389**	**116.87**	**330**	**28.73**

GoR stated (September 2021) that the incomplete works in ZP Alwar (03), ZP Jaipur (41) and ZP Chittorgarh (10) would be completed at the earliest. The works in ZP Udaipur remained incomplete due to paucity of funds and the same will also be completed by utilising the fund received in June 2021.

GoR, however, did not furnish reply in respect of ZP Banswara, while information in respect of ZP Jhunjhunu was awaited (December 2021) though called for (September 2021).

2.2.3.2 Splitting of works

Para 6.5 of the scheme guidelines stipulates that the works may be sanctioned within the maximum limit of ₹ 15 lakh, so that more works can be executed in a district from the available funds. In unavoidable circumstances for the works costing more than ₹ 15 lakh, the proposals indicating details of funds available may be sent to RD&PRD for obtaining sanction.

Scrutiny of records of two ZPs (Barmer and Churu) revealed that four works related to construction of boundary wall of crematoriums (₹ 25 lakh), CC roads (₹ 19.33 lakh) and 12 class rooms with verandah in two schools (₹ 60 lakh) were sanctioned (2017-18) by splitting these works into 11 works for ₹ 104.33 lakh. The works were completed (2017-19) with an expenditure of ₹ 100.62 lakh. Details of works are given in the ***Appendix XI.***

Audit observed that the works were split to avoid sanction of the competent authorities i.e. RD&PRD.

GoR did not furnish specific reply to Audit. The compliance in this regard was called for (September 2021) from the concerned ZPs by the GoR, which was still awaited (December 2021).

24 330 works: 2014-15 (26 works): ₹ 1.49 crore, 2015-16 (52 works): ₹ 4.30 crore, 2016-17 (25 works): ₹ 1.75 crore, 2017-18 (76 works): ₹ 4.86 crore, 2018-19 (113 works): ₹ 6.06 crore and 2019-20 (38 works): ₹ 0.79 crore.

2.2.3.3 Irregular expenditure on works sanctioned to Trust/NGO

As per para 4.1.1 (xii) of the scheme guidelines (March 2015), one or more works for *gauseva* cannot be sanctioned to any Trust/Non-Governmental Organisation (NGO) for a limit exceeding ₹ 10 lakh under any circumstances.

Scrutiny of records of RDD revealed that ZP Bikaner irregularly sanctioned (February 2018) three[25] works of construction at *Nandi Gaushala*, Gajner, PS Kolayat for ₹ 30 lakhs (₹ 10 lakh for each work), in contravention of provisions of the scheme guidelines. Thus, undue benefit of ₹ 20 lakh was extended to this *Gaushala.*

ZP Bikaner stated (November 2020) that provision for sanction of such works are given at the point no. 6 of scheme guidelines and sanction of works were issued in reference to the para 6.5 under admissible financial limit of ₹ 15 lakh.

The reply of ZP Bikaner was not acceptable as provisions for works related to *Gauseva* are contained in para 4.1.1 (xii) which clearly prescribes the limit of ₹ 10 lakh for *Gauseva.* While provisions contained in para 6.5 of the guidelines pertains to the works other than *Gauseva.*

GoR intimated (September 2021) that ZP Bikaner has been directed to submit compliance in this regard, which was awaited (December 2021).

2.2.3.4 Non-execution of works after collection of public contribution

Paragraph 3.3 of scheme guidelines 2014 envisaged that funds in prescribed ratio would be provided by the State Government for construction of community assets and remaining matching amount would be contributed by the community. The public contribution would be deposited with PS or ZP concerned in cash or through bank's demand draft.

In three ZPs (Chittorgarh, Jhunjhunu and Udaipur) local community deposited (July 2014 to November 2019) contribution of ₹ 291.86 lakh[26] for 247 works (costing ₹ 20.25 crore) for construction of boundary wall, tin shed and development of crematorium, CC road, community hall, class room and open verandah in schools etc. However, the required administrative, financial and technical sanctions were not issued even after lapse of 4 to 68 months (as of March 2020).

ZP Udaipur accepted the fact and stated (December 2020) that the public contribution is lying with PS/GP concerned. Other ZPs did not furnish any reply.

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25 (1) Construction of boundary wall for stray animals part I, (2) Construction of boundary wall for stray animals part II, *Choukidar* room and (3) Construction of animal *kheli* and water tank for stray animals.

26 ZP Chittorgarh (80 work): ₹ 134.92 lakh, Udaipur (59 work): ₹ 63.20 lakh and Jhunjhunu (108 works) : ₹ 93.74 lakh : Total : ₹ 291.86 lakh.

GoR stated (September 2021) that in ZP Chittorgarh, works could not be sanctioned due to non-allotment of state share during 2019-20 and now the public contribution is being returned to the concerned GPs on their demand. GoR further added that works in ZP Udaipur remained incomplete due to paucity of funds and now works would be completed by utilising the fund received in June 2021.

It was stated that compliance from ZP Jhunjhunu was still awaited (December 2021), though, the same was called for by the GoR (September 2021).

2.2.3.5 Works sanctioned without deposit of required contribution

As per scheme guidelines, for construction of community assets public contribution at 30 *per cent* of cost of work was required to be deposited with ZP/PS. However, in case of areas having population of Schedule Castes (SC)/ Schedule Tribes (ST) more than 40 *per cent* of total population of village as per census 2011, only 20 *per cent* public contribution was required to be deposited.

In ZP Udaipur, 13 works related to construction of community hall/boundary wall of *Snanghat* and CC road etc. were sanctioned (March 2015 to March 2019) for ₹ 95.62 lakh in 10 villages of four PSs (Jhallara, Lasadia, Jhadol & Salumbar) and an expenditure of ₹ 76.04 lakh was incurred. Details are given in ***Appendix XII***.

Audit observed that population of SC/ST in these 10 villages was less than 40 *per cent* as required, therefore, contribution of ₹ 28.69 lakh was required to be deposited at the rate of 30 *per cent*. However, only ₹ 19.12 lakh contribution was deposited at the rate of 20 *per cent*. Thus, ₹ 9.57 lakh less contribution was deposited.

GoR stated (September 2021) that population of SC/ST was 40 *per cent* in these villages therefore only 20 *per cent* public contribution was required under the scheme, which was received. Further, in case of community hall in GP Bhabrana (Sl no.2) 10 *per cent* public contribution was required to be deposited as per rule, which has also been received.

The reply is not acceptable as SC/ST population in all these villages was not more than 40 *per cent* as per census 2011, therefore, for community works in these villages including GP Bharbrana (Sl no.2), 30 *per cent* public contribution was required to be deposited.

2.2.3.6 Inadmissible works

ZP Jhunjhunu sanctioned construction works of boundary wall of crematorium at GP Bhimsar, PS Jhunjhunu for ₹ 29.98 lakh in two spells of ₹ 14.99 lakh (July 2016) and ₹ 14.99 lakh (June 2017) and completed the works in November 2016 and March 2018 respectively with an expenditure of ₹ 29.97 lakh. CCs of both spells have been issued.

As per *jamabandi*[27], 5,100 square meter (sqm), land was earmarked by Revenue Department for crematorium at GP Bhimsar. Therefore, construction of boundary wall was to be executed in 5,100 sqm of land.

Scrutiny of records and joint physical verification revealed that boundary wall in length of 1,622 feet and 1,680 feet was constructed in first and second spell respectively, covering 1,13,329 sqm of land against 5,100 sqm of land allotted/earmarked for crematorium. As such boundary was constructed on 1,08,220 sqm of *Charagah*[28] land in excess of allotted land.

GoR stated (September 2021) that compliance was called for (September 2021) from ZP Jhunjhunu, which was still awaited (December 2021)

2.2.3.7 Delay in issue of Completion Certificates

Para 20.1 of GKN 2010 stipulates that CCs should be issued within a maximum of 30 days from completion of work. In case, CC is not issued within prescribed time limit, the responsibility for delay should be fixed and disciplinary action may be initiated against the responsible officer along with imposition and recovery of penalty.

Scrutiny of records of four ZPs (Chittorgarh, Jhunjhunu, Jaipur and Udaipur) revealed that 91 works[29] related to construction of boundary wall of *shamshanghat,* open verandah, community hall, CC road and wood house, etc. were sanctioned during 2012-19 for ₹ 642.37 lakh and completed with an expenditure of ₹ 622.38 lakh during 2012-20. CCs of aforesaid 91 works have been issued after a lapse of two months to 72 months.

GoR accepted the facts and stated (September 2021) that due to paucity of funds, the works in ZPs Jaipur and Udaipur could not be completed in prescribed time, while completion of works in ZP Chittorgarh was delayed at the end of executive agencies.

The reply is not relevant to the audit finding as it was silent regarding delay in issue of CC after completion of works. GoR also intimated (September 2021) that ZP Jhunjhunu has been directed to submit compliance in this regard, which was awaited (December 2021).

2.2.4 Physical verification of works

Out of total 382 works in test checked GPs, 261 works[30] were physically verified (May-September 2017, September-October2018 and October 2020-January 2021) along with Junior Engineer (JEN)/Junior Technical Assistant (JTA), secretary of GPs and other departmental authorities.

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27 *Jamabandi* means Record of Rights, containing the name of the landowner, an area of cultivation, the share of owners, and other rights.

28 *Charagah* is a land used for grazing of animals (Pasture Land).

29 ZP Udaipur: 43 cases, ZP Chittorgarh: 17 cases, ZP Jaipur: 16 cases, ZP Jhunjhunu: 15 case.

30 261 works: (ZPs- Alwar: 26 works, Banswara: 60 works, Chittorgarh: 45 works, Jaipur: 32 works, Jhunjhunu: 46 works and Udaipur: 52 works)

The important audit findings noticed during the physical verification are discussed below:

2.2.4.1 Payment made for items not executed

GKN 2010[31] provided that CC Roads are to be constructed in two layers i.e. first CC layer of 15 cm thickness in the ratio of 1:3:6 (Cement 1: Sand 3: 40 mm Grit 6) and second CC layer of 10 cm thickness in the ratio of 1:1.5:3 (Cement 1: Sand 1.5: 20 mm Grit 3) and with drains along the roads to prevent water logging and for strengthening of the roads.

In ZP Banswara, eight works of construction of CC roads were sanctioned (May 2014-September 2016) and completed (June 2014-December 2016) at an expenditure of ₹ 78.40 lakh.

Joint physical verification (May-September 2017) of the works revealed that roads were actually constructed in lesser thickness as compared to sanctions. However, in MBs, thickness of all these roads were recorded on higher side than the actual thickness found in Physical verification. Payments for these works were also made according to the measurements recorded in respective MBs. Thus, not only were roads constructed with lower specification but also, payment of ₹ 30.89 lakh were made for quantities/measurements which were actually not executed. Details of works are given in ***Appendix XIII.***

No action in this regard was taken (January 2021) by ZP Banswara despite GoR directions (March 2018). ZP Banswara stated (January 2021) that factual position was called for from the PS Ghadi.

Suitable action may be initiated against the officials involved in misappropriation of the public money.

GoR intimated (September 2021) that ZP Banswara has been directed to submit compliance in this regard, which was awaited (December 2021).

2.2.4.2 Construction of CC roads without drains and expansion joint

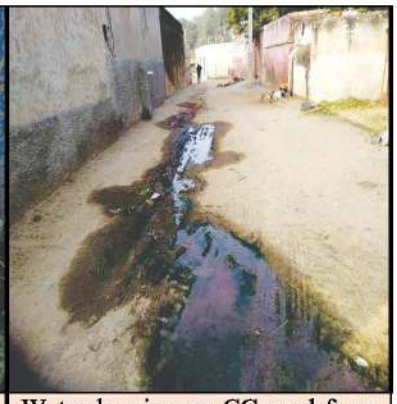
GKN–2010 (para 17 (A) and 23 of Annexure-I) provided that drains should be constructed along the roads to prevent water logging and improve strength of the road and expansion joints should also be given in every span of 15 meters on CC roads.

Scrutiny of records of four ZPs (Banswara, Jaipur, Jhunjhunu and Udaipur) revealed that 16 CC road works were completed with an expenditure of ₹ 1.25 crore. Details are given in ***Appendix XIV.***

Joint physical verification (May-September 2017 and October 2020-January 2021) revealed that these 16 CC roads were damaged due to water logging in the absence of drains. Further, it was also observed that 10 out of these 16 CC

31 Paragraph 17(a) and Map no. 17 (Appendix-3).

roads were constructed without expansion joint resulting in cracks and damage to roads.

		
Water logging on CC road from house of Data Ram to Ami Lal, Seethal	Water logging on CC road from Bodala Well to Meena Mohalla, Seethal	Water logging on CC road from Bodala Well to Meena Mohalla, Seethal

GoR intimated (September 2021) that four ZPs Jaipur, Jhunjhunu, Udaipur and Banswara have been directed to submit compliance in this regard, which was awaited (December 2021).

Further, GoR directed BDO Jhadol to recover cost of drains based on calculations by the Technical officer and to initiate disciplinary action as required in the matter

2.2.4.3 Works not executed on site

ZP Udaipur sanctioned (2016-19) ten works relating to construction of CC road, community hall, class room in school with interlocking tiles on ground & construction of crematorium including shade and other facilities which were completed (2017-19) at an expenditure of ₹ 92.50 lakh. Audit scrutiny of records and joint physical verification (May-September 2017 and October 2020-January 2021) revealed that these works were not executed/partially executed on site but shown as completed in records.

Interestingly, quality control reports of the CC roads have also been issued by Public Works Department. Details of the cases are given in **Table 2.9** below.

Table 2.9

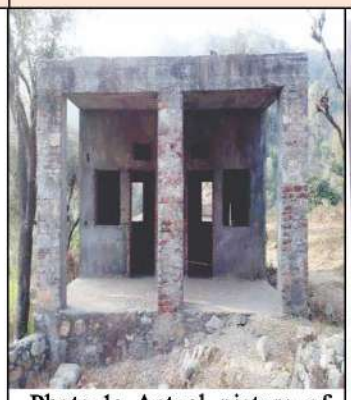
S. No.	Name and details of work	Findings of physical verification
1	Construction of CC road with drainage from Naveen Panchayat Bhawan to main road (2017-18/25939) GP Netaji ka Bara, PS Jhadol, ZP Udaipur. Date of sanction: 08.01.18 Date of completion: 15.03.18 Sanctioned cost: ₹ 10 lakh Expenditure: ₹ 10 lakh	 CC road was not found constructed on site.

S. No.	Name and details of work	Findings of physical verification
2	Construction of CC road from near Tube Well to Babu Lal Vadera farm. (2018-19/28776) GP Netaji ka Bara, PS Jhadol, ZP Udaipur. Date of sanction: 12.09.18 Date of completion: 30.09.18 Sanctioned cost: ₹ 10 lakh Expenditure: ₹ 10 lakh	 CC road from road Antri Ghati to main road was sanctioned (January 2018) for ₹ 10 lakh. However, CC road from near Tube Well to Babu Lal Vadera sanctioned (September 2018) was already covered under length of CC road from Antri Ghati to main road. Starting point of both the roads is same place.
3	Construction of CC road from near house of Somraj Meena to near house of Peetha Lal Kolar. (2018-19/28742) GP Peelak, PS Jhadol, ZP Udaipur. Date of sanction: 11-09-18 Date of completion: 30-09-18 Sanctioned cost: ₹ 10 lakh Expenditure: ₹ 10 lakh	 CC road was not found constructed on site.
4	Construction of Crematorium development and plantation Saraka Khera (2016-17/10503) GP Peelak, PS Jhadol, ZP Udaipur. Date of sanction: 26-12-16 Date of completion: 30-09-17 Sanctioned cost: ₹ 9.96 lakh Expenditure: ₹ 9.10 lakh	 Construction of boundary wall, tin shed etc. not found at site.
5	Construction of crematorium and plantation Kolar (2016-17/9366) GP Peelak, PS Jhadol, ZP Udaipur. Date of sanction: 26-12-16 Sanctioned cost: ₹ 8.64 lakh Expenditure: ₹ 8.62 lakh	 Boundary wall was constructed without plaster, length of 63.5 meter of wall was found instead of 173.13 meter. Tin shed and DPC, stone *kharanja* on platform were also not found.

S. No.	Name and details of work	Findings of physical verification
6	Construction of CC road with drainage from Katala Falan main road to Nana Gayari and near around village street Beeda. (2017-18/15442) GP Jhadol, PS Jhadol, ZP Udaipur. Date of sanction: 14-08-17 Sanctioned cost: ₹ 6.38 lakh Expenditure: ₹ 6.38 lakh	 CC road was not found constructed on site.
7	Construction of New class room with playground, retaining wall and interlocking tiles from main gate to class room at Government Primary School Beeda, Jhadol (2017-18/22506) GP Jhadol, PS Jhadol, ZP Udaipur. Date of sanction: 06-12-17 Date of completion: 30-03-18 Sanctioned cost: ₹ 13.40 lakh Expenditure: ₹ 13.40 lakh	 New class room, retaining wall and interlocking tile in playground was not found constructed at village Beeda, GP Jhadol.
8	Construction of CC road from near house of Amaraji Patel to common way Hathikaad, Jhadol (2018-19/28752) GP Jhadol, PS Jhadol, ZP Udaipur. Date of sanction: 11-09-18 Date of completion: 30-09-18 Sanctioned cost: ₹ 10 lakh Expenditure: ₹ 10 lakh	 CC road was not found constructed.
9	Construction of CC road Kharafalan, Paliakhera, Selana (2018-19/19571) GP Selana, PS Jhadol, ZP Udaipur. Date of sanction: 19-07-18 Date of completion: 15-02-19 Sanctioned cost: ₹ 5 lakh Expenditure: ₹ 5 lakh	 Technical Officer could not tell starting point and end point of CC road. Therefore, construction of the sanctioned CC road could not be verified. The constructed road was damaged at many places.

<table>
<tr><th>S. No.</th><th>Name and details of work</th><th colspan="2">Findings of physical verification</th></tr>
<tr><td rowspan="3">10</td><td rowspan="3">Construction of community hall near Government Primary School, Chaukhal Bara,
GP Neta Ji Ka Bara,
PS Jhadol
ZP Udaipur

Date of Sanction: 09/2018

Expenditure: ₹ 10 lakh</td><td></td><td></td></tr>
<tr><td>Photo-1: Actual picture of community hall</td><td>Photo-2: Fictitious picture shown in CC</td></tr>
<tr><td colspan="2">Community hall was actually incomplete (Photo-1). However, CC of work had been issued by using the picture of other community hall (Photo-2) and expenditure was adjusted by ZP. Thus, payment of ₹ 10 lakh was fraudulently made for an incomplete community hall using picture of other completed community hall.</td></tr>
</table>

GoR stated (September 2021) that instructions had been issued (July 2021) to BDO, Jhadol to initiate action for recovery, FIR or disciplinary action against the concerned officers, as required.

Further progress in this regard was awaited (December 2021). Audit is of the view that stringent action needs to be taken for the fraudulent payments made for these works.

2.2.4.4 Improper execution of works

In five ZPs (Banswara, Chittorgarh, Jaipur, Jhunjhunu and Udaipur) 29 works relating to construction of boundary wall of crematorium and graveyard, roof on pillars, tin shed, CC work, leveling of sports ground and CC roads etc. were sanctioned (July 2014-October 2018) and completed (August 2014-March 2019) at an expenditure of ₹ 2.45 crore.

Joint physical verification of works revealed that without executing/completing the works in all respect, the works were shown completed in respective MBs and full payment in case of each work was made, while, items/works amounting to ₹ 26.85 lakh were pending execution. Detail of the works is given in ***Appendix XV***. The CCs of these works were issued by EE/BDO/JE and JTA after inspection of works.

Thus, full payments were made for 29 works, which actually were not found to be completed during Joint Physical Verification.

GoR stated (September 2021) that instructions for taking necessary action against erring officers and recovery have been issued to the concerned BDOs in Jaipur, Chittorgarh and Udaipur. ZPs Jhunjhunu and Banswara were also directed (September 2021) to submit compliance in this regard, however, the same was awaited (December 2021).

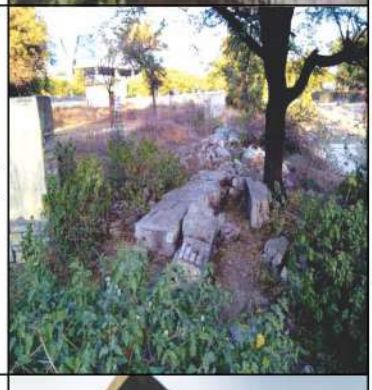
2.2.4.5 Non maintenance of assets created under the scheme

Scrutiny of records of selected ZPs revealed that 10 works relating to construction of boundary wall, tin shed and platform of crematorium along with water facilities, CC road, etc. were sanctioned (April 2014-June 2019) and completed (September 2014-September 2019) at an expenditure of ₹ 86.37 lakh.

Joint physical verification (May-September 2017 and October 2020 -January 2021) of the works revealed that these works were in damaged state due to lack of maintenance. The details of works are given in **Table 2.10** below:

Table 2.10

S. No.	Name of work	Date of sanction/ completion and sanctioned amount/ expenditure incurred	Findings of physical verification	
1	Construction of tin shed and platform of crematorium along with water facilities for Meghwal Samaj at Village Manas, GP Goran, PS Jhadol, ZP Udaipur.	September 2014/ September 2014 Sanctioned cost:₹ 3.00 lakh Expenditure: ₹ 2.47 lakh	Tin shed and platform of crematorium were found damaged (May 2017). The condition was same during joint physical verification carried out on 21.12.2020.	
2	Tin shed and platform of crematorium along with water facilities for Patel Samaj at Village Manas, GP Goran, PS Jhadol, ZP Udaipur.	September 2014/ September 2014 Sanctioned cost:₹ 3.00 lakh Expenditure: ₹ 2.47 lakh	Tin shed and platform of crematorium were found damaged (May 2017). The condition was same during joint physical verification carried out on 21.12.2020.	

S. No.	Name of work	Date of sanction/ completion and sanctioned amount/ expenditure incurred	Findings of physical verification	
3	Construction work of boundary wall and open verandah in the crematorium at village Borkheri, GP Gadola, PS Nimbhahera, ZP Chittorgarh.	September 2014/ January 2015 Sanctioned cost: ₹ 10 lakh Expenditure: ₹ 10 lakh	Boundary wall and open verandah were damaged at various places (June 2017). The condition was same during joint physical verification carried out on 2.12.2020.	
4	Construction work of incomplete boundary wall of crematorium, Bai jika Johda, Khasra No. 2268/3, Village Khaijroli, GP Khaijroli, PS Govindgarh, ZP Jaipur	August 2016/ March 2017 Sanctioned cost: ₹3.50 lakh Expenditure: ₹ 3.49 lakh	The incomplete boundary wall was constructed in two spells, small pieces of stone and inferior material were utilized in masonry work which had been damaged at many places, cracks were also found at many places, coping was not done. (15.10.2020)	
5	Construction work of boundary wall, tin shed and water facility of crematorium at village Sangriya, GP Badoli, Madhosingh, PS Nimbahera, ZP Chittorgarh.	April 2014/ September 2019 Sanctioned cost: ₹10 lakh Expenditure: ₹10 lakh	Boundary wall of crematorium was found damaged and cracked at various places. Masonry work of foundation was of inferior quality. Tube Well was being utilised for personal use. (1.12.2020)	
6	Construction of open verandah (Shed) at Graveyard of Meerashiyon, GP Seethal, PS Udaipurwati, ZP Jhunjhunu.	June 2017/ September 2017 Sanctioned cost: ₹4.17 lakh Expenditure: ₹4.17 lakh	Open verandah was found in bad condition. There was leakage of water from roof, lintels and roof was bent. Pipes for drainage of rain water were not affixed in land. (19.1.2021)	

S. No.	Name of work	Date of sanction/ completion and sanctioned amount/ expenditure incurred	Findings of physical verification	
7	Construction of CC road from main road to house of Lal Singh Banjara *via* house of Hukum Chand. GP Karanpur, PS Garhi, ZP Banswara.	December 2014/ January 2015 Sanctioned cost:₹15 lakh Expenditure: ₹14.75 lakh	Drain was not constructed along with the CC Road, water was spilling over the road. CC Road was damaged /broken at various places. (19.1.2021)	
8	Construction work of *baradary* building with boundary wall Crematorium, Sundani, GP Sundani, PS Garhi, ZP Banswara.	June 2017/ September 2018 Sanctioned cost:₹14 lakh Expenditure:₹13.91 lakh	The boundary wall was found damaged at various places. (18.1.2021)	
9	Construction work of Crematorium with boundary wall Ojaria Metwala GP Metwala, PS Garhi, ZP Banswara.	September 2018/ November 2018 Sanctioned cost:₹15.00 lakh Expenditure : ₹14.98 lakh	The boundary wall was found damaged at various places. (19.1.2021)	
10	Construction work of boundary wall and earth filling of old graveyard near Ishab's house at Village Khorike Khurd, GP Mayapur, PS Tijara, ZP Alwar.	June 2019/ August 2019 Sanctioned cost:₹12.11 lakh Expenditure: ₹10.13 lakh	Boundary wall was found constructed on top of an old wall. A large portion of the boundary wall was broken which shows inferior quality of work. (21/22.1.2021)	

ZPs/PSs concerned did not furnish any reply.

GoR stated (September 2021) that instructions have been issued to concerned BDOs for initiating necessary action in ZPs Chittorgarh, Alwar and Udaipur. ZPs Jaipur, Jhunjhunu and Banswara were also directed (September 2021) to submit compliance in this regard, however, the same was awaited (December 2021).

2.2.4.6 Unfruitful expenditure on incomplete work

Scrutiny of records of PS Govindgarh revealed that construction of verandah and cement chair at Sarv Samaj crematorium, Kishanpura, PS Govindgarh was sanctioned (March 2018) for ₹ 4.50 lakh and an expenditure of ₹ 4.57 lakh was incurred (July 2018).

Joint physical verification (October 2020 - January 2021) revealed that only structure of verandah was constructed, pavement and plaster work of verandah were not done and cement chairs were also not constructed.

However, even after incurring an expenditure in excess of the sanctioned amount, no entry was made in Measurement Book.



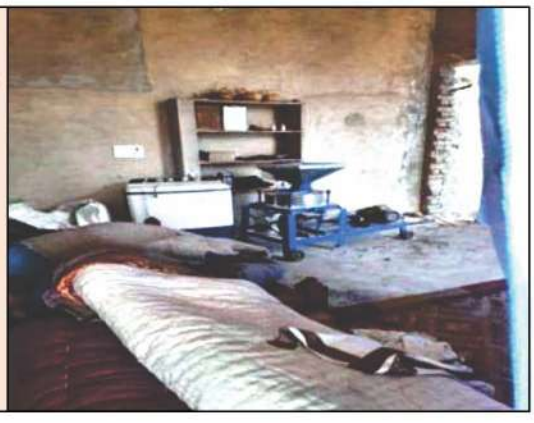
GoR stated (September 2021) that ZP Jaipur has been directed to submit compliance in this regard, which was awaited (December 2021).

2.2.4.7 Assets being used for personal purposes

(i) A community hall was sanctioned (December 2018) for ₹ 6 lakh near Fazzer's house at village Arandka, GP Roopwas, PS Tijara, ZP Alwar and completed (September 2019) with an expenditure of ₹ 5.97 lakh.

Joint physical verification (January 2021) revealed that two rooms and an L-shaped verandah were attached with under construction private house. There was no separate entry gate and signboard was not displayed.

A flourmill, washing machine, two beds and other domestic articles were also found in the verandah. Rooms were locked which showed that it was being utilized for private purposes



(ii) Construction of boundary wall, tin-shed, ground level tank and leveling of Joshi crematorium, GP Itawa, PS Sambhar, was sanctioned (November 2017) for ₹ 15 lakh and work was completed (June 2018) with an expenditure of ₹ 14.98 lakh.

Joint physical verification of the work revealed that in addition to boundary wall of crematorium, a 158 feet boundary wall with fencing pole was also constructed on both sides of the pathway to crematorium from main road. The land where additional boundary wall was constructed was not part of the crematorium as per map issued by Revenue Department. There were farms on both side of this pathway and resultantly the neighboring farmers were benefitted.

Thus, due to incorrect estimates prepared by Junior Technical Assistant, avoidable expenditure of ₹ 2.07 lakh[32] was incurred on additional boundary wall.



Construction of boundary wall with fencing pole on both sides of the way to crematorium from main road to benefit neighboring farmers GP Itawa, PS Sambhar (Jaipur)

GoR stated (September 2021) that both the ZPs have been directed to submit compliance in this regard, which was awaited (December 2021).

2.2.5 Monitoring, Evaluation and Social Audit

2.2.5.1 Inspection of Works

Paragraph 16.2 and 16.3 of GKN, 2010 provided that periodical inspection for ensuring quality of work at every stage should be carried out by the Junior Engineer (JE), Junior Technical Assistant (JTA) and Assistant Engineer (AE) of PSs, Assistant Project Officer (APO), AE, Senior Technical Assistant, Executive Engineer (EE) and Administrative Officer of ZPs. Further, an inspection register in a prescribed proforma was required to be maintained at ZPs, PSs and GPs. The norms of inspection for concerned authorities are given in **Table 2.11** below:

Table 2.11

(in *per cent*)

S. No.	Total cost of work	JE and JTA of PS	APO, AE, Sr. TA of ZPs and AE of PS	EE of ZP	BDO	District Collector/ CEO
1	Up to ₹ 2 lakh	100	25	-	25*	5*
2	₹ 2 lakh to ₹ 10 lakh	100	100	25		
3	₹ 10 lakh and above	100	100	100		

**of total works ensuring that work of each scheme running in the area may be covered*

Scrutiny of records of selected GPs, PSs and ZPs (except Alwar) revealed that records relating to periodical inspections for the period 2014-20 were not maintained. Selected PS and GPs of Alwar did not furnish information/records to audit.

ZPs and PSs did not furnish reply except ZP Jhunjhunu and PS Jhadol who accepted that records were not maintained and PS Salumber who stated that hundred *per cent* inspection will be done in future.

32 Foundation and super structure -78.25 cum x at the rate of ₹ 2,650.87

GoR stated (September 2021) that periodical inspections of works were carried out in ZP Alwar, by the technical officers at all level, however, inspection records were not maintained. Now, in ZP Alwar as well as in ZP Chittorgarh inspection registers are being maintained.

Compliance in this regard was awaited (December 2021) from ZP Udaipur despite being directed by GoR (September 2021) while, in respect of other selected ZPs no specific reply was furnished by GoR.

2.2.5.2 Social Audit of the Scheme

Section 7 (i) of Rajasthan Panchayati Raj Act, 1994 provided that the ward sabha of GP would conduct social audit of all the works implemented in the area.

Scrutiny of records of test checked GPs, PSs and ZPs revealed that social audit of works executed under the scheme during 2014-20 was not carried out. PS Jhunjhunu, Ghatol and GP Sawa, Jalampura (Chittorgarh), Bhatiwada (Udaipurwati), Sawania (Ghatol) and Satkhanda (Nimbhahera) stated that Social audit was conducted but details were not made available to audit. Further, selected PS and GPs of Alwar did not furnish information/record to audit.

GoR stated (September 2021) that ZPs Chittorgarh and Udaipur have been directed to submit compliance in this regard, which was awaited (December 2021). GoR did not furnish specific reply in respect of other selected ZPs.

2.2.6 Conclusion

The main objective of MGJVY is to encourage local public participation in socio-economic development of villages through creation of community assets in rural areas. Government contributed ₹ 376.91 crore, while community contributed ₹ 60 crore approximately under the scheme, during 2014-20. Though, 85 per cent of the funds were utilized, the year wise expenditure ranged from 24.14 per cent to 43.57 per cent of the available funds. Government contributed only nominal funds of ₹ 1.91 crore during last two years. As of March 2020, 330 works worth ₹ 28.73 crore were still incomplete after incurring an expenditure of ₹ 19.26 crore.

Instances of splitting of sanctions for works to avoid sanction of the competent authorities, sanction of works without deposit of required contribution and non execution of works even after deposit of the public contribution were noticed.

Cases of fraudulent payment, assets being used for personal purposes, non maintenance of damaged assets and execution of inadmissible works etc. were also noticed. Payments were made for unexecuted and/or partially executed items. Monitoring under the scheme was weak and social audit was also not carried out.

Thus, the prime objective of the scheme i.e. creation of community assets through public participation **could be achieved only to a limited extent.**

2.2.7 Recommendations

1. *The Department should ensure optimal utilisation of the funds allotted for the scheme.*

2. *The works sanctioned under the scheme should be executed effectively and efficiently and the assets created should be maintained properly.*

3. *The department should initiate disciplinary action against those responsible for fraudulently certifying and making payments on works not executed or partially executed.*

4. *The department should ensure designated authorities carry out inspections and social audit of the works executed under the scheme.*

Panchayati Raj Department

2.3 Release and Utilisation of Grants as recommended by Fifth State Finance Commission

2.3.1 Introduction

Article 243-I of the Constitution of India provides that the Governor of a State is required to constitute a Finance Commission every five years in order to (i) review the financial position of the Panchayats; (ii) recommend the principles which should govern the distribution of the net proceeds of the taxes, duties, tolls and fees between the State and the Panchayats and the allocation between the Panchayats at all levels of their respective shares of such proceeds; and (iii) recommend the grants in aid to be devolved to the Panchayats from the Consolidated Fund.

Accordingly, the Fifth State Finance Commission (SFC) was constituted (May 2015) for the period 2015-20. The Commission submitted two interim reports for 2015-16 (in September 2015) and for 2016-17 (in September 2016) and final report for whole of the award period in November 2018, which were presented to the Legislative Assembly on 22 September 2015; on 2 September 2016 and on 23 July 2019 respectively. The State Government while accepting most of the recommendations, issued guidelines from time to time for utilisation of the grants to be released under recommendation of Fifth SFC.

The main recommendations of Fifth SFC (detailed in ***Appendix XVI***) *inter alia*, included the following.

- Devolution of funds to the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), at the rate of 7.182 *per cent* of the net own tax receipts of the State in ratio of 75.1 *per cent* and 24.9 *per cent* respectively.

- In the year 2015-16, devolved funds were to be distributed between 'basic and development functions' and 'national/state priority schemes' in the ratio of 85 *per cent* and 10 *per cent* respectively, rest 5 *per cent* was to be released as incentive grant.

- During 2016-20, the earmarked funds were categorized into three components *viz.* 55 *per cent* amount for the 'basic and development functions', 40 *per cent* for 'national/state priority schemes' and rest 5 *per cent* for incentivizing keeping of accounts, record, assets register and efforts for raising own revenues. For the year 2015-16, the devolved funds were to be allocated tier-wise among the PRIs *viz.* Zila Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) in the ratio of 5:15:80. This ratio was revised to 5:20:75 for the period 2016-20.

During 2015-20, the State Government devolved grants of ₹ 10,345.71 crore under recommendation of Fifth SFC to the PRIs, of which an amount of ₹ 10,226.76 crore (98.85 *per cent*) was utilized.

The State, divided into seven[33] administrative divisions, has adopted three tier structure of PRIs *viz.* Zila Parishad (ZP) at district level, Panchayat Samiti (PS) at block level and Gram Panchayat (GP) at village level. At the State level, Panchayati Raj Department (PRD) is the administrative department for the implementation of recommendations of the Fifth SFC. Chief/Additional Chief Executive Officer (CEO/ACEO), Block Development Officer (BDO) and Village Development Officer (VDO) are responsible for the implementation of the recommendations of the Fifth SFC at the District, Block and Village level respectively.

A compliance audit covering the period of 2015-20 was conducted during April 2019 to November 2019 and September 2020 to December 2020 to examine the implementation of recommendation of Fifth SFC and the devolution/utilisation of funds in PRIs. Records of PRD at State level and 59 PRIs (ZPs: 04, PSs: 06 and GPs: 49) representing each level of PRIs selected[34] on the basis of Simple Random Sampling using IDEA software, were test checked during the Audit. Details of selection are given in ***Appendix XVII***. In the selected GPs, 663 works were physically verified along with departmental authorities. Audit findings are discussed in the succeeding paragraphs.

Audit Findings

PRIs utilised 98.85 *per cent* of the funds released under Fifth SFC to maintain their core services. Certain deficiencies observed in the implementation of the scheme are discussed in succeeding paragraphs.

33 Ajmer, Bharatpur, Bikaner, Jaipur, Jodhpur, Kota and Udaipur.

34 Initially, four divisions (out of seven) were selected on the basis of maximum expenditure incurred. Thereafter, 4 districts (one district from each of the selected divisions), 6 PSs in selected districts (10 *per cent* PSs of a selected district) and 49 GPs in selected PSs (20 *per cent* GPs of a selected PS) were selected on the basis of Simple Random Sampling using IDEA software.

2.3.2 Devolution of funds to PRIs

As per the Guidelines, grants under the component 'basic and development functions' 55 *per cent* (85 *per cent* in 2015-16) with effect from April 2016 were to be released for creation, addition and maintenance of basic civic amenities like solid waste management, street and road lights, crematoriums, sanitization and drinking water. Further, all the direct or indirect expenditure on drinking water in rural areas was to be met as first charge on this component of grant.

Similarly, the grant under the component 'national/state priority schemes' 40 *per cent* of total grant (10 *per cent* in 2015-16) could be used for any of the prescribed State or national scheme. Mukhyamantri Jal Swavlamban Abhiyan (MJSA), was to be given top priority and Pradhan Mantri Awas Yojana (PMAY) and Swachchh Bharat Mission (SBM) were among the important programme included under this component.

The year wise position of State's own net tax revenue (SOTR), amount of grants to be devolved and grants actually transferred to the PRIs, is given in the **Table 2.12** below.

Table 2.12

(₹ in crore)

S. No.	Year	State's Own Net Tax Revenue	Grants to be transferred to PRIs				Grants actually transferred to PRIs			Excess (+)/less (-) devolution of grants		
			Basic & development Function	National /State priority Schemes	Incentive grants	Total	Common fund	Incentive Grants	Total	Common fund	Incentive Grants	Total
1	2015-16	41,006.48	1,880.00	221.17	110.59+	2,211.76	2,247.39	Nil	2,247.39	146.22	(-) 110.59	35.63
2	2016-17	42,178.92	1,251.25	910.00	113.75	2,275.00	2,486.16	138.55	2,624.71	324.91	24.80	349.71
3	2017-18	42,273.43	1,254.06	912.04	114.00	2,280.10	2,632.38	138.55	2,770.93	466.28	24.55	490.83
4	2018-19	44,840.67	1,330.21	967.42	120.93	2,418.56	2,223.69	29.26	2,252.95	(-) 73.94	(-) 91.67	(-) 165.61
5	2019-20	47,528.24	1,409.94	1,025.41	128.17+	2,563.52	361.95	87.78*	449.73	(-)2,073.40	(-) 40.39	(-) 2,113.79
Total		**2,17,827.74**	**7,125.46**	**4,036.04**	**587.44**	**11,748.94**	**9,951.57**	**394.14**	**10,345.71**	**(-)1,209.93**	**(-) 193.30**	**(-) 1,403.23**

Note: (i) + Incentive grants for 2015-16 and 2019-20 were not transferred to the PRIs
*(ii) *This grant pertains to year 2018-19.*
Source: Information provided by PRD and Fifth SFC final report

From the above table it can be seen that:-

Grants for 'basic & development functions' and 'national/state priority schemes'

- The State Government did not release component wise grants for basic & development works and national/state priority schemes and released grants in lump sum, during 2015-20. However, incentive grants was released separately.
- During 2015-20, against the total award of ₹ 11,748.94 crore the State Government transferred only an amount of ₹ 10,345.71 crore to the PRIs, which was lesser by ₹ 1,403.23 crore (11.94 *per cent*) than the grants awarded by the Fifth SFC.

- The State Government transferred grants of ₹ 876.17 crore in excess of recommended grants during 2015-16 to 2017-18. However, the Government did not transfer grants of ₹ 2,279.40 crore (45.75 *per cent*) out of recommended grants of ₹ 4,982.08 crore to the PRIs, during 2018-20.

Scrutiny of records further revealed that during 2019-20, an amount of ₹ 1,922.64 crore (75 *per cent* of total grant of ₹ 2,563.52 crore) was required to be transferred to GPs however, sanction for only ₹ 1,085.72 crore was issued (October 2019) by PRD and even that was not transferred to GPs as of March 2020. However, after approval of Finance Department, an amount of ₹ 1,197.57 crore was transferred to GPs during 2020-21.

Incentive grants

- Incentive grants of ₹ 110.59 crore and ₹ 128.17 crore for the years 2015-16 and 2019-20 respectively, were not released to PRIs. Overall incentive grants were short released by ₹ 193.30 crore (49.04 *per cent*).

The PRD stated (January 2020) that major period of the financial year 2015-16 was consumed in working out the modalities for payments of incentive grants (2015-16) to PRIs. It also stated that incentive grant for financial year 2015-16 was provided during 2016-17.

The reply is not tenable as there was overall short release of incentive grant of ₹ 193.30 crore during 2015-20.

Test check of records in ZP Udaipur revealed that incentive grants of ₹ 12.42 crore[35] was transferred to its all PRIs without furnishing the eligibility certificates by ZP Udaipur as prescribed for the years 2016-17 and 2018-19. The PRD did not furnish reply in this regard (September 2021).

Further, the Fifth SFC in its interim report for 2015-16 recommended (September 2015) that PRD may issue detailed scheme for utilization of incentive grants and notify the same to PRIs upto GP level. The PRD in compliance of the interim report of Fifth SFC for 2015-16 issued guideline (December 2015) stating that directions/guideline for use of incentive grant will be issued separately. However, no such separate guideline were issued by PRD.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

35 2016-17: ZP Udaipur: ₹ 0.34 crore, 17 PSs of ZP Udaipur: ₹ 1.35 crore and 544 GPs of PS Udaipur: ₹ 5.05 crore, 2018-19: ZP Udaipur: ₹ 0.28 crore, 17 PSs of ZP Udaipur: ₹ 1.14 crore and 544 GPs of PS Udaipur: ₹ 4.26 crore.

2.3.3 Utilisation of grants under recommendation of Fifth SFC

The status of total grants transferred under recommendation of fifth SFC to the PRIs and expenditure incurred there against during 2015-20, is given below:

- During 2015-20, funds to the tune of ₹ 10,345.71 crore were transferred to the PRIs to maintain their core services, of which an amount of ₹ 10,226.76 crore (98.85 *per cent*) was utilized.

- However, in 59 test checked PRIs, against total allocation of ₹ 245.53 crore only ₹ 200.53 crore (81.67 *per cent*) could be utilized during 2015-20, as detailed in **Table 2.13** below.

Table 2.13

(₹ in crore)

S. No.	Particulars	Funds released	Funds utilized	Closing Balance	Percentage Utilisation
1	ZPs (4)	163.46	125.33	38.13	76.67
2	PSs (6)	49.83	40.85	8.98	81.98
3	GPs (49)	32.24	34.35	(-) 2.11	106.54
	Total	**245.53**	**200.53**	**45.00**	**81.67**

Source: Information provided by PRIs

- It can be observed that 18.33 *per cent* of the funds received was lying unutilised mainly with the ZPs and PSs for the works sanctioned from ZP/PS funds.

The PRIs concerned stated (September-December 2020) that the funds were lying unutilised/unadjusted due to non-receipt of Utilisation Certificates (UCs)/Completion Certificates (CCs) from the executive agencies.

This indicated that the UCs/CCs of the completed works were not being submitted by the concerned authorities within the time limit as prescribed in provisions of *Gramin Karya Nirdeshika* (GKN) 2010.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

- ***Diversion of funds:*** Rule 199 of RPRR, 1996 provides that grants received from the State Government/Central Government should be spent for the purpose for which it was sanctioned and amount sanctioned under a major head should not be transferred to another major head.

However, in PS Gogunda, an amount of ₹ 9.99 lakh actually incurred on for painting work of biography of Maharana Pratap at GP Gogunda under other scheme Shyama Prasad Mukherji Rurban Mission was debited to grants under Fifth SFC. Thus, grants of Fifth SFC was diverted to the work sanctioned/executed under other scheme. The reasons for the same were not furnished to Audit, though called for (October 2019).

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.3.1 Annual Action Plans not prepared by PRIs as mandated

PRD issued (October 2015) guidelines for preparation of an inclusive and decentralised Gram Panchayat Development Plan (GPDP) based on requirement at the GP level. Accordingly, a GPDP was to be prepared for all the available resources and state/central scheme being implemented. Once it was approved by the Gram Sabha, the plan was to be sent to the concerned PS. After consolidation and adding PS level works the Panchayat Samiti Development Plan (PSDP) would be approved by the General Body of the PS. At the District level, after consolidation and adding ZP level works including development schemes for the urban areas, the District Development Plan (DDP) would be approved by the General Body of the ZP.

Audit scrutiny of records revealed that out of four, two test checked ZPs (Jodhpur and Udaipur) did not prepare the development plans during 2015-20, as prescribed.

In ZP Udaipur, though plans were prepared by its PSs and GPs, the same were not consolidated at ZP level. In ZP Jodhpur, plans were not prepared by two test checked PSs (Luni: for 2015-18 and PS Shergarh: for 2015-19) and seven GPs (PS Shergarh for 2015-19). In ZP Sikar, a test checked PS Dhod also did not prepare development plans for the period 2015-18.

ZP Udaipur and PSs Dhod, Luni and Shergarh stated (September-December 2020) that the works were being sanctioned on the basis of recommendations made by *Zila Pramukh/Pradhan* and public representatives. ZP Jodhpur stated (December 2020) that the works were being sanctioned after approval of works in the meeting of General Body and standing committee of ZP on administration and establishment. GPs of PS Shergarh stated (November 2019) that proposals of works have been taken in the Gram Sabha.

Further, the quorum of one-tenth of the total number of members including members belonging to scheduled castes, scheduled tribes, backward classes and women members as prescribed in Rajasthan Panchayati Raj Act, 1994 for a meeting of Gram Sabha, was not fulfilled in any of the Gram Sabha meetings of the test checked 49 GPs.

The concerned GPs accepted the facts and stated (September-December 2020) that the quorum was not fulfilled due to excessive number of meetings and the members were not interested to take part in *Gram Sabha* meetings.

Thus, due process with respect to planning as envisaged was not adhered to. The development plans were not formulated with the mandated approval of the Gram Sabha having due representation of the weaker sections and women.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.3.2 Component-wise sanctions and expenditure not maintained

Guidelines (December 2015, November 2016 and September 2019) issued by PRD prescribed for component wise distribution and utilization of grants released under Fifth SFC to PRIs. However, nothing was mentioned regarding component wise maintenance of accounts of the expenditure.

Scrutiny of records of PRD and all the selected 59 PRIs revealed (April–November 2019 and September-December 2020) that neither funds were released component wise as prescribed by Fifth SFC nor were the sanctions of works issued component wise by the PRIs. Further, component wise record of expenditure incurred under Fifth SFC was also not maintained by the test checked PRIs and PRD at State level.

The selected PRIs accepted the facts and stated (September-December 2020) that lump sum expenditure is accounted for in the accounts.

In the absence of details of component wise sanctions and expenditure at the State level, the component wise utilisation of funds as prescribed by Fifth SFC could not be ascertained by audit.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.3.3 Expenditure incurred on roads beyond the prescribed limits

As per the Guidelines, the work related to creation, addition and maintenance of basic civic amenities like solid waste management, street and road lights, crematoriums, sanitization and drinking water could be undertaken under the component "basic & development functions" of grant. However, for construction of roads a ceiling of 60 *per cent* under this component was prescribed.

Audit compiled and analyzed the component wise utilisation data of funds, in respect of 4,958 works sanctioned in 59 test checked PRIs as the same was not maintained by the PRIs at any level.

Analysis of data revealed that during 2015-20 only in 14 PRIs (ZP Jodhpur, PS Gogunda, PS Shergarh and 11 GPs[36]) the prescribed limit of 60 *per cent* for the road works was adhered to. While, in 45 test checked PRIs, against the earmarked funds of ₹ 45.59 crore being 60 *per cent* of the grant (₹ 75.98 crore) devolved under the component 'basic & development functions', sanctions of road works amounting to ₹ 80.29 crore were issued. This constituted an

36 PS Gogunda: GP Madra, GP Rawalia kalan, GP Rawalia khurd; PS Kherwara: GP Bawalwara; PS Shergarh: GP Gajesingh Nagar, GP Devigarh, GP Bhandujati, GP Khirja Tibna, GP Himmatpura and GP Bapunagar and PS Luni: GP Daipada Khichiyan.

average of 105.67 *per cent* (ranged from 66.88 to 250.47 *per cent*) of the available grants (₹ 75.98 crore) under this component, which was in contravention of the guidelines (***Appendix XVIII***).

In case of 32 PRIs, even whole of the grants provided under the component 'national/ state priority schemes' was utilized on the road works, which indicated that construction of roads was given top priority by the PRIs over other development works.

On being pointed out, ZP Tonk and PS Tonk accepted (September 2020) that during 2015-19 road works were sanctioned in excess of prescribed limit but these were within the prescribed limit during 2019-20. ZP Sikar, ZP Udaipur, PS Kherwara and PS Dhod stated (September-December 2020) that excess road works were sanctioned based on requirement and proposal received from GPs. Other PRIs did not offer any comment in this regard.

The replies of the ZPs/PSs are not acceptable as the expenditure on road works was to be incurred up to the prescribed percentage of funds as envisaged in the Fifth SFC guidelines. Excess expenditure on roads reduced the availability of funds for other basic and development works like works pertaining to water conservation, drinking water etc.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.3.4 Convergence of Fifth SFC funds with MGNREGS

As per the instructions issued (November 2015) by Rural Development and Panchayati Raj Department (RD&PRD), sanctions for the works permitted under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) were to be issued for at least 20 *per cent* of the total funds received in a financial year under various schemes. The ZPs are responsible to approve/sanction works under MGNREGS through convergence with other schemes.

Audit scrutiny of records of the test checked PRIs revealed that out of total grants of ₹ 166.83 crore received under Fifth SFC, against an instruction of 20 *per cent* funds *i.e.* ₹ 33.38 crore, only ₹ 3.95 crore (2.37 *per cent*) was utilised by only 12 PRIs (ZPs: 2, PSs: 2 and GPs: 8) for the works permitted under MGNREGS through convergence during 2015-20 (***Appendix XIX***).

While accepting the facts, three[37] PRIs stated (September-December 2020) that convergence would now be ensured with the MGNREGA and other three PRIs (ZP Jodhpur, ZP Sikar and PS Dhod) stated (September-December 2020) that convergence could not be ensured due to non-receipt of proposals. The reply was not acceptable as the proposals for convergence were to be included in Annual Action Plan at each level i.e. GP (GPDP), PS (PSDP) and ZP (DDP).

37 PS Tonk, PS Luni and PS Shergarh.

Two PRIs (ZP Udaipur and PS Kherwara) stated (August-September 2019) that sanctions for MGNREGS works under convergence of Fifth SFC would be issued from the financial year 2019-20, but no action was taken in this regard as of December 2020.

Audit is of the view that more resources could have been provided to the job seekers under MGNREGS if the ZPs had been able to ensure convergence with MGNREGS.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.4 Execution of Works

- ***Physical Progress of Works:*** Paragraph 22.10 of GKN 2010 provides that works sanctioned should be completed within prescribed time schedule (three to nine months depending on the nature and expenditure involved). For utilisation of grants released under recommendation of Fifth SFC, 3,37,641 works were sanctioned in the State during 2015-20.

  As per progress report of March 2020, 12,313 works were under progress, 452 works were cancelled and 1,528 works could not be started till March 2020, reasons for the same were not available on the records. Thus, 3,23,348 works (95.77 *per cent*) were completed during 2015-20.

- ***Test Check***: Further, in test checked 59 PRIs, 4,958 works were sanctioned, of which 1,298 works remained incomplete and 99 works amounting to ₹ 2.41 crore were cancelled/not started and 3,561 works (71.8 *per cent*) were completed. Details are given in the **Table 2.14** below.

Table 2.14

(₹ in crore)

S. No.	No. of PRIs	Works						Percentage of incomplete works
		Sanctioned		Completed		Incomplete		
		Number	Amount	Number	Amount	Number	Amount	
1	ZPs (4)	2,209	68.18	1,236	37.69	952	21.45	43.10
2	PSs (6)	1,536	50.02	1,157	37.33	321	6.66	20.90
3	GPs (49)	1,213	34.89	1,168	30.85	25	0.62	2.06
	Total	**4,958**	**153.09**	**3,561**	**105.87**	**1,298**	**28.73**	

Source: Information provided by PRIs

Audit noticed that the percentage of completed works in the State during 2015-20 was shown 95.77 *per cent* as per the consolidated monthly progress reports (MPR) at State level. However, the same did not reflect in the test checked PRIs, where only 71.8 *per cent* works were completed.

On being enquired (September-December 2020), the PRIs concerned stated that certain works were shown as incomplete due to non-submission of UCs/CCs and some works are yet to commence. This indicates that the works

physically completed but actually pending for UCs/CCs were shown as completed in the MPRs. Thus, MPRs needs to be prepared with due diligence.

- ***Joint Physical verification:*** Out of 4,958 works, 663 works were physically verified (July-November 2019 and September-December 2020) by the Audit along with the departmental officials. The category wise details of these 663 works are given in the **Table 2.15** below.

Table 2.15

S. No.	District	Blocks	Number of GPs	Number of works	Roads	Water sources[38]	Retiring Hall	*Nallah* (drain)	Misc. work[39]
1	Jodhpur	Luni	9	126	77	19	-	9	21
2		Shergarh	7	89	20	37	1	-	31
3	Sikar	Dhod	9	131	88	19	-	6	18
4	Tonk	Tonk	10	137	105	10	1	7	14
5	Udaipur	Gogunda	5	71	27	10	3	5	26
6		Kherwara	9	109	52	22	1	8	26
Total			**49**	**663**	**369**	**117**	**6**	**35**	**136**
Deficiencies found					**282**	**36**	**1**	**1**	**4**
Percentage					**76.42**	**30.77**	**16.67**	**2.86**	**2.94**

The results of test check of records of selected 59 PRIs and joint physical verification of 663 works are discussed in the succeeding paragraphs.

2.3.4.1 Internal roads works

(i) CC roads constructed with lower specifications

As per design prescribed in GKN 2010 (map No.17), a CC road is to be constructed in two layers *viz.* first layer of 15 cm thickness of CC in the ratio of 1:3:6 (cement: 1; sand: 3 and grit: 6) and second layer of 10 cm thickness of CC in the ratio of 1:1.5:3 (cement: 1; sand: 1.5 and grit: 3).

Audit however, observed that 21 CC roads of ₹ 87.98 lakh in test checked four PRIs (ZP Tonk: 04, ZP Udaipur: 02, PS Tonk: 05 and PS Kherwara: 10) were constructed only in single layer of cement concrete, despite the fact that provision for two layers was taken in the detailed estimates prepared after inspection of the site by technical officer. In most of these cases, either length or width of the road was increased compared to the length/width taken in the estimates to consume the sanctioned amount of these roads, while thickness of the road was compromised to consume the sanction amount.

Further, test check of records of PS Tonk, revealed that in case of 73 CC roads (18 GPs) completed at an expenditure of ₹ 3.69 crore, specification of the base layer was changed to 40 mm dry grit instead of 15 cm thickness of CC in the ratio of 1:3:6 (cement: 01, sand: 03 and grit: 06).

Thus, roads were constructed with lower specification than those prescribed, despite availability of adequate funds and quality of road was also

38 Anicut, hand pump, *tanka, panghat*, pipe lines, cattle *ghat etc.*
39 Levelling of ground, toilet, boundary wall, repair work *etc.*

compromised to that extent. This was also indicative of lack of supervision and inspection by the departmental officials as pointed out in the **paragraph 2.3.4.6 (iii).**

PS Tonk stated (August 2019) that base layer had been prepared with the laying of dry 40 mm grit as per the requirement of the area. Other three PRIs stated (September-December 2020) that works were executed by laying only the top layer as per the site requirement.

The reply is not tenable as roads were not constructed as per provisions of GKN 2010 and approved detailed technical estimates.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

(ii) Construction of Internal Roads without drains and expansion joints

According to Fifth SFC Guidelines, with a view to achieve sanitation and water conservation, the works of internal roads and cement concrete (CC) (including interlocking block) roads with drain would be permissible.

Audit observed that 208 roads (96 CC roads, 112 CC block roads) completed at an expenditure of ₹ 10.38 crore in nine test checked PRIs (four[40] ZPs and five[41] PSs) were constructed without drains. Five similar cases (of ₹ 0.22 crore) were also noticed during compliance audit (July 2019) of PS Chauth ka Barwara (ZP Sawai Madhopur).

Further, Para 23 (3) of Appendix-1 of GKN 2010, stipulates that expansion joints at the distance of 15 meters each are required to be given in the CC road for enhancing the technical quality. However, out of 213 roads, expansion joints were not given in 89 CC roads (41.78 *per cent*), which was necessary for enhancing the quality of these roads. Thus, road safety was also compromised to that extent.

Two ZPs (Tonk and Udaipur) and three PSs (Tonk, Kherwara and Gogunda) stated (September 2020-December 2020) that drains were constructed wherever required, while other ZPs and PSs did not furnish any reply.

The reply is not tenable as drains were to be constructed along with the roads to ensure sanitation and water conservation as envisaged in the Fifth SFC guidelines.

(a) Physical verification: A joint physical verification of 369 roads with Departmental Authorities revealed that 274 CC roads (74.25 *per cent*) completed at a cost of ₹ 11.34 crore, were constructed without drains. This led to damage of the top surface (11 works) and water logging (8 works) apart from failure to ensure adequate sanitation and water conservation. Illustrative cases are mentioned below:

40 Four ZPs: Jodhpur, Udaipur, Sikar and Tonk

41 Five PSs: Dhod, Luni, Tonk, Kherwara and Gogunda



***Case 1**:Construction of CC road from main road to house of Jeevat Ram, GP Dabaycha, PS Kherwara: the* road was found without drain and damaged top surface



***Case 2**: Construction of CC road from house of Devikishan Gurjar to house of Babu Khatik, Kuredi, GP Kureda, PS Tonk: the* road was found without drain and with water logging

(b) Construction of roads at a different location: In five[42] cases of PS Tonk, it was also noticed that CC roads costing ₹ 24.56 lakh, either entire road or a portion of the road, was constructed at a place other than the sanctioned location. Junior Technical Assistant/Junior Engineer/Assistant Engineer responsible for certifying the payment of these roads, certified the payment only on the basis of Measurement Books (prepared as per sanction) without inspecting the sites.

The PS stated (September 2020) that necessary action would be taken and Audit will be informed accordingly.

(c) Damaged Roads: The works of construction of four CC/interlocking block roads was completed at an expenditure of ₹ 14.82 lakh in PS Gogunda (GP Madra), PS Kherwara (GP Kanpur and GP Kanbai) and PS Tonk (GP Arniyamal).

These roads were found damaged due to non-laying of base layer and absence of side packing etc., during physical verification of the sites. No action to correct the defects of the roads, was found on record. An illustrative case is given below.



Case 3: Construction of CC road from main road towards house of Kure Singh/Sardar Singh GP Kanpur (PS Kherwara)

42 GPs-Sankhna: 1; Soran: 2 and Ghas: 2.

(d) Encroachment on Roads: A work of construction of CC road with drain for sanitation from *Main Road towards Kota Kakar*, GP Obra Kalan, PS Gogunda was sanctioned (December 2017) and completed (January 2018) at a cost of ₹ 3.70 lakh. Encroachment was found (October 2019) on the road as an iron gate was fixed in the middle of the road blocking the passage.

The VDO stated (October 2019) that the encroachment would be removed soon. However, the encroachment was not removed till December 2020.



Case 4: Encroachment (October 2019) on the road by fixing an iron gate in the middle of the road.

The matter was forwarded (March 2021) to the Government, their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.4.2 Works related to water sources

(i) Construction of Panghat without providing electricity connection

The PRD issued (November 2015) circular that while preparing an estimate for installation of a water source, provision for electricity connection and cost thereof should be made in the estimate. In case the electricity connection is not provided, the water source would be deemed unfruitful and the expenditure incurred on the development of the water source would be recoverable from the executing agency. The CCs will be issued after obtaining electricity connection.

Audit scrutiny of records of two test checked PRIs (ZP Udaipur and PS Kherwara) however, revealed that 17 works[43] of construction of *Panghat*[44] were completed with an expenditure of ₹ 27.19 lakh during June 2016 to December 2019 but provision for electricity connection was not taken in the detailed estimates. Similarly, 45 bore motor works were completed without provision of electricity in PS Gangrar (compliance audit in February 2019) at an expenditure of ₹ 63.00 lakh

43 ZP Udaipur (eight works) and PS Kherwara (nine works).
44 A structure for providing drinking water to the people.

Moreover, the CCs were issued for these 62 works without provision of electricity connection, rendering the whole expenditure of ₹ 90.19 lakh unfruitful.

PS Kherwara stated (September 2019) that all works have been executed with the consent of GPs and electricity connections are already available, while ZP Udaipur did not furnish any reply (December 2020).

The reply is not factually correct because in four cases[45] out of nine such *Panghat* works (completed in PS Kherwara during May-July 2018) private electricity connections were found to be taken from nearby houses during joint physical verification (September 2019). Moreover, the position was found unchanged on joint physical verification again in December 2020. An illustrative case is given below. Thus, possibility of government electricity connections in remaining *Panghats* is remote.



Case 5: Construction of Panghat near house of Kishore Singh, GP Kanpur, PS Kherwara without government electricity connection.

(ii) Installation of hand pumps without cattle water tank and soak pits

PRD issued (September 2014) circular regarding installation of hand pump (HP) which prescribes that the drain, cattle water tank (CWT) and soak pit should be constructed in such a way that the waste water flows naturally into the cattle water tank.

Audit scrutiny of records (measurement books and detailed estimates) however, revealed that 123 works[46] of installation of HPs in four test checked PRIs (ZP Tonk, ZP Udaipur, PS Kherwara and PS Gogunda) were completed

45 Construction of *Panghat* near Bus Stand, GP Kanpur, PS Kherwara: Sanctioned amount ₹ 1.55 lakh and expenditure of ₹ 1.50 lakh; Construction of *Panghat* near Panchayat headquarters, GP Jayra PS Kherwara: Sanctioned amount ₹ 1.55 lakh and expenditure of ₹ 1.55 lakh, Construction of *Panghat* near house of Bansi/Roopsi, Futla, GP Karawada, PS, Kherwara: Sanctioned amount ₹ 1.55 lakh and expenditure ₹ 1.51 lakh and Construction of *Panghat* near house of Kishore Singh, GP Kanpur, PS Kherwara: Sanctioned amount ₹ 1.55 lakh and expenditure ₹ 1.51 lakh.

46 ZPs Tonk (10 works), Udaipur (36 works) and PSs Kherwara (54 works), Gogunda (23 works).

at an expenditure of ₹ 76.06 lakh without construction of soak pits and CWTs, as prescribed.

PRIs stated (September 2020-December 2020) that the construction of CWT and soak pit would be ensured.

- ***Physical verification:*** Further, out of the 117 physically inspected works of water sources, deficiencies were noticed in 36 works (30.77 *per cent*) as discussed below:

(a) 18 HPs were installed/constructed during October 2016-June 2018 in two PRIs (PS Gogunda: 3 works and PS Kherwara: 15 works) at an expenditure of ₹ 9.39 lakh but CWTs and soak pits were not constructed with the HPs. Illustrative cases of installation of HPs without CWT and soak pits are given below:



Case 6: Installation of Hand Pump near Vandila School, GP Larathi, PS Kherwara



Case 7: Installation of Hand Pump near house of Shiv Lal, GP Rawliya Kalan, PS Gogunda

(b) 12 works of construction of water tank and pipeline were sanctioned (June 2016-September 2018) at a cost of ₹ 29.62 lakh and completed (July 2016-September 2019) with an expenditure of ₹ 29.19 lakh in PSs Dhod (one work) and Shergarh (11 works). These assets were found not being utilised due to absence of connection to the water source, thus, rendering whole expenditure of ₹ 29.19 lakh unfruitful. The illustrative cases are given below.



Case 8: 20 KL GLR Nirman Rajputon ki Dhania Khirjan Fatehsingh (GP-Khirja Tibna)



Case 9: Madarsa Bahmani Sindhiyon Ki Dhani GLR Mai Pipe Line Karya (GP Himmatpura)

(c) Two works[47] of Public Tanka completed at an expenditure of ₹ 1.20 lakh in PS Shergarh were constructed within the premises of houses covered by boundary wall. Thus, the possibility of use of *Tankas* by public is remote.



Case 10: Construction of Tanka near dhani of Maroof Khan/Jameen Khan GP Himmatpura, PS Shergarh



Case 11: Construction of Tanka near dhani of Roop Singh/Tej Singh GP Himmatpura, PS Shergarh

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.4.3 Retiring hall, drain and other works

(i) Construction of Retiring Hall at Meghwal Basti, GP Gogunda, PS Gogunda was undertaken at an expenditure of ₹ 4.63 lakh. It was observed (September 2019) that the work was incomplete and debris was dumped in the hall. The Retiring Hall was found in the same condition even during the physical verification in December 2020. Thus, the purpose for construction of Retiring Hall could not be served.

47 Construction of Public Tanka near *Dhani* of Roop Singh/Tej Singh, GP Himmatpura PS Shergarh (sanctioned cost: ₹ 0.63 lakh, expenditure: ₹ 0.60 lakh) and Construction of Public Tanka near *Dhani* of Maroof Khan/Jameen Khan GP Himmatpura, PS Shergarh (sanctioned cost: ₹ 0.63 lakh, expenditure: ₹ 0.60 lakh).



Case 12: Construction of retiring hall at meghwal basti, GP Gogunda, PS Gogunda

(ii) The work of construction of *Nallah* near Masjid, Allahpura, GP Arniyamal, PS Tonk was executed at an expenditure of ₹ 2.00 lakh. The exit of *Nallah* was opening within the habitation and a lot of filth and waste was found around the *Nallah*. Thus, the purpose of sanitation through construction of *Nallah* was not fulfilled.

(iii) For the work of construction of toilet-urinal in Government Senior Secondary School Patiya, GP Patiya PS Kherwara, an expenditure of ₹ 1.60 lakh was incurred. However, joint physical verification (September 2019) of the work, revealed that material worth ₹ 0.54 lakh was lying unutilised and water tank and toilet sheet were not installed/fixed.



Case 13: Incomplete work of toilet-urinal in Government Senior Secondary School Patiya, GP Patiya PS Kherwara (December 2020).

Even during the next physical verification (December 2020), the condition of toilet remained unchanged. Since, there were no other toilet/urinal facilities in this school, children were facing difficulties. The VDO stated (December 2020) that the work could not be completed as space/land available for toilet-urinal was not sufficient.

(iv) Physical verification of three works[48] completed at an expenditure of ₹ 6.92 lakh in PS Shergarh, ZP Jodhpur revealed that these works were constructed on personal lands and were not being used by the public.



Case 14: Construction of Public Library Khanodi sadak par Bhilon ki Dhani ke pas GP Bapu Nagar, PS Shergarh



Case 15: Construction of Public Library Guman Singh ki Dhani GP Khirja Tibna, PS Shergarh



Case 16: Construction of retiring hall Rewat Singh ki Dhani GP Khirja Tibna, PS Shergarh

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

2.3.4.4 Works executed without preparation of technical estimates

Provisions for preparation of estimates for construction of various works are provided in Para 6 of the GKN 2010. Accordingly, para 6.3.1 and 6.3.5 envisage that detailed estimate should be prepared for new works by assessing the quantities of each item to be executed as per approved drawings and requirement of site. The quantity of items and unit cost of item, total cost of work should be shown in prescribed formats. The technical sanction of the works and execution of works would be based on these detailed estimates.

Audit, observed that detailed technical estimates by showing the quantities of items of work and unit rates etc., were not prepared in prescribed format for

48 Construction of Retiring Hall Rewat Singh Ki Dhani, GP, Khirja Tibna: sanctioned cost: ₹ 2.20 lakh and expenditure ₹ 2.16 lakh; Construction of Public Library Guman Singh Ki Dhani, Khirja Tibna : sanctioned cost: ₹ 2.30 and expenditure ₹ 2.26 lakh; Construction of Public Library Khanodi Sadak Par Bhilon Ki Dhani Ke Pas, GP Bapu Nagar: sanctioned cost: ₹ 2.50 lakh and expenditure ₹ 2.50 lakh.

115 works[49] in test checked 9 GPs of PS Dhod. The works were completed at an expenditure of ₹ 3.60 crore against sanctioned cost of ₹ 4.10 crore.

Most of these works were found to be completed. However, irregularities like non construction of drains with roads (49 work of ₹ 2.05 crore), non-availability of quality test reports (54 work of ₹ 2.21 crore), non-existence of display boards at site (11 work of ₹ 0.44 crore) and works not included in GP development plan (three work of ₹ 0.08 crore) etc., were noticed during physical verification. However, in absence of detailed estimate, deviation of quality/quantity could not be ascertained.

2.3.4.5 Lack of transparency

(i) Works executed without following the provisions of Rajasthan Transparency in Public Procurement Rules

The Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 were promulgated by the State Government to regulate public procurement with the objectives of ensuring transparency, fair and equitable treatment of bidders, promoting competition, enhancing efficiency and economy and safeguarding integrity in the procurement process.

Rule 5 of RTPP Rules, 2013 provides that procurement of works having estimated value of rupees five lakh or more should be through e-procurement. Further, in case of a rate contract, rule 29(2) of *ibid* Rules provides that the period of rate contract shall be generally one year, which could be extended on same price, terms and conditions for a period not exceeding 3 months in unavoidable circumstances. It should be ensured that new rate contracts become operative right after the expiry of the existing rate contracts without any gap.

(a) In PS Gogunda, tenders for works of installation of HPs and Tube Wells (TWs) for the period 2015-16 were invited (September 2015) for an estimated value of ₹ 35.00 lakh and ₹ 10.00 lakh respectively. The rates of contractor 'A' being lowest were approved and a rate contract was entered (November 2015) with the contractor for execution of work amounting to ₹ 45.00 lakh during 2015-16. Against this rate contract, PS Gogunda awarded 103 works for ₹ 74.07 lakh and the contractor executed 81 works for ₹ 57.81 lakh during 2015-17.

Audit observed that the rate contract was irregularly extended up to June 2017 beyond the prescribed limit of three months (June 2016). The PS Gogunda irregularly, executed 58 works on incurring an expenditure of ₹ 41.42 lakh through this contractor 'A', instead of inviting fresh tenders. Besides, the process of e-Procurement was also not followed for inviting tenders as envisaged in the RTPP Rules, 2013.

49 Works of CC road:78; Water source:14; Repair work:2; Boundary wall:5; Sewerage:10 and other works:6.

(b) In PS Kherwara, a rate contract with contractor 'B' was executed (July 2018) for installation of HPs and construction of *Panghats* in PS Kherwara for the period of one year up to July 2019. In July 2019, the rate contract was extended upto three months (upto October 2019).

Audit, observed that PS Kherwara irregularly, sanctioned 33 works of *Panghats* and HPs for ₹ 29.07 lakh during December 2019 to May 2020, beyond extended period of rate contract and the work was completed at an expenditure of ₹ 28.78 lakh by the contractor 'B'. This was in contravention of provisions of the RTPP Rules.

The PS stated (December 2020) that the works were executed in public interest. The reply is not tenable as the works were sanctioned after expiry of extended period of rate contract.

Thus, provisions of transparency in public procurement as envisaged in RTPP Rules were not adhered to by these two PRIs while executing the works out of grants under Fifth SFC.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

(ii) Wall painting of details of funds provided by the Fifth SFC

As per the instructions issued (June and September 2016) by PRD, for ensuring transparency in the utilisation of funds, the information regarding funds received and expenditure incurred under various development schemes is required to be provided to public through wall paintings at GP or *Atal Seva Kendras*. The funds received under Fifth SFC could be utilised for this purpose.

Audit however, observed that wall painting displaying the above details was not made by any of the test checked 49 GPs during 2015-20. The GPs accepted the facts and stated (September-December 2020) that no expenditure was incurred on wall paintings.

Thus, people were deprived of the information regarding utilisation of funds provided under Fifth SFC and the transparency was also hindered to that extent.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

(iii) Information of works not displayed at work-site

Paragraph 24.2 of GKN 2010 envisages that information relating to works such as name of the work with work site, name of the scheme, sanctioned amount, man-days, date of commencement and completion of work, expenditure incurred and resulting benefits/utilities to the public *etc.*, is required to be displayed on a board at each work site.

However, such information was not found displayed on the boards in respect of 353 works[50] (53.24 *per cent*), out of 663 works physically verified in the test checked districts.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite reminders (April to December 2021).

2.3.4.6 Internal Control and Monitoring Mechanism

(i) Non Submission of Utilisation /Completion Certificates in time

Para 22.6 and 22.7 of GKN 2010 provide that on receipt of intimation of completion of the works by the executing agencies, the UCs and CCs should be furnished by the competent authority within 15 days and 30 days respectively, of utilisation of funds and completion of works. Further, para 22.10 of GKN 2010, has prescribed maximum period for completion of works as nine months. In case, CC is not issued within prescribed time limit, the responsibility for delay should be fixed and disciplinary action may be initiated against the responsible officer along with imposition and recovery of penalty as provided in para 20.1 of GKN 2010.

(a) Audit scrutiny of record of 59 test checked PRIs revealed that out of 4,958 works (worth ₹ 153.09 crore) sanctioned during 2015-20, UCs/CCs were pending in respect of 1,553 works[51] (31.32 *per cent*) amounting to ₹ 37.77 crore, as of December 2020.

The PRIs concerned stated (September-December 2020) that UCs/ CCs were pending due to non-submission of UCs/CCs by executive agencies, non-measurement of works and non completion of works etc.

(b) Utilisation/adjustment of funds of earlier SFCs: An amount of ₹ 8.78 crore[52] released under earlier SFCs, was pending adjustment in the test checked ZPs and PSs, even after 6 to 11 years of expiry of the period of SFCs.

The ZPs and PSs stated (September-December 2020) that the funds remained unutilised/unadjusted due to non-submission of UCs/CCs and the unutilised funds would be paid after adjustment of UCs/CCs.

The reply is not acceptable because all the works should have been completed within nine months of the sanction and UCs/CCs should have also been submitted timely as prescribed in the GKN 2010. The Department should have

50 ZP Jodhpur: 31; ZP Tonk: 130; ZP Sikar: 14 and ZP Udaipur: 178.

51 2015-16: 29 works (₹ 53.04 lakhs); 2016-17: 238 works (₹ 471.15 lakhs); 2017-18: 211 works (₹ 580.17 lakhs); 2018-19: 501 works (₹ 1211.20 lakh) and 2019-20: 574 works (₹ 1461.21 lakhs).

52 **4 ZPs**: Tonk (SFC III- ₹ 0.27 crore, SFC IV- ₹ 0.58 crore), Sikar (SFC III- ₹ 0.91 crore, SFC IV- ₹ 1.44 crore), Jodhpur (SFC IV- ₹ 1.73 crore) and Udaipur (SFC III- ₹ 1.35 crore, SFC IV- ₹ 1.27 crore) **5 PSs**: Luni (SFC IV- ₹ 0.65 crore), Shergarh (SFC III- ₹ 0.002 crore), Tonk (SFC III- ₹ 0.06 crore), Dhod (SFC III- ₹ 0.04 crore, SFC IV- ₹ 0.13 crore) and Kherwara (SFC III- ₹ 0.21 crore, SFC IV- ₹ 0.14 crore).

initiated disciplinary action against the officers responsible for not issuing CCs within prescribed time limit.

Further, keeping the amounts unadjusted for a long period may lead to misappropriation of public money. In this regard, a case of double/ fictitious payment noticed during test check/physical verification of GP Larathi (PS Kherwara, Udaipur), is discussed in **sub paragraph (c)** below.

(c) Fictitious payment: A work of construction of a CC road with drain from *Alkha Ramji ke ghar se* main road *ki aur* in GP Larathi was sanctioned (August 2015) at a cost of ₹ 2.00 lakh under Thirteenth Finance Commission (TFC) and an expenditure of ₹ 1.78 lakh was incurred (September 2015), but completion certificate was not issued.

Subsequently, in March 2016, construction of a CC Road main road *se Babu/Alkha ke ghar ki aur* was sanctioned at the same site in the same GP Larathi with a cost of ₹ 2.50 lakh under Fifth SFC and an expenditure of ₹ 2.51 lakh was incurred (April 2016). The Completion Certificates of this work was not issued. A departmental inquiry was conducted, which proposed (September 2019) recovery of ₹ 1.78 lakh for the earlier work sanctioned under TFC. The amount was pending for recovery as of February 2021 despite assurance of the PRD (December 2020).

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

(ii) Maintenance and Submission of Annual Accounts

As per rule 246 and 247 of RPRRs, 1996, at the end of the year a GP/PS is required to prepare an abstract of annual accounts in Form XXXVI showing its income and expenditure under each head of the budget and send it to the State Government through ZP by 1st May of the following year. Abstract of annual accounts is required to be accompanied by a statement of grants-in-aid in Form XXXVII, expenditure incurred, supported by UCs etc., a list of works undertaken under the various schemes and a statement of assets and liabilities. ZP will closely scrutinise these statements and send it to state Government along with his comments. The Annual Accounts of the ZPs are required to be sent to the State Government by 15th of May.

Audit observed that during 2015-20, the PSs submitted their annual accounts directly to PRD without submitting them to ZPs for scrutiny. Thus, accounts finalisation could not be supervised/validated by ZPs as prescribed in the rules.

Further, the test checked ten PRIs (four ZPs and six PSs) also submitted their annual accounts, with delays of five days to 306 days.

Seven[53] PRIs accepted the facts and stated (September-December 2020) that there were delays in submission due to time taken in preparation of accounts, while three PRIs did not submit any reply.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

(iii) Inspection of works

Para 16.2 and 16.3 of GKN, 2010 provide that periodical inspections for ensuring quality of work at every stage should be carried out by the departmental officials[54]. Further, an inspection register of works should be maintained in prescribed proforma at ZP, PS and GP level having details of inspection of works carried out by the ZP, PS and GP level authorities. The norms for the inspection are given in the **Table 2.16** below.

Table 2.16

(Figures in *percentage*)

S. No.	Total cost of work	JE and JTA of PS	Astt. PO, AE, Sr. TA of ZPs and AE of PS	EE of ZP	BDO	District Collector/ CEO
1	Up to ₹ 2 lakh	100	25	0	25*	5*
2	₹ 2 lakh to ₹ 10 lakh	100	100	25		
3	₹10 lakh and above	100	100	100		

**of total works ensuring that work of each scheme running in the area may be covered.*

Scrutiny of records of selected PRIs revealed that inspection registers of works were not maintained at any level.

The PRIs concerned stated (September-December 2020) that periodical inspections were carried out from time to time but details of inspections were not maintained. They further stated that inspection register would now be maintained.

In absence of inspection registers, it could not be assured that periodical inspections were carried out or any corrective measure has been taken, as prescribed. However, deviation in specification during construction of CC roads as discussed in **paragraph no. 2.3.4.1 (i)** could be attributable to the lack of inspection/supervision by the authorities during execution of these works.

The matter was forwarded (March 2021) to the Government but their reply was still awaited (December 2021) despite repeated reminders (June, August September and December 2021).

(iv) Third party inspection and impact assessment study

According to Para 10.39 (XV) of final recommendation report of Fifth SFC,

53 Two ZPs (Udaipur and Sikar) and five PSs (Gogunda, Kherwara, Luni, Shergarh and Tonk).

54 Junior Engineer (JE), Junior Technical Assistant (JTA) and Assistant Engineer (AE) of PSs and Assistant Project Officer (Asstt. PO), AE, Senior Technical Assistant (Sr. TA), Executive Engineer (EE) and Administrative Officer of ZPs.

third party inspection and impact assessment study of works executed under Fifth SFC, was to be carried out by an independent agency.

However, such impact assessment study and third party inspections of works executed under Fifth SFC was not carried out in the State. The PRD accepted (June 2020) the facts.

(v) Register of assets and Register of works not maintained

(a) Register of assets was not maintained at ZPs and PSs

Para 24.3 of GKN 2010 provides that a register of assets constructed (Development Register) shall be maintained at all three levels of PRIs *i.e.* ZPs, PSs and GPs level.

The register of constructed assets was maintained by all the test checked GPs. However, the asset register was not maintained at ZP and PS levels. The concerned ZPs and PSs accepted (September–December 2020) the fact.

(b) Rule 180 of RPRRs, 1996 stipulates that every PRIs shall keep a register of works in Form XXV for each work.

However, none of the 59 test checked PRI maintained the register of works in the prescribed form. All the PRIs except PS Kherwara, accepted the facts and stated (September-December 2020) that register of works would now be maintained in the prescribed format.

PS Kherwara stated (December 2020) that register of works was being maintained.

The reply is not acceptable as the copy of register provided to Audit was not found as per the prescribed format.

2.3.5 Conclusion

Fifth State Finance Commission was constituted to review the financial position of Panchayats and to recommend principles for distribution of revenue receipt between the State and the Panchayats and allocation between the Panchayats at all levels of their respective shares of such proceeds and grant in aid from the consolidated fund of State.

Audit observed that the State Government did not release 11.94 per cent of the grant as recommended by fifth SFC. The PRD also did not release incentive grant of ₹ 193.30 crore during 2015-16 and 2019-20. Component-wise sanction and expenditure details were not maintained by the PRIs. Physical verification of assets created through Fifth SFC grants revealed that the CC roads were constructed without drains, works were executed without preparation of estimates and executed works were of lower specification. Registers of works and assets constructed were not maintained in PRIs. Third party inspection and impact assessment study was not conducted.

2.3.6 Recommendations

1. *The State Government should ensure release of the whole amount of grant to PRIs as recommended by fifth SFC.*

2. *The PRD should issue component-wise sanctions and PRIs should maintain component-wise expenditure details.*
3. *The PRIs should prepare detailed estimates of works and execute the works accordingly.*
4. *The PRD should carry out third party inspection and impact assessment study of the works executed under fifth SFC.*

2.4 Deprival of the legitimate income

Non-observance of Rajasthan Panchayati Raj Rules, 1996 while leasing out the assets of two Panchayat Samities resulted in deprival of legitimate income to the tune of ₹ 3.30 crore.

Rule 164 of Rajasthan Panchayati Raj Rules (RPRRs), 1996 stipulates that shops and other commercial sites may be leased out for not more than three years, through open auction by a committee. The agreements for leasing out such premises on rent shall include the condition of 10 *per cent* increase in rental amount every year. Panchayat or Panchayat Samiti (PS) may also negotiate the matter for extending the term of three years, but in such case, yearly increase shall be 20 *per cent* in rental amount, by mutual agreement. In case the premises are not vacated after the three years' time limit or it is sub-let to any other person in violation of terms of agreement or rent is not deposited regularly, Chief-Executive Officer (CEO) of Zila Parishad shall get the premises vacated after giving show cause notice for eviction of premises if requested by the Panchayat or PS concerned.

Scrutiny of records (January and February 2019) in two PRIs (PS Talwara and PS Dug) and further information collected (August 2021) revealed that:

In PS Talwara, 12 newly constructed shops were leased out from the month of June 2007 through auction (February-March 2007) for rent of ₹ 1,250 to ₹ 2,175 per month with usual terms and conditions. Audit, however, noticed that eight shops were leased out to the tenants who did not accept the condition of increase in rent by 10 *per cent* annually, which was in contravention to the rule *ibid.* The PS neither initiated the action to get the shops vacated after three years and to allot the shops afresh nor increased the rent by 20 *per cent* annually to the existing tenants as per the Rules.

Further, 20 old shops instead of being leased out through auction, were continued to be leased out in February 2008 at fixed rent of ₹ 700 per month (₹ 500 per month since 2002) despite the prevailing market rate of ₹ 1,250 to ₹ 2,175 per month. The rent in February 2008 would have been ₹ 1,045 per month i.e. more than the rent of ₹ 700 per month fixed by the PS, had the rent been increased by 10/20 *per cent* since 2002 as per the Rules. This resulted in deprival of legitimate income of ₹ 2.32 crore to the PS till July 2021.

PS Talwara, even after six year of its constitution did not revise the rent and neither took action against defaulters to recover the outstanding dues nor got the shops vacated.

Similarly, in case of PS Dug, rent of 16 shops which were leased out between April 2006 to June 2007, was increased after three years by only 10 *per cent* annually against the provision of 20 *per cent* during May 2006 to July 2021, which also resulted in deprival of legitimate income of ₹ 0.98 crore. PS Dug while accepting the facts, stated (January 2019) that recovery of rent is under process.

GoR stated (February 2022) that PS Talwara was newly constituted in 2014-15 and prior to this, the shops were under the jurisdiction of PS Banswara. It also stated that the tenants requested to effect minimum increase in rent in view of their low income from business and therefore, in the meetings of standing committee (November 2019) and general body (December 2019) of PS, it was decided to condone the recovery of increase in rent.

Reply is not convincing as the action of PS of condoning the increase in rent was in contravention to Rule 164 of RPRRs. GoR did not furnish reason for non-recovery of outstanding rent in respect of PS Dug.

Moreover, in both the PSs the tenants defaulted in regular payment of rent. The PSs did not take any action to recover the outstanding rent or to get the shops vacated. Thus, due to non-adherence to the provisions in respect of assets to be leased out on rent and non-initiation of any action against the defaulters, the PS was deprived of the legitimate income to the tune of ₹ 3.30 crore over a period of 19 years ***(Appendix XX)***.

Similar irregularities in leasing out the assets of PRIs, were featured as para no. 2.6 and 2.3 of the Audit Reports on Local Bodies for the period 2014-15 and 2016-17 respectively. However, such irregularities were again noticed which indicates that the Panchayati Raj Department and the PRIs have not ensured compliance of the prescribed Rules.

2.5 Expenditure in violation of Rajasthan Transparency in Public Procurement Rules

Non-observance of the provisions of RTPP Rules, 2013 by Panchayat Samitis resulted in unauthorised expenditure of ₹ 3.11 crore.

The Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 were promulgated by the State Government to regulate public procurement with the objectives of ensuring transparency, fair and equitable treatment of bidders, promoting competition, enhancing efficiency and economy and safeguarding integrity in the procurement process.

According to the Rule 73 of RTPP Rules, 2013 repeat orders for extra items or additional quantities, limited to 50 *per cent* of the value of goods or services of the original contract may be placed if it is provided in the bidding documents. Further, Rule 29(2) of *ibid* Rules provides that the period of rate contract shall be generally one year, which could be extended on same price, terms and conditions for a period not exceeding 3 months in unavoidable circumstances. It should be ensured that new rate contracts become operative right after the expiry of the existing rate contracts without any gap.

Tendering process for 2017-18 was to be completed by March 2017. However, considering the fact that tenders for 2017-18 would not be finalised in most of the districts by March 2017, the State Government allowed (April 2017) an extension of three months for the existing contract subject to the condition that procurement of additional quantities would be limited to 50 *per cent* of the value of goods or services of the original contract. The Government also directed (April 2017) that procurement as per the rates after finalising tenders for 2017-18 was to be ensured. The existing contracts were finally extended (June 2017) up to September 2017.

Panchayat Samiti (PS) *Todaraisingh* (District Tonk) and PS *Baseri* (District Dholpur) issued (April-May 2016) notice inviting tenders (NITs) for procurement of material for construction works to be executed in these PSs under various schemes during the year 2016-17 and approved (June 2016) rates of lowest bidders (at par BSR rates) for supplying the material amounting to ₹ 50 lakh in each PS.

Audit scrutiny (November 2018 and February-March 2019) of records revealed that PS *Todaraisingh* did not execute a formal rate contract with the supplier. The PS placed 56 supply orders during 2016-17 and procured construction material of worth ₹ 1.57 crore. However, without inviting fresh tenders for rate contract PS continued the procurement for another one year and placed 37 supply orders valuing ₹ 1.04 crore to the same supplier, which was in contravention of the provisions contained in the RTPP rules.

Similarly, in PS *Baseri* 25 supply orders for procurement of construction material valuing ₹ 1.03 crore were placed during 2016-17 against the annual rate contract[55] (approximate value ₹ 50 lakh). The PS, without inviting tenders for fresh rate contract, continued the existing contract for another one year and placed 28 supply orders valuing ₹ 0.95 crore to the same supplier, which was in contravention of the provisions contained in the RTPP rules. Even, the previous rate contract (for the year 2015-16) of the same supplier was also extended upto June 2016.

Details of procurement of additional quantities by PSs *Todaraisingh* and *Baseri* are given in the **Table 2.17** below:

Table 2.17

(₹ in crore)

S No.	PS	Original contract value	Total permissible limit of procurement including additional quantities	Actual Procurement value	Value of additional procurement *(per cent of original contract value)*	Value of unauthorised procurement *(per cent of original contract value)*
	(1)	(2)	(3)= Original contract value plus 50 *per cent* of original contract value	(4)	(5)=(4)-(2)	(6)=(4)-(3)
1	Todaraisingh	0.50	0.75	2.62	2.12 *(424)*	1.87 *(374)*
2	Baseri	0.50	0.75	1.99	1.49 *(298)*	1.24 *(248)*
	Total	**1.00**	**1.50**	**4.61**	**3.61** *(361)*	**3.11** *(311)*

55 Copy of the formal rate contract executed by PS *Baseri* with the supplier was not provided to the Audit.

It is evident from the table above that the procurement made by PSs were in excess of the original contract value by 424 and 298 *per cent* respectively whereas the permissible limit was only 50 *per cent*. Thus, the PSs irregularly procured additional/extra material worth ₹ 1.87 crore[56] and ₹ 1.24 crore[57] respectively in violation of the provisions of rule 73 of RTPP Rules, 2013 and GoR Directions.

On being pointed out, PS *Todaraisingh* accepted (November 2018) the facts and PS *Baseri* stated (December 2019) that GoR had extended (June 2017) the period of all the existing contracts upto 30.09.2017. The reply is not tenable as extension of all the rate contracts was granted subject to procurement of additional quantity upto 50 *per cent* only. Moreover, after 30.09.2017, procurement was to be done as per the tenders finalised for 2017-18 but these PSs did not initiate tenders for 2017-18 in terms of the provision of rule 29 (2) of RTPP Rules, 2013.

Thus, non-observance of the provisions of RTPP Rules, 2013 defeated the very purpose of these rules which were introduced to ensure greater transparency in the public procurements and resulted in unauthorised expenditure of ₹ 3.11 crore.

The matter was referred (June 2019, July 2019 and August 2020) to the Government of Rajasthan for comments; their reply was awaited (February 2022) despite repeated reminders (February, August, October and December 2021).

2.6 Irregular retention of royalty share

Lackadaisical approach of Zila Parishads in transferring royalty share to eligible Gram Panchayats in contravention to State Finance Commission's recommendations as well as Government of Rajasthan's directions

Excavation of minerals in rural areas creates problems for the rural population and results in pressure on the civic services to be provided by the village panchayats. Considering these issues, the Second State Finance Commission (SFC) of Rajasthan (award period 2000-05) recommended transfer of one *per cent* of net receipts from royalties on minerals (both major and minor) to the Gram Panchayats (GPs) of respective districts and if feasible, within a district to the GPs of the area where mining was done. The Fourth SFC of Rajasthan (award period 2010-15) reiterated the recommendation.

In compliance with the recommendation made in Second SFC, the Government of Rajasthan (GoR) issued (December 2007) an order that one

56 (Total procurement of ₹ 2.62 crore) minus (contract value of ₹ 0.50 crore and 50 *per cent* limit for additional quantity ₹ 0.25 crore).

57 (Total procurement of ₹ 1.99 crore) minus (contract value of ₹ 0.50 crore and 50 *per cent* limit for additional quantity ₹ 0.25 crore).

per cent of royalty collected from the year 2000-01 be distributed amongst the Zila Parishads (ZPs) in the ratio of royalty originating from the ZPs. It also directed that the share received by a ZP would be distributed amongst the GPs where mining takes place according to an appropriate formula determined in the general body of respective ZP.

Test-check (March 2019) of records of ZP Ajmer revealed that the ZP received an amount of ₹ 2.43 crore towards royalty share during 2006-07 to 2012-13 but distributed only ₹ 0.63 crore among the GPs. Further, during 2013-20, no amount of royalty was received/disbursed by ZP Ajmer as shown in annual accounts. Audit observed that an amount of ₹ 1.80 crore which was to be distributed among the eligible GPs, was lying unutilised with the ZP Ajmer, since March 2013.

Similarly, ZP Kota received an amount of ₹ 4.30 crore towards royalty share during 2006-07 to 2014-15 but distributed only ₹ 2.48 crore among the GPs through Panchayat Samities (PS) and balance of ₹ 1.82 crore[58] was lying undisbursed with the ZP since March 2015. Further, during 2015-20, no amount of royalty was received/disbursed by ZP Kota.

In respect of ZP Ajmer GoR stated an amount of ₹ 1.80 crore has been transferred to GPs concerned. In respect of ZP Kota, GoR stated (February 2022) that the GP wise detail has been received from mining department for transferring an amount of ₹ 1.14 crore but the same could not be transferred to GPs because of enforcement of code of conduct of panchayat elections. The details for remaining amount of ₹ 0.51 crore has not been received so far from mining department and this amount would be transferred on receiving the same.

Reply of GoR in respect of ZP Ajmer is not tenable as the ZP, though transferred the amount but did not furnish the evidence in support. In respect of ZP Kota the pending amount pertained to the period 2006-15 and in the same period ZP had already disbursed an amount ₹ 2.48 crore to the GPs through PSs. Thus there was no need to wait for directions/details from mining department.

ZPs Kota and Ajmer did not transfer an amount of ₹ 3.62 crore to GPs in violation of the SFC's recommendation as well as GOR's directions to strengthen their financial resources for six to eight years. Thus, the GPs which are affected by the mining activities were deprived of their respective royalty share.

58 Though the annual accounts of ZP Kota shows pending amount of royalty ₹ 1.65 crore only.

2.7 Irregular retention of funds

Panchayat Samitis disregarded the directions regarding transfer of the unspent funds and irregularly retained ₹ 2.92 crore, thereby depriving the beneficiaries of the designated benefits under the Mid Day Meal Scheme.

The Mid-Day Meal (MDM) Scheme is a centrally sponsored scheme, to enhance enrollment, retention and attendance and simultaneously improve nutrition levels among children. In Rajasthan, Panchayati Raj Department (PRD) was initially designated (May 2009) as the administrative department for implementation of this Scheme. Later, the Government of Rajasthan, designated (January 2016) Elementary Education Department as the administrative department in place of PRD. Accordingly, Commissioner, MDM directed (19 May 2016) the Chief Executive Officers (CEOs) of Zila Parishads (ZPs) to ensure transfer of entire records and balance amount of MDM Scheme lying with them, to District Education Officer, Elementary Education within 15 days.

Test-check (December 2018 to February 2021) of records and annual accounts of 12 Panchayati Raj Institutions (PRIs) and further information collected (September 2021) from these PRIs, revealed that an amount of ₹ 2.92 crore[59] was still lying with these PRIs, pending transfer to Elementary Education Department as of September 2021. Thus, the amount of ₹ 2.92 crore had not been transferred to Elementary Education Department even after lapse of four years since issue of directions by Commissioner, MDM.

On being pointed out, three PRIs (PSs Balesar, Sanganer and Bamanwas) stated (March 2019 and September 2021) that in the absence of clear directions, the unspent funds of MDM Scheme could not be transferred. PSs Desuri and Sanchore stated (February and March 2019) that the unspent funds of MDM Scheme would be transferred after adjustment from other Scheme. Two PRIs (PSs Nagaur and Uniyara) stated (March 2021 and September 2021 respectively) that the action is being taken for transferring the unspent funds of MDM Scheme. Four PRIs (PSs Bassi, Sagwara, Deedwana and Mandore), did not furnish reply. ZP (RDC) Bharatpur transferred (November 2021) the due amount to the Elementary Education Department, at the instance of Audit.

The replies need to be seen in light of the fact that the remaining balance of MDM Scheme was to be transferred within 15 days of issue (19 May 2016) of directions by Commissioner, MDM. However, these 11 PRIs failed to transfer the balance even after lapse of more than four years. Also, the response of PSs Desuri and Sanchore about adjustment of balances under MDM scheme against balances of other schemes tantamounts to diversion of funds from one Scheme to another.

59 PS Balesar: ₹ 80 lakh, PS Desuri: ₹ 20 lakh PS Bamanwas: ₹ 6.64 lakh, PS Uniyara: ₹ 0.18 lakh, PS Sanganer: ₹ 1.96 lakh, PS Bassi: ₹ 112.82 lakh, PS Sagwara: ₹ 6.62 lakh, PS Nagaur: ₹ 3.19 lakh, PS Deedwana: ₹ 20.97 lakh, PS Sanchore: ₹ 14.77 lakh, PS Mandore: ₹ 14.07 lakh and ZP (RDC) Bharatpur: ₹ 10.40 lakh.

GoR stated (February 2022) that PS Desuri and PS Balesar transferred (November and August 2021) ₹ 0.20 crore and ₹ 0.24 crore respectively to Elementary Education department. Reply in respect of PS Balesar is not tenable as the PS transferred only ₹ 0.24 crore against the balance amount of ₹ 0.80 crore under MDM. GoR did not furnish reply in respect of other nine PRIs.

Thus, even after lapse of four years, the 11 PRIs did not comply with the directions issued by the Government. Irregular retention of funds has direct adverse effect on availability of resources for effective implementation of the MDM scheme and also creates a situation conducive to fraud/embezzlement.

Rural Development and Panchayati Raj Department

2.8 Fraudulent payment to contractors

Fraudulent payment of ₹ 1.06 crore towards procurement of material in violation of the directions of higher authorities.

Rural Development and Panchayati Raj Department (RD&PRD) Rajasthan issued (February 2014) instructions regarding electronic payment of material for the works executed through line department/Gram Panchayats (GP) under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). Accordingly, existing practice of providing advances for material in cases of works to be executed by the line departments/GP was dispensed with and instead the bills of material verified by line departments/GP were to be submitted for payment to the Panchayat Samiti (PS). The PS, after scrutiny, was to make direct payment to the suppliers' account through National Electronic Fund Management System (Ne-FMS). Copy of Measurement Book (MB) of related works and approval of MGNREGS Standing Committee were also required to be obtained before making payment of these bills.

To effect a payment on Ne-FMS platform, e-pay order (FTO) after due verification are prepared by the signatories at the PS level. The concept of Maker and Checker is inbuilt in the NREGASoft, where first signatory is responsible to generate the FTO and second signatory for checking and pushing it as e-pay order to NREGASoft server. Further, RD&PRD categorically instructed (May 2014) that the Block Development Officer (BDO) and authorized Accounting officials of the PS (whose digital signature had been authorized) would be directly and personally responsible for any irregularity in payment for material or transfer to a bogus supplier.

Test-check (February-March 2018) of e-pay orders (FTO) of PS Hindoli in respect of works executed under MGNREGS through line departments revealed that during 2015-18, PS Hindoli processed FTOs of ₹ 1.06 crore of five suppliers for supplying materials to 23 works which were executed by two departments (Forest/Water Resources) and GP, Mendi without obtaining the certified bills of material, copy of MBs and work completion certificates from the executive agencies. Audit scrutiny of the relevant records obtained from

the line departments further revealed that the suppliers to whom FTOs were issued didn't supply material for the aforesaid works. The fact was also confirmed by both line departments and GP Mendi. Thus, fraudulent payment of ₹ 1.06 crore was made to the five firms without availability of bills duly verified with reference to the related MB/approval of MGNREGS Standing Committee. Such payment is possible only if the digital signatories (the Maker and the Checker of the FTOs) share their authority with others who collude with such firms. In that case possibility of fraud by the digital signatories cannot be ruled out.

It was also noticed that these FTOs were processed against such works which had already been completed and payment to the actual suppliers of material had also been made. This indicates a control failure in the Ne-FMS platform as it allows an opportunity to process FTOs against the already completed works, which needs to be plugged in.

The Department stated (October 2020) that a *lekha sahayak* (on contract service) responsible for the incident had been terminated (February 2018) and an FIR had been lodged in police against the defaulters to recover the balance amount. Further, process of issuing charge sheet under Rule 16 of the Rajasthan Civil Services (classification, control and appeal) Rules, 1958 to the officers (BDOs:7 and Assistant Accounts officers:1) involved in the case, was also stated to be under progress.

The reply reveals that a person hired on contract was provided authority for the digital signatures by the BDOs and AAOs, which is a serious system lapse. The Department needs to strengthen its internal control mechanism to avoid repetition of such instances in future. The matter may also be examined to identify the lacunae in Ne-FMS system that makes such fraudulent payments possible.

The Government while accepting the facts stated (March 2021) that an amount of ₹ 72.57 lakh had been recovered from respective firms and balance amount of ₹ 33.71 lakh would be recovered soon. It was stated that all the District Collectors had been instructed (January 2021) to ensure that government officers responsible for payment would not share their digital signature certificate with any contractual person and in no case, a contractual person would be authorized to make payments. The matter regarding providing suitable checks in Ne-FMS system to stop such fraudulent payments, was under process to be taken up with Government of India.

2.9 Blocking of funds

Violation of the executive orders and directions resulted in irregular retention of unspent balances/grants and led to blockage of ₹ 6.99 crore for development activities.

The financial resource base of PRIs consists of State Finance Commission (SFC) grants, Central Finance Commission (CFC) grants, State Government grants and Central Government grants for development activities and implementation of schemes. The funds allotted to the PRIs through different sources are kept in banks. While Central and State grants are utilised by the

PRIs for execution of Central and State sponsored schemes as per guidelines issued by the GoI and State Government, the own receipts are utilised for execution of schemes and works formulated by the PRIs themselves.

With the passage of time, many of the development schemes and programmes cease to be in operation or are merged/subsumed with other schemes/ programmes. However, unspent funds remained deposited in respective banks or PD accounts opened as per the guidelines. In respect of such unspent balances, RD&PRD directed (December 2012) all the PRIs to remit back the unspent balances to Consolidated Fund of the State under respective receipt heads of the grants. In respect of three schemes [60] RD&PRD directed (December 2013) the PRIs to surrender the unspent balances of Central and State share of grants to the Ministry of Rural Development, GoI (through Demand Draft) and Consolidate Fund of the State respectively as prescribed.

Similarly, six employment generation schemes/programmes[61] were merged in other similar schemes from time to time and eventually merged/subsumed in NREGA/MGNREGA. As per NREGA guidelines (2005) the balance funds of existing Samproon Gram Rozgar Yojna (SGRY) was to be transferred immediately to NREGA Account. Further, RD&PRD also directed (August 2015) the PRIs to transfer all the unspent balances to MGNAREGA Account.

(i) Audit scrutiny of records of five PRIs revealed (July 2018 to April 2019) that unspent balances of ₹ 1.64 crore pertaining to four closed Schemes/Programmes [62] in four PRIs and ₹ 1.37 crore pertaining to six employment generation Schemes[63] in two PRIs were not transferred to Public exchequer and MGNREGA respectively as of March 2018.

In addition, an amount of ₹ 78.48 crore given as advance for execution of projects/works to the various agencies by four PRIs under these Schemes/Programmes [64], was lying unspent/un-adjusted with the executive agencies as of March 2018 for want of Utilisation Certificates, which needs to be adjusted/recovered.

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60 Desert Development Programme (DDP), Community Development Programme (CDP) and Integrated Wastelands Development Programme (IWDP) schemes.

61 National Rural Employment Programme (NREP) and Rural landless Employment Guarantee Programme (RLEGP) were merged under Jawahar Rozgar Yojna (JRY) in 1989 which was restructured and renamed as Jawahar Gram Smiridhi Yojna (JGSY) in1999. Employment Assurance Scheme (EAS) and JGSY were merged under Samproon Gram Rozgar Yojna (SGRY) in 2001 which was eventually subsumed under National Rural Employment Guarantee Act (NREGA) in 2005.

62 **ZP Churu:** ₹ 60.69 lakh (DDP: ₹ 24.82 lakh, CDP: ₹ 18.05 lakh, NWDPRA: ₹ 17.82 lakh); **ZP Nagaur:** ₹ 30.47 lakh (DDP: ₹ 5.50 lakh, Hariyali: ₹ 24.97 lakh); **ZP Pali:** (NWDPRA: ₹ 32.21 lakh) and **PS Lunkaransar:** (DDP: ₹ 40.93 lakh).

63 **ZP Jodhpur:** ₹ 70.94 lakh (EAS: ₹ 19.68 lakh, JRY: ₹ 45.82 lakh, NREP: ₹ 4.84 lakh, RLEGP: ₹ 0.60 lakh) and **PS Lunkaransar :** ₹ 65.90 lakh (JRY: ₹ 63.25 lakh, SGRY: ₹ 2.65 lakh).

64 **ZP Churu:** ₹ 10.81 crore (DDP: ₹ 2.97 crore, CDP: ₹ 6.55 crore, NWDPRA: ₹ 1.29 crore); **ZP Hanumangarh:** ₹ 2.06 crore (DDP: ₹ 0.34 crore, NWDP : ₹ 0.07 crore, Hariyali: ₹ 1.65 crore); **ZP Jodhpur:** ₹ 53.24 crore (EAS: ₹ (-)0.06 crore, JRY: ₹ 48.78 crore, NREP: ₹ 2.99 crore, RLEGP: ₹ 0.61 crore, SGRY: ₹ 0.92 crore) and **ZP Nagaur:** ₹ 12.37 crore (DDP: ₹ 1.14 crore, Hariyali: ₹ 8.48 crore, DDP (Combating): ₹ 2.25 crore, DDP (special Project, Hariyali): ₹ 0.50 crore.

(ii) Further, in nine PRIs[65] even after expiry of the award period of CFCs[66] and SFCs[67] the unspent grants of ₹ 11.45 crore (₹ 4.69 crore under CFC and ₹ 6.76 crore under SFC) were not surrendered as of March 2018 to the Public exchequer as directed by RD&PRD (December 2012).

Thus, these PRIs did not comply with the repeated directions of the RD&PRD and irregularly retained unspent balances of ₹ 14.46 crore even after lapse of two to 29 years since cessation/merger/ subsume of Schemes/Programmes or expiry of award period of CFCs/SFCs. This practice of retention of funds may lead to possible embezzlement or irregular diversion of funds.

GoR stated (February 2021) that an amount of ₹ 65.04 lakh in respect of closed schemes had been deposited to GoI/GoR[68] by three PRIs i.e. ZP Churu: ₹ 2.20 lakh (DDP: ₹ 1.69 lakh and CDP: ₹ 0.51 lakh), ZP Pali: (NWDPRA: ₹ 32.21 lakh) and ZP Jodhpur: ₹ 30.63 lakh (EAS: ₹ 17.28 lakh, JRY: ₹ 7.91 lakh, NREP: ₹ 4.84 lakh and RLEGP: ₹ 0.60 lakh), while the process for surrender of unspent balances in other PRIs was under progress. In ZP Hanumangarh, adjustment of outstanding advances against the implementing agencies was stated to be under process.

GoR further stated (February 2022) that an amount of ₹ 2.38 crore has been adjusted/utilised by two PRIs i.e. ZP (PRC) Rajsamand (CFC: ₹ 52.23 lakh and SFC: ₹ 171.85 lakh) and PS Gogunda (SFC: ₹ 14.00 lakh) and an amount of ₹ 4.44 crore has been surrendered by 4 PRIs i.e. PS Gogunda (CFC & SFC : ₹ 12.44 lakh), PS Dug (CFC: ₹ 25.84 lakh and SFC: ₹ 56.87 lakh), PS Sindhari (CFC: ₹ 117.49 lakh and SFC : ₹ 216.87 lakh) and PS Peepalkhunt (CFC: ₹ 14.08 lakh). However, no evidence was furnished w.r.t. utilization/adjustment/ surrenders mentioned in the reply furnished by GoR in February 2022.

The fact remains that 14 PRIs did not surrender the remaining funds of closed/merged/subsumed schemes to Government in time in violation of extant directions and an amount of ₹ 6.99 crore is still remaining with 11 PRIs. Reply regarding not surrendering the unspent balances by three PRIs (PSs Mandal, Arain and Sanchore) and non-settlement of advances against implementing agencies in four PRIs, was still awaited (February 2022).

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65 **ZP Rajsamand** : ₹ 3.45 crore (CFC: ₹ 0.85 crore & SFC: ₹ 2.59 crore), **PS Mandal**: ₹ 0.40 crore (CFC: ₹ 0.39 crore & SFC: ₹ 0.01 crore), **PS Gogunda:** ₹ 0.26 crore (CFC: ₹ 0.09 crore & SFC: ₹ 0.17 crore), **PS Arain**: ₹ 0.31 crore (CFC: ₹ 0.12 crore & SFC: ₹ 0.19 crore), **PS Dug**: ₹ 0.83 crore (CFC: ₹ 0.26 crore & SFC: ₹ 0.57 crore), **PS Mandore** : ₹ 0.98 crore (CFC: ₹ 0.55 crore & SFC: ₹ 0.43 crore), **PS Sindhari**: ₹ 3.34 crore (CFC: ₹ 1.17 crore & SFC: ₹ 2.17 crore), **PS Sanchore**: ₹ 1.74 crore (CFC: ₹ 1.12 crore & SFC: ₹ 0.62 crore), **PS Peepalkhunt** : ₹ 0.14 crore (CFC).

66 The award period of Tenth, Eleventh, Twelfth and Thirteenth FCs expired in 2000, 2005, 2010 and 2015 respectively.

67 The award period of Second, Third and Fourth SFCs expired in 2005, 2010 and 2015 respectively.

68 GoI: ₹ 30.64 crore and GoR: ₹ 34.40 crore.

PART-B

URBAN LOCAL BODIES

CHAPTER-III

An Overview of the Functioning, Accountability Mechanism and Financial Reporting Issues of Urban Local Bodies

CHAPTER-III

An Overview of the functioning, accountability mechanism and financial reporting issues of Urban Local Bodies

3.1 Introduction

In pursuance of the 74th Amendment in 1992, Articles 243 P to 243 ZG were inserted in the Constitution of India whereby the State legislature could endow Municipalities with certain powers and duties in order to enable them to function as institutions of Self-Government and to carry out the responsibilities conferred upon them including those listed in the Twelfth Schedule of the Constitution. The Rajasthan Municipalities Act (RMA), 2009 was accordingly enacted by repealing all the prevailing municipal laws and enactments to enable the Urban Local Bodies (ULBs) to function as third tier of the Government.

There were 196 ULBs i.e. 10 Municipal Corporations[1] (M Corps), 34 Municipal Councils[2] (MCs) and 152 Municipal Boards[3] (MBs) as of September 2020. As per census 2011, the statistics of Rajasthan State are given in **Table 3.1.**

Table 3.1: Statistics of Rajasthan State

S.No.	Indictor		Unit	State level
1.	Population		Crore	6.85
2.	Population (Urban)		Crore	1.70
3.	Population Density		Persons per sq km	200
4.	Decadal Growth Rate		Percentage	21.30
5.	Sex Ratio		Females per 1,000 males	914
6.	Total Literacy Rate (Urban)		Percentage	Total: 69.23 Male: 76.14 Female 61.68
7.	Urban Per Capita Income		Rupees per annum	65,974
Status of ULBs (as on 30 September 2020)				
8.	Municipal Corporation		Numbers	10
9.	Municipal Council		Numbers	34
10.	Municipal Board	(Class II)	Numbers	13
11.		(Class III)		58
12.		(Class IV)		81
Source: Information provided by Local Self Government Department, Rajasthan.				

1 Municipal Corporations: Ajmer, Bharatpur, Bikaner, Jaipur Heritage, Jaipur Greater, Jodhpur North, Jodhpur South, Kota North, Kota South and Udaipur.

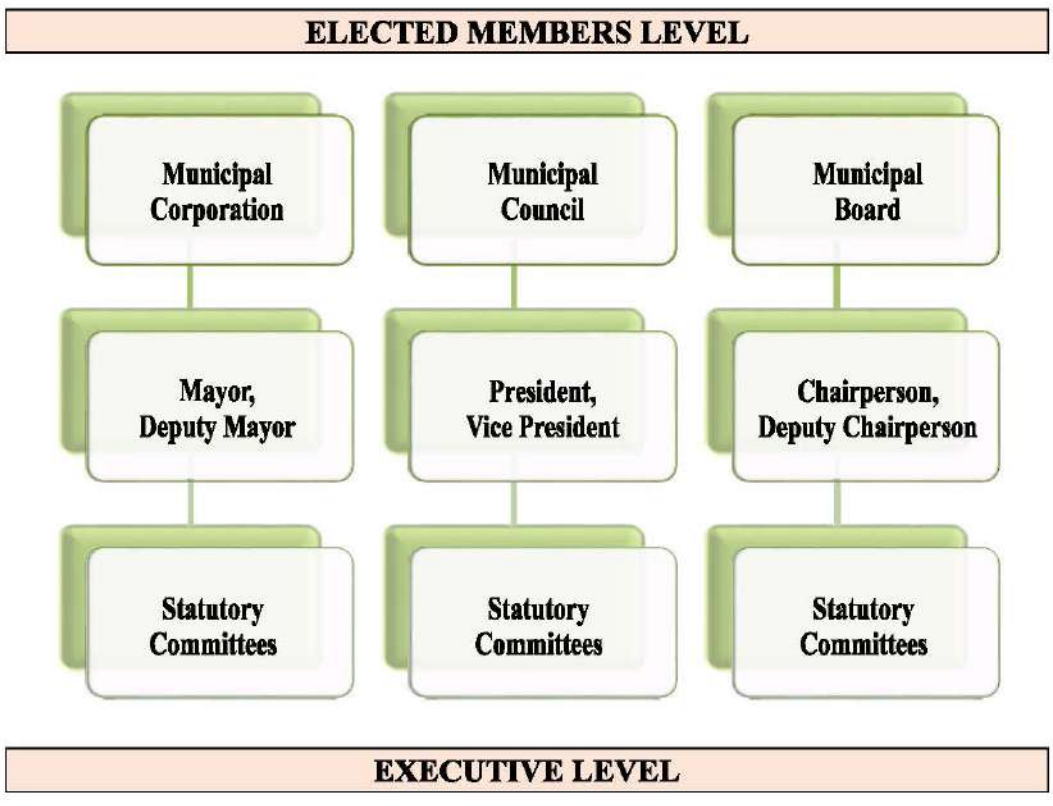
2 Municipal Councils: Alwar, Balotara, Banswara, Baran, Barmer, Beawar, Bhilwara, Bhiwadi, Bundi, Chittorgarh, Churu, Dausa, Dholpur, Dungarpur, Gangapurcity, Hanumangarh, Hindauncity, Jaisalmer, Jalore, Jhalawar, Jhunjhunu, Karauli, Kishangarh, Makarana, Nagaur, Pali, Pratapgarh, Rajsamand, Sawai Madhopur, Sikar, Sirohi, Sriganganagar, Sujangarh and Tonk.

3 Municipal Boards: Class-II (with population 50,000-99,999): 13, Class-III (with population 25,000-49,999): 58 and Class-IV (with population less than 25,000): 81.

3.2 Organisational Set up

Local Self Government Department (LSGD) is the administrative Department dealing with affairs of the ULBs. An organisational chart combining the State Government administrative machinery with ULBs is given in **Chart 1.**

Chart 1



3.3 Functioning of ULBs

Sections 45 to 47 of RMA, 2009 envisaged certain core functions[4]. State Government[5] has powers to prescribe other functions such as protection of environment, education & culture, public welfare, community relations etc.

Sections 101 to 103 of RMA, 2009 provides for internal revenues of Municipalities, obligatory taxes and other taxes that may be imposed by the Municipalities.

3.3.1 Devolution of Funds, Functions and Functionaries to Urban Local Bodies

Article 243W inserted through the 74th Constitutional Amendment envisaged devolution of powers and responsibilities to municipalities in respect of 18 subjects mentioned in XII Schedule of the Constitution. The functions relating to 16 subjects were being performed by ULBs. Two functions i.e. Slum Improvement & Upgradation and Urban Poverty alleviation were not transferred to ULBs in the RMA, 2009. However, these two functions were carried out by ULBs under various schemes as an implementing agency. Two functions i.e. Urban forestry, protection of the environment & promotion of ecological aspects and Safeguarding the interest of weaker sections of society were not notified as core functions. However, the RMA 2009 provided that these functions may be performed by the ULBs subject to their managerial, technical and financial capacity.

3.4 Formation of Various Committees

3.4.1 District Planning Committee

In pursuance of Article 243 ZD of the Constitution of India and section 158 of RMA, 2009, the State Government constitutes District Planning Committee (DPC) in all the districts of the State. District Collector is a member of the DPC and he or his nominated officer attends the meeting of DPC. The required quorum for DPC meeting is 33 *per cent* of members elected from rural and urban areas.

The main objective of DPC is to consolidate the plans prepared by the panchayats and the municipalities in the district and to prepare a draft developmental plan with regard to matters of common interest between the panchayats and the municipalities; including spatial planning; sharing of water

4 Public health, sanitation, conservation, solid waste management, drainage and sewerage, cleaning public streets, places, sewers and all spaces not being private property, lighting public streets, places and buildings, extinguishing fires and protecting life and property when fire occurs, constructing, altering and maintaining public streets, arranging for planned development, registering births and deaths etc.

5 The State Government may, by general or special order, require a municipality to perform such other municipal functions as the State Government may, having regard to the necessity and the resources of the municipality, think fit to be performed by the municipality.

and other physical and natural resources; integrated development of infrastructure and environment conservation and the extent and type of available resources financial or otherwise. The DPCs should prepare the draft development plan for onward submission to the State Government. The Committee would meet once in a quarter for review of allotted works and thus a minimum four times a year.

During performance audit on "Efficacy of implementation of 74th constitutional amendment" (*Report No. 5 of the year 2021, Government of Rajasthan)* audit observed that all the districts in Rajasthan constituted the DPC, but these committees did not meet regularly. Further DPCs in meetings did not take up matters of common interests between Panchayats and Municipalities and draft development plans were not prepared in accordance with the codal provisions.

3.4.2 Standing Committees

According to section 55 of RMA, 2009, every municipality shall constitute an executive committee. In addition to the executive committee, every municipality shall also constitute the following committees consisting of not more than 10 members (i) finance committee, (ii) health and sanitation committee (iii) buildings permission and works committee (iv) slum improvement committee (v) rules and bye-laws committee (vi) compounding and compromising of offences committee and (vii) committee for looking into the functions of a municipality. It may also constitute such other committees, not exceeding eight in case of M Corp, not exceeding six in case of MC and not exceeding four in case of MB, as it may deem necessary[6].

As regards the actual status of standing committees constituted under section 55 of RMA, 2009, the same was not provided by the Director, Local Bodies (DLB) Department (January 2021).

3.5 Audit Arrangement

3.5.1 Primary Auditor

The Director, Local Fund Audit Department (DLFAD) is the Primary/ Statutory Auditor for Audit of accounts of the ULBs under Section 4 of the Rajasthan Local Fund Audit Act (RLFAA), 1954 and Rajasthan Local Fund Audit Rules, 1955. As per section 18 of RLFAA, 1954, Director, LFAD submits Annual Consolidated Report to the State Government and the Government lays this report before the State Legislature.

The Audit Report of LFAD, Rajasthan for the year 2018-19 was laid on the table of the State Legislature on 26th February 2020. Audit Report for the year 2019-20 was under preparation (August 2020).

6 The State Government may, looking to the functions of a municipality, increase the maximum limit of committees specified in this clause.

The Director, LFAD covered only 57 units out of 196 units of ULBs (M Corps: one, MCs: six and MBs: 50) in Audit during 2019-20. The Director, LFAD intimated (September 2020) that the shortfall was due to vacant posts and engagement of staff in the work of updating voter lists.

3.5.2 Audit by Comptroller and Auditor General of India

The Comptroller and Auditor General of India (CAG) conducts Audit of bodies substantially financed by grants or loans from the Consolidated Fund of India or any State under Section 14 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971. Further, Section 99-A of RMA, 2009, as amended[7] in 2011, provides for Audit of municipalities by the CAG.

A committee on Local Bodies and Panchayati Raj Institutions has been constituted since 1 April 2013 in Rajasthan Vidhan Sabha to examine and discuss the Audit Report of Comptroller and Auditor General of India on Local Bodies. Audit Reports till the year 2012-13 has been discussed or left on the Accountant General for ensuring compliance on the Reports, by the Committee.

The Committee further decided to prepare its report on the basis of departmental replies on the paragraphs contained in the Audit Report for the years 2013-14 to 2015-16. Audit Report (Local Bodies) for the year 2016-17 is pending for discussion in the Committee.

3.5.3 Implementation of Technical Guidance and Support/Supervision

In pursuance of recommendations of XIIIth Central Finance Commission, the Government of Rajasthan, Finance (Audit) Department issued notification (2 February 2011) for adoption of 13 parameters under the Technical Guidance and Support/Supervision (TG&S) over the Audit of all the tiers of Panchayati Raj Institutions and ULBs.

During 2017-20, comments/suggestions on 157 Factual Statements and 141 Draft Paragraphs, proposed by Director, LFAD for inclusion in their Audit Report and comments on eight Inspection Reports (IRs) of Director, LFAD were communicated to Director, LFAD under the TG&S by the Principal Accountant General (General and Social Sector Audit), Rajasthan.

3.6 Response to Audit Observations

For early settlement of Audit observations, Departmental Administrative Officers are required to take prompt steps to remove defects and irregularities brought to their notice during the course of Audit and/or pointed out through IRs.

7 The accounts of the Municipalities shall be audited by the CAG of India in accordance with the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

3.6.1 For the period from 2015-16 to 2019-20, 328 IRs containing 3769 paragraphs in respect of ULBs and controlling offices, issued by the Office of the Principal Accountant General (General and Social Sector Audit), Rajasthan[8] involving money value of ₹ 23,830.20 crore were pending for settlement (January 2021). Out of this, even first compliance report of 651 paragraphs of 49 IRs were not furnished as per details given in **Table 3.2**.

Table 3.2: Year-wise status of Inspection Reports

S.No.	Year	IRs	Paragraphs	Money value (₹ in crore)	First compliance not furnished	
					IRs	Paragraphs
1.	2015-16	98	909	2,016.32	6	62
2.	2016-17	70	785	3,409.05	3	38
3.	2017-18	57	648	4,070.51	5	64
4.	2018-19	42	556	8,056.96	9	137
5.	2019-20	61	871	6,277.36	26	350
	Total	**328**	**3,769**	**23,830.20**	**49**	**651**

3.6.2 As of 31.03.2020, 66717 paragraphs of 5866 IRs issued by Director, LFAD were pending for settlement and first compliance to five IRs was awaited. Audit observations including 42 embezzlement cases involving monetary value of ₹ 142.82 lakh were pending for settlement for the period 2015-16 to 2019-20, as per details given in **Table 3.3**.

Table 3.3: Embezzlement cases pending for settlement

S.No.	Year	Outstanding Embezzlement cases	
		Number	Money value (₹ in lakh)
1.	2015-16	7	73.47
2.	2016-17	11	14.81
3.	2017-18	11	47.47
4.	2018-19	6	4.35
5.	2019-20	7	2.72
	Total	**42**	**142.82**

Source: Information provided by LFAD

This indicated lack of prompt response on the part of the Municipalities/ Departmental authorities.

3.6.3 Two meetings of Audit Committee were organized by the Department during the year 2017-20 whereas such meetings were required to be organized every quarter.

3.6.4 Response to Paragraphs in Audit Reports

All replies on the paragraphs included in earlier reports (upto 2016-17) on Urban Local Bodies have been received.

8 Now known as Office of the Accountant General (Audit-II), Rajasthan w.e.f. 18th May 2020.

3.6.5 Impact of Audit

During the year 2017-20, recovery of ₹ 1.62 crore was made in 53 cases at the instance of Audit.

Recommendation: 1

Efforts should be made by LSGD to conduct the Audit Committee meetings regularly to settle the pending paragraphs. ULBs should also take prompt action to rectify the irregularities pointed out by the Audit.

Accountability Mechanism and Financial Reporting Issues

Accountability Mechanism

3.7 Property Tax Board

The Thirteenth Finance Commission (TFC) recommended (February 2011) setting up of a State Level Property Tax Board to assist the ULBs to put in place an independent and transparent procedure for assessing property tax. The Commission also recommended that the Board should enumerate or cause to enumerate all properties in the ULBs, review the property tax system and suggest suitable basis for assessment and valuation of properties. The Fourteenth Finance Commission (FFC) also emphasized property tax as an important tool to enhance the income of ULBs.

The State Government had constituted (February 2011) State Level Property Tax Board and appointed Director, Local Bodies as Secretary to the Board. However, the Board was non-functional after its first meeting held on 28 April 2011 and thereafter no meeting was held till completion of its tenure in April 2017. Thereafter, the State Government did not reconstitute the Board. Thus, due to non-functioning of board during its tenure up to April 2017 and non-constituting new Board thereafter, ULBs, particularly small ULBs, were deprived of technical guidance for assessment and revision of property tax (UD Tax). Thus, the goal of establishing independent, transparent and strong system for assessment of property tax by ULBs remains unaccomplished.

3.8 Submission of Utilisation Certificates

As of December 2020 grants of ₹ 3696.53 crore and ₹ 3987.81 crore under Fifth State Finance Commission (SFC-V) and Fourteenth Finance Commission (FFC) respectively were released to ULBs by the Finance Department.

Details of utilisation of grants and pendency in submission of UCs for the period 2015-16 to 2019-20 are shown in **Table 3.4**.

Table 3.4: Pendency in submission of UCs

(₹ in crore)

S. No.	Particulars of grants	Actual grants released by the Finance Department to ULBs	UCs received from ULBs		UCs pending	
			Amount	Percentage	Amount	Percentage
1.	**Grant of SFC-V**	3696.53	2822.04	76.34	874.49	23.66
2.	**Grant of FFC**	3987.81	2673.83	67.05	1313.98	32.95

Source: Information provided by DLB.

In absence of pending UCs under SFC-V and FFC, the proper utilisation of funds could not be ascertained.

3.9 Internal Audit and Internal Control System of ULBs

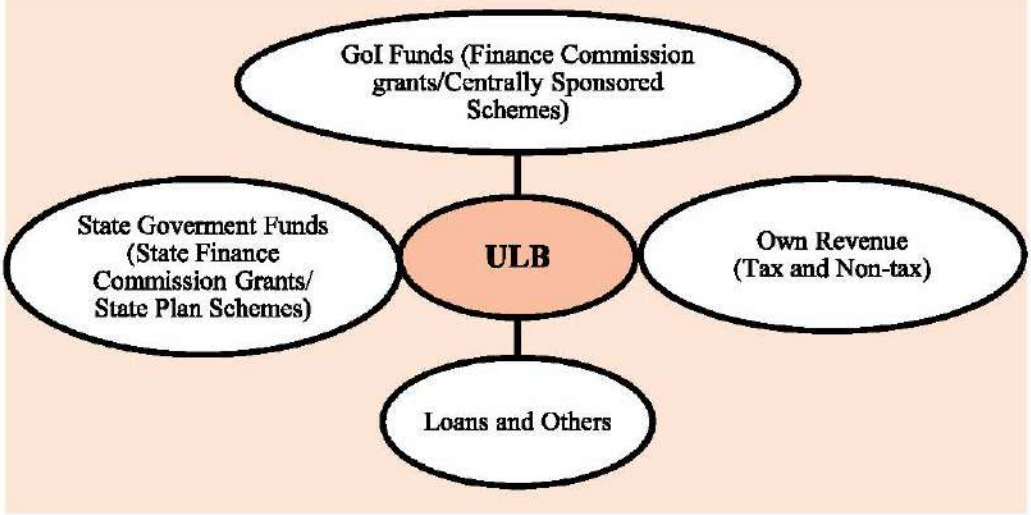
As per Section 99 of RMA, 2009 the State Government or the Municipality may provide for Internal Audit of the day to day accounts of the Municipality in the manner prescribed.

The DLB Department intimated (December 2020) that no such mechanism of internal audit was there in ULBs.

3.10 Financial Reporting Issues

3.10.1 Source of Funds

The resource base of ULBs consists of own revenues, assigned revenues, grants received from GoI and the State Government and loans as depicted in the diagram below:



Receipts

The position of receipts under various heads of the ULBs during 2015-16 to 2019-20 is given in **Table 3.5**.

Table 3.5: Position of receipts under various heads

(₹ in crore)

Sources of receipts	2015-16*	2016-17**	2017-18#	2018-19#	2019-20#
(A) Own Revenue					
(a) Tax Revenue					
(i) House tax	Nil	Nil	Nil	Nil	Nil
(ii) Urban development tax[9]/ property tax	73.73	59.08	135.53	106.29	35.08
(iii) Tax on vehicles	Nil	Nil	5.88	4.75	0.26
(iv) Passenger tax	Nil	Nil	Nil	Nil	Nil
(v) Terminal tax	Nil	Nil	Nil	Nil	Nil
(vi) Other taxes[10]	234.17	74.80	201.87	111.94	56.60
(vii) Outsourcing	Nil	Nil	Nil	Nil	Nil
Total of Tax Revenue (a) (% of total revenue)	**307.90 (8.70)**	**133.88 (4.06)**	**343.28 (6.52)**	**222.98 (3.80)**	**91.94 (2.92)**
(b) Non-tax Revenue					
(i) Revenue from bye-laws[11]	222.98	152.62	Nil	Nil	Nil
(ii) Revenue from assets	33.51	21.78	Nil	Nil	Nil
(iii) Fees/User charges	Nil	Nil	410.48	339.47	232.57
(iv) Other income	Nil	Nil	452.93	598.88	337.78
(v) Sale and Hire	Nil	Nil	186.85	185.31	147.02
(vi) Interest on investments	52.94	46.15	Nil	Nil	Nil
(vii) Misc. non-tax revenue[12]	372.04	269.01	Nil	Nil	Nil
(viii) Sale of land[13]	99.33	60.77	Nil	Nil	Nil
(ix) Interest receipts	Nil	Nil	76.22	86.54	55.49
(x) Rental income	Nil	Nil	44.41	52.05	48.37
Total of Non-tax Revenue (b)	**780.80 (22.05)**	**550.33 (16.69)**	**1170.89 (22.24)**	**1262.25 (21.53)**	**821.23 (26.06)**
Total of Own Revenue (A)	**1,088.70 (30.75)**	**684.21 (20.75)**	**1514.17 (28.76)**	**1485.23 (25.34)**	**913.17 (28.98)**
(B) Assigned Revenue/ Entertainment tax	**5.82 (0.16)**	**0.04 (0.00)**	Nil	Nil	Nil
(C) Grants and Loans					
(i) General and special grant	1471.73	1785.17	2197.67	2743.07	1354.72
(ii) Grant in lieu of octroi	974.30	828.41	1553.46	1633.63	883.42
(iii) Special assistance and loans	Nil	Nil	Nil	Nil	Nil
Total of Grants and Loans (C)	**2,446.03 (69.09)**	**2613.58 (79.25)**	**3751.13 (71.24)**	**4376.70 (74.66)**	**2238.14 (71.02)**
(D) Miscellaneous Non-recurring Income[14]	Nil	Nil	Nil	Nil	Nil
Grand Total (A to D)	**3,540.55**	**3297.83**	**5265.30**	**5861.93**	**3151.31**

Note: Figures in brackets denote percentage to the total receipts.

**The figures for the year 2015-16 were of 166 ULBs only. Information of remaining ULBs was not provided by DLB.*

***The figures for the year 2016-17 are of 120 ULBs only. Information of remaining ULBs was not provided by DLB.*

#Number of ULBs for which the figures pertain for the year 2017-18, 2018-19 and 2019-20 not provided by DLB.

Source: Information provided by DLB.

It could be seen from the table above that:

9 Subsequent to abolition of House tax from 24 February 2007, Urban Development tax was introduced with effect from 29 August 2007.

10 Income from land revenue, tax on advertisement, pilgrim tax, other income etc.

11 Income from birth and death certificate, sign advertisement board fees, tender form fees, marriage registration fees, building permission fees, license fees of hotel bye-laws etc.

12 Income from sewerage tax, fair fees, application fees, income from contract of *Bakra Mandi*, income from cattle house, income from lease, etc.

13 Receipt from sale of land to public, Government and other commercial organisations.

14 Including deposits and recoveries of loans and advances.

- Tax revenue comprised only 2.92 *per cent* of the total revenue during the year 2019-20 as compared to 8.70 *per cent* in 2015-16.

- Non-tax revenue comprised 26.06 *per cent* of the total revenue during 2019-20 as compared to 22.05 *per cent* in 2015-16.

- During 2019-20, own revenue (tax and non-tax) comprised 28.98 *per cent* of total receipts. In 2018-19 it comprised 25.34 *per cent* of total receipts. This indicated significant increase in dependency of ULBs on grants and loans.

Grants and Loans constituted 71.02 *per cent* of the total revenue in the year 2019-20.

Expenditure

The position of expenditure in ULBs during 2015-16 to 2019-20 is given in **Table 3.6.**

Table 3.6: Position of expenditure in ULBs

(₹ in crore)

Items of Expenditure	2015-16*	2016-17**	2017-18#	2018-19#	2019-20
(A) Recurring Expenditure					
(i) General administration	1,020.77 (33.21)	848.73 (33.71)	1597.36 (32.33)	2052.40 (31.16)	1112.76 (32.26)
(ii) Public health and sanitation	103.79 (3.38)	99.91 (3.97)	361.21 (7.31)	456.74 (6.93)	197.88 (5.74)
(iii) Maintenance of civic amenities	485.27 (15.79)	261.54 (10.39)	427.82 (8.66)	497.91 (7.56)	179.87 (5.21)
Total of Recurring Expenditure (A)	**1,609.83 (52.38)**	**1,210.18 (48.07)**	**2386.39 (48.29)**	**3007.05 (45.65)**	**1490.51 (43.21)**
(B) Non-recurring Expenditure					
(i) Expenditure on developmental works	1,280.47 (41.66)	1,303.83 (51.79)	2224.53 (45.02)	3217.04 (48.84)	1733.04 (50.24)
(ii) Purchase of new assets	Nil	Nil	Nil	Nil	Nil
(iii) Repayment of loans	Nil	Nil	Nil	Nil	Nil
(iv) Miscellaneous non-recurring expenditure[15]	183.29 (5.96)	3.71 (0.15)	330.38 (6.69)	363.39 (5.52)	225.69 (6.54)
Total of Non-recurring Expenditure (B)	**1,463.76 (47.62)**	**1,307.54 (51.93)**	**2554.91 (51.71)**	**3580.43 (54.35)**	**1958.73 (56.79)**
Grand Total (A+B)	**3,073.59**	**2,517.72**	**4941.30**	**6587.48**	**3449.24**

Note: Figures in brackets denote percentage to the total expenditure.

**The figures for the year 2015-16 were of 166 ULBs only. Information of remaining ULBs was not provided by DLB Department.*

***The figures for the year 2016-17 are of 120 ULBs only. Information of remaining ULBs was not provided by DLB Department.*

#Number of ULBs for which the figures pertain for the year 2017-18, 2018-19 and 2019-20, not provided by DLB.

Source: Information provided by DLB.

It could be seen from the table above that:

- The percentage of recurring expenditure to total expenditure in 2019-20 decreased significantly compared to 2015-16, mainly due to less expenditure under the head "Maintenance of civic amenities" by the Department.

- The percentage of non-recurring expenditure increased in 2019-20 by 2.44 over the previous year.

15. It includes refunds or deposits, investment made and disbursement of loans and advances.

Category wise breakup of receipt and expenditure of ULBs is given in **Table 3.7**.

Table 3.7: Category wise breakup of receipt and expenditure

(₹ in crore)

Category of ULBs	2018-19		Surplus (+)/ Shortfall (-)	2019-20		Surplus (+)/ Shortfall (-)
	Receipts	Exp.		Receipts	Exp.	
(A) Municipal Corporations						
(i) Jaipur	855.16	1020.81	-165.65	*	*	*
(ii) Ajmer	204.88	197.10	7.78	179.71	177.45	2.26
(iii) Jodhpur	263.02	275.05	-12.03	*	*	*
(iv) Bikaner	182.77	183.55	-0.78	154.35	195.18	-40.83
(v) Kota	307.98	239.00	68.98	*	*	*
(vi) Udaipur	233.18	254.57	-21.39	*	*	*
(vii) Bharatpur	*	*	*	*	*	*
Total (A)	**2046.99**	**2170.08**	-123.1	**334.07**	**372.64**	-38.57
(B) Municipal Councils	**1663.26**	**1860.51**	-197.25	**1382.77**	**1535.34**	-152.57
(C) Municipal Boards	**2151.69**	**2556.88**	-405.19	**1434.48**	**1541.27**	-106.79
Grand Total (A+B+C)			-725.54			**-297.93**

*** Information was not provided.**

Source: Information provided by DLB

Recommendation: 2

The Urban Local Bodies should take effective steps to strengthen their financial position by focusing on collection of own tax and non-tax revenue to decrease their dependency on grants provided by GoI and State Government.

3.10.2 Recommendations of the State Finance Commission (SFC)

The SFC-IV constituted on 11 April 2011 and the SFC-V constituted on 29 May 2015 are concurrent with the Thirteenth Finance Commission (TFC) and the Fourteenth Finance Commissioner (FFC) respectively. SFC-IV recommended devolution of five *per cent* of net State Own Tax Revenue (SOTR) to local bodies whereas SFC-V recommended devolution of 7.182 *per cent* of SOTR to local bodies in the ratio of 75.10: 24.90 to PRIs and ULBs respectively. This ratio was adopted on the basis of the rural and urban population ratio of Census 2011.

The position of grants released by the State Government under the SFCs and their utilisation is given in **Table 3.8**.

Table 3.8: Details of grants released by the State Government under the SFCs

S. No.	Year	Grants released to ULBs		UCs received			Pending UCs	
		During the year	Cumulative	For the year	Cumulative	Percentage	Amount	Percentage
The position of grants released by the State Government under the SFC-IV								
1.	2010-11	45.00	45.00	41.26	41.26	91.69	3.74	8.31
2.	2011-12	237.82	282.82	207.31	248.57	87.89	34.25	12.11
3.	2012-13	321.66	604.48	247.87	496.44	82.13	108.04	17.87
4.	2013-14	323.84	928.32	203.51	699.95	75.40	228.37	24.60
5.	2014-15	692.23	1620.55	374.86	1074.81	66.32	545.74	33.68
6.	2015-16	Nil	1620.55	248.02	1322.83	81.62	297.72	18.38
7.	2016-17	Nil	1620.55	28.24	1351.07	83.37	269.48	16.63
8.	2017-18	Nil	1620.55	8.76	1359.83	83.91	260.72	16.09

S. No.	Year	Grants released to ULBs		UCs received			Pending UCs	
		During the year	Cumulative	For the year	Cumulative	Percentage	Amount	Percentage
The position of grants released by the State Government under the SFC-V								
1.	2015-16	773.95	773.95	364.83	364.83	47.14	409.12	52.86
2.	2016-17	895.32	1669.27	586.15	950.98	56.97	718.29	43.03
3.	2017-18	812.03	2481.30	691.24	1642.22	66.18	839.08	33.82
4.	2018-19	784.53	3265.83	827.38	2469.60	75.62	796.23	24.38
5.	2019-20	430.70	3696.53	352.44	2822.04	76.34	874.49	23.66
Source: Information provided by DLB.								

It could be seen that 23.66 *per cent* UCs were pending against the grants released under SFC-V and 16.09 *per cent* UCs were pending against the grants released under SFC-IV, even though it was closed.

This indicated poor utilisation of grants by the implementing agencies and ineffective monitoring by the DLB Department.

3.10.3 Recommendation of the Central Finance Commissions

The position of grants released by the Government of India to State Government and further by the State Government to ULBs under the Thirteenth Finance Commission and the Fourteenth Finance Commission and their utilisation is given in **Table 3.9**.

Table 3.9: position of grants released by the State Government and their utilisation

(₹ in crore)

S.No.	Year	Grants released to ULBs		UCs Received			Pending UCs	
		During the year	Cumulative	For the year	Cumulative	Percentage	Amount	Percentage
The position of grants released by the State Government under the TFC								
1.	2010-11	111.36	111.36	55.03	55.03	49.42	56.33	50.58
2.	2011-12	209.48	320.84	101.84	156.87	48.89	163.97	51.11
3.	2012-13	252.06	572.90	172.97	329.84	57.57	243.06	42.43
4.	2013-14	361.81	934.71	243.04	572.88	61.29	361.83	38.71
5.	2014-15	200.26	1134.97	236.77	809.65	71.34	325.32	28.66
6.	2015-16	132.89	1267.86	180.87	990.52	78.12	277.34	21.88
7.	2016-17	Nil	1267.86	88.51	1079.03	85.11	188.83	14.90
8.	2017-18	Nil	1267.86	56.75	1135.78	89.58	132.08	10.42
The position of grants released by the State Government under the FFC								
1.	2015-16	433.12	433.12	264.90	264.90	61.16	168.22	38.84
2.	2016-17	776.73	1209.85	443.20	708.10	58.53	501.75	41.47
3.	2017-18	692.93	1902.78	576.44	1284.54	67.51	618.24	32.49
4.	2018-19	801.60	2704.38	802.22	2086.76	77.16	617.62	22.84
5.	2019-20	1283.43	3987.81	587.09	2673.83	67.05	1313.98	32.95
Source: As per data provided (December 2020) by DLB Department, Rajasthan.								

It could be seen that 10.42 *per cent and 32.95 percent* UCs were pending against the grants released under TFC and FFC respectively.

This indicated slow pace of utilisation of funds by ULBs and lack of monitoring at Directorate level.

3.10.4 Annual Financial Statement

As per Section 92(1) of RMA, 2009, the Chief Municipal Officer shall, within three months of the close of a financial year, cause to prepare a financial statement containing an income and expenditure account and a receipts and payments account for the preceding financial year in respect of the accounts of the municipality and a balance sheet of the assets and liabilities of the municipality for the preceding financial year.

No reply was given by DLB Department indicating number of ULBs preparing their annual accounts within the prescribed time (December 2020).

3.10.5 Maintenance of Accounts by Urban Local Bodies

As per Rule 25(xi) of Rajasthan Local Fund Audit Rules 1955, a certificate of correctness of annual accounts shall be included in Director's Report. As such, accounts of all 196 ULBs are required to be certified. Director, LFAD intimated (February 2021) that accounts of only 159 ULBs (81 *per cent*) had been certified during the year 2019-20. In the absence of certification of accounts in 37 ULBs (19 *per cent*), the correctness of accounts could not be verified by Audit.

National Municipal Accounts Manual (NMAM) for ULBs in India developed by the Ministry of Urban Development, GoI was introduced in February 2005. On the lines of NMAM, Rajasthan Municipal Accounting Manual (RMAM) was prepared. Following the Manual, the LSGD directed (December 2009) all ULBs to maintain the accounts on Accrual Based (Double Entry) Accounting System from 1 April 2010.

Director, LFAD intimated (February 2021) that only 62 ULBs were maintaining the accounts on the above system. Thus, 134 ULBs are still to adopt Accrual Based (Double Entry) Accounting System.

3.10.6 Maintenance of Database and the Formats therein on the Finances of Urban Local Bodies

As prescribed by the TFC, the Ministry of Urban Development, GoI issued (April 2010) seven database formats to be adopted by ULBs. The DLB Department intimated (December 2020) that all the ULBs were preparing the information in the prescribed database formats.

Recommendation: 3

ULBs should follow the prescribed accounting system and make sincere efforts for timely finalization/certification of accounts. ULBs should also ensure effective & timely utilisation of grants.

3.11 Conclusion

The own resources generated by ULBs were not adequate to take care of their expenditure and they were largely dependent on grants and loans from Central/State Government. The receipts of ULBs showed decreasing trend during the last five years.

Absence of timely finalization of accounts in the prescribed formats and their certification deprived the stakeholders of timely and correct accounting information.

There were also huge delays in attending to Audit observations and in their settlement. Failure to timely respond to Audit observations is fraught with the risk of continuance of irregularities/deficiencies.

CHAPTER-IV

Audit Findings on Urban Local Bodies

CHAPTER-IV

AUDIT FINDINGS ON URBAN LOCAL BODIES

This chapter contains Compliance Audit of 'Functioning of Municipal Corporation, Udaipur' and four paragraphs relating to Urban Local Bodies.

COMPLIANCE AUDIT

Local Self Government Department

4.1 Functioning of Municipal Corporation, Udaipur

4.1.1 Introduction

Udaipur Municipal Council was converted into Municipal Corporation (M Corp) in April 2013. The M Corp, Udaipur has 70 municipal wards. Udaipur is spread across 64 square km area having a population of 4.51 lakh (census 2011).

At the State level, the Local Self Government Department (LSGD) is the administrative department dealing with affairs of the Urban Local Bodies (ULBs) with the Directorate Local Bodies (DLB) as its nodal office. The DLB performs monitoring and coordinating functions for all ULBs. The Mayor is the elected head and Commissioner is the executive head of M Corp, Udaipur.

Functioning of Municipal Corporation Udaipur during the period of 2013-14 to 2017-18 was test checked from April 2018 to October 2018 and updated for the period 2018-20 from 21 December. 2020 to 15 January 2021. The areas covered during audit were planning, delivery of services, contract management, resource mobilisation, financial management and internal control. Against the total receipts of ₹ 1,112.52 crore, the M Corp incurred an expenditure of ₹ 1,146.91 crore during 2013-20

Audit Findings

4.1.2 Planning

4.1.2.1 Development of Udaipur City

Section 159 of Rajasthan Municipal Act (RMA), 2009 provides that the Municipality, with a view to secure planned and integrated development of the city and balanced use of the land, shall carry out a detailed survey of the city. It shall prepare a Master Development Plan (MDP) for 20 years and other statutory plans such as Execution Plan for five years and Annual Municipal Action Plan for one-year period. In this regard, it was observed that:

(i) Twenty years MDP of Udaipur city for the period from 2011 to 2031 was prepared and notified (September 2013). As per MDP, M Corp, Udaipur

was required to establish a cell[1] and to prepare a plan for redevelopment of existing slum areas and sector plans at regular intervals for the systematic implementation of MDP. However, zonal and sector plans were still under process in Urban Improvement Trust (UIT), Udaipur and M Corp only constituted a heritage cell for removal and prohibition of encroachment near and around the lakes area and conservation of heritage places (17 December 2020).

(ii) Municipal Corporation did not prepare the five-year execution plan and annual municipal plan during 2013-20. In the absence of such plans, development of the city could not be ensured in a systematic manner. The works were executed on the basis of recommendations of existing committees, ward *parshads* or decided by the M Corp officials.

The State Government stated (February 2019) that MDPs of all municipalities in Rajasthan were prepared by Town Planning Department. MDP prepared by Town Planning Department for Udaipur was adopted by the M Corp, Udaipur and action is being taken as per adopted MDP. The reply is not tenable as neither the sector plan was prepared by UIT Udaipur nor the five years and annul execution plans prepared by the M Corp (January 2021).

4.1.2.2 Execution of functions

As per Section 45 of RMA, 2009, it shall be the duty of every municipality to make reasonable provision and proper arrangements to perform functions relating to public health, solid waste management, drainage, sewerage, street lighting, fire control etc., and regulate the construction of buildings in the municipal area.

4.1.2.3 Solid Waste Management

Management of Solid Waste (Management and Handling) Rules, 2000 and Solid Waste Management Rules, 2016 make every municipal authority responsible for collection, storage, segregation, transportation, processing and disposal of solid waste for urban areas. In this regard, following were observed in audit:

(i) Non-preparation of Detailed Project Report (DPR): According to Swachh Bharat Mission (SBM) Guidelines 2014, DPR was to be prepared at the earliest for Solid Waste Management (SWM). No such DPR for SWM was prepared by the M Corp till December 2020. This indicates that works under the SWM activities were being carried out without proper assessment and planning.

1 (i) For removal and prohibition of encroachment near and around the lakes area and (ii) To prepare a plan for the conservation of heritage places.

The State Government stated (February 2019) that the M Corp has got a gap assessment report prepared by a consultant for SWM and a thesis done by a Ph.D scholar of Sukhadia University was also helpful. The reply is not tenable as neither of these can be substitute for a focussed DPR made for the purpose. The thesis of Ph.D scholars was not made available to audit, but it can only be an input to the action plan/DPR. Further gap assessment report (2018) stipulates only gaps between activities which are supposed to be conducted as per SWM rules and actually conducted by the M Corp without futuristic assessment of machinery, manpower or disposal of solid waste including collection, segregation and transportation.

(ii) Assessment of Municipal Solid Waste (MSW): As per para 3.3.1 of SWM Manual, 2000, an analysis of the composition, characteristics and quantities of solid waste is essential as it provides the basic data for planning, designing and operating activities for management of waste.

The M Corp, Udaipur did not have accurate data of MSW generated during 2013-20 in their municipal area. The M Corp intimated that 5,400 metric ton per month solid waste was generated during the period 2017-18 to 2019-20 but 6,687.7 metric ton and 6006 metric ton per month for the year 2017-18 and 2019-20 respectively is shown in service level benchmarks return, submitted to DLB.

The State Government stated (February 2019) that MSW characterization to identify the composition of the waste has already been done. The reply is not tenable as there were inconsistencies between MCorp's own data. Thus, in the absence of realistic data, planning, designing and operating activities for SWM could not be ensured. Further, no information in this regard was provided to audit.

(iii) Collection, segregation and transportation of MSW: As per MSW Rules, 2000 the municipality shall ensure that all waste that is generated in the municipal area, is collected (door to door), segregated and transported (in covered vehicles) in a hygienic manner.

The M Corp intimated that solid waste is being collected from door to door and dry and wet wastes are being segregated at source in separate containers in all 70 wards.

However, joint physical verification (6 January 2021) in Titaradi and Balicha revealed that 20 ton per day (TPD) waste was being processed in Titaradi and remaining 160 TPD waste was being collected and dumped together without segregation at the dumping site Balicha.

(iv) Processing and disposal of waste: As per MSW Rules, 2000 municipal authorities shall adopt suitable technology to make use of waste to minimize burden on landfills. Further, land filling should be restricted to non-biodegradable, inert waste only. The M Corp identified a land at Titaradi and Balicha for development of landfill. During joint physical inspection (January 2021) it was noticed that land fill site was developed at Titaradi and 60 TPD process plant for wet and dry waste was running. However, only 20 TPD was

processed. In Balicha, 20 TPD of food waste process plant (Bio methane Plant), 100 TPD dry & waste plant was under construction. Thus, out of 180 TPD generated in Udaipur city only 20 TPD waste was processed and remaining 160 TPD waste was being dumped at Balicha on open land. Waste is being burnt and stray animals were eating the waste. The segregation was being executed at collection centre but MSW was dumped together at land fill sites. Further, no records regarding dumping and disposal of waste at dumpsite was maintained by the M Corp.

The State Government while accepting the facts stated (February 2019) that a work order for development of sanitary landfill site at Balicha has been issued and that the work shall commence after environment clearance.

4.1.2.4 Sewer System

As per Service Level Benchmark (SLB) information 2020, there were 1,05,000 households (HHs) residing in 70 wards of Udaipur city. Scrutiny of information provided by the M Corp revealed that sewer facility was available in 33 wards only covering 44,200 (42.09 *per cent*) HHs and the work of laying sewer line was in progress in 8 wards covering 12,903 HHs (12.29 *per cent*). The M Corp has no plans for providing sewer line in remaining 29 wards covering 47,897 HHs (45.62 *per cent).*

Further, as per DPR of AMURT scheme, out of 56.60 million liters per day (MLD) sewage being generated, only 30.98 MLD (54.73 *per cent*) sewage of 41 wards was being treated through sewage treatment plant (STP). M Corp has no plan for remaining 25.62 MLD sewage generated by remaining 29 wards. The sewage was being discharged untreated either in water bodies or in earthen pits.

Tests conducted[2] on the quality of water in Pichola lake by Rajasthan State Pollution Control Board (RSPCB) for the period 2013-18 revealed that the presence of E-coli bacteria[3] ranged from 4 to 21 MPN[4]/100ml (2013-18) to 11 to 93 MPN/100ml (2019-20) in the water and the source of this bacteria was human excreta. It was also indicated in the City Sanitation Plan (2013). Thus, due to the inadequacy of sewer facilities, untreated sewage continues to cause water pollution in Udaipur city.

The State Government while accepting the facts stated (February 2019) that three Sewerage Treatment Plants were under construction and after completion of these STPs the total treatment capacity would be 60 MLD. Audit noticed that the reply was silent on plans for providing sewer line in remaining 29 wards. Thus, 45.62 *per cent* population of Udaipur city was still out of reach of the sewerage facilities.

2 RSPCB conducts monthly testing of water of Pichola lake.
3 E-coli refers to a wide range of bacteria that can cause various diseases, including pneumonia, urinary tract infections and diarrhea.
4 Most probable number.

4.1.2.5 Drainage System

As per section 200 of RMA 2009, covered sewers and drains shall be provided by the municipality with proper traps or other coverings. As per City Sanitation Plan 2013 (CSP), total length of drainage was 1,031 km in 2013. Further as per CSP,31 km existing major drains were mostly irregular and unlined and the drains were full of weeds, vegetation, silt, and rubbish. CSP also indicated that the drains were insufficient to carry the runoff during storm resulting in flooding of adjacent roads and colonies.

The State Government replied (February 2019) that out of total 1031 km length of drainage, only 860 km drainage is under the M Corp and remaining 171 km drainage is in outskirts of city and lying with UIT. Further, M Corp accepted (January 2021) that 173.575 Km drain was still uncovered which strengthen the audit contention about the issues narrated above.

4.1.2.6 Cleaning of Public Toilets

The M Corp, Udaipur outsourced two contractors for cleaning of the 184 public toilets in Udaipur during the period December 2015 to April 2018 and thereafter it is being done by departmental staff at their own level. The work was outsourced with the condition that if toilets were not found cleaned, a penalty of ₹ 200 per toilet per day will be imposed.

The Health Officer, M Corp, Udaipur had instructed (December 2015 and January 2016) all Health Inspectors/Officers-in-charge to conduct regular inspection of cleaning of public toilets in their respective sectors and inspection report should be maintained, so that the payment could be made accordingly. However, payments were made without enclosing inspection reports and nominal penalty of ₹ 200 was charged for a few toilets only for the period December 2015 to April 2018. In this respect M Corp Udaipur's Mayor, (October 2016) and Commissioner (September 2017) had also raised the issue of unsatisfactory cleanliness and M Corp Udaipur itself executed the toilets cleaning work from 2018. Even after that, due to lack of regular inspections public toilets were not cleaned up properly. Further, Joint physical inspection of 65 toilets (July 2018 and January 2021) revealed that all the toilets were highly dirty and unusable. Thus, the toilets were not usable whether they were maintained by the contractor or by the M Corp Udaipur.



Unhygienic toilets

4.1.2.7 Fogging Activity

To prevent bacteria based diseases, fogging activity was to be executed by M Corp, Udaipur. For fogging, a solution i.e. Pyrethrin chemical and diesel were to be mixed in the prescribed ratio of 1:19.

The M Corp, Udaipur carried out fogging in Udaipur city twice in a year (May and September), in accordance with the technical guidance of Chief Medical and Health Officer, Udaipur. Scrutiny of records revealed that the solution of Pyrethrin chemical and diesel was used in fogging in the ratio ranging from 1:24 to 1:68 during the period 2013-20 (records for the year 2016 was not made available to Audit). It indicates that diluted solution of Pyrethrin was used and it appeared ineffective as number of persons infected from malaria and dengue increased from 1642 to 1989 and 276 to 453 respectively from 2013-14 to 2017-2018.

The State Government stated (February 2019) that solution of Pyrethrin chemical and diesel was mixed as per climate and direction of the experts of Chief Medical & Health Officer (CMHO). The reply is not tenable as CMHO Udaipur stated (January 2021) that solution of Pyrethrin chemical and diesel should be prepared every time in the ratio of 1:19.

4.1.2.8 Fire Prevention and Fire Safety

(i) Non-issuance of fire NOC: Section 255 of RMA, 2009 stipulates that the owner or the occupier of any premise in the municipal area should make such arrangements as may be necessary for fire prevention and fire safety in the municipal area and may also require the owner or the occupier to obtain a No Objection Certificate (NOC). NOC is essential for 15 meters or higher residential and all the commercial buildings situated within the municipal area. Provisional/final fire NOC should be issued within 35 days of receipt of application and was to be renewed every year.

It was observed that M Corp neither conducted any survey for identification of actual number of buildings prone to fire hazard nor had any database of buildings for which NOC/ renewal of NOC is required. The M Corp issued building permission certificates by mentioning a condition of making proper arrangement for fire prevention as per National Building Code. It did not issue any building completion certificate during 2013-20 which requires fire NOC. This indicated that the M Corp did not ensure whether fire fighting arrangements were available in these building premises.

Further, during 2013-20, fire NOC was issued only in 370 cases and nine cases were not finalised till December 2020. In 12 out of 370 cases, fire NOC was issued with a delay of 2 to 65 months against the prescribed period of 35 days. Due to non-renewal of fire NOC charges[5] in six residential/

5 For residential and industrial buildings: ₹ 1 and ₹ 2 per square feet on total built up area for first time and 50 *per cent* amount on renewal per year; for commercial buildings: ₹ 1.50 per square feet for height upto 15 meters and thereafter ₹ 2 per square feet for the first time and 50 *per cent* amount on renewal per year.

commercial/industrial buildings, a loss of revenue amounting to ₹ 34.80 lakh occurred ***(Appendix-XXI)***.

(ii) Inaction in purchase of snorkel ladder in time: DLB accorded (November 2011) sanction for the purchase of a snorkel ladder vehicle for Udaipur city at an estimated cost of ₹ 5 crore. The cost of the ladder was to be borne 70 *per cent* by Urban Improvement Trust, Udaipur and 30 *per cent* by M Corp, Udaipur. It was observed in audit that the ladder could not be purchased due to administrative reasons and absence of proper planning. In case of any fire mishap, the M Corp did not have the requisite ladder for extinguishing fire.

The State Government (February 2019) stated that for purchase of snorkel ladder, vehicle tenders would be invited by DLB and further action would be taken at State Government level. As of now (January 2021) snorkel ladder had not been purchased.

4.1.2.9 Unauthorised construction/encroachment on Public Land

As per RMA 2009, M Corp may take appropriate/penal action against the persons who encroach the land falling in the area of the Municipal Corporation. Further, an employee of the Municipality, shall be made responsible for reporting the cases of unauthorized construction/ encroachment on public land immediately and take necessary action to stop unauthorized construction.

It was observed that the designated officers[6] of the M Corp did not carry out regular inspection/survey to find out cases of encroachment/unauthorized construction in Udaipur city in spite of 3,928 complaints received during 2013-20 regarding encroachment.

Test check of 384 out of the 3,928 complaints revealed that in 317 cases the M Corp had taken action to address the cases of encroachment, while in 67 cases during 2013-20 there was no follow up after issuance of notices to the offenders. M Corp provided only 65 case files during 2018-20. The M Corp Udaipur replied (January 2021) that due to shortage of staff proper action could not be taken in this regard and in most of the cases, designated officers were solving the complaints at local level. It was added that no records were maintained for solved complaints. Thus, no proper system for identification of unauthorized constructions and encroachment of public land existed.

4.1.2.10 Implementation of RGDPS Act

The GoR promulgated (November 2011) Rajasthan Guaranteed Delivery of Public Services Act, 2011 (RGDPS Act) with the objectives of providing responsible, accountable, transparent and corruption free administration. GoR

6 Junior Engineer, Health Inspector, Revenue Inspector and Assistant Revenue Inspectors.

framed RGDPS Rules, 2011 under the Act, under which 11 services[7] were required to be provided by M Corp, Udaipur. In this regard, following were observed:

(i) Non-compliance of the provisions of RGDPS Act

Section 5 of the RGDPS Act stipulates that acknowledgement of the application would be issued to the applicant. It was observed that no proper system existed to receive the applications and the applicant had to approach the concerned section for the desired services. Further, acknowledgements were also not issued to the applicants. GoR did not furnish any reply in this regard (December 2021).

(ii) Delay in providing of Services

As per Section 4 (1) of RGDPS Act the designated office shall provide the services within the prescribed time to the person eligible to obtain the service. If a service is delayed or denied, the Appellate Authority may impose penalty upon the designated officer while deciding the appeal.

There was no centralised recording system of services provided by M Corp. M Corp provided only 1,358 case files (983 case files of seven services for 2013-18 + 375 case file for five services for 2018-20) and 1,14,660 birth/ death certificates. No case files of remaining three[8] important services for 2013-18 and six[9] services for 2018-20 were provided. Scrutiny of these files/certificates revealed that services in 333 (24.52 *per cent*) cases and 6,591 (6,284+307) birth/death certificates, were provided with delay, as detailed in **Table 4.1** below:

Table 4.1: Delay in providing Services

S. No.	Name of service	Schedule days	No. of cases scrutinized	No. of cases with Delay (*per cent*)	Range of delay (in days)	Remarks
1.	Layout plan of building	60	268	77 (28.73)	8 to 600	Record for the year 2019-20 not provided
2.	Issue of marriage certificate	7	486	50 (10.29)	4 to 155	Not issued in two cases
3.	Issue of name transfer certificate	15	97	95 (97.94)	17 to 1984	Record for the year 2018-20 not provided
4.	Works related to public health	7	38	36 (94.74)	11 to 166	Record for the year 2018-20 not provided

7 (i) Approval of layout plan of building, (ii) Issue of marriage certificate, (iii) Issue of name transfer certificate, (iv) Works related to public health, (v) Booking of community centre, (vi) Refund of security deposit money, NOC for firefighting, (vii) Birth/Death certificate, (viii) Issue of license other than food license, (ix) To receive copy of documents / building maps, and (x) Issue of lease exemption certificate.

8 Issue of license other than food license, to receive copy of documents/building maps and Issue of lease exemption certificate.

9 Issue of license other than food license, to receive copy of documents/building maps, Issue of lease exemption certificate, Issue of name transfer certificate, Works related to public health, Refund of security deposit money.

S. No.	Name of service	Schedule days	No. of cases scrutinized	No. of cases with Delay (*per cent*)	Range of delay (in days)	Remarks
5.	Booking of community center	7	328	52 (15.85)	2 to 213	-
6.	Refund of security deposit money	90	71	04 (5.63)	5 to 51	Record for the year 2018-20 not provided
7.	No objection certificate of fire-fighting and others	35	70	19 (27.14)	2 to 1,690	-
8.	Birth/Death Certificate	30	1,14,660	6,591 (5.75)	30 to 1,825	All certificates were lying undelivered with M Corp.

It can be seen from the above table that there was significant delay of two to 1984 days in providing services. Thus, no proper system existed in the M Corp for timely provision of public services.

The State Government stated (February 2019) that delay occurred due to non-convening of meetings of concerned committees in time. Further, the applicants were also not producing the required documents and fees within time. The reply is not tenable as it should be ensured before receiving application for providing of particular service that all required documents have been attached and fees has been deposited.

4.1.2.11 Contract Management

To carry out its mandated duties, M Corp Udaipur executes various kinds of works through contracts. Effectiveness and efficiency of contract management was test checked in a sample of 105 works[10] out of 1,820 works carried out during 2013-18. With regard to the audit of 105 works, following were observed:

(i) Non-adherence to general conditions of the contracts

Out of 105 test checked works, cases of non-adherences to the general conditions of contract were as details given in **Table 4.2** below:

Table 4.2: Non-adherence of general conditions

Sl. No.	Observation	Governing rule	No. of works	Impact
1.	Non-preparation of detailed estimates, drawing and designs	As per Rule 289of Public Works Financial & Accounting Rules (PWF&AR) - technical sanctions along with detailed estimate, survey, drawings and design are required to be prepared.	103	7.16 *per cent* to 230.10 *per cent* variation in execution of 72 works (68.71 *per cent*).
2.	Non-issue of Letter of Acceptance to successful bidders	As per Rule 40 of Rajasthan Transparency in Public Procurement (RTPP) Rules - the letter of acceptance is to be issued within maximum of 3 days after approval of bid to the contractor.	41	Time limit for signing the contract/agreement could not be fixed.
3.	Non-revalidation of bank guarantee and short submission of BG	As per Appendix XI of PWF&AR - bank guarantee should be valid/revalidated defect liability period (DLP) of the work.	3	Undue benefit was given to the contractors.

10 18 out of 88 works more than ₹ 50 lakh and above; 48 out of 961 works between ₹10 lakh to ₹ 50 lakh and 39 out of 771 works of less than ₹ 10 lakh, were selected.

Sl. No.	Observation	Governing rule	No. of works	Impact
4.	Non-deposit of additional bank guarantee of difference amount	As per PWD circulars issued by Public Works Department- additional bank guarantee of difference amount is to be received from contractor if the contractor offers price below more than 10 *percent* of the G schedule.	12 cases	Undue benefit was given to the contractors.
5.	Refund of Security deposit before the completion of defect liability period	As per Appendix XI of PWF&AR - security deposits will be refunded to the contractors only after the expiry of defect liability period of the work.	1	Undue benefit was given to the contractor.
6	Issue of work order after expiry of validity period of tender	As per Rule 48 of RTPP Rules- the validity period of any tender will be normally 90 days from the date of opening of tender.	5 (delay of 9 to 275 days)	Violation of RTPP Rules

It can be seen from the table above that M Corp did not follow the guiding features of the contract management.

The State Government in respect of serial number 1 to 3 and 5 while accepting the facts stated (February 2019) that the M Corp would keep relevant provisions in mind in future contracts. In respect of points number 6, it stated that the rates were on the lower side and if retendered there was possibilities of higher rates so in the interest of the M Corp, the work orders were issued and there is no financial loss to the M Corp. The reply is not tenable as the provisions of RTPP were not followed and the M Corp is not executing the works in a time bound manner. In respect of point number 4 no reply was given.

(ii) Excess payment/non recovery of ₹ 13.45 lakh

(a) Under the work *construction of bridge over Ayad River* two items (a) providing & laying of cement concrete (P&L of CC) and (b) providing & laying of specified grade of reinforced cement concrete (P&L in RCC) of G-Schedule were paid on the higher rate than prescribed in the G-Schedule without specifying the reason, as detailed in **Table 4.3** below:

Table 4.3: Payment on higher rate than prescribed in G-Schedule

S.No.	Item	As per G-Schedule			Actually paid			Excess Amount paid		
		Qty (cum)	Rate	Amount (in ₹)	Qty (cum)	Rate	Amount (in ₹)	Qty (cum)	Rate	Amount (in ₹)
1.	P&L in CC	27	2,596	70,092	221	3,621	8,00,241	221	1,025	2,26,525
2.	P&L in RCC	178	4,429	7,88,362	920	5,334	49,07,280	742	905	6,71,510
	Total									**8,98,035**

(b) Under the work *patch repair work at various places in city division 2* item P&L stone aggregate was paid on the higher rate than prescribed in the G-Schedule without specifying the reason, as detailed in the **Table 4.4** below:

Table 4.4: Payment on higher rate than prescribed in G-Schedule

Item	As per G-Schedule			Actually paid			Excess Amount paid		
	Qty (cum)	Rate (in ₹)	Amount	Qty (cum)	Rate (in ₹)	Amount	Qty (cum)	Rate (in ₹)	Amount
P&L stone aggregate	1,137	546	6,20,802	882.57	941	8,30,498	882.57	395	3,48,615

(iii) Non-completion of works within the stipulated period: As per the contract agreement and PWF&AR, application will be given by the contractor for time extension in written to the Engineer-in-charge within 30 days of occurrence of hindrance. Competent authority was to give approval of time extension within 30 days of receipt of application without waiting for the completion of work. Further, according to Section 2 of the contract agreement, penalty at the rate of 10 *per cent* of the balance work should be imposed, if the contractor fails to complete the work within the stipulated time.

It was observed that out of 105 test checked works, 59 works were completed without any delays and 13 works were in progress. The remaining 33 works were completed with a delay ranging from13 days to 12 months as of October 2018. Further, M Corp *suo-moto* had given ex post facto time extension on note-sheets up to actual date of completion of the work with levy of penalty in 4 works and without levy of penalty in 29 works.

Out of 29 cases, in 16 cases, the M Corp accepted the reasons furnished by the contractor and did not impose penalty. However, 13 cases, of delay ranging from 13 to 215 days were finalized without ascertaining the reasons by the M Corp without penalty. Scrutiny of records revealed that a penalty amount of ₹ 8.15 lakh was to be recovered from these 13 cases. Moreover, no records relating to hindrance were maintained by the M Corp.

The State Government stated (February 2019) that according to site conditions, Junior Engineer found that hindrances were due to public or other circumstances and thereafter the M Corp decided the time extension with or without levy of any penalty.

The reply is not tenable as the time extension was given in these 13 cases without preparing hindrance statements and reasons thereof.

(iv) Other important findings relating to contracts/works

(a) Irregular time extension: According to Rule 73 of RTPP Rules 2013, repeat orders for extra items or additional quantities may be issued upto 50 *per cent* of the total cost of procured material or proportionate period of contract agreement to the contractor, if the procuring department had such provision in the tender document. Further, Rule 73 provides that delivery or completion period may also be proportionately increased.

Scrutiny of records revealed that M Corp, Udaipur issued repeat orders in three cases as per details given in **Table 4.5** below:

Table 4.5: Irregular time extension

S.No.	Name of work	Sanctioned Period	Can be extended Up to (50 %)	Actually extended upto	Extended Period (in months)
	1	2	3	4	5 (4-3)
1.	Development and Implementation of Integrated Computerized System	01.03.2005 to 31.10.2011	31.3.2014	30.09.2018	54
2.	Cleaning contracts for the year 2014-15	30.05.2014 to 31.03.2015	31.8.2015	30.09.2016	13
3.	Installation of LED street lights in MC area	04.02.2015 to 26.05.2015	21.7.2015	06.06.2018	35

It can be seen from the table above that in violation of RTPP Rules, time of these works were extended beyond prescribed 50 *per cent* of original time allowed in the contracts.

The State Government accepted the facts (February 2019).

(b) Unfruitful expenditure on pedestals: M Corp, Udaipur awarded (December 2015) work of construction of pedestals for nine sculptures in Vibhuti Park at a cost of ₹ 37.85 lakh to a contractor. Though construction of these 9 pedestals was completed by incurring an expenditure ₹ 29.76 lakh in June 2016, the sculptures could not be installed as of October 2018 because Water Resources Department and expert appointed (14 September 2016) on the direction of Hon'ble High Court suggested that installation of pedestals at Fateh Sagar lake was not safe. Further, another committee constituted by the M Corp gave (May 2017) suggestions[11] and the M Corp sought (August 2017) further advice from EPTISA[12] on the concerns expressed by the Committee. No comments were received from EPTISA, even after a lapse of 40 months. Thus, without ensuring technical aspects of the work, the M Corp incurred an expenditure ₹ 29.76 lakh which proved to be unfruitful so far. Further, M Corp Udaipur constructed four additional pedestals (2019) at a cost of ₹ 16.71 lakh, on the basis of decision taken in joint visit of political/administration representatives/staff. However, these were demolished later on due to non-receipt of NOC and decision taken by the committee constituted as per decision of Hon'ble High Court. Thus, an expenditure of ₹ 46.47 lakh incurred on construction of pedestals was unfruitful.

(c) Non-recovery of liquidated damages of ₹ 8.33 lakh

(i) Directorate, National River Conservation, GoI sanctioned (February 2009) work of *installation of eight numbers of ozonizer cum floating fountains in Pichola lake* at an estimated cost of ₹ 1.57 crore under National Lake Conservation Project. The M Corp issued (December 2016) work order

11 (i) the retaining wall was required to be strengthened; (ii) restoration of seepage drainage system and V notch (iii) execution of stone pitching work; (iv) commissioning of Piezo meter after consultation with the WRD and (v) action for surface treatment, etc.

12 It is a firm of Spain which is executing agency of Smart Raj Project.

to a contractor with the stipulated date of completion as 28 September 2017 which was further extended up to 31 January 2020.As of December 2020, the contractor installed only three fountains at the cost of ₹ 47.28 lakh. Due to non-completion of work within the stipulated time, liquidated damages of ₹ 14.41 lakh[13] was to be recovered from the concerned contractor.

A notice was issued to contractor (January 2019) under clause 2 and 3 of agreement and the Commissioner was also instructed (December 2019) for black listing the contractor and to re-tender the balance work but no action was taken. Against the liquidated damages amounting to ₹ 14.41 lakh, an amount of ₹ 10.88 lakh was recovered and penalty of ₹ 3.53 lakh remains outstanding.

(ii) M Corp, Udaipur awarded (December 2015) the work *maintenance of old sewerage line of Udaipur city* to a contractor for three years for operation and maintenance (O&M). A work order of ₹1.43 crore (including ₹ 89 lakh for execution work and ₹ 54 lakh for O&M) was issued to the contractor with the stipulated period of completion of one year for repair work and three years for O&M from January 2016. The contractor executed repair works of ₹ 1.32 crore and left the O&M work after four months (i.e. May 2016). Afterwards O&M work was being carried out by the Electrical Branch of the M Corp. Thus, liquidated damages of ₹ 4.80 lakh (10 *per cent* of ₹ 48 lakh[14]) was to be recovered from the contractor as O&M work was not executed satisfactorily.

The State Government accepted (February 2019) the facts.

4.1.3 Assessment, demand and collection of revenue

4.1.3.1 Tax Revenue from Urban Development Tax

(i) Non Recovery of Urban Development Tax

As per Rule 4(1) of Rajasthan Municipality (Urban Development Tax) Rules 2007, a ward/circle/area wise assessment list of Urban Development (UD) tax should be prepared and a public notice is to be issued by M Corp. Further, self-assessment return of UD tax is required to be submitted by the assessee.

UD tax is being assessed and demanded from the owner on the basis of survey of 2007. The outstanding UD tax of ₹ 5.61 crore as on March 2008 had increased to ₹ 50.58 crore (902 *per cent*) at the end of March 2020.

Out of ₹ 50.58 crore, ₹ 10.83 crore (21.41 *per cent*) UD tax was outstanding against only 10 major assessees[15]. Further, M Corp, Udaipur did not conduct

13 10 *per cent* of remaining work of ₹ 1.44 crore.

14 An amount of ₹ 6 lakh was paid to contractor for O&M work.

15 The Grand Laxmi Vilas Palace: ₹ 279.86 lakh, Krishan Chand Pandey: ₹ 139.26 lakh, Adhikshak Kendairy Karagrah: ₹ 42.65 lakh, Jagdish Nagda: ₹ 42.16 lakh, Om Bansal: ₹ 42.02 lakh, Dinesh Kothari: ₹ 39.58 lakh, St. Paul School: ₹ 33.70 lakh, Shanti Devi: ₹ 29.27 lakh, Nav Nirman Sangh office: ₹ 32.93 lakh, Mahant Murli Manohar Shastri: ₹ 27.45 lakh.

any survey of property after 2007 for identification of payee of UD tax even after formation of the M Corp in 2013.

(ii) Short Assessment of Urban Development Tax

Audit scrutinized 150 cases of UD tax and in six cases the following irregularities were noticed:

Incorrect calculation of area of marriage places: As per notification issued (August 2016) by LSGD, the owner of the land has to self-assess the tax and deposit the amount and relevant records would be deposited in the local body and if self-assessed tax was found short, the entire tax amount including penalties under Section 115 of the RMA Act would be recoverable.

In six cases the M Corp levied UD tax on lesser area of the marriage places than mentioned in site map produced at the time of registration of the concerned marriage place. This resulted in loss of revenue of ₹ 38.50 lakh.

4.1.3.2 Non-tax Revenue

(i) Outstanding lease money: As per Rule 7(1) of Rajasthan Municipality (Disposal of Urban land) Rules, 1974, urban assessment (lease money) was to be determined at 2.50 *per cent* of reserve price for residential plot and five *per cent* for commercial and other purposes.

It was observed that for the period 2006-19, outstanding lease money was ₹ 3.74 crore. Audit further observed that out of ₹ 3.74 crore, ₹ 1.14 crore, ₹ 0.68 crore and ₹ 1.92 crore were outstanding since 2006-10, 2010-15 and 2015-19 respectively. Audit also observed that outstanding lease money increased from ₹ 0.46 crore (2006-07) to ₹ 3.74 crore (2018-19) (713.04 per cent increase) due to lack of efforts for recovery. Details/data of realization and outstanding lease money for the period 2019-20 were not available with MCorp. The State Government stated (February 2019) that notices were being issued for recovery of pending lease money.

(ii) Non-recovery of lease money for change of land use: As per circular issued (June 2015) by Urban Development and Housing Department, GoR, every applicant after receiving demand note, should deposit all dues regarding land use conversion charges and the applicant has to deposit the lease amount from the date of conversion of land use at the rate of five *per cent* of regularization/conversion amount in case of conversion of land use from residential to commercial purposes.

It was observed that M Corp Udaipur changed land use from residential to commercial purpose in 11 cases during 2012-15. However, no revised lease deeds were issued to the applicants which resulted in loss of revenue of ₹ 1.47 crore ***(Appendix-XXII).*** GoR stated (February 2019) that notices have been issued for deposit of lease money. However, no recovery was made till date (January 2021).

(iii) Non recovery of sewerages charges from PHED: Sewerage charges are being collected by Public Health Engineering Department (PHED)on behalf of municipality through water bill. PHED Udaipur collected sewerage charges of ₹ 1.66 crore in Udaipur city during 2007-20. Out of these, PHED transferred only ₹ 0.19 crore to the M Corp (March 2008). Thereafter neither PHED transferred such funds nor any concrete action was taken by the M Corp. Thus, ₹ 1.47 crore, on account of sewerage charges were lying with PHED.

The State Government stated (February 2019) that the M Corp has continuously written letters to PHED to transfer the sewerage charges collected by them. Executive Engineer, PHED, City Division, Udaipur stated (January 2021) that the amount is to be transferred at State Government level.

(iv) Non-recovery of registration and permission fee for mobile towers: As per Mobile Tower Bye laws 2012, one-time registration fee of ₹ 30,000 and annual permission fee of ₹ 10,000 was fixed. Further, Urban Development and Housing Department, GoR, clarified (February 2017) that mobile towers that were not regulated prior to 6 February 2017 were to be regulated as per provisions of Mobile Tower Bye laws 2012.

It was observed that 151 mobile towers of telecom companies were found installed in Udaipur city (February 2012) but the M Corp neither regularized these mobiles towers nor recovered one-time registration fee of ₹ 0.45 crore at the rate ₹ 30,000 per mobile tower and annual permission fee of ₹ 1.81 crore at the rate ₹ 10,000 per year per mobile tower for the period from 2011-12 to 2019-20.

Further, it was observed that the M Corp issued notices (August 2018, December 2018 and April 2019) to Telecom Corporation Pvt. Ltd, BSNL, Vodafone, Digilink Ltd and Tata Tel Service Ltd for registration of their Mobile towers. However, they did not register their towers. M Corp did not do any survey to find out number of towers of these companies for registration.

The M Corp suffered loss of revenue of ₹ 1.81 crore due to non-registration and renewal of mobile towers.

The State Government while accepting the facts stated (February 2019) that Hon'ble High Court of Rajasthan directed (December 2010) that existing towers would be allowed to continue at the present locations and erection of any further or new towers would have to abide by the conditions laid down in impugned byelaws. The reply is not tenable because as per clarification issued by Urban Development and Housing Department in February 2017 these 151 mobile towers were to be regulated by 'Mobile Tower Bye laws 2012' as these towers were installed prior to 2012.

(v) Non-recovery of license fee from hotels, bakery, sweet shops etc.: As per Municipal Corporation Udaipur (Hotel, Restaurant, Bakery, shop for sale of sweet etc. Control and Regulations) Bye-laws 2015 (adopted in July 2015), no one can run any hotel, restaurants, bakery, etc., without obtaining annual license from the M Corp. The annual license was to be obtained on deposit of

license fee as prescribed in the bye-laws and it would be renewed every year. Further, higher license fee was chargeable in case of four/five star hotels.

It was observed that there were 51 hotels (41 five stars and 10 four stars category hotels) running in Udaipur city. Out of 51 hotels, M Corp, Udaipur renewed license of 12 hotels of five/four stars category as ordinary category hotels resulting in loss of revenue ₹ 61.86 lakh and remaining 39 hotels were running without license, resulting in non-recovery of license fee for the year 2015 to 2020 amounting to ₹ 2.22 crore[16] and thereby total loss of revenue of ₹ 2.84 crore ***(Appendix-XXIII)***.

The M Corp did not conduct any survey for identification of number of hotels running in Udaipur city failing which audit could not work out actual amount of non- recovery of licence fee. GoR while accepting the facts stated (February 2019) that a survey is proposed to be conducted in which such hotels will be identified which have not applied for the license and action will be taken to recover the amount according to survey reports.

Further, M Corp did not provide any database in respect of other hotels, restaurants, bakery, sweet shops, etc. However, the M Corp provided 30 files of license issued to hotels/restaurants to audit. In these cases, licenses were not renewed after issuance of license due to which the M Corp was deprived of revenue of ₹ 13.77 lakh.

(vi) Loss of revenue due to non-establishment of bus shelter and traffic booth (kiosk): M Corp sanctioned (May 2011) *construction of bus-shelters* at 31 places to "firm A" on "Build, Operate and Transfer" (BOT) basis at the rate of ₹ 12.50 lakh per annum. The rate was to be increased at 10 *per cent* per annum. M Corp provided only eight sites to the contractor and the remaining sites for setting up bus shelters were not provided to the contractor even after repeated requests. Further construction and display of advertisement work for 33 "traffic booths" was sanctioned (May 2011) to firm 'B' at the rate of ₹ 10.22 lakh per annum, which was to be increased by 10 *per cent* per annum.

It was observed in audit that neither bus-shelter sites (except eight) nor traffic booth sites were provided to the contractors and this resulted into loss of revenue amounting to ₹ 2.38 crore ***(Appendix-XXIV)***.

The State Government stated (February 2019) that the main condition of the tender was "a bidder shall be deemed to have the full knowledge of the site, whether he inspects it or not". Hence, it was the responsibility of the firms to establish the traffic booths and bus shelters. The reply is not tenable because as per agreement, providing of final pin point locations after verifying the title of the land, practical utility and objections, if any was the responsibility of M Corp Udaipur. This indicates that the M Corp has not given the clear site to the contractor in spite of repeated request, as a result traffic booths and bus shelters could not be established.

16 31 five star hotel x ₹ 1,00,000 per year x 6 years = ₹ 1,86,00,000 and 8 four star hotel x ₹ 75,000 per year x 6 years = ₹ 36,00,000 (Total = ₹ 2,22,00,000).

(vii) Revenue loss from road furniture advertisement license fees: M Corp, Udaipur awarded (January 2008) the work for establishment, maintenance and advertisement on road furniture to a firm on BOT basis for 15 years. The firm was to establish the road furniture within a period of six months (i.e. July 2008) from the date of award of work. As per tender documents 14 gantries, 11 signages, five baklite towers, three public utility, one high mast and one traffic booth were to be established.

It was, however, observed in audit that there were delays of around five years in establishing these road furniture (established upto March 2013) due to non-availability of clear sites. Further two baklite towers were not established at all. The M Corp received ₹ 3.64 crore, against total revenue to be realised of ₹ 4.66 crore for the period 2007-20. Thus, revenue loss of ₹ 1.02 crore was suffered due to not providing sites to the contractor

The State Government accepted (February 2019) the facts.

(viii) Short recovery of betterment levy: Municipal Corporation Udaipur Building Regulation 2013, for construction of flat admeasuring areas between 1000 square meter and 5000 square meter, standard Floor Area Ratio (FAR) was 1.20 and maximum permissible FAR was 2.00 after payment of betterment levy of ₹ 100 per square feet or 25 *per cent* of residential price whichever is higher on the excess of FAR area. Further, FAR upto 2.25 could be permitted on payment of ₹ 300 per square feet or 25 *per cent* of residential revenue price, whichever is higher. In case of commercial building the rate was 30 *per cent* of commercial reserve price or ₹ 200 and ₹ 300 per square feet for 30 meter and above 30 meter respectively, whichever is more.

It was observed that five residential buildings and three commercial buildings were constructed beyond the permitted FAR of 1.20 and 1.33 respectively. Due to incorrect calculation of area or rate M Corp recovered less betterment levy amounting to ₹ 3.38 crore ***(Appendix-XXV)***.

The State Government stated (February 2019) that (i) in respect of serial number 1, permission was given for construction of residential building but applicant constructed commercial building and a petition in this regard is pending before the High Court of Rajasthan, (ii) in respect of serial number 2, the applicant had got stay from court of law and action would be taken as per decision of court, (iii) in respect of serial numbers 3 to 8, UDH revised (July 2013) standard FAR of 1.33 in place of 1.20 and maximum permissible FAR of 2.25 in place of 2 in model Rajasthan Building Bye laws, 2013. Hence, no amount was recoverable.

The reply is not tenable as in respect of serial number 1 and 2, the M Corp should have taken appropriate action against the contractor at the time of construction of building. However, the M Corp only issued notice to the builder for revised site plan but no action thereafter was taken and in respect of serial number 3 to 8, M Corp Udaipur adopted Rajasthan Building Byelaws 2013 on 15 June 2015 in which standard FAR is prescribed as 1.20 and maximum permissible FAR prescribed is 2.

(ix) Non-recovery of land use change charges: As per circular issued (June 2015) by the UDH, GoR, for conversion of land use from residential to commercial purposes, conversion charges at the rate of 40 *per cent* of residential reserve price should be recovered. It was observed that in one case builder[17] applied for land conversion in January 2014 and after that, the builder constructed a G+4 commercial complex on 6,088.50 square feet area without paying conversion charges of ₹ 19 lakh[18]. Thus, M Crop failed to recover land use change charges upto December 2020.

(x) Non recovery of rent from shops and kiosks: Audit observed that there were 72 shops and 99 kiosks in the the possession of the M Corp during 2013-20 and the rent of ₹ 5.81 lakh (₹ 3.65 lakh from six shops and ₹ 2.16 lakh from eight kiosks) was outstanding for 9 to 205 months as of March 2020.

4.1.4 Other Irregularities

4.1.4.1 Non-achievement of Individual Household Latrines (IHHL) Targets

The State Government declared M Corp, Udaipur open defecation free in April 2018, however, there are 393 households left without latrines. For this, technical sanctions were issued for ₹ 60.00 lakh (April 2018) and NIT issued in May 2018, September 2018 and December 2018 and work order was issued in February 2019 for ₹ 71.96 lakh. Work was not executed by the contractor till December 2020 and 393 households are still without latrines.

The State Government stated (February 2019) that as per SBM guidelines there must be community/public toilets within 500 meters of the households who do not have latrine facility. These 393 households did not have any space in their plots for constructing latrine and the M Corp constructed 56 community toilets/public toilets for those households who do not have space in his house.

The reply is not tenable as scrutiny of records of M Corp, Udaipur in May 2019 revealed that for construction of latrine for 393 households' M Corp conducted tender and work order was issued in February 2019.Further M Corp accepted (January 21) that in six wards (ward number 5, 12,31 to 33 and 47) no community and public toilets were available where 50 households were identified without IHHLs. This indicated that these 393 Latrines were required and Udaipur city was declared open defecation free without ensuring availability of latrine facilities to all households.

4.1.4.2 Defective planning for construction of community bio-digester tanks

As per SBM guidelines, if a sewerage system is not available within 30 meters from any household toilet/community toilet, in addition to the construction of

17 Kamal Complex.
18 Area 6,088.50 square feet x ₹780 x 40/100 = ₹18,99,612

the toilet superstructure, on-site treatment system should also be constructed for the collection and disposal of sewage at or near the point of generation.

It was observed that M Corp, Udaipur issued (March 2016) work order to a contractor for construction of 13 community bio-digesters toilets at the cost of ₹ 1.18 crore with stipulated date of completion as 6 April 2017. The contractor constructed only two tanks and requested to provide the layout of another 11 locations. On being enquired the M Corp stated (January 2021) that only two bio-digesters were constructed as per requirement and there was no need for the remaining. Audit is of the view that the reply indicates planning failure as initially M Corp had analysed the requirement of 13 community bio-digesters and work order was issued accordingly. However, after issue of work order, 11 works were cancelled considering the non-requirement of bio-digesters and up to cancellation of these 11 works, M Corp incurred an expenditure of ₹ 13.84 lakh. Thus, the sewage is being disposed in the earthen pits.

4.1.5 Financial Management

The financial resources of the M Corp, Udaipur mainly included grant-in-aid received from Central/State Governments under Central Finance Commission (CFC)/State Finance Commission (SFC) and various schemes and collection from tax and non-tax revenue.

4.1.5.1 Preparation of Budget

As per RMA 2009, The Chief Municipal Officer shall prepare, a budget estimate on the basis of actual income and expenditure of the municipality for the ensuing financial year. It shall be passed by the municipality prior to 15th February and forwarded to DLB/State Government by 28th February of each year. It was observed that:

(i) Budget estimates for the years 2013-14, 2015-16 to 2019-20 were submitted to DLB for forwarding to the State Government with a delay of four to 87 days.

The position of realization of own revenue against the budget estimates of the M Corp during 2013-20 is given in **Table 4.6** below:

Table 4.6: Position of realization of own revenue against Budget Estimates

S.No.	Year	Own revenue				Percentage of revenue increased/ decreased w.r.t. previous year
		Target	Achievement	Excess (+)/ Shortfall (-)	Percentage of Excess/short fall	
1.	2013-14	22.99	28.46	(+)5.47	(+)23.79	-
2.	2014-15	28.42	27.33	(-)1.09	(-) 3.84	(-) 3.37
3.	2015-16	29.81	25.39	(-)4.42	(-) 14.83	(-) 7.10
4.	2016-17	43.32	33.85	(-)9.47	(-) 21.86	(+) 33.32
5.	2017-18	40.77	35.02	(-)5.75	(-) 14.10	(+) 3.46
6.	2018-19	41.83	34.41	(-)7.42	(-) 17.74	(-) 1.74
7.	2019-20	42.82	27.50 (upto12/19)	(-)15.32		

It can be seen from the above table that M Corp could not achieve targets of own revenue in all the years except 2013-14 and there was shortfall in achievement of own revenue ranging from 3.84 *per cent* to 21.86 *per cent* during the period 2014-19. Further, the targets for realisation of own revenue were not fixed realistically after proper assessment in respect of each revenue items as there was revenue realization of two to 20 times more than the targets from building permits, road cutting, license for mobile tower, marriage garden license fees, lease heads etc. and no/less revenue was realized from regularization of land, advertisement fees, building permits, sale of assets/ land, sewerage tax, income from parking fees, Nav (boat), receipt from UIT/housing board, etc.

Further, 13th/14th CFC and 4th/5th SFC recommended increase of revenue every year by at least 10 *per cent.* However, the M Corp did not achieve 10 *per cent* increase in own revenue in any of the years except 2016-17.

(ii) The position of budget estimates of the M Corp for expenditure during 2013-20 (upto December2019) is given in **Table 4.7** below:

Table 4.7: Expenditure of M Corp during 2013-20

(₹ in crore)

S.No.	Year	Total Expenditure				Capital Expenditure			
		Target expenditure	Actual expenditure	Short-fall	Percentage of short fall	Target expenditure	Actual expenditure	Short-fall	Percentage of short- fall
1.	2013-14	170.69	116.94	53.75	31.48	87.42	53.39	34.03	38.93
2.	2014-15	197.05	149.01	48.04	24.38	102.96	70.55	32.41	31.48
3.	2015-16	222.61	117.68	104.93	47.14	126.03	42.16	83.87	66.55
4.	2016-17	297.16	155.41	141.75	47.70	181.60	73.74	107.86	59.39
5.	2017-18	282.73	135.29	147.44	52.15	152.65	44.51	108.14	70.84
6.	2018-19	291.05	249.10	41.95	14.41	155.55	120.58	34.97	22.48
7.	2019-20	308.11	166.79*			165.73	74.71*		
	**(Upto December 2019)*								

It can be seen from the above table that during the period 2013-19, M Corp could not achieve targeted expenditure as the shortfall in expenditure ranged between 14.41 *per cent* and 52.15 *per cent* of the target. The M Corp fixed the targets of expenditure of a particular year by increasing a certain percentage of expenditure incurred in the corresponding previous year. Audit noticed main reasons for short fall in expenditure during the years 2013-19 was over estimation of the expenditure.

The State Government while accepting the facts stated (February 2019) that Board meeting of the M Corp was held late due to which budget estimates were sent with delay to the DLB. In future budget would be sent in time.

4.1.5.2 Non-preparation of Annual Account on Accrual Basis

As per Rajasthan Municipal Account Manual, 2010 and the recommendations of 13th/14th CFC, municipalities are required to prepare accounts on accrual

basis. Secretary, LSGD also instructed (December 2009) all ULBs to maintain the accounts on accrual basis and double entry system from 1 April 2010.

It was however, observed that M Corp Udaipur did not maintain its annual accounts on accrual basis for the year from 2013-14 to 2017-18. The Annual Account for the year 2018-20 were under preparation as of January 2021.

4.1.5.3 Annual Accounts were not prepared within Scheduled Time

Section 92 (1), 93 and 94 of the RMA, 2009 provides that financial statement comprising an income & expenditure account, receipts & payments account and balance sheet for the preceding financial year should be prepared upto 30 June of the current year. Financial statements shall be placed before the Finance Committee for examination and shall be examined and audited (including certification of accounts) by Auditors of Local Fund Audit.

It was observed that annual financial statement of M Corp, Udaipur for the years2013-14 to 2017-18 were prepared with a delay ranging between three months to 27 months and annual accounts for the year 2018-20 were not prepared as on December 2020.

Further, financial statements were not placed before Finance Committee and also not audited and certified by Rajasthan Local Fund Audit Department (except Receipts and payment account up to2018-19) as required. Due to non-certification of financial statement, it could not be ensured, whether financial statements depict a true and fair position of the affairs of M Corp.

The State Government accepted the facts (February 2019).

4.1.5.4 Submission of Excess Utilisation Certificates

M Corp, Udaipur received an amount of ₹ 23.61 crore for Backward Region Grant Fund (BRGF) from Zila Parishad (ZP), Udaipur during 2007-15. The M Corp sent UCs for ₹ 24.76 crore to the ZP but as per records the M Corp incurred actual expenditure of ₹ 17.54 crore only on BRGF. Thus, UCs had inflated expenditure to the tune of ₹ 7.22 crore and UCs wrongly issued for ₹ 1.15 crore more than grant receipt.

4.1.6 Internal Control and Monitoring

4.1.6.1 Non-maintenance of Records

For effective internal control of the activities, M Corp was required to maintain certain registers and submit these to higher authorities. It was observed that following registers were either not being maintained or maintained incompletely without submission to higher authority.

(i) Asset register: As per Rule 46(KH) of Rajasthan Municipal Accounts Rule 1963 though it was required to enter created assets in fixed assets register, all the assets created as on March 2020 were not entered in the fixed asset register as total fixed assets of only ₹ 235.22 crore were entered in the register,

whereas as per annual accounts of the year 2017-18 the value of fixed assets was ₹ 627.43 crore. Physical verification of the assets was not done yet.

***(ii) Inventory of immovable property*:** In spite of having a provision in Section 74(1) of RMA 2009, the M Corp did not prepare any inventory or map of immovable properties.

(iii) Birth & death and Marriage certificate issue registers were not being signed by the issuing authority though it was required to sign as per Rule 12 of Rajasthan Registration of Birth & Death Rules 2000 and section 13 of Rajasthan Compulsory Registration of Marriages Act, 2009.

(iv) In spite of having a provision in Rule 84 of Rajasthan Municipal Accounts Rule 1963, no separate scheme or grant registers were being maintained apart from bank account and ledger.

(v) Budget control register was not being maintained though it was required to be maintained as per Rule 19(19) of Annexure-K of Rajasthan Municipal (Budget) Rule 1966.

(vi) Stock register was required to be maintained as per Rule 46(KA) Rajasthan Municipal Accounts Rule 1963. The same was not being submitted to higher authorities and physical verification of stock was not done.

(vii) No mechanism existed to assess and review the progress of works under various schemes.

The State Government stated (February 2019) that assets register of the forthcoming years would be maintained on regular basis. However, Audit observed that upto 15 January 2021, assets register was not being maintained as per rules and all assets were not entered in the register. Further, registers for Inventory of immovable property, Birth & death and marriage certificate, Budget control, stock were either not maintained or maintained but not properly as described in the para.

4.1.6.2 Non- recovery of Outstanding Temporary Advances

The temporary advances amounting to ₹ 14.68 crore (against employees: ₹ 0.60 lakh and other department/firms: ₹ 14.67 crore) were pending for recovery/adjustment for 1 to 13 years as of August 2019.

The State Government while accepting the facts stated (February 2019) that the amount has been given to the different departments/firms for developments works and they were directed to submit the utilization certificate of the amount after which adjustment of amount would be done. The Government added that concerned employees have also been directed to adjust the advance. Audit observed that the temporary advances were not adjusted from the different department/firms and the amount increased to ₹ 14.68 crore as on August 2019.

4.1.6.3 Lack of Disposal of complaints

The GoR created Rajasthan Sampark portal for redressal of complaints of public. Apart from this portal, M Corp Udaipur also created its own portal for redressal of complaints.

The number of complaints received from Sampark portal from January 2014 to 8 January 2021 and from Help line from January 2014 to 31 March 2020 are given in **Table 4.8** below:

Table 4.8: Status of complaints received from Sampark Portal

Year	Sampark portal	Pending			Year	Own portal/ Help line	Pending
January 2014 to 8 January 2021	7362	287			Up to 2018	11,330	4,037
		0-30 days	1-6 month	6 month - 1 year	18-19	3,110	1,333
		204	79	4	19-20	1,999	1,033
Total		**287**				**16,439**	**6,403**

It was observed that 287 out of 7,362 complaints received on Sampark Portal during January 2014 to 8 January 2021 were pending disposal for periods ranging from one month to one year as on January 2021. Similarly, 6,403 out of 16,439 complaints received as on 31 March 2020 on the M Corp Portal/help line were also pending as of December 2020. This indicates that complaints of the public were not being settled in a timely manner.

4.1.6.4 Shortfall in conducting meeting by Committees

As per RMA, 2009, General meetings of various committees constituted in the municipality were to be held at an interval of every two months.

It was observed that LSGD constituted (April and August 2015) 21 committees in M Corp, Udaipur. There was a shortfall in conducting three to 18 meetings against the prescribed 18 meetings to be held by 14 committees. Similarly, in respect of the remaining 7 committees, there was shortfall of four to 11 meetings against the prescribed 16 meetings to be held upto 2018. There was a shortfall in conducting seven to 12 meetings against the prescribed 12 meetings to be held by 21 committees during the period 2018-20 and only the Cultural and Sports Committee held all its prescribed meetings.

4.1.6.5 Irregularities in New Pension Scheme

The GoR introduced (January 2004) a New Pension Scheme (NPS) for State Government employees appointed on or after 1 January 2004. Further, pension contribution towards the pension fund was to be deposited in the interest bearing Personal Deposit (PD) Account. The accumulation at the credit of subscribers to the NPS shall carry interest at the rate of 8 *per cent* per annum with effect from April 2004 and onwards till it remains in the interest bearing PD account.

It was observed that in M Corp, Udaipur contribution of 786 employees for the period 2005-06 to 2019-20 under the NPS were kept in current account of a nationalized bank instead of PD account. This resulted in a loss of interest amounting to ₹ 1.05 crore to the beneficiaries. It was also observed that ₹ 10.18 crore was not deposited with NSDL due to which beneficiaries have also incurred a loss of ₹ 0.38 crore units[19] amounting to ₹ 11.22 crore as on March 2020 on account of not depositing the contribution in their respective NPS Account between 2005-20.

The State Government (February 2019) while accepting the facts stated that NPS contribution could not be credited in beneficiaries' accounts due to non-allotment of Permanent Retirement Account Number (PRAN) in NSDL. Further, the NPS amount lying in the bank account will be transferred in the interest bearing account for which bank account has been opened.

4.1.6.6 Administrative Report

As per RMA, 2009 the Chief Municipal Officer shall prepare administrative report upto 30th June for the previous year which will be placed before the Board and would be forwarded to the State Government.

It was observed that M Corp, Udaipur did not prepare any administrative report during the period 2013-14 to 2019-20. This indicates that the M Corp failed to give its administrative information to stakeholders.

4.1.6.7 Manpower

It was observed that during the period 2013-20, there was huge shortage of staff ranging between 26.04 *per cent* and 50 *per cent*, which included key post in revenue/accounts/engineering sections, causing adverse impact on the working of the M Corp.

4.1.7 Conclusion

The planning mechanism of M Corp, Udaipur was weak as neither detailed survey was conducted nor statutory plans were prepared for systematic development of Udaipur city.

There were inadequacies in the services that were required to be provided by M Corp Udaipur. Segregation and disposal of municipal solid waste was not being managed effectively. Further, 45.27 *per cent* of the sewage was disposed untreated. M Corp did not have any database of buildings for which fire NOC was required and systems for fire prevention, fire safety and checking of fire hazard were weak.

The M Corp Udaipur also did not provide timely services to citizens that were guaranteed under the RGDPS Act. Disposal of complaints was also inordinately slow.

19 37,70,232 Units = ₹ 11,22,22,451/29.7654 (NAV of SBI scheme on March 2020).

The contract management was not appropriate as instances like non-adherence to general conditions of the contracts, excess payments, irregular time extension, delay in completion of works, non-recovery of liquidated damages etc. were noticed.

Own revenue of M Corp was low and it did not increase by 10 *per cent* every year as recommended by 13th/14th CFC and 4th/5th SFC. Instances of accumulation of outstanding UD tax and lease money, non-recovery of lease money for change of land use, sewage charges, registration and permission fee from mobile towers, license fee from hotels, bakery, sweet shops etc., and short recovery of betterment levy were noticed. Further, the Financial Management was inefficient as M Corp did not prepare its annual accounts in a timely manner and on accrual basis.

The internal control system was not robust, as cases of non-maintenance of records, lack of disposal of complaints, irregularities in New Pension Scheme, shortage of manpower etc., were noticed.

M Corp Udaipur had not executed its core functions i.e. public health, sanitation, solid waste management, firefighting, collection of own revenue etc. in a reasonable and proper manner.

4.1.8 Recommendations

1. *M Corp, Udaipur should prepare five-year execution plans and annual municipal plans on regular basis. It should make better efforts to manage municipal solid waste, drainage, fire safety systems and remove encroachments so that the living conditions in the city are improved.*

2. *M Corp, Udaipur should create a centralized system to receive, acknowledge and monitor the delivery of services in a timely manner as provided for in the Rajasthan Guaranteed Delivery of Public Services Act, 2011. Feasibility of establishing an online/electronic system can also be explored.*

3. *M Corp, Udaipur should strengthen its system to ensure better contract management by timely execution of contracts, preparing realistic detailed estimates and maintenance of hindrance register for all works.*

4. *M Corp should ensure an effective mechanism to assess, demand and collect tax and non-tax revenue so that they are able to be less dependent on Government Grants in the future.*

5. *M Corp should improve the maintenance of records, streamline the process of disposal of complaints of public and ensure timely meetings of various committees.*

4.2 Unfruitful expenditure on construction of dwelling units

Unfruitful expenditure of ₹ 37.01 crore on construction of dwelling units in Rajiv Awas Yojana for rehabilitation of Sanjay Nagar Bhatta Basti under sub-mission of Jawaharlal Nehru National Urban Renewal Mission.

The Ministry of Housing and Urban Poverty Alleviation (HUPA), Government of India (GoI) introduced Basic Services to Urban Poor (BSUP), as a sub mission under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) in 2005-06. The mission aimed at integrating development of basic services to urban poor, including improved housing at affordable prices in the cities covered under the mission. GoI was to provide 50 *per cent* of the cost of the projects and the remaining was to be provided by Government of Rajasthan (GoR), Municipal Corporation and beneficiary as 30,10, and 10 *per cent* of the cost respectively.

The HUPA, GoI approved (January 2013), the Detailed Project Report for Sanjay Nagar Bhatta Basti (Phase-I), Jaipur under Rajiv Awas Yojna for ₹ 96.61 crore.

Accordingly, Local Self Government Department (LSGD), GoR issued administrative sanction (March 2013) of ₹ 96.61 crore for construction of 2,332 dwelling units (2,212 duplex and 120 rental units).

- LSGD issued (April 2013) technical sanction of ₹ 58.92 crore[20] for construction of 2,332 dwelling units in three packages.
- LSGD revised the administrative and financial sanction as ₹ 67.99 crore[21].
- The work orders[22] for construction of dwelling units in three packages were issued (Package-I: June 2013 and Package-II and III: October 2013) to a firm with stipulated date of commencement and completion between 25 June 2013 and 17 April 2015 respectively.

Test check of records and information collected (September 2020) from Municipal Corporation, Jaipur, revealed that the contractor was given layout plan of only 1380 dwelling units (1,260 Duplex units and 120 Rental units) out

20 Package-I (684 Duplex units and 120 Rental units): ₹ 19.88 crore, Package-II (792 Duplex units) : ₹ 19.70 crore and Package-III (736 Duplex units) : ₹ 19.34 crore.

21 Package-I (May 2013): ₹ 22.94 crore, Package-II (October 2013): ₹ 22.74 crore and Package-III (October 2013): ₹ 22.31 crore

22 Package-I (Commencement 25.06.2013 and completion 24.12.2014): ₹ 22.94 crore, Package-II (Commencement 18.10.2013 and completion 17.04.2015): ₹ 22.74 crore Package-III (Commencement 18.10.2013 and completion 17.04.2015): ₹ 22.31 crore. (Total ₹ 67.99 crore).

of 2,332 dwelling units that were to be constructed due to sand dunes and encroachment on land. The contractor executed the work amounting to ₹ 37.01 crore[23] upto September 2015 under three packages and stopped the work (November 2015) due to non-payment of running bills amounting to ₹ 9.44 crore[24] (September 2015), payment of which was made during March, 2020 to August, 2020. However, the work has not been resumed so far (December 2021). During this period, M Corp failed to take decision on continuation of this work and delayed the payment of bills to contractor as BUSP scheme was discontinued in 2015. Thus, the project was to be funded by ULB itself from its own resources. The Department could not take a decision on whether to resume the work with the earlier contractor or to invite a fresh tender since November 2015.

Thus, despite an expenditure of ₹ 37.01 crore on 1,380 dwelling units', these structures are lying unused since 2015, due to absence of the infrastructure facilities like roads, sewerage, electricity-drinking water lines etc, as depicted in images below:



Images showing unoccupied dwelling units and absence of infrastructure facilities

Thus, the expenditure of ₹ 37.01 crore incurred under the scheme remained unfruitful and possibilities of damages cannot be ruled out. Further, the purpose of providing facilities to the urban poor citizens with shelter and basic amenities under BSUP scheme was also defeated.

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23 Package-I (upto 12th Running Bill – 7 March 2020): ₹ 19.41 crore, Package-II (upto 7th Running Bill – 18 August 2020): ₹ 8.59 crore and Package-III (upto 9th Running Bill – 7 August 2020): ₹ 9.01 crore.

24 Package-I: ₹ 1.76 crore, Package-II: ₹ 3.80 crore and Package-III: ₹ 3.88 crore (Total ₹ 9.44 crore).

The matter was referred to State Government in May 2021; reply is awaited (August 2021).

4.3 Short recovery of betterment levy

Short recovery of betterment levy of ₹ 7.46 crore from the applicants on granting permission for construction of buildings.

Rajasthan Building Bye-laws, 2013 prescribed that Standard Floor Area Ratio[25] (FAR) for construction of residential buildings should be 1.33. If FAR exceed 1.33, a betterment levy was to be charged before granting permission for the excess FAR. Government of Rajasthan (GoR) amended (September 2013) rates of betterment levy. According to GoR order (February 2018), the applicant can deposit betterment levy in four equal installments through post-dated cheques.

(i) Test check (October-November 2019) of records of Municipal Corporation (M Corp), Kota revealed that in three cases, applicants applied for permission to construct building for residential purposes. The M Corp did not follow amended provisions (September 2013) while calculating amount of betterment levy and recovered ₹ 2.19 crore instead of ₹ 7.91 crore, leaving ₹ 5.72 crore as short recovered.

Further, one of these applicants[26] deposited ₹ 0.75 crore (November 2018) as a first installment and applied for payment of balance amount of betterment levy in installments and the same was accepted through three advance cheques. These cheques were dishonored. The applicant furnished fresh cheques which also dishonored but M Corp did not take any action under Negotiable Instrument Act.

The matter was referred (December 2020) to State Government, their reply was awaited (July 2021).

(ii) Similarly, scrutiny of record of M Corp, Jodhpur revealed that four applicants applied for permission to construct building for residential and commercial purposes which had FAR in excess of the standard rate. The M Corp, Jodhpur had not recovered the betterment levy as prescribed in the amended bye-laws resulting in short recovery of betterment levy amounting to ₹ 1.90 crore.

The State Government accepted (June 2021) the facts and stated that the short recovery of ₹ 0.16 crore as pointed out by audit has now been recovered in one case in March 2021 and in remaining three cases, action is being taken for recovery of the balance amount. The fact remains that due to weakness in the internal control system, compliance with the rules regarding levy of

25 Floor Area Ratio is the ratio of a building's total floor area to the size of the land upon which it is built.

26 Mukesh Hiranandani (Neo Dream Homez Private Limited), Civil Lines, Station Road, Kota.

betterment levy was not made. Even after being pointed out by audit in September 2020, an amount of ₹ 1.74 crore is yet to be recovered in three cases.

Thus, in six cases betterment levy amounting to ₹ 7.46 crore was short recovered.

4.4 Non /short recovery of Labour Cess

Municipal Corporation, Ajmer, Bikaner and Kota failed to recover the Labour Cess amounting ₹ 1.31 crore.

With a view to provide safety, health and welfare measures to building and other construction workers, Government of India (GoI) enacted Building and Other Construction workers' Welfare Cess Act, 1996 (Act). Section 3 to 5 of the Act prescribe for (i) levy and collection of cess (ii) furnishing of returns and (iii) assessment of cess. The cess was to be levied at rate not exceeding two *per cent* but not less than one *per cent* of the cost of construction incurred by an employer. Every employer has to furnish a return of the cess and the officer or authority shall, by order assess the cess payable by the employer even in the case of non-furnishing of return. Rule 4 of Building and Other Construction Workers' Welfare Cess Rules 1998 prescribed the time and manner of collection of the cess. Rule 4(4) provided that in cases where the approval of a construction work by a local authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the Building and Other Construction Workers' Welfare Board for an amount of cess payable. However, if the duration of the project is likely to exceed one year, the demand draft may be for the amount of the cess payable on cost of the construction estimated to be incurred during one year from the date of commencement of work and further payments of cess due shall be made within 30 days on the cost of construction to be incurred during the relevant period.

A circular was issued (June 2010) by the Labour and Employment Department, Government of Rajasthan (GoR) for collection of cess at the rate of one *per cent* of construction cost. A circular was also issued (July 2010) subsequently by this department for collection of cess in accordance with the above rules. The Urban Development, Housing and Local Self Government Department had also issued instructions (September 2013 and July 2017) in this regard.

Scrutiny (November 2019 and October 2020) of the records of Municipal Corporations, Ajmer, Bikaner and Kota, revealed that eight builders were given permission to construct building projects during May 2015 to June 2018, costing ₹ 171.25 crore but the cess was not recovered/under recovered, resulting in non-recovery of cess amounting to ₹ 1.31 crore.

The State Government, in case of MCorp, Bikaner stated (March 2021) that final notice has been issued to the builder for depositing the amount of Cess. The reply of the State Government in case of Ajmer and Kota is awaited.

Thus, M Corps failed to adhere to the provisions of the Act and safe guard the interest of labours, which resulted in non/short recovery of labour cess amounting to ₹ 1.31 crore.

4.5 Loss of revenue

Resultant loss of revenue of ₹ 41.04 lakh due to delay in tendering process and low department collections during the delay period.

Section 104 of the Rajasthan Municipalities Act (Act), 2009 provides power to the municipality to levy user charges for parking of different types of vehicles in different areas and for different periods. Further, section 105(C) (VI) of the Act empowers the municipality to levy fees for licensing of such activities and issue of license or permission under the provisions of the Act.

Rule 40 of Rajasthan Transparency in Public Procurement Rules (RTPP Rules), 2013 prescribes an outer time frame of 84 days for a one stage bidding bid cycle procurement process.

Test check (April 2018) of records of Municipal Corporation (M Corp), Jaipur revealed that M Corp awarded 'paid parking' contract for one year from 16 May 2015 to 15 May 2016 for an amount of ₹ 66 lakh to a contractor and issued license for operation of contract (May 2015). As the RTPP Rules provided for a period of 84 days for finalizing a one stage bidding process, the bidding process for 2016-17 should have been initiated in the month of February 2016 as the revised contract was to be effective from 16 May 2016. However, it was observed in Audit that the procedure for re-auction was initiated only in April 2016. This resulted in the entire process getting delayed and the contract not getting finalized for the period 16 May 2016 to March 2017.

In the meantime, extension of two months (till 15 July 2016) was granted to the previous contractor at 10 per cent increased rates. Thereafter M Corp had to run the parking site departmentally from 16 July 2016 to 31 March 2017. During this period of eight and half month, M Corp realized revenue of only ₹ 7.13 lakh. The M Corp could have collected an amount of ₹ 51.43 lakh[27], had the contract with the earlier contractor had been extended. M Corp also did not investigate as to the reasons for the low revenue collections during the period when the parking site was run departmentally. Finally, M Corp finalized the tender for the year 2017-18 and issued work order (18 April 2017) to parking contractor for an amount of ₹ 68.01 lakh.

27 Expected revenue for one month = ₹ 72,60,000 (10 *per cent* increase from previous year rate i.e. ₹ 66,00,000)/12 = ₹ 6,05,000.
Expected revenue from 16.07.2016 to 31.03.2017 (8.5 months) = ₹ 6,05,000 x 8.5 = ₹ 51,42,500 (say ₹ 51.43 lakh).

Thus, failure of M Corp to complete the tendering process in time and very low collection during the period when the parking site was run departmentally, resulted in loss of revenue of ₹ 41.04 lakh (₹ 48.17 lakh[28] - ₹ 7.13 lakh).

The matter was referred to the State Government in January 2021; their reply is still awaited (August 2021).

Anadi Misra

JAIPUR,
The 04 April, 2022

(ANADI MISRA)
Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The 05 April, 2022

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

28 ₹ 68.01 lakh/12 X 8.5 Months.

APPENDICES

Appendix I

(Refer Paragraph 1.3.1)

Details of devolution of 29 Subjects listed in the Constitution to PRIs.

S. No.	Subjects	Status of devolution to PRIs		
		Funds	Functions	Functionaries
1	Agriculture including agricultural extension	Yes	Yes	Yes
2	Land improvement, implementation of land reforms, land consolidation and soil conservation	Yes	Yes	Yes
3	Minor irrigation, water management and watershed development	Yes	Yes	Yes
4	Animal husbandry, dairy and poultry	No	No	No
5	Fisheries	Yes	Yes	Yes
6	Social forestry and farm forestry	Yes	Yes	Yes
7	Minor forest Produce	Yes	Yes	Yes
8	Small scale industries including food-processing industries	No	Yes	No
9	Khadi, village and cottage industries	No	Yes	No
10	Rural housing	Yes	Yes	Yes
11	Drinking water	Yes*	Yes*	Yes*
12	Fuel and fodder	Yes*	Yes*	Yes*
13	Roads, culverts, bridges, ferries, waterways and other means of communication	Yes*	Yes*	Yes*
14	Rural electrification including distribution of electricity	No	Yes	No
15	Non-conventional energy sources	No	Yes	No
16	Poverty alleviation programmes	Yes	Yes	Yes
17	Education including primary and secondary schools	Yes	Yes	Yes
18	Technical training and vocational education	No	Yes	No
19	Adult and non-formal education	No	Yes	No
20	Libraries	No	Yes	No
21	Cultural activities	No	Yes	No
22	Markets and fairs	Yes	Yes	Yes
23	Health and sanitation including hospitals, primary health centers and dispensaries	Yes	Yes	Yes
24	Family welfare	Yes	Yes	Yes
25	Women and child development	Yes	Yes	Yes
26	Social welfare including welfare of the handicapped and mentally retarded	Yes	Yes	Yes
27	Welfare of the weaker sections and in particular of the SCs and STs	Yes	Yes	Yes
28	Public distribution system	Yes*	Yes*	Yes*
29	Maintenance of community assets	Yes*	Yes*	Yes*

Source: Information provided by RD&PRD (Status as on December 2020)
** Devolved but withdrawn temporarily*

Appendix II

(Refer Paragraph 1.5.2.1)

Statement showing 13 parameters adopted by State Government regarding Technical guidance & Supervision provided by the Accountant General.

- The nature, extent and scope of audit including form and contents of the report of the Director, Local Fund Audit Department shall be as per the guidelines issued by the Accountant General regarding already existing formats prescribed by Director, Local Fund Audit Department.
- Staff of Director, Local Fund Audit Department would continue to work under the administrative control of the State Government and State Government will pay their salaries.
- Accountant General would monitor quality and timeliness in preparation of accounts and their audit.
- Director, Local Fund Audit Department would prepare audit plan under intimation to Accountant General indicating the particulars of Panchayati Raj Institutions and Urban Local Bodies that will be audited during the year. The units to be test checked by Accountant General shall be selected by Accountant General.
- The reports of test check conducted by Accountant General would be sent to Head of the concerned Local Body and to the Director, Local Fund Audit Department for follow up on action taken with the Local Bodies. The Director, Local Fund Audit Department would pursue settlement/action taken on the audit paras raised by Accountant General in the same manner as he would pursue his own reports.
- The composition of audit parties of Director, Local Fund Audit Department would be in accordance with guidelines as mutually decided by Accountant General & Director, Local Fund Audit Department.
- Officials of the Accountant General shall provide technical guidance in conduct of audit by the Director, Local Fund Audit Department, as decided by the Accountant General.
- The Director, Local Fund Audit Department shall submit such returns/reports in such form as mutually agreed by Accountant General & Director, Local Fund Audit Department so as to have an effective checked monitoring of the audit functions.
- Irrespective of money value or any other criteria, serious irregularities noticed during audit, particularly those related to system defects serious violation/deviation from rules, embezzlement, frauds etc. shall be intimated to the Accountant General demi- officially by the Director, Local Fund Audit Department alongwith necessary supporting documents as and when they come to notice.
- Audit methodology and procedure for audit of Panchayati Raj Institutions and Urban Local Bodies by Director, Local Fund Audit Department shall be as per guidelines/ standards prescribed by Comptroller and Auditor General of India.
- Training programme for staff of Panchayati Raj Institutions and Urban Local Bodies & Local Bodies & Local Fund Audit Department at all level shall be imparted by an agency approved by Comptroller and Auditor General of India. The course contents i.e. audit procedures, certification of accounts, audit standards etc. shall be as prescribed by Comptroller and Auditor General of India in consultation with Director, Local Fund Audit Department.
- Director, Local Fund Audit Department shall develop a system of internal control in Local Fund Audit Department in consultation with Accountant General.
- Accountant General will issue guidelines regarding preparation of inspection reports, their vetting and issuance and follow up action by Director, Local Fund Audit Department.

Appendix III

(Refer Paragraph 2.1.1)

Statement showing selection of units for test check

S. No.	Year	Zila Parishad	Panchayat Samiti	Gram Panchayat
1	2015-18	Alwar	Ramgarh	Chauma, Hazipur, Kesroli, Lalawandi, Mubarikpur, Milakpur, Nikach, Piproli, Pata and Teekri.
			Laxmangarh	Berla, Bhaisdawat, Chidwai, Chimrawali, Deenar, Malpur, Maujpur, Naswari, Saidampur and Saurai.
			Kishangarhbas	Baghora, Brisangpur, Dhaungra, Kolgoan, Langadwas, Machha, Mothuka, Raibaka, Sirmoli and Tarwala.
			Tijara	Hamiraka, Jojaka, Kamalpur, Khaleelpur, MaliyarJatta, Maseet, Mithiyawas, Mundana, Phullawas and Sarheta.
		Bharatpur	Kama	Bilond, Jurhara, Levda, Luhesar, Naugawan, Nandera, Pai, Satwas, Sonokhar and Uncheda.
			Nagar	Bhutpura, Dabak, Jalalpura, Jhanjhar, Khesti, Mundiya, Palka, Sikri, Sinhawali and Teski.
2	2018-20	Alwar	Kishangarhbas	Brisangpur, Langadwas, Machha, Mothuka and Raibaka.
			Ramgarh	Hazipur, Milakpur, Nikach, Piproli and Pata.
		Bharatpur	Kaman	Bilond, Levda, Luhesar, Satwas and Sonokhar.
			Nagar	Dabak, Jhanjhar, Sikri, Sinhawali and Teski.

Note: Five selected GPs (Bhaisdawat, Chidwai, Malpur, Naswari and Saidampur) of PS Laxmangarh and one selected GPs (Raibaka) of PS Kishangarhbas (ZP Alwar) are included in new PS Govindgarh and Umren (ZP Alwar) w.e.f November 2019.

Appendix IV

(Refer paragraph 2.1.3.4(i))

Details of works where expenditure incurred remained Unfruitful

(₹ in lakh)

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
		Alwar		
PS-Kishangarhbas				
1	Hand pump nirman karya Muhar Khan ke makan ke pas Nyana GP-Daungada	19.03.17/ 0.60	15.05.17/ 0.58	Handset was not found at the site. Bore was packed and not being used. Hence, expenditure incurred remained unfruitful.
2	Hand pump nirman karya Hasina ke makan ke pas Maidavash GP- Brasangpur	17.07.18/ 0.70	31.07.18/ 0.68	The Hand pump has been installed within the perimeter of Hasina's house, animal were tied with it and it was not functional.
PS-Laxmangarh				
3	Single phase boring mai Tanki Nirman Kasturba Gandhi Awasiya Vidhyalaya me GP-Maujpur	27.05.17/ 2.90	15.01.18/ 1.15	Bore was dry and expenditure remained unfruitful.
PS-Ramgarh				
4	*Nallah Nirman* Rajput Shiv Mandir se Bhag Chand ki Johdi ki aur. GP-Chauma	21.3.16/ 5.00	30.06.16/ 4.43	At the starting point of Nallah there was a pond of dirty water/mud. Nallah was blocked and was without *Ferro cover*. Nallah was broken at various places. Hence, expenditure incurred remained unfruitful.
5	Hand Pump Nirman near Mandir, Saiyad Colony GP- Kesroli	21.04.16/ 0.97	10.06.16/ 0.95	Hand Pump was installed but water was not coming.
6	Nallah nirman karya wal me gram kotkala GP- Nikach	24.8.18/ 5.00	30.11.18/ 5.00	The basement and side wall of the nallah was broken which was constructed for the drainage of rain water and the nallah was blocked with stone and sand in the middle and at the last point.
7	Nallah nirman karya asru se johad ki aur GP- Piproli	01.08.18/ 5.00	15.6.19/ 5.00	The nallah was blocked from stone, sand and sludge and it was encroached at one place. The construction of the nallah was unfruitful as it was not connected to the pond.
8	Char diwari evam gate nirman karya rajkiya prathmik vidyalay johad ka bash GP- Piproli	01.08.18/ 5.00	27.3.19/ 5.00	Construction of boundary wall and installation of gate were done but the gate was not being used due to over growth up of shrubs inside and near by area of the gate. A small old gate was being used for entrance.

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
9	Rajkiya vidhyalaya me kamra nirman karya nangliwal GP- Hazipur	01.08.18/ 5.00	15.1.19/ 4.91	The room was constructed but it was not being used till now as it was locked and veranda was dirty with garbage. The expenditure incurred was unfruitful.
Bharatpur				
PS-Kaman				
10	Kabristan ki char diwari lalpur GP- Luhesar	20.9.18/ 5.00	09.01.19/ 5.00	A small and old boundary wall was seen constructed on the both side of graveyard without any wall/gate at the entrance side and it was inconvenient for use due to heap of harvested crops in the way.
PS-Nagar				
11	Deep Bore Nirmana Gurudware ke pas Gadhteski, GP-Teski	21.12.18/ 3.00	15.12.19/ 3.00	The work of deep bore was done without installation of electric motor and connection of electricity and it was not in use.
12	*Pokhar Khudai* Karya, Boodly. GP- Jhanjhar	23.03.17/ 4.49	10.03.17/ 4.41	There was no catchment area for incoming water and *Pokhar* was dry.
13	*Pokhar Khudai* Karya, Jhanjhar GP- Jhanjhar	23.03.17/ 3.00	28.06.17/ 2.94	There was no catchment area for incoming water and *Pokhar* was dry.
	Grand Total	**45.66**	**43.05**	

Appendix V

(Refer paragraph 2.1.3.4(ii)(a))

Statement showing the details of works where provisions were made for construction of drains but same were not constructed

(₹ in lakh)

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
		Alwar		
PS-Kishangarhbas				
1	CC Sadak mai Nali Nirman Bishan Singh ke Makan se Darshan Singh ke Makan ki aur GP- Kolgoan	21.03.16/ 12.00	11.08.16/ 11.49	As per sanction Nali was to be constructed but Nali was not constructed
2	Ingterlocking Sadak mai Nai Nirman Karya Munshi Gurjar ke Ghar se School ki aur Gram Chanduki GP- Raibaka	21.03.16/ 4.00	14.02.16/ 3.96	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
3	C.C.Sadak mai Nali Nirman Ummardeen ke Ghar se Rati Ram ke aur GP- Tarwala	21.03.16/ 12.00	15.04.16/ 11.65	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
4	C.C.Sadak mai Nali Nirman Uchha Prathmik Vidhyalaya se Banwari ki Dhani. GP- Tarwala	21.03.16/ 10.00	13.04.16/ 9.04	Drain was not constructed, road was completely damaged
5	C.C.Sadak mai Nali Krishna ke Ghar se Ratan ke Ghar hote hue Vidhayalya tak Kankra ki Dhani. GP- Tarwala	21.03.16/ 12.00	13.04.16/ 11.65	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
6	C.C.sadak mai Nali Ummardeen ki Dukan se Mishra ki Dhani GP- Daungda	21.03.16/ 3.00	30.06.16/ 2.90	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
7	C.C.Road mai Nali Nirman Aasu Khan ke Ghar se Sher Khan walan kuwan ke aur GP- Machha	21.03.16/ 3.49	30.04.16/ 3.21	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
8	C.C.Road mai Nali Nirman Haneef ke Ghar se Indu ke Banglow tak GP- Machha	19.03.17/ 3.00	15.06.17/ 2.87	Drain was not constructed, dirty water/mud was logged on the road and road was damaged.
9	CC sadak mai nali nirman kalu kha ke makan se masjid ki or titarka GP- Langadbas	19.07.18/ 5.00	15.08.18/ 4.83	Drain was not constructed. Road was damaged and it was inconvenient for trafic flow
10	CC sadak mai nali nirman karya kabristan se pullu ke makan ki aur GP- Macha	17.07.18/ 5.00	30.08.18/ 4.84	The road was damaged due to sludge and water as drain was not constructed along with it and it was inconvenient for traffic flow.
11	CC sadak mai nali nirman karya rajjak ki tanki se mamchand ki or padasala GP- Brasangpur	17.07.18/ 10.00	10.09.18/ 9.87	The road was damaged due to sludge and water as drain and pavement were not constructed along with it and it was inconvenient for trafic flow
PS-Laxmangarh				
12	Interlocking Cement Eent Kharanja mai Nali Nirman Main Road se School ki aur GP- Bhainsdawat	19.03.17/ 8.00	15.05.17/ 7.97	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
13	Cement Eent Kharanja mai Nali Nirman Dholi Kothi mein Goli ke Makan se Masjid ki aur Gram Maujpur GP- Maujpur	27.03.17/ 8.00	30.04.17/ 8.00	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
14	C.C.Road mai Nai Nirman Samsu ke Ghar se Chhote Khan ke Nohre tak GP- Dinar	29.03.16/ 5.00	30.09.16/ 4.84	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
15	Interlocking Cement Eent Kharanja mai Nali Nirman Chhutan Saini ke Ghar se Bhoorji Saini ke Ghar tak. GP- Bhainsdawat	19.03.17/ 5.00	15.05.17/ 4.99	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
PS-Ramgarh				
16	C.C.Road may Nali from Kishors house to Sammi khans house GP- Chauma	21.03.16/ 5.00	31.05.16/ 4.51	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
17	Interlocking Cement Eent Kharanja mai Nali Gyarsis house towards Nagla Chiravada GP- Pata	21.03.16/ 4.00	15.09.16/ 3.43	As per sanction Nali was to be constructed but Nali was not constructed.
18	Cement Interlocking Sadak mai Nali Nirman from Amar Singh's house to Budhram's house GP- Mubarikpur	28.03.16/ 1.92	30.04.16/ 1.56	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
19	Cement Interlocking Sadak mai Nali Nirman from Main Road to Preetam's house GP- Mubarikpur	28.03.16/ 1.58	15.05.16/ 1.58	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
20	Cement Interlocking Sadak may Nali Nirman from Patta Road to Harnek Singh's house GP- Mubarikpur	28.03.16/ 3.00	15.05.16/ 2.96	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
21	Cement Interlocking Sadak may Nali Nirman from Kaddar Bas to Shamshan Ghat GP- Hazipur	21.03.16/ 10.00	30.04.16/ 10.00	As per sanction Nali was to be constructed but Nali was not constructed.
22	C.C.Road mai Nali Nirman Karya from Ram Chandra Rajput towards Andhu ke Bas GP- Hazipur	21.03.16/ 10.00	30.04.16/ 9.96	As per sanction Nali was to be constructed but Nali was not constructed.
23	C.C.Cement Tiles Interlocking mai Nali Nirman Vishram ke Ghar se Rattiram ke Ghar Tak, GP- Tikri	21.03.16/ 3.00	30.04.16/ 2.76	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
24	Cement Interlocking Sadak mai Nali Nirman Mukhya Sadak se Gulshan ke Ghar tak mai Amar ke Ghar tak GP- Milakpur	31.03.16/ 2.40	20.07.16/ 2.40	Drain was constructed only on one side, blocked with dirty water and road was damaged.

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
25	C.C.Sadak mai Nali Nirman Main Road se Dharami ke Ghar tak Jalabas GP- Neekach	21.03.16/ 5.00	30.04.16/ 5.00	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
26	C.C.Road mai Nali Nirman Jhria ka Bas Gram Neekach GP- Neekach	21.03.16/ 5.00	30.04.16/ 5.00	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
27	C.C.Road mai Nali Nirman Main Road se Islam ke Ghar Makota Kalan GP- Neekach	21.03.16/ 4.00	30.04.16/ 3.79	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
28	C.C.Interocking Sadak mai Nali Nirman Main Road to Roodar ke Ghar tak GP- Teekri	21.03.16/ 2.00	13.06.16/ 2.00	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
29	C.C.Interlocking Sadak mai Nali Nirman Sohan ke Kamra se Johad tak GP- Teekri	21.03.16/ 3.00	30.05.16/ 2.79	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
30	C.C.Road mai Nali Nirman Karya from Minder's house to Ramu's house. GP- Hazipur	21.03.16/ 5.00	31.08.16/ 4.97	Work was sanctioned with Nali but the same was not constructed and there was a deep pit of 2.5 feet on the road. Hence, transportation was not possible.
PS-Tijara				
31	Interlocking Tiles Kharanja mai Nali Nirman Mahendra ke Ghar se Balbadi hote hue Amar Singh ke Ghar ki aur GP- Mithiyawas	21.03.16/ 5.00	15.04.16/ 4.86	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
32	Interlocking Tiles Kharanja mai Nali Nirman Kehar Singh ke Ghar se Surjeeto ke Ghar ki aur GP- Mithiyawas	21.03.16/ 5.00	15.04.16/ 4.94	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
33	Interlocking Tiles Kharanja mai Nali Nirman Gurudayal ke Makan se School ki aur GP- Mithiyawas	21.03.16/ 4.98	15.04.16/ 4.82	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
34	Interlocking Tiles Kharanja mai Nali Nirman Laxman Singh ke Ghar se Chhuni ke Plot ki aur GP- Mithiyawas	21.03.16/ 5.00	15.04.16/ 4.56	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
35	Interlocking Tiles Kharanja mai Nali Nirman Panch Sardar Banta Singh ke Ghar se Chopad ki aur GP- Maseet	21.03.16/ 3.60	30.04.16/ 3.51	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.
36	Interlocking Tiles Kharanja mai Nali Nirman Sheela ke Ghar se Ratan Mahashya ke Ghar ki aur Jalalpur GP- Mundana	02.02.18/ 5.00	NA/ 4.90	As per sanction Nali was to be constructed but neither Nali was taken in estimates nor constructed.

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
Bharatpur				
PS-Kaman				
37	C.C. Road mai Nali Nirman Tahir ke kamra se Nasroo ke bangle ki aur, Paldi GP- Satwas	02.12.16/ 4.08	29.03.17/ 4.08	Road was damaged due to non construction of drain along with road.
38	C.C.Road mai Nali Nirman Mamrej ke Ghar se Sahbu ke Ghar ke aur GP- Satwas	24.09.15/ 4.70	31.01.16/ 4.70	Due to non construction of drain, dirty water/mud was lying on the road and interlocking Kharanja was damaged.
39	C.C.Road Nirman Shamshan Bhoomi se Nizammuddin ke aur GP- Pai	23.11.16/ 7.70	22.02.17/ 7.70	Due to non construction of drain, dirty water/mud was lying on the road and road was damaged.
40	C.C.Road Nai Masjid se Hanif ke Ghar. GP- Bilond	24.09.15/ 2.83	26.01.16/ 2.83	Due to non construction of drain, dirty water/mud was lying on the road and road was damaged.
41	C.C.Road Bhagmal ke Ghar se Ramlal ki aur. GP- Ucheda	29.09.15/ 1.65	19.02.16/ 1.65	Due to non construction of drain, dirty water/mud was lying on the road and road was damaged.
42	Interlocking Nasroo ke Kamara se Barouli ki aur GP- Bilond	24.09.15/ 4.82	27.01.16/ 4.82	Due to non construction of drain, interlocking road was damaged.
43	C.C.Road Samsu ke Ghar se Roojdar ke Ghar ki aur GP- Sonokhar	29.09.15/ 1.65	30.01.16/ 1.65	Due to non construction of drain, dirty water/mud was lying on the road and road was damaged.
44	C.C.Road Parsadi Gujar ke Ghar se Lachhi Gujar ki aur. GP- Pai	29.09.15/ 4.12	24.11.15/ 4.12	Due to non construction of drain, dirty water/mud was lying on the road and road was damaged.
45	Interlocking Tiles Illiyas ke Ghar se Islam ke Ghar ki aur GP- Levda	24.09.15/ 1.93	30.12.15/ 1.92	Due to non construction of drain, dirty water/mud was lying on the interlocking tiles, hence tiles were dislodged and broken at various places.
46	C.C.Road Chhirmauli ke Ghar se Hargyan ke Ghar ki aur GP- Sonokhar	29.09.15/ 1.65	11.06.16/ 1.21	Due to non construction of drain, dirty water/mud was lying on the road and road was damaged.
47	CC road nirman ishak ke ghar se school tak GP- Bilond	27.11.19/ 6.00	13.12.19/ 5.99	Drain was not constructed along with road and there was sludge and pits at some places of the road due to flowing dirty water from houses and lack of cleaning.
PS-Nagar				
48	C.C.Road Nirman mai Nali Jatav Mohallah towards Bhullus baur ki aur GP- Bhattpura	25.10.16/ 4.33	17.02.17/ 4.33	As per sanction Nali was to be constructed but Nali was not constructed.
49	Interlocking Tiles Nirman mai Nali from School towards Rahmat's Masjid GP-Dabak	24.09.15/ 3.00	16.12.15/ 2.92	As per sanction Nali was to be constructed but Nali was not constructed.
50	Interlocking Tiles Nirman mai Nali Habibs house towards Pokhar GP- Singhawali	24.09.15/ 7.50	12.12.15/ 7.50	As per sanction Nali was to be constructed but Nali was not constructed.
51	C.C.Road Nirman mai Nali from Noorus Chakki towards adhure Interlocking Road Chhajju Khedal GP- Singhawali	25.10.16/ 5.58	05.03.17/ 5.58	As per sanction Nali was to be constructed but Nali was not constructed.

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
52	Interlocking Tiles road mai Nali Nirman Nichli Masjid se Samsu Khan ke Ghar ki aur GP- Palka	07.12.15/ 5.00	29.02.16/ 5.00	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
53	C.C.Road mai Nali Nirman Sagru ke Ghar se Isra ki Dukan ke aur Domarki GP- Khesti	07.12.15/ 5.00	11.02.16/ 5.00	Drain was not constructed, dirty water/mud was logged on the road and road was damaged. It is not possible to cross the road.
54	Interlocking Tiles mai Nali Nirman Husain ke Ghar se School ki aur, Domraki, GP- Khesti	04.01.16/ 7.00	31.03.16/ 7.00	Drain was not constructed, dirty water/mud was logged on the road. Hence, road was damaged. Commutation was not easy.
55	Interlocking Tiles mai Nali Nirman Ramesh ki Dukan se Akbar ke Ghar ki taraf, Raipur Suketi GP- Palka	24.09.15/ 3.00	25.03.16/ 3.00	Drain was not constructed, dirty water/mud was logged on the road and road was damaged
56	CC road nirman mai nali kaithwada road se sammi gurjar ke ghar tak dabak GP- Dabak	11.09.18/ 2.29	14.03.19/ 2.29	CC road was constructed without drain and it was broken at some places.
57	C.C.Road/Kharanja Nirman Jamshed ke Ghar se Asgar ki aur GP- Jalalpur	07.12.15/ 8.00	30.01.16/ 8.00	Due to non construction of drain, dirty water/mud was lying on the road and CC road/kharanja was damaged.
58	Interlocking Eent Kharanja Nirman Rasheed ke Ghar se Asu ke Ghar tak Isanka bas GP- Mundiya	07.12.15/ 5.00	15.02.16/ 5.00	Due to non construction of drain, dirty water/mud was lying on the road and Eent kharanja was damaged.
59	Interlocking Eent Kharanja Nirman Jakkar ke Ghar se Jhuhroo ke Ghar tak Isanka bas GP- Mundiya	07.12.15/ 5.00	15.02.16/ 5.00	Due to non construction of drain, dirty water/mud was lying on the road and Eent kharanja was damaged.
60	C.C.Road Nirman Islam ke Ghar se Kammalddeen ke Ghar ki aur Bhuapurgadi GP- Dabak	30.12.16/ 4.00	16.02.17/ 4.00	Due to non construction of drain road was damaged.
61	Interlocking Tiles mai Nali Nirman Noori ke Ghar se Sukkhi ke Ghar ki taraf, Bas Savat GP- Palka	04.11.15/ 2.88	30.03.16/ 2.88	Interlocking tiles were dislodged and broken at various places.
62	Mitti Bharat va C.C. Kharanja Nirman, Mahjat se Shiya Moahallah ki Taraf GP- Jalalpur	07.12.15/ 10.00	30.06.16/ 10.00	Road was found damaged in 80 feet length and water was found logged on the road.
63	Interlocking tiles nirman chaupal se santosh ke ghar ki taraf kishanpura jhanjhar GP- Jhanjhar	25.7.18/ 4.20	29.11.18/ 4.20	Interlocking tiles were damaged at the edge of the road and sludge and water was there on the road. The road was completely blocked at some places.
Total	**321.88**	**314.78**		

Appendix VI

(Refer paragraph 2.1.3.4(ii)(b))

Statement showing the works in which roads were damaged due to blockage of drains

(₹ in lakh)

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification
		Alwar		
PS-Laxmangarh				
1	C.C.Sadak mai Nali Puliya Main Road se *Rajkiya Uchha Prathmik Vidhyalaya* Pangsedi GP- Saidampur	21.03.16/ 8.00	30.05.16/ 6.84	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
PS-Ramgarh				
2	Nali Nirman from Mavasi's house to Swachtasi Mandir GP- Tikri	21.03.16/ 3.00	14.08.16/ 2.98	Nali was blocked at the starting point. Hence, dirty water/mud was logged on the road.
3	C.C.Road mai Nali Nirman Karya Mukhya Sadak se Ved Prakash's house mai SathWali Gali GP- Lallawandi	21.03.16/ 3.00	10.06.16/ 2.35	Road was incomplete due to dispute (App. 25 feet road) and onwards road was damaged due to water/mud logging.
		Bharatpur		
PS-Kaman				
4	C.C.Road mai Nali Nirman Kunji ke Ghar se Hakkimuddin ke Ghar ke aur GP- Satwas	24.09.15/ 4.70	31.01.16/ 4.70	Due to blockage of drains, dirty water/mud was lying on the road and road was damaged.
5	C.C. Road with Nali Nirman Ratti ki Dukan se Illiyas ke Gharki aur GP- Bilond	23.11.16/ 6.47	29.01.17/ 6.47	Road was damaged due to water/mud logging.
PS-Nagar				
6	Interlocking Tiles mai Nali Nirman Usman ke Ghar se Mamroo ke Dukan ki aur. GP- Palka	04.01.16/ 4.00	30.03.16/ 4.00	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
7	Interlocking Tiles mai Nali Nirman Islam ke Ghar se Kabristan ke aur GP- Dabak	04.01.16/ 5.00	31.01.16/ 5.00	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
8	Interlocking Tiles mai Nali Nirman Mandir se Nadi ki aur GP- Jalalpur	24.09.15/ 3.75	15.12.15/ 3.75	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
9	Interlocking Tiles mai Nali Nirman Nawal ke Ghar se Illi ke Ghar tak GP- Mundia	24.09.15/ 7.50	23.01.16/ 7.50	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
10	Interlocking Tiles mai Nali Nirman Firoja ke Ghar se Fateh Singh ke Ghar tak Bhootka GP- Mundia	24.09.15/ 7.50	14.02.17/ 7.50	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification
11	C.C. Road mai Nali Nirman Jogi Mohallah se Issars ke Ghar ki aur GP- Mundia	26.10.16/ 6.85	21.04.17/ 6.85	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
12	Interlocking Tiles mai Nali Nirman Deenu Nai ke Ghar se Shadi ke Kamre ki aur Raipur Suketi GP- Palka	24.09.15/ 3.00	11.11.15/ 3.00	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
13	C.C.Road mai Nali Nirman Haneef ke Ghar se Ayub ke Ghar tak Dowarki GP- Khesti	07.12.15/ 5.00	11.02.16/ 5.00	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
14	C.C.Road mai Nali Nirman Master ki Dukan se Lahku ke Ghar tak Alghani GP- Khesti	07.12.15/ 5.00	11.02.16/ 5.00	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
15	C.C.Road mai Nali Nirman Noorla ke Ghar se Bhutta ke Ghar ki aur Domarki GP- Khesti	07.12.15/ 5.00	11.02.16/ 5.00	Nali was blocked and dirty water/mud was logged on the road
16	Interlocking Tiles mai Nali Nirman Giraj Gurjar ke Ghar se Mandir ki aur GP- Mundiya	24.09.15/ 3.75	23.11.15/ 3.75	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
17	Interlocking Tiles mai Nali Nirman Mandir se Laxman ke Ghar se hote hue Bypass Tak GP- Mundiya	24.09.15/ 7.50	13.01.16/ 7.50	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
18	Interlocking Tiles mai Nali Nirman Aasar ke Ghar se Hameed ke Ghar ki aur. GP- Jhanjhar	24.09.15/ 2.25	05.02.16/ 2.25	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
19	C.C.road mai Nali Nirman Saboo ke Ghar se Pokhar ki aur Budli GP- Jhanjhar	25.10.16/ 5.58	26.03.17/ 5.58	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
20	Interlocking Tiles mai Nali Nirman Masjid se Fatehpuriya Bas GP- Jhanjhar	04.01.16/ 3.00	15.02.16/ 3.00	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
21	Interlocking Tiles mai Nali Nirman Mehmood ke Ghar se Chaurahe ki aur GP- Jalalpur	24.09.15/ 3.75	20.11.15/ 3.75	Nali was blocked and dirty water/mud was logged on the road. Hence, road was damaged.
22	C.C.Road mai Nali Nirman Gurudware se *Uchha Prathmik Vidhyalaya* Niham ki aur Niham GP- Jalalpur	25.10.16/ 4.37	10.02.17/ 4.37	Road was totally damaged, gitti had came out.
23	Interlocking Tiles mai Nali Nirman Kewal Krishan ki Dukan se Nale ki aur GP- Sikri	04.01.16/ 6.00	31.03.16/ 6.00	Tiles were displaced and half of the road was damaged.
Total		**113.97**	**112.14**	

Appendix VII

(Refer paragraph 2.1.3.4(iii))

List of Inadmissible works

S.No.	Name of work	Name of ZP/PS/GP	Expenditure (₹ in lakh)	Position of works
1	Jatav Shamshan Ghat ki char diwari nirman karyagram Kaduki me	Kasbadehra/Umrain/ Alwar	4.00	In progress
2	Shamshan Ghat ki char diwari ka adoora karya S.C.Mohallah	Palkhadi/Umrain/ Alwar	3.73	Completed
3	Jatav Shamshan Ghat Ki char diwari nirman Gram Bhatkol	Bhatkol /Umrain/ Alwar	3.00	Completed
4	Kabristan ki char diwari nirman karya	Reta/Kathoomar/ Alwar	10.00	Completed
5	Shamshan ghat ki char diwari nirman karya	Tahnoli/KishangarhBas/ Alwar	3.54	Completed
6	Shamshan Ghat ki char diwari nirman karya Manki	Chauma/Ramgarh/ Alwar	4.80	Completed
7	Shamshan Ghat ki char diwari nirman karya Gurjarpur Khurd	Chauma/ Ramgarh/ Alwar	4.25	Completed
8	Shamshan Ghat ki char diwari nirman karya Gram Kota Kalan	Neekach/Ramgarh/ Alwar	4.00	Completed
9	Kabristan ki char diwari nirman karya Karoli Khalas	Beejwa/ Ramgarh/ Alwar	6.90	In progress
10	Kabristan ki char diwari nirman karya Rasgan	Rasgan/ Ramgarh/ Alwar	4.25	Completed
11	Kabristan Ki char diwari nirman karya pahali Char Deewari ke pas Kabristan per	Hazipur/Ramgarh/ Alwar	4.80	In progress
12	Shamshan Ghat ki char diwari nirman karya	Hazipur/Ramgarh/ Alwar	6.72	Completed
13	Kabristan ki char diwari nirman karya pahali Char Deewari ke pas Kabristan ki Bhoomi per	Hazipur/Ramgarh Alwar	3.90	Completed
14	Shamshan Ghat ki char diwari nirman karya Gram Thumrela me	Berla/ Laxmangarh/ Alwar	4.00	Completed
15	Kabristan Ki char diwari nirman karya Gram Nangali Zeeda	Raybaka/Kishangarh Bas/Alwar	4.99	Completed
16	Shamshan Ghat ki char diwari nirman karya, teenshed nirman karya	Belaka /Umrain/ Alwar	3.00	Completed
17	Shamshan Ghat ki Char Deewari, Teenshed Nirman karya Gram Pathroda	Kairwawall/Umrain/ Alwar	4.50	In progress
18	Shamshan ghat Ki char diwari nirman karya, teen shed nirman karya Gram Harsoli	Naswari/Laxmangarh/ Alwar	3.34	Completed
19	Shamshan Ghat Ki Char diwari, teen shed nirman karya	Sirmoli/Kishangarh Bas/Alwar	4.90	In progress
20	Shamshan Ghat ki char diwari , interlocking Sadak mai Nali Nirman Karya Gram Kemala me	Ghegholi/Ramgarh/ Alwar	5.00	Completed
Total			**93.62**	

Appendix VIII

(Refer paragraph 2.1.3.4 (iv))

Statement showing the details of unfruitful expenditure on single phase boring and hand pump

(₹ in lakh)

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification (May-October 2018 and November-December 2020)
Alwar				
PS-Kishangarh bas				
1	Single phase Boring mai Tanki Nirman S.C. Mohalla Gram, Nangal Jheed GP- Raibaka	12.04.16/ 3.50	10.06.16/ 3.12	Tanki was without water as tap was broken. Hence, intended purpose of construction was not fulfilled.
PS-Tijara				
2	Single phase Boring mai Tanki Nirman Azad Mistri ki Dhani mein GP- Kamalpur	21.04.16/ 2.20	15.08.16/ 2.19	Tanki was not connected with boring. Hence, intended purpose of construction of Tanki was not fulfilled.
3	Single phase motor mai Tanki Nirman Karya Rajputo ki Dhani main GP- Kamalpur	09.05.17/ 2.50	09.11.17/ 2.42	
4	Single phase Boring mai Tanki Nirman Karya Deena Mutta ke Ghar ke Pas Aaseen ki Dhani GP- Kamalpur	09.05.17/ 2.20	09.11.17/ 2.20	
5	Single phase boring mai tanki Nirman Karya Udal putra Bakhal ke Ghar ke Pas GP- Phullawas	21.04.16/ 2.50	15.06.16/ 2.50	Tanki was broken and not useable.
6	Single phase Motor Boring mai Tanki Nirman Karya Jagat Patel putra Shri Birju ke Ghar ke Pas GP- Phullawas	09.05.17/ 2.50	10.06.17/ 2.40	Tanki was broken and not connected with boring. Hence, intended purpose of construction of Tanki was not fulfilled.
7	Hand Pump Nirman Kalu ke Ghar ke pas GP- Khaleelpur	21.04.16/ 0.50	06.07.16/ 0.50	Hand pump was not in use and platform was broken. Hence, intended purpose of construction of hand pump was not fulfilled.
Total		**15.90**	**15.33**	

Appendix IX

(Refer paragraph 2.1.3.4 (v))

Details of works in which funds were utilised on non-permissible works

(₹ in lakh)

S. No.	Name of work	Date of sanction/ Sanctioned Amount	Date of completion/ Expenditure	Findings of joint physical verification
Alwar				
PS-Kishangarh bas				
1	Single Phase Boring and Tanki Nirman Nat Bas GP- Sirmoli	12.04.16/ 2.48	12.11.16/ 2.43	Public electricity connection was not provided, only bores were installed. The bores were personally utilized by the individuals through their private electricity connection, which was irregular.
2	Single Phase Boring and Tanki Nirman near house of Nabba, Banshi Ka Bas GP- Sirmoli	19.05.17/ 3.00	25.10.17/ 2.36	
3	Single Phase Boring and Tanki Nirman near house of Noor Mohd. Urf Khoonta, Samneer Ka Bas GP- Sirmoli	19.05.17/ 3.00	26.10.17/ 2.40	
4	Single Phase near house of Ayub, Gajanand Ka Bas GP- Sirmoli	19.05.17/ 3.00	21.10.17/ 2.36	
5	Single Phase Boring nearby Bissawali Masjid Pahadi Bas GP- Sirmoli	19.05.17/ 3.00	22.10.17/ 2.56	
6	Single-phase Boring and Tanki Nirman near house of Asu Khan s/o Bhure Khan GP- Sirmoli	19.05.17/ 3.00	23.10.17/ 2.36	
7	Single-phase Boring and Tanki Nirman near Hameed Miyan's house GP- Machha	19.05.17/ 3.00	14.8.17/ 3.00	
8	Hand Pump Nirman near house of Mangtu Gurjar Padasalan GP- Brisangpur	19.3.17/ 0.60	1.4.17/ 0.57	Hand Pump was installed in the house of a villager and was used personally. Hence, expenditure incurred was irregular.
9	Hand Pump Nirman near house of Rehman Chaudawat GP- Baghoda	19.3.17/ 0.60	11.5.17/ 0.58	Hand Pump was installed in the house of a villager and was used personally. Hence, expenditure incurred was irregular.
10	Hand Pump Nirman Karya Imran Khan ke Makan ke Pas Majariya Dhani Gram Chor Basai GP- Daungada	19.03.17/ 0.60	15.05.17/ 0.58	Hand Pump was installed in the house of a villager. Hence, work was executed for individual benefit.
PS-Tijara				
11	Hand Pump Nirman Karya Pooran Harijan ke Ghar ke pas GP- Hamiraka	19.03.17/ 0.50	28.06.17/ 0.50	Hand pump was installed inside the boundary of a villager house which is for personal benefit.
12	Hand Pump Nirman Karya Desha ke Ghar ke Pas. GP- Hamiraka	19.03.17/ 0.50	20.06.17/ 0.50	Hand Pump was installed inside the boundary of a villager house which was for personal benefit.
13	Bolder Hand Pump Nirman Karya Lal Bhagat ke Gharke Pass evam Babbita Bewa ke Ghar ke Pas. GP- Khaleelpur	19.03.17/ 0.90	30.05.17/ 0.90	Hand Pump was installed inside the House of a villager which is for personal use.
Total		**24.18**	**21.10**	

Appendix X

(Refer paragraph 2.2.1)

Statement showing list of selected ZPs, PSs and GPs

S. No.	Name of ZPs	Name of PSs	Name of GPs
1	Alwar	Kathumer	Behrampur, Dantia, Daronda, Garu, Jahadu, Khokhar, Mathuraheda, Salwadi, Samuchi and Tikari
		Tijara	Mayapur, Milkpurturk, Mundana, Roopwas and Sahwad
2	Banswara	Ghadi	Chhoti, Karanpur, Rathiapada, Sagwadia, Saredi Badi, Loharia, Metwala, Saredi Rohida, Sundani and Umbada
		Ghatol	Badi Padal, Bichawada, Boprikhant, Chirawalagadha, Chhoti Padal, Dagal, Kalimagri, Kandhawa, Roop ji Kheda and Sawania
3	Chhitorgarh	Chhitorgarh	Amarpur, Anwalheda, Dhanetakalan, Jalampura, Kashmor, Nagari, Palaka, Rolaheda, Sawa and Semalia
		Nimbhahera	Badoli Madho Singh, Badoli Ghata, Fachar Ahiran, Karunda, Gadola, Keli, Lasdavan, Marjivi, Ranikheda and Satkhanda
4	Jaipur	Govindgarh	Aashtikalan, Dola ka Bas, Fatehpura, Hadota, Hasteda, Jatawali, Khejroli, Kishanpura, Maharkalan and Nangal Bherda
		Sambharlake	Baberwalon ki Dhani, Basdi Khurd, Bhadwa, Dungrikalan, Dyodhi, Harsoli, Itawa, Luniawas, Mandabhimsingh, and Tejya ka Bas
5	Jhunjhunu	Jhunjhunu	Abusar, Ajadi Kalan, Bhaduna Khurd, Bhimsar, Mehradasi, Chaterpura, Chudi Derwalan, Kulodkalan. Purohiton ki Dhani and Udawas
		Udaipurwati	Badagaon, Bajawa, Bamlas, Bhatiwada, Chawsari, Dhani Bhodo ki, Dudia, Natasa, Sinthal and Titanwada
6	Udaipur	Jhadol	Goran, Goran Netaji ka Bara, Jhadol, Manas, Peelak and Selana
		Salumber	Bamniya, Broda, Dagar, Idana, Kravli, Saradi, Seriya, Sti ki Chori, Kant and Toda

Appendix XI

(Refer paragraph 2.2.3.2)

Statement showing details of splitting of works

S. No.	GP/ PS/ ZP Name	Name of work	Financial Sanction No./Date	FS Amount	Expenditure
1	Pulasar/ Sardarshahar/ Churu	Construction of boundary wall of crematorium from North to West in 329 meters at Pulasar	6830-60/ 30.11.2017	10.00	09.58
2	Pulasar/ Sardarshahar/ Churu	Construction of boundary wall of crematorium from East to South at Pulasar	6830-60/ 30.11.2017	15.00	14.96
3	Salasar/ Sujangarh/ Churu	Construction of CC Road from Sanskrit School to towards house of Bhagwanaram Dhaka in 450 Square Meter (Sqm) at Salasar	6830-60/ 30.11.2017	03.95	03.94
4	Salasar/ Sujangarh/ Churu	Construction of CC Road chauk from house of Bhagwanaram Dhaka to towards house of Hadmanaram Dhaka in 450 Sqm. at Salasar	6830-60/ 30.11.2017	03.95	03.93
5	Salasar/ Sujangarh/ Churu	Construction of CC Road chauk from house of Hadmanaram Dhaka to towards shop of Boduram in 450 Sqm at Salasar	6830-60/ 30.11.2017	03.95	03.93
6	Salasar/ Sujangarh/ Churu	Construction of CC Road from shop of Boduram to towards Sandshala in 450 Sqm at Salasar	6830-60/ 30.11.2017	03.95	03.93
7	Salasar/ Sujangarh/ Churu	Construction of CC Road from Sandshala to towards Baadi Chauk in 400 Sqm at Salasar	6830-60/ 30.11.2017	03.53	03.51
8	Santra/ Gida/ Barmer	Construction of three classroom with Verandah in Government Senior Secondary School, Santra-II	1195-1202/ 11-09-2017	15.00	15.00
9	Santra/ Gida/ Barmer	Construction of three classroom with Verandah in Govt. Senior Secondary School , Santra-I	1195-1202/ 11-09-2017	15.00	15.00
10	Kalyanpur/ Kalyanpur/ Barmer	Construction of three classroom in Government Adarsh Senior Secondary School , Kalyanpur	2058/ 12-03-2018	15.00	14.84
11	Kalyanpur/ Kalyanpur/ Barmer	Construction of three classroom in Government Adarsh Senior Secondary School , Kalyanpur	2075/ 23-03-2018	15.00	12.00
Total				**104.33**	**100.62**

Appendix XII

(Refer paragraph 2.2.3.5)

Statement showing details of works where less public contribution was received

S. No.	Work Id	Panchayat Name	Name of PS	Work Name	Total Population of village	SC/ST Population	SC/ST Population in percentage	FS number/ Date	Total			Total (₹ in lakh)	Expenditure as on date	Contribution to be received	Less contribution received	Work status
									Contribution	Mnrega	State Govt.					
1	2014-15/18615	Toda	Salumber	Construction of rest house Tad Hariyawat Nohra, Toda	2032	667	32.82	23/19-03-2015	1.00	0.00	4.00	5.00	5.00	1.50	0.50	Completed
2	2015-16/14362	Bhabrana	Jhallata	Constructuin of community hall, Prajapat Basti, behind Mahadev Temple, Bhabrana	5311	1688	31.78	30/1-2-2016	1.00	0.00	4.00	5.00	5.00	1.50	0.50	Completed
3	2015-16/17219	Dhamaniya	Lasadiya	Construction of CC road main road to mahuda fala side , Ghata, Dhamaniya	1753	209	11.92	605/13.01.2016	2.00	1.64	6.36	10.00	6.35	3.00	1.00	Completed
4	2015-16/17223	Dhavadi	Lasadiya	Construction of CC road Anganwari to house of Takhat Singh, Mod ji ka Khera, Dhawadi	1211	430	35.51	604/13.01.2016	1.00	1.36	2.64	5.00	3.6	1.50	0.50	In progress
5	2015-16/17227	Dhavadi	Lasadiya	Construction of CC road Rajput Basti, Rathodo ka Gudh , Dhawad	1211	430	35.51	604/13.01.2016	1.00	1.36	2.64	5.00	2.75	1.50	0.50	Completed
6	2015-16/20979	Dhavadi	Lasadiya	Constructuin of community hall Devisthan ke pas , Narji ka Gudha, Dhawadi	1211	430	35.51	37/08-03-2016	1.00	0	4.00	5.00	3.98	1.50	0.50	Completed
7	2015-16/22990	Dagaar	Salumber	Constructuin of community hall, near Gatod ji Temple, Dagar	1769	178	10.06	34/19.02.2016	1.00	0.00	4.00	5.00	5.00	1.50	0.50	Completed
8	2015-16/2853	Toda	Salumber	Construction of rest house Khakaldev chauraha, Toda	2032	667	32.82	10/15-09-2015	1.00	0.00	4.00	5.00	5.00	1.50	0.50	Completed
9	2015-16/6684	Idana	Salumber	Construction of fodder house, Gaushala, Idana	1560	609	39.03	8/14-09-2015	2.00	0.00	7.99	9.99	7.34	3.00	1.00	In progress
10	2015-16/6687	Baroda	Salumber	Constructuin of community hall Barola ji, Baroda	1238	314	25.36	21/14-01-2016	1.62	0.00	6.52	8.14	6.52	2.44	0.82	Completed
11	2018-19/36463	Baghpura	Jhadol	Constructuin of community hall near Dadmiya Bao ji , Baghpura	2576	979	38	68/06-03-2019	2.00	0.00	8.00	10.00	7.00	3.00	1.00	In progress
12	2018-19/36464	Ogana	Jhadol	Constructuin of community hall near kalal Vatika , Ogna	3012	900	29.88	65/03-03-2019	2.50	0.00	10.00	12.50	10.00	3.75	1.25	Completed
13	2018-19/2169	Kherad	Salumber	Constructuin of community rest house near Sejnath Tmple,Kherad	1956	464	23.72	57/10-04-2018	2.00	0.00	7.99	9.99	8.50	3.00	1.00	Completed
Total									**19.12**	**4.36**	**72.14**	**95.62**	**76.04**	**28.69**	**9.57**	

APPENDIX-XIII

(Refer paragraph 2.2.4.1)

Statement showing works of construction of CC Roads with less thickness in PS Gadi, ZP Banswara.

(₹ in lakh)

S. No.	Name of Work sanctioned amount/ expenditure incurred	Findings of Joint physical verification	Departmental authority participated in physical verification	Amount paid for work not executed
1.	Construction of CC road from Main road to House of Gattu Yadav, village Karanpur in GP Karanpur. ₹ 15 lakh / **₹ 15 lakh**	Thickness of first and second layer was found as 7.5 cm and 5 cm during physical verification instead of 11.6 cm and 8.3 cm respectively as recorded in measurement book.	Junior Engineer of PS and Executive Engineer of ZP.	12.03*
2.	Construction work of CC road (length 331 meter and width 4 meter) from Chunni Lal Bhoi ka Khet to Kanela in GP Metwala. ₹ 10 lakh/ **₹ 9.99 lakh**	Thickness of first and second layer was found as 7.5 cm and 5 cm during physical verification instead of 15 cm and 10 cm respectively as recorded in measurement book.	Junior Technical Assistant/Assistant Engineer of PS.	4.95
3.	Construction work of CC road from Dokipada school to house of Narayan Haqru, Dokipada in GP Umbada. ₹ 10 lakh/ **₹ 9.97 lakh**	Thickness of first and second layer was found as 7.5 cm and 6.3 cm during physical verification instead of 14 cm and 10 cm respectively as recorded in measurement book.	Junior Engineer/ Assistant Engineer of PS.	3.74
4.	Construction work of CC road from house of Gaju Nanu via house of Vala Lala Gautam to house of Keru in GP Saredi Badi. ₹ 10 lakh / **₹ 9.79 lakh**	Thickness of first and second layer was found as 7.5 cm during physical verification instead of 11.2 cm and 10 cm respectively as recorded in measurement book.	Assistant Engineer of PS.	2.76
5.	Construction work of CC road from house of Puja Adiwasi to house of Kalayan Singh village Jantora in GP Sundani. ₹ 10 lakh / **₹ 9.92 lakh**	Thickness of first and second layer was found as 7.5 cm during physical verification instead of 10 cm as recorded in measurement book.	Assistant Engineer of PS.	2.36
6.	Construction of CC road at Adiwasi Mohalla, village Malpur in GP Karanpur. ₹ 5 lakh / **₹ 5 lakh**	Thickness of first and second layer was found as 7.5 cm and 5 cm during physical verification instead of 13.5 cm and 10 cm respectively as recorded in measurement book.	Junior Engineer and Assistant Engineer of PS.	2.22
7.	Construction work of CC road from Anganbari to house of Laxman Rebari in GP Umbada. ₹ 9 lakh/ **₹ 9 lakh**	Thickness of first and second layer was found as 10 cm and 7.5 cm during physical verification instead of 12.5 cm and 10 cm respectively as recorded in measurement book.	Junior Engineer/Assistant Engineer of PS.	1.92
8.	Construction work of CC road from Government Secondary School to Patidar Mohalla village Jantora in GP Sundani. ₹ 10 lakh / **₹ 9.73 lakh**	Thickness of second layer was found as 7.5 cm during physical verification instead of 9.5 cm as recorded in measurement book.	Assistant Engineer/Junior Engineer of PS.	0.91
	Total ₹ 78.40 lakh			**30.89**

***Payment made for unexecuted work in each case has been calculated as under :**

As per MB, payment was made for work executed 495.14 cum (First layer: 288.13 cum, Second layer: 207.01 cum) whereas actual work was executed 79.75 cum (First layer: 47.85 cum, Second layer: 31.90cum).

Value of work not executed:(i) First layer : (288.13 cum - 47.85 cum) = 240.28 cum x ₹ 2,417.80 per cum = ₹ 5,80,949;
(ii) Second layer (207.01 cum-31.90 cum) = 175.11 cum x ₹ 3,549.70 per cum = ₹ 6,21,588;
Total = 415.39 cum Amount = ₹ 12,02,537

Appendix XIV

(Refer paragraph 2.2.4.2)

Statement showing details of damaged CC Roads due to non-construction of drains and expansion joint

(₹ in lakh)

S.No.	Name of GP/PS/ZP	Name of Work	Expenditure
(A) CC Roads sanctioned with drains but drains not constructed and found damaged			
1	GP-Jhadol, PS-Jhadol ZP-Udaipur	CC Road with Nali Nirman house of Padmaji Jani to house of Sharsing and Street	5.40
2	GP-Jhadol, PS-Jhadol ZP-Udaipur	CC Road with Nali Nirman house of Amritjipuri to house of Bhawarji Thakur	7.00
3	GP-Jhadol, PS-Jhadol ZP-Udaipur	CC Road with Nali Nirman house of Girdari Ustad to PHED Kuwa ki or	9.85
4	GP-Jhadol, PS-Jhadol ZP-Udaipur	CC Road with Nali Nirman Krishi Upaja Mandi to shamsan Ghat ki or	9.49
5	GP- Neta ji ka Bara, PS-Jhadol, ZP-Udaipur	CC Road with Nali Nirman Main Road to near house of Dayala Bhima	5.00
6	GP-Luniwas, PS-Sambharlake, ZP-Jaipur	Construction of CC road Kharanja including drain from Bhomiya Ji temple to Swamiyon ki dhani	10.00
		Total	**46.74**
(B) CC Roads found damaged due to non-construction of drains and expansion joint			
1	GP-Neta Ji ka Bara, PS-Jhadol, ZP-Udaipur	Construction of CC road from Main Road to Hanuman Ji, Undara Netaji ka Bara	10.0
2	GP-Jhadol, PS-Jhadol, ZP-Udaipur	Construction of CC road from home of Sohani Bai to Main road, Jhadol	10.00
3	GP-Jhadol, PS-Jhadol, ZP-Udaipur	Construction of CC road near house of Chhagan Kumhar to Heera Patel in street, Jhadol	9.99
4	GP-Peelak, PS-Jhadol, ZP-Udaipur	Construction of CC Road from Main Road to Near house of Kalu Bhera, Sarka khera	10.00
5	GP-Peelak, PS-Jhadol, ZP-Udaipur	Construction of CC Road from Main Road to Near Anganwari Bhawan, Kundal	10.00
6	GP-Karanpur PS-Garhi, ZP-Banswara	Construction work of CC road from main road to Lalsingh Banjara house via Hukumchand house	14.75
7	GP-Seethal, PS- Udaipurwati, ZP- Jhunjhunu	Construction of CC road from house of Mam Raj to Samdar, Seethal	2.43
8	GP-Seethal, PS- Udaipurwati, ZP- Jhunjhunu	Construction of CC road from house of Data Ram to Ami Lal, Seethal	3.70
9	GP-Seethal, PS- Udaipurwati, ZP- Jhunjhunu	Construction of CC road from Bodala Well to Meena Mohalla, Seethal	2.96
10	GP-Seethal, PS- Udaipurwati, ZP- Jhunjhunu	Construction of CC road from house of Sheesh Ram Gora to Crematorium road, Seethal	4.40
		Total	**78.23**
		Grand Total (A+B)	**124.97**

APPENDIX-XV

(Refer paragraph 2.2.4.4)

Statement showing details of improper execution of works (works executed in shorter length or not done)

S. No.	Name of Work (GP/PS/ZP)	Expenditure (₹ in lakh)	Findings of Joint physical verification	Payment made without execution of work (₹ in lakh)
1.	CC road from Anganwadi to Maida Pada. (Chirawala Gadha/Ghatol/Banswara)	9.94	CC road was constructed in 500 meter length, however it was recorded 542 meter in MB and payment made accordingly.	0.77
2.	Construction of incomplete boundary wall of crematorium in village Itawa. (Tejya ka Bas/Sambharlake/Jaipur)	4.59	Only 416 feet boundary wall of crematorium was constructed, however it was recorded 576 feet in MB and payment made accordingly.	1.27
3.	Construction of boundary wall, roof on pillars in Birwali graveyard (Manda Bhim Singh/Sambharlake /Jaipur)	9.54	The plaster on roof and chabutra was not done but payment was made for this item.	0.16
4.	Construction work of boundary wall and Tin shed of graveyard (Kuhadu/Jhunjhunu/Jhunjhunu)	10.28	The boundary wall measuring 24.38 meter in length was constructed in front of graveyard instead of 252 meter as per estimates. However payment for complete work was made by including already constructed old boundary wall of 227.62 meter.	8.70
5.	Construction work of boundary wall of graveyard. (Dungari Kalan/Sambharlake/Jaipur)	4.21	The white-wash of boundary wall of graveyard was not done but payment was made for this item.	0.09
6.	Construction work of crematorium alongwith boundary wall and cc work at Ahado ki Padar. (Rathia Pada/Ghadi/Banswara)	11.94	The main gate at the crematorium was not installed but payment was made for this item.	0.30
7.	Construction work of boundary wall and leveling of sports ground. (Saredi Badi/Ghadi/Banswara)	14.96	The main gate on the boundary wall of Sports ground was not installed but payment was made for this item.	0.24
8.	Construction work of boundary wall of Jain-Gurjar Community crematorium land. (Luniyawas/Sambhar Lake/Jaipur)	05.90	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.37
9.	Construction of boundary wall of public crematorium land, Gadri (Luniyawas/Sambhar Lake/Jaipur)	4.32	(i) The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB.	0.26
			(ii) Coping of boundary wall in the ratio of 1:2:4 CC with 12 mm grit was not done	0.13
			(iii) Foundation masonry work entered in MB was (2x2) and (1.5x1), whereas it was found to be 1x1 feet during physical verification. Thus, measurement of 2x2 was shown excess	1.21
10.	Construction of boundary wall of Rajpoot crematorium land, Gadri. (Luniyawas/Sambhar Lake/Jaipur)	04.38	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.23

S. No.	Name of Work (GP/PS/ZP)	Expenditure (₹ in lakh)	Findings of Joint physical verification	Payment made without execution of work (₹ in lakh)
11.	Construction of CC road kharanja including construction of drain from Bhomiya ji temple to Swamiyon ki dhani, Gadri. (Luniyawas/Sambhar Lake/Jaipur)	10.00	The item of work of cutting of construction joint longitudinal joint 4 to 6 mm wide using mechanical concrete cutter including cost of diamond cutting wheel and filling of bitumen sealing compound in groove including cost of sealing compound wash shown executed in MB. However, it was observed that cutting work on CC road was not executed and there were cracks on the road.	0.05
12.	Construction of boundary wall, tin shed, chair, ground level tank and leveling of Joshi crematorium. (Itawa/Sambhar Lake/Jaipur)	14.98	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.64
13.	Construction of boundary wall of Rajpoot crematorium. (Dyodhi/Sambhar Lake/Jaipur)	4.89	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.27
14.	Construction of boundary wall of graveyard. (Dyodhi/Sambhar Lake/Jaipur)	5.00	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.45
15.	Construction of boundary wall of public crematorium land, Kothi (Kodi). (Dyodhi/Sambhar Lake/Jaipur)	11.85	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.60
16.	Construction of boundary wall of crematorium Bawariyo ki dhani. (Manda Bhim Singh/Sambhar Lake/Jaipur)	10.00	Foundation masonry work for 554.5 ft boundary wall was executed (105.91 cum). Whereas in MB 147.22 cum was measured as executed. Therefore, 41.31 cum was excess measured in MB	1.10
17.	Construction of boundary wall of crematorium ghat, Goriya tibba Nathi ka baas. (Basdi Khurd/Sambhar Lake/Jaipur)	8.52	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.34
18.	Construction of boundary wall with gate of graveyard, vill.Godara ka baas. (Dhaniyan Bhaudaki/Udaipurwati /Jhunjhunu)	05.00	(i) The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.47
			(ii) Foundation masonry work 1.5 ft(Width) x 2.00 ft (height) was found in first layer in place of 2.00x 1.00 ft and second layer 1.50 ft.(width)) x 1.00 ft. (height) in 537 ft. boundary, therefore, excess measured in MB	0.18
19.	Construction of boundary wall of crematorium including shade and water, vill. Dholamagra. (Kant/Salumber/Udaipur)	7.59	(i) The boundary wall was constructed on rocky site and foundation was not constructed. However, digging of foundation (2.00 ft.(width) x 2.00 ft. (height) x 397.5 (length) = total 45.10 cum) was measured in MB	0.05
			(ii) Foundation was not found constructed, whereas, masonry work in foundation (2.00 ft.(width) x 2.00 ft. (height) x 397.5 ft (length) = total 45.10 cum) was measured in MB and paid accordingly.	0.88
			(iii)Levelling work was not found in crematorium, whereas, 262 cum work was measured in MB	0.36

S. No.	Name of Work (GP/PS/ZP)	Expenditure (₹ in lakh)	Findings of Joint physical verification	Payment made without execution of work (₹ in lakh)
20.	Construction of boundary wall of crematorium including shade and water, vill.Katiya. (Kant/Salumber/Udaipur)	7.29	(i) The boundary wall was constructed on rocky site and foundation was not constructed. However, digging of foundation (2.00 ft.(width) x 2.00 ft. (height) x 425 ft (length) = total 43.92 cum) was measured in MB	0.05
			(ii) Foundation was not found constructed, whereas, masonry work in foundation (2.00 ft.(width) x 2.00 ft. (height) x 425 (length) = total 43.92 cum) was measured in MB	0.86
21.	Construction of Crematorium Pawatiya	9.46	Masonry work in verandah measuring 76x11.75x2.5 cft was found to be 76x11.75x2 cft.	0.12
22.	Construction of boundary wall of Adarsh Secondary School Rolaheda (Rolaheda/Chittorgarh/Chittorgarh)	4.83	(i) The work 'coping of boundary wall in the ratio of 1:2:4 CC with 12 mm grit' was entered in MB as executed. However, coping of boundary wall was not found executed.	0.13
			(ii)It was observed that boundary wall was constructed on already constructed boundary wall of school, whereas, Earthwork, PCC and masonry work in foundation were measured in MB	01.07
23.	Open verandah and boundary wall, Rawat ka talab (Amarpura/Chittorgarh/Chittorgarh)	11.57	(i) The work 'coping of boundary wall in the ratio of 1:2:4 CC with 12 mm grit' was entered in MB as executed. However, coping of boundary wall was not found executed.	0.20
			(ii) The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.40
24.	Construction of Open verandah near house of Kewal Ram ji village- Rampuriya. (Nagri/Chittoregarh/Chittorgarh)	6.84	It was observed that Back side and both side walls of verandah were measured as executed in MB for excavation, PCC and masonry work in foundation. However, these walls had already been constructed by villagers. Therefore work, 10.53 cum, 2.04 cum and 25.13 cum was shown excess as executed in MB for excavation, PCC and masonry work in foundation respectively.	0.66
25.	Construction of interlocking tiles at prayer area at Govt Adarsh Senior Secondary School (Keli/Nimbahera/Chittorgarh)	3.00	PCC work in interlocking tiles was measured 4.5 inch in 70x60 ft area as executed in MB. However, PCC work in interlocking tiles was found to be 2 inch.	0.57
26.	Construction of community hall Payari, (Karunda/Nimbahera/Chittorgarh)	15.00	The item of work of 'Providing and laying cement concrete (1:4:8) in nominal 40 MM stone grit well mixing compaction and curing all respect (PCC)' was not executed. However, it was recorded as executed in MB	0.26
27.	Construction of Shamshan shed, wooden house, community shed and boundary wall, Fatcher (Ahiran/Nimbahera/Chittorgarh)	9.92	(i) The boundary was constructed from ground level on rocky land and masonry work in foundation was not found. Whereas 571x2x2 ft= 2284 cft (64.64 cum) masonary work was valuated in MB	1.37
			(ii) Stone lintel (Dasa) was not found in wooden house	0.16
28.	Construction of boundary wall of crematorium, Tin Shed and water facility, wooden house at Bora Khedi (Badoli Madho Singh/Nimbahera /Chittorgarh)	9.47	(i) Copping on boundary was not found(50 mm)	0.32
			(ii) The foundation of wall was 1.25 ft. Accordingly calculation of area was 59.93 cum (847x2x1.25 ft =2117.5 cft) However, payment of foundation masonry work was measured as executed 114.52 cum in MB.	1.36
29.	Construction of crematorium including pipe culvert, Karanpur (Karanpur/Garhi/Banswara)	9.82	Iron gate of crematorium was not found affixed	0.20
Total		**245.09**		**26.85**

Appendix XVI

(Refer paragraph 2.3.1)

Statement showing main features of Fifth SFC (recommendations given in interim and final reports)

1. Recommendations given by the Commission in its interim report for the year 2015-16:

- 7.182 *per cent* of net own tax receipts of the State which works out to ₹ 3,271.81 crore was to be devolved during the period 2015-16 to the local bodies (divided in a ratio of 75.1:24.9 *i.e.* ₹ 2,457.13 crore and ₹ 814.68 crore to the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) respectively).
- The devolution of funds was further categorized into three components: 85 *per cent* of the recommended amount for basic and development functions, 10 *per cent* for improvement in standards of administration, maintenance of database, implementation of national priority schemes, *etc.* and 5 *per cent* was recommended for incentivizing keeping of accounts, records, asset register, efforts of raising additional revenues and completion of enrolment and distribution of *Bhamashah* Card.
- The commission also recommended release of 5 *per cent* funds for Zila Parishads (ZPs), 15 *per cent* for Panchayat Samitis (PSs) and rest 80 *per cent* was earmarked for the Gram Panchayats (GPs).
- The guidelines regarding the utilisation of grants were issued by the Panchayati Raj Department (PRD) in December 2015.

2. Recommendations given by the Commission in its interim report for the year 2016-17:

- The commission retained the ratio of devolution of 7.182 *per cent* of net own tax receipts of the State amounting to ₹ 3,689.66 crore to be devolved to local bodies (divided in the ratio of 75.1: 24.9 *i.e.* ₹ 2,770.93 crore and ₹ 918.73 crore to the PRIs and ULBs respectively) as recommended in its earlier report.
- The commission revised the formula for purpose-wise distribution of earmarked funds and recommended 55 *per cent* of the recommended amount for basic and development functions including maintenance of rural water tanks, 40 *per cent* for National/State priority schemes and 5 *per cent* as incentive grant for the performance of specified tasks.
- The formula for tier-wise allocation of funds among PRIs was revised to 5 *per cent* funds for ZPs, 20 *per cent* for PSs and 75 *per cent* for GPs.
- The guidelines regarding the utilization of grants were issued by the PRD in November 2016.

The recommendations of the Commission were accepted (September 2015 and September 2016) by the Government of Rajasthan (GoR). It was also provisioned that till the application of final report of the Commission, the funds would continue to be transferred to the PRIs & ULBs on the basis of recommendations made in the interim report for the year 2016-17.

3. Recommendations given by the Commission in its final report:

- In the final report, the Commission recommended devolution of 8.5 *per cent* of net own tax receipts of the State to the PRIs and ULBs, however, the State accepted (July 2019) the devolution as 7.182 *per cent* (divided in the ratio of 75.1:24.9 to the PRIs and ULBs respectively). The Commission retained the formula for purpose-wise distribution of earmarked funds and for tier-wise allocation of funds among PRIs as recommended in its earlier report (2016-17). The guidelines regarding the utilization of grants were issued (September 2019) by the PRD.

Appendix-XVII

(Refer paragraph: 2.3.1)

Statement showing names of selected Zone, District, Panchayat Samiti & Gram Panchayat for Thematic Audit on fifth SFC

S. No.	Zone	Distict	Panchayat Samiti	Gram Panchayat
1	Ajmer	Tonk	Tonk	Kureda, Arniyakedar, Peeploo, Ghas, Arniyamal, Kashipura, Sankhana, Soran, Loharwara & Hathauna
2	Jaipur	Sikar	Dhod	Badalwas, Badhadar, Nagwa, Sewad Bari, Puranpura, Dhod, Anokhoo, Khakholi & Mundwara
3	Jodhpur	Jodhpur	Luni	Khudala, Palasani, Satlana, Dai Pada Khichiyan, Lunawas Khara, Doli, Mogra Kalan, Phitkasni & Barla Nagar
			Shergarh	Gaje Singh Nagar, Suwaliya, Devigarh, Bhandu Jati, Khirja Tibna, Himmatpura & Bapu Nagar
4	Udaipur	Udaipur	Gogunda	Madra, Obra kalan, Rawliya Kalan, Gogunda & Rawliya khurd
			Kherwara	Patiya, Larathi, Katarwas Kala, Jayra, Dabaycha, Karawada, Bawalwara, Kanbai & Kanpur
Total	**4**	**4**	**6**	**49**

Appendix XVIII

(Refer Paragraph No. 2.3.3.3)

Statement showing the details of roads sanctioned beyond prescribed limit of percentage of funds in selected units

(₹ in lakh)

S.No.	Name of ZP/PS	Amount transferred /Alloted	Funds earmarked for basic and development functions	Funds earmarked for Construction of Cement Concrete Roads (60 *per cent* of column-4)	Cost of sanctioned Roads works (percentage of funds earmarked for basic and development functions)	Excess amount sanctioned
1	2	3	4	5	6	7
1	ZP Udaipur	2,775.79	1,690.29	1,014.18	1,349.16 (79.82)	334.98
2	ZP Tonk	1,348.15	820.94	492.56	846.57 (103.12)	354.01
3	ZP Sikar	1,830.35	1,109.27	665.56	1,013.77 (91.39)	348.21
	Total (ZP)	**5,954.29**	**3,620.50**	**2,172.3**	**3,209.5**	**1,037.2**
4	PS Luni	1,290.69	764.10	458.46	717.25 (93.87)	258.79
5	PS Dhod	750.24	447.24	268.34	598.54 (133.83)	330.20
6	PS Tonk	1,087.67	648.83	389.3	873.5 (134.63)	484.2
7	PS Kherwara	847.09	505.24	303.14	428.14 (84.74)	125
	Total (PS)	**3,975.69**	**2,365.41**	**1,419.24**	**2,617.43**	**1,198.19**
8	GPs (10) of PS Tonk	687.9	424.31	254.58	718.86 (105.65 to 250.47)	464.28
9	GPs (8) of PS Kherwara	523.79	322.61	193.57	367.44 (66.88 to 167.87)	173.87
10	GPs (2) of PS Gogunda	170.7	105.12	63.07	117.37 (101.55 to 115.81)	54.3
11	GPs (8) of PS Luni	596.51	368.51	221.09	477.78 (71.34 to 177.70)	256.69
12	GPs (9) of PS Dhod	584.74	344.85	206.9	480.05 (66.97 to 231.81)	273.15
13	GPs (1) of PS Shergarh	74.91	46.57	27.94	40.20 (86.32)	12.26
	Total (GP)	**2,638.55**	**1,611.97**	**967.15**	**2,201.70**	**1,234.55**
	Grand Total	**12,568.53**	**7,597.88**	**4,558.69**	**8,028.63**	**3,469.94**

Appendix XIX

(Refer paragraph No.: 2.3.3.4)

Statement showing the details of funds utilised through convergence during 2015-16 to 2019-20

(₹ in lakh)

S. No.	Distict	Panchayat Samiti	Gram Panchayat	Allotment	Funds to be Sanctioned through convergence	Funds actually Sanctioned through convergence	Short Sanctioned of funds through convergence
Zila Parishad							
1	Jodhpur			2,522.29	504.46	0.00	504.46
2	Sikar			1,830.35	366.07	**66.46**	299.61
3	Tonk			1,348.15	269.63	**226.12**	43.51
4	Udaipur			2,775.79	555.16	0.00	555.16
Total				**8,476.58**	**1,695.32**	**292.58**	**1,402.74**
Panchayat Samiti							
1	Jodhpur	Luni		1,290.69	258.14	0.00	258.14
2	Jodhpur	Shergarh		558.59	112.80	0.00	112.80
3	Sikar	Dhod		750.24	150.05	0.00	150.05
4	Tonk	Tonk		1,087.67	217.53	**25.50**	192.03
5	Udaipur	Gogunda		448.26	89.65	**11.88**	77.77
6	Udaipur	Kherwara		847.09	169.42	0.00	169.42
Total				**4,982.54**	**997.59**	**37.38**	**960.21**
Gram Panchayat							
1	Jodhpur	Luni	Khudala	64.69	12.94	0.00	12.94
2	Jodhpur	Luni	Palasani	88.95	17.79	0.00	17.79
3	Jodhpur	Luni	Satlana	96.01	19.20	0.00	19.20
4	Jodhpur	Luni	Dai Pada Khichiyan	40.57	8.11	0.00	8.11
5	Jodhpur	Luni	Lunawas Khara	78.54	15.71	0.00	15.71
6	Jodhpur	Luni	Doli	88.34	17.67	0.00	17.67
7	Jodhpur	Luni	Mogra Kalan	63.39	12.68	0.00	12.68
8	Jodhpur	Luni	Phitkasni	64.95	12.99	0.00	12.99
9	Jodhpur	Luni	Barla Nagar	51.67	10.33	0.00	10.33
10	Jodhpur	Shergarh	Gaje Singh Nagar	45.60	9.12	0.00	9.12
11	Jodhpur	Shergarh	Suwaliya	74.91	14.98	0.00	14.98
12	Jodhpur	Shergarh	Devigarh	51.13	10.23	0.00	10.23
13	Jodhpur	Shergarh	Bhandu Jati	67.73	13.55	0.00	13.55
14	Jodhpur	Shergarh	Khirja Tibna	72.79	14.56	0.00	14.56
15	Jodhpur	Shergarh	Himmatpura	65.54	13.11	0.00	13.11
16	Jodhpur	Shergarh	Bapu Nagar	41.99	8.40	0.00	8.40
17	Sikar	Dhod	Badalwas	85.10	17.02	0.00	17.02
18	Sikar	Dhod	Badhadar	45.86	9.17	0.00	9.17
19	Sikar	Dhod	Nagwa	76.16	15.23	0.00	15.23
20	Sikar	Dhod	Sewad Bari	74.73	14.95	0.00	14.95
21	Sikar	Dhod	Puranpura	52.90	10.58	0.00	10.58
22	Sikar	Dhod	Dhod	85.56	17.11	**1.78**	15.33
23	Sikar	Dhod	Anokhoo	44.69	8.94	0.00	8.94
24	Sikar	Dhod	Khakholi	51.95	10.39	0.00	10.39
25	Sikar	Dhod	Mundwara	67.79	13.56	0.00	13.56

S. No.	Distict	Panchayat Samiti	Gram Panchayat	Allotment	Funds to be Sanctioned through convergence	Funds actually Sanctioned through convergence	Short Sanctioned of funds through convergence
26	Udaipur	Kherwara	Patiya	71.14	14.22	0.00	14.22
27	Udaipur	Kherwara	Larathi	60.46	12.09	0.00	12.09
28	Udaipur	Kherwara	Katarwas Kala	56.26	11.25	0.00	11.25
29	Udaipur	Kherwara	Jayra	61.92	12.38	0.00	12.38
30	Udaipur	Kherwara	Dabaycha	59.53	11.90	0.00	11.90
31	Udaipur	Kherwara	Karawada	71.76	14.35	0.00	14.35
32	Udaipur	Kherwara	Bawalwara	52.35	10.47	0.00	10.47
33	Udaipur	Kherwara	Kanbai	77.57	15.51	0.00	15.51
34	Udaipur	Kherwara	Kanpur	65.15	13.03	0.00	13.03
35	Udaipur	Gogunda	Madra	50.15	10.03	**6.96**	3.07
36	Udaipur	Gogunda	Rawliya Kalan	35.54	7.11	0.00	7.11
37	Udaipur	Gogunda	Rawliya Khurd	62.35	12.47	0.00	12.47
38	Udaipur	Gogunda	Obra Kalan	49.73	9.95	**5.22**	4.73
39	Udaipur	Gogunda	Gogunda	120.97	24.19	0.00	24.19
40	Tonk	Tonk	Araniyamal	60.70	12.14	**6.25**	5.89
41	Tonk	Tonk	Araniyakedar	55.99	11.20	**12.00**	-0.80
42	Tonk	Tonk	Ghas	90.08	18.02	**21.70**	-3.68
43	Tonk	Tonk	Hathauna	59.84	11.97	0.00	11.97
44	Tonk	Tonk	Kashipura	57.49	11.49	**6.20**	5.29
45	Tonk	Tonk	Kureda	58.71	11.74	0.00	11.74
46	Tonk	Tonk	Loharwara	69.05	13.81	0.00	13.81
47	Tonk	Tonk	Peeploo	114.98	23.00	0.00	23.00
48	Tonk	Tonk	Soran	61.39	12.18	**5.00**	7.18
49	Tonk	Tonk	Sankhana	59.67	11.93	0	11.93
Total				**3,224.32**	**644.75**	**65.11**	**579.64**
Grand Total				**16,683.44**	**3,337.66**	**395.07**	**2,942.59**

Appendix XX

(Refer Paragraph 2.4)

Details of outstanding rent in respect of shops leased out.

(Amount in ₹)

(A) Statement of short recovery/non-recovery in respect of PS Talwara

Shop Number	Period of tenancy	Total rent accrued	Rent paid	Outstanding rent
1	01.04.2002 to 31.07.2021	8,34,972	1,66,900	6,68,072
2	01.04.2002 to 31.07.2021	8,34,972	1,66,900	6,68,072
3	01.04.2002 to 31.07.2021	8,34,972	1,34,400	7,00,572
4	01.04.2002 to 31.07.2021	8,34,972	1,61,900	6,73,072
5	01.04.2002 to 31.07.2021	8,34,972	1,74,400	6,60,572
6	01.04.2002 to 31.07.2021	8,34,972	1,59,400	6,75,572
7	01.04.2002 to 31.07.2021	8,34,972	1,85,400	6,49,572
8	01.04.2002 to 31.07.2021	8,34,972	1,82,400	6,52,572
9	01.04.2002 to 31.07.2021	8,34,972	1,66,900	6,68,072
10	01.04.2002 to 31.07.2021	8,34,972	1,66,900	6,68,072
11	01.11.2004 to 31.07.2021	5,12,061	1,18,900	3,93,161
12	01.04.2002 to 31.07.2021	8,34,972	1,66,900	6,68,072
13	01.04.2002 to 31.07.2021	8,34,972	1,83,400	6,51,572
14	01.04.2002 to 31.07.2021	8,34,972	1,49,000	6,85,972
15	01.04.2002 to 31.07.2021	8,34,972	1,49,400	6,85,572
16	01.04.2002 to 31.07.2021	8,34,972	1,49,400	6,85,572
17	01.04.2002 to 31.07.2021	8,34,972	1,49,400	6,85,572
18	01.04.2002 to 31.07.2021	8,34,972	1,49,400	6,85,572
19	01.04.2002 to 31.07.2021	8,34,972	1,61,900	6,73,072
20	01.04.2002 to 31.07.2021	8,34,972	1,34,400	7,00,572
21	01.06.2007 to 31.07.2021	9,94,401	2,76,000	7,18,401
22	01.06.2007 to 31.07.2021	9,78,816	2,75,250	7,03,566
23	01.06.2007 to 31.07.2021	10,72,479	2,97,750	7,74,729
24	01.06.2007 to 31.07.2021	10,87,826	2,86,500	8,01,326
25	01.06.2007 to 31.07.2021	12,42,936	2,82,000	9,60,936
26	01.06.2007 to 31.07.2021	9,94,401	2,58,000	7,36,401
27	01.06.2007 to 31.07.2021	12,42,936	3,12,000	9,30,936
28	01.06.2007 to 31.07.2021	12,42,936	2,72,000	9,70,936
29	01.06.2007 to 31.07.2021	13,05,203	3,33,000	9,72,203
30	01.06.2007 to 31.07.2021	7,77,250	2,26,500	5,50,750
31	01.06.2007 to 31.07.2021	12,12,348	3,31,500	8,80,848
32	01.06.2007 to 31.07.2021	13,51,957	3,65,850	9,86,107
Total		**2,98,80,018**	**66,93,950**	**2,31,86,068**

(B) Statement of short recovery/non-recovery in respect of PS Dug

Shop Number	Period of tenancy	Total rent accrued	Rent paid	Outstanding rent
1	01.05.2006 to 31.12.2018	4,86,353	1,96,270	2,90,083
2	01.05.2006 to 31.03.2018	3,38,287	2,24,623	1,13,664
3	01.05.2006 to 31.07.2021	8,09,822	2,17,842	5,91,980
4	01.05.2006 to 31.07.2021	6,40,501	1,76,527	4,63,974
5	01.05.2006 to 31.01.2020	8,12,724	79,838	7,32,886
6	01.05.2006 to 31.10.2016	2,40,451	4,800	2,35,651
7	01.05.2006 to 31.07.2021	7,96,503	1,23,500	6,73,003
8	01.05.2006 to 31.07.2021	8,09,822	2,45,180	5,64,642
9 & 10	01.12.2006 to 31.07.2021	13,33,723	4,39,236	8,94,487
11	01.05.2006 to 31.07.2021	11,34,266	5,30,670	6,03,596
12	01.06.2007 to 31.07.2021	13,24,525	3,75,000	9,49,525
13	01.05.2007 to 31.07.2021	10,40,799	2,28,000	8,12,799
14	01.04.2007 to 31.07.2021	9,78,029	1,42,050	8,35,979
15	01.05.2006 to 31.07.2021	15,45,902	4,58,212	10,87,690
16	01.05.2006 to 31.07.2021	14,17,791	4,68,000	9,49,791
Total		**1,37,09,498**	**39,09,748**	**97,99,750**
G. Total (A) + (B)		**4,35,89,516**	**1,06,03,698**	**3,29,85,818**

Appendix XXI

(Refer paragraph 4.1.2.8 (i))

Name of cases which closed without issuing of fire NOC and non/delayed issue of fire NOC

S. No.	(i) Detail of cases which closed without issue of fire NOC		(ii) Detail of cases in which fire NOC was renewed with delay		(iii) Details of non issue of renewal fire NOC cases				
	Name of firm	Date of applying for fire NOC	Name of firm	Period of delay (in Months)	Name of applicants	Area (in sq feet)	Date of issue of fire NOC	Year for which renewal of fire NOC pending	Amount recoverable (in ₹)
1	Combay Spa & Resort	09.09.2014	Lake Pichola Hotel	7	Dharmendra Developers	57,600	9.12.15	2017-20	1,15,200
2	Shourya Garh Resort & Spa Kaldwas	01.01.2015	PVR Cinema	35	Hitawala Construction Company	90,166	22.1.16	2016-20	1,80,332
3	Sarasvati Hospital	27.03.2017	Inox Cinema Lack City Mall Udaipur	7	Ashiyana Build Prop	91,516	30.8.16	2017-20	1,37,274
4	S.S. Homeopathy medical College & Hospitals	16.10.2017	Redition Hotel Lake City Mall	8	Vallabh Buildmet	1,14,368	10.12.15	2019-20	1,06,290
5	Arogya Hospital	23.09.2017	Shiv Nivas Palace	4	Tirupati Balaji Education Trust	11,10,089	18.02.17	2017-20	25,82,238
6	Uday Sagar Hospitality Resort Pvt. Ltd.	09.09.2014	Hotel Mahendra Holidays & Resort India Ltd.	2	Arwana Complex	59,849	-	2016-20	3,59,094*
7	S.S Ayurved Medical college & Hospital S.S. Hills, Jhamarkotda Road Umarda Udaipur	16.10.2017	American Hospital	35			**Total**		**34,80,428**
8	Hill Garden Retreat	07.10.2014	Plus Medicare Hospitals	4	-	-	-	-	-
9	Surbhi Cinema hall	19.06.2015	Mewar Hospital Pvt. Ltd.	65	-	-	-	-	-
10	-	-	Sunrise Hospital Shanti Nagar HiranMagri Sector	34	-	-	-	-	-
11	-	-	Prabhu Shree Apartment	11	-	-	-	-	-
12	-	-	Anil Clinic Madhuban Udaipur	6	-	-	-	-	-

* *The Shopping Complex has already constructed and running without obtaining Fire NOC for the period 2016-18.*

Appendix XXII

(Refer Paragraph 4.1.3.2 (ii))

Non recovery of lease amount for change of land use from residential to commercial purpose

S. No.	Name of applicant	Area (in Sq feet)	Residential Reserve Price (RRP) of area (in ₹)	5 *per cent* of RRP (in ₹)	Date of order of conversion	Period in years	Due amount of lease money (in ₹)
1	Ashapura Real Estate	4500	390	19.50	11.10.2013	7	6,14,250
2	Chander Kumar Moradiya	7700	390	19.50	30.08.2013	7	10,51,050
3	Hitawala Cons. Co, MB college	5600	295	14.75	25.11.2014	6	4,95,600
4	Manoj Srimali	3407	235	11.75	20.01.2014	6	2,40,194
5	Nafisa Bai	3200	390	19.50	07.01.2015	5	3,12,000
6	Nand Lal Vyas	23004	390	19.50	22.01.2013	7	31,40,046
7	Om Prakash Solanki	4410	390	19.50	16.04.2013	7	6,01,965
8	Puneet Mehta	17431	390	19.50	18.10.2012	8	27,19,236
9	Rishi Gupta and Others	12,582.70	919.20	45.96	25.03.2013	7	40,48,106
10	Sanjay Singhal	7890.40	295	14.75	29.08.2013	7	8,14,684
11	Sankheshwar Developers	7350	295	14.75	14.11.2014	6	6,50,475
Total							**1,46,87,606**

Appendix XXIII

(Refer Paragraph 4.1.3.2 (v))

A. List of five star and four star hotels which are not registered

S. No.	Name of Hotel	Category	Registration fee to be recovered upto 2019-20	Short fee recovery
1	Amantra Hotel	5 star	6,00,000	6,00,000
2	BhairavGarh Palace	5 star	6,00,000	6,00,000
3	Club Mahindra	5 star	6,00,000	6,00,000
4	FatehGarh	5 star	6,00,000	6,00,000
5	Heritage Resort	5 star	6,00,000	6,00,000
6	Hill Lake Hotel	5 star	6,00,000	6,00,000
7	Hotel Empire Palace	5 star	6,00,000	6,00,000
8	Hotel Dream Palace	4 star	4,50,000	4,50,000
9	Hotel Radisson Udaipur	4 star	4,50,000	4,50,000
10	Hotel Shree Narayana	4 star	4,50,000	4,50,000
11	Indra Prakash Hotel	5 star	6,00,000	6,00,000
12	Taj Lake palace	5 star	6,00,000	6,00,000
13	The Royal Retreat	5 star	6,00,000	6,00,000
14	Lake Pichola Hotel	5 star	6,00,000	6,00,000
15	Vishnupriya Hotel	5 star	6,00,000	6,00,000
16	Raj Darshan	5 star	6,00,000	6,00,000
17	Q Hotel	5 star	6,00,000	6,00,000
18	Royal Palm Hotel	5 star	6,00,000	6,00,000
19	Just Rajputana	4 star	4,50,000	4,50,000
20	V Resorts Lavitra	4 star	4,50,000	4,50,000
21	Chunda Palace Hotel	5 star	6,00,000	6,00,000
22	Hilltop Hotel Palace	5 star	6,00,000	6,00,000
23	Hotel Raasleela	5 star	6,00,000	6,00,000
24	Radisson Blu Udaipur Palace Resort and Spa	5 star	6,00,000	6,00,000
25	Ambavgarh Retreat	5 star	6,00,000	6,00,000
26	Rupi Hotel	5 star	6,00,000	6,00,000
27	Hotel Flora	5 star	6,00,000	6,00,000
28	Araliayas Resorts	4 star	4,50,000	4,50,000
29	Lotus Lake View Resort	5 star	6,00,000	6,00,000
30	Ramada Udaipur Resort	5 star	6,00,000	6,00,000
31	Hotel Lakend	5 star	6,00,000	6,00,000
32	Swaroop Villas	5 star	6,00,000	6,00,000
33	Raghu Mahal Hotel	5 star	6,00,000	6,00,000
34	Shree Vilas Orchid	5 star	6,00,000	6,00,000
35	Hotel JaisinghGarh	5 star	6,00,000	6,00,000
36	Amar Kothi Hotel	5 star	6,00,000	6,00,000
37	Zostel Udaipur	4 star	4,50,000	4,50,000
38	Hotel AtualyaNiwas	4 star	4,50,000	4,50,000
39	The leela	5 star	6,00,000	6,00,000
Total			**2,22,00,000**	**2,22,00,000**

B. List of five star and four star hotels which are renewed in lower category

S. No.	Name of Hotel	Category	Renewal in 2018-19	Renewal in 2019-20	To be recovered upto 2019-20	Short fee recovery
1	Golden Tulip	5 star	NA	23,100	6,00,000	5,76,900
2	Hotel MotiMahal	5 star	NA	9,940	6,00,000	5,90,060
3	Jagmandir Island Palace	5 star	NA	21,100	6,00,000	5,78,900
4	Paras Mahal	5 star	NA	23,320	6,00,000	5,76,680
5	Shalimar Palace	5 star	NA	9,600	6,00,000	5,90,400
6	Hotel Narayans Leela in	4 star	NA	18,100	4,50,000	4,31,900
7	Hotel Akshay Niwas	4 star	NA	1,110	4,50,000	4,48,890
8	The Lalit Laxmi Vilas Palace	5 star	NA	23,100	6,00,000	5,76,900
9	The Tiger	5 star	NA	18,100	6,00,000	5,81,900
10	Fateh Prakash Palace	5 star	NA	23,100	6,00,000	5,76,900
11	Shiv Niwas Palace	5 star	NA	23,100	6,00,000	5,76,900
12	Trident Hotel	5 star	NA	1,20,000	2,00,000	80,000
Total				**3,13,670**	**65,00,000**	**61,86,330**

Appendix XXIV

(Refer Paragraph 4.1.3.2 (vi))

Details of total payment and due amount of bus shelter and traffic booth

S. No.	Particular	Name of Firm	Period	Receivable amount to Nigam Udaipur (in ₹)	Receipt amount (in ₹)	Difference amount (in ₹)
1	Establishment of 33 Bus Shelter	NS Publicity	01.12.2011 to 31.03.2012 (Ten months)	10,41,667	41,02,315	1,12,34,212
			2012-13	12,50,000		
			2013-14	13,75,000		
			2014-15	15,12,500		
			2015-16	16,63,750		
			2016-17	18,30,125		
			2017-18	20,13,138		
			2018-19	22,14,451		
			2019-20	24,35,896		
			Total	**1,42,94,860**		
			Grand Total of Bus Shelter	**1,53,36,527**	**41,02,315**	**1,12,34,212**
2	Establishment of 31 Traffic Booth	M/S Bits	01.12.2011 to 31.03.2012 (Ten months)	8,51,667	Nil	1,25,39,143
			2012-13	10,22,000		
			2013-14	11,24,200		
			2014-15	12,36,620		
			2015-16	13,60,282		
			2016-17	14,96,310		
			2017-18	16,45,941		
			2018-19	18,10,535		
			2019-20	19,91,588		
			Total	**1,16,87,476**		
Grand Total of Traffic Booth				**1,25,39,143**	**Nil**	**1,25,39,143**
Grand Total of Bus Shelter and Traffic Booth				**2,78,75,670**	**41,02,315**	**2,37,73,355**

APPENDIX XXV

(Refer Paragraph 4.1.3.2 (viii))

Short/non recovery of betterment levy

S. No.	Name of builders	Area of plot (in sq feet)	Permissible FAR (1.33/ 1.20)	FAR actually used (in sq feet)	Excess FAR (in sq feet)	Rate* of betterment levy (₹ per sq feet)	Amount actually recovered (in ₹)	Amount recoverable (in ₹)	Short/non recovery of betterment levy (in ₹)
	For commercial building (Permissible FAR 1.33)								
1	Kamal Complex	6,088.50	8,097.70	20,193	12,095.30	390	-	47,17,167	47,17,167
2	Shabbir Hussain	23,580	31,361.40	56,482	25,120.60	243.75	19,07,247	61,23,146	42,15,899
3	Vinay Bafna & others (more than 30 mt high)	14,652.75	19,488.16	51,099	31,521	300	81,06,936	94,56,300	13,49,364
	For residential flats (permissible FAR 1.20)								
1	Udai Sagar Hospitality	18,300	21,960	38,832.60	16,872.60	160	23,19,040	26,99,616	3,80,576
2	Udai City Developers	19,875	23,850	44,558	20,708	122.50	22,20,220	25,36,730	3,16,510
3	Vinayak Build Tech (permissible FAR 1.80)	32,403.58	58,326.44	20,2191.85	1,43,865.41	210	1,11,88,097	3,02,11,736.10	1,90,23,639.10
4	Chandra Prabha Mardiya	22,443.74	269,32.49	82,430.10	55,497.61	160, 192, 224**	67,82,257	1,00,40,433.13	3258176
5	Dilip Amin & Others	24,710	29,652	55,253	25,601	160	35,82,034	40,96,160	5,14,126
	Total								**3,37,75,457**

* Betterment levy in case of residential flats at the rate of 25 *per cent* of residential price or ₹100 per sq feet for flats up to 30 meter high and ₹ 300 per sq feet for more than 30 meter high, whichever is more was to be recovered. In case of commercial building, at the rate of 30 *per cent* of commercial reserve price or 200 per sq feet for 30 meter high building and 300 per sq feet for more than 30 meter high, whichever is more.

** For FAR 1.20-2.25 = 25% of ₹ 640 (Reserve Price)= ₹ 160
For FAR 2.25-3.25= 30% of ₹ 640 (Reserve Price)= ₹ 192
For FAR 3.25-3.64= 35% of ₹ 640 (Reserve Price)= ₹ 224

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सत्यमेव जयते

Report of the Comptroller and Auditor General of India for the year ended 31 March 2020



लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Rajasthan

Report No. 7 of the year 2021

(Compliance Audit)

Report of the
Comptroller and Auditor General of India
for the year ended 31 March 2020

Government of Rajasthan

Report No. 7 of the year 2021
(Compliance Audit)

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Preface

This Report for the year ended 31 March 2020 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the Constitution of India and Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, as amended from time to time.

The Report is in two parts. Part-1 of the Report contains significant findings of compliance audit of the 12 State Government Departments and Part-2 deals with the results of compliance audit of 30 State Public Sector Undertakings (Government Companies and Statutory Corporations) conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts, 2020 issued thereunder by the Comptroller and Auditor General of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2019-20 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2019-20 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards, 2017 issued by the Comptroller and Auditor General of India.

OVERVIEW

Overview

This Report contains 13 Paragraphs involving ₹ 136.23 crore, some of the significant audit findings are mentioned below:

Part-1: Compliance Audit Observations relating to State Government Departments

General

Response of the Government/Departments to Audit observations

The Accountant General (Audit-II), Rajasthan, Jaipur audits the Government/Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed by Inspection Reports (IRs) which incorporate irregularities detected during the audit and not settled on the spot. Analysis of Inspection Reports issued upto March 2020 disclosed that 17,119 paragraphs involving ₹ 24,383.73 crore relating to 3,644 IRs issued for these departments remained outstanding at the end of September 2020.

(Paragraph 1.5)

Coverage of this part of the Report

This Part contains seven paragraphs. Total recoveries made at the instance of Audit during the year under Report aggregated to ₹ 36.38 crore

(Paragraph 1.7)

Taxes on Vehicles

The office conducted audit of 16 units of Transport Department. The major audit findings noticed are:

Taxes on motor vehicles not realised

Motor vehicle tax, surcharge and penalty amounting to ₹ 4.03 crore in respect of 334 vehicles were not paid by vehicle owners. The Department, however, did not initiate action to realise the dues.

(Paragraph 2.4)

Realisation of outstanding instalments of lump-sum tax

Lump-sum tax, surcharge and penalty amounting to ₹ 2.17 crore were not deposited by 249 transport vehicle owners. The Department, however, did not initiate action to realise the tax due.

(Paragraph 2.5)

Mining Receipts

The office conducted audit of 43 units of Mines and Geology Department. The major audit findings noticed are:

Non-recovery of cost of illegally excavated mineral

Department, despite being aware that short term permit holder had utilised 51,125 MT mineral masonry stone over and above the permitted quantity, failed to recover ₹ 86.91 lakh, being cost of mineral

(Paragraph 2.9)

Non- recovery of Government revenue

Department refunded the bank guarantee and security deposit without ensuring complete recovery of contract amount and interest on belated payment, as Demand and Collection Register was not maintained.

(Paragraph 2.10)

Forest Department

Avoidable expenditure on maintenance of plants

Growing seedlings/plants without proper survey of the actual requirement resulted in avoidable expenditure of ₹ 1.12 crore on maintenance of plants during the year 2019-20.

(Paragraph 3.1)

Public Works Department

Irregular expenditure under Central Road Fund

The Central Road Fund was established for the (i) development and maintenance of national highways; (ii) development of the rural roads; (iii) development and maintenance of other State roads including roads of inter-State and economic importance; (iv) construction of roads either under or over the railways by means of bridges and erection of safety works at unmanned rail-road crossings and (v) such projects as may be prescribed.

As per the Central Road Fund guidelines, the sanction for the excess/extra items to be executed was to be taken from the Ministry of Road Transport and Highways. Scrutiny of records of three divisions of Public Works Department revealed that the State Government took decisions at its own level and incurred ₹ 11.06 crore on excess/extra items without approval of the MoRTH. It reflects the lack of internal controls on the part of Department to ensure compliance with the procedure prescribed for Central Road Fund.

(Paragraph 3.2)

Industries Department

Blocking of funds due to laxity of decision

Failure of Government and Urban Improvement Trust, Bhiwadi to ensure timely action at various stages of construction of flats for economically weaker section resulted in blocking of ₹ 2.09 crore which deprived the beneficiaries of the intended benefit.

(Paragraph 3.3)

Part-2: Compliance Audit Observations of State Public Sector Undertakings

This Part includes six draft paragraphs highlighting important audit findings emerging from test check of transactions of the State Government Companies and Statutory Corporations.

Rajasthan State Road Development and Construction Corporation Limited

Thematic Audit on 'Construction activity of Rajasthan State Road Development and Construction Corporation Limited'

A thematic audit on 'Construction activity of Rajasthan State Road Development and Construction Corporation Limited' for the period 2016-17 to 2019-20 was conducted. Major audit finding noticed are:

Achievement of Objectives

- The objective behind instituting the Company was to act as a specialised agency for carrying out construction activities, and thus ease the financial burden on the Government. This remained unmet, as the Company had a very limited share *i.e.* only 11.36 *per cent* in roads and bridges constructed in the State.

Adoption of Advanced Techniques and Sustainable Practices

- The Company did not evolve a mechanism to explore/adopt technologically advanced, eco-friendly and sustainable practices and thus not only lost the opportunity of controlling the construction/ repairing cost of the roads but also failed in disposal of plastic waste which is hazardous to the environment.

Execution of Projects

- The Company was not prompt and effective in executing the undertaken projects as per the schedules envisaged in MOA/work orders as there were instances of delay in awarding (from 15 months to 33 months) and executing the projects (upto 43 months in 54 *per cent* of the completed projects). Further, it did not analyse the reasons of delay, to take effective steps for avoiding the time overrun in implementation of projects.

Compliance of provisions of RTPP Act/Rules

- The Company did not maintain the requisite documents to assess the procurement and supply of cement. Further, the Company failed in complying with the provisions of the RTPP Act/Rules relating to rate contract and also in controlling the regular fluctuations in the contracted rates of cement to safeguard its financial interest.

Utilisation of newly purchased machines

- Six dumpers/ tippers and two DG sets worth ₹ 1.88 crore were not utilised for 21 months and 12 months respectively from purchase.

Financial Management

- Financial management of the Company was not robust as directions of the State Government for charging overhead was not complied with. Directions of the COPU relating to restricting the execution of works to the level of funds received was also not ensured as the Company released ₹ 23.47 crore in excess of the available funds in selected seven cases. Further, levy of liquidated damages as per the terms and conditions of the work orders and recovery of outstanding dues from the clients (₹ 87.56 crore as on 31 March 2021) was also not ensured.

Management of Quality Control

- Audit analysis revealed that Unit offices failed to ensure quality control, as the laid down MORTH/Company's specifications for bitumen content in construction of road have not been adhered to in respect of 18 road works.
- Further, efficacy and effectiveness of the quality control inspections carried out by the QC wing was not monitored.

Oversight and Monitoring

- System for monitoring the progress of the works in a periodic manner and taking corrective steps for removal of the hindrances was not ensured.

(Paragraph 2.1)

Rajasthan State Industrial Development and Investment Corporation Limited

Avoidable payment of interest of ₹ 6.24 crore

The Company delayed in initiating action to adhere to the provisions of the Income Tax Act which led to payment of avoidable penal interest of ₹ 6.24 crore.

(Paragraph 2.2)

Rajasthan Rajya Vidyut Utpadan Nigam Limited

Lack of adequate checks and balances led to short receipt of idle freight worth ₹ 1.90 crore

Two Thermal Power Stations of the Company did not put in place adequate checks and balances and resultantly, failed in identifying non-adjustment of Goods and Service Tax on the idle freight reimbursed by South Eastern Collieries Limited for 2017-20. The Company suffered a minimum loss of ₹ 1.90 crore, due to lack of proper internal checks.

(Paragraph 2.3)

Jaipur Vidyut Vitran Nigam Limited, Ajmer Vidyut Vitran Nigam Limited and Jodhpur Vidyut Vitran Nigam Limited

Mandatory pre-requirements of obtaining administrative approval and government guarantee were bypassed for availing loans worth ₹ 4,121 crore

Three distribution companies (DISCOMs) availed loans worth ₹ 4,121 crore without adhering to the mandatory pre-requirements of obtaining administrative approval and arranging guarantee on loans from the State Government. Irregular financial behaviour of DISCOMs deprived them of discount in interest worth ₹ 9.36 crore. The DISCOMs also incurred ₹ 35.13 crore on guarantee commission paid for a period during which the guarantees extended by the State Government were not valid.

(Paragraph 2.4)

Jodhpur Vidyut Vitran Nigam Limited

Non-mapping of business rules led to short levy of penalty/charges

Non-mapping of business rules/formula in the billing system and computation of excess drawal of energy and penalty amount manually led to short levy of penalty/charges for excess capacity utilisation to the tune of ₹ 2.80 crore.

(Paragraph 2.5)

Jaipur Vidyut Vitran Nigam Limited

Distribution Franchisee Arrangements

Several shortcomings were noticed in the implementation of Distribution Franchisee Arrangement by the Company both at the planning and execution stage. Firstly, no fresh exercise was conducted to identify areas of High and moderate losses before sending the proposal to the STF. DFs could be appointed only for two out of three cities/areas identified covering only 5.39 *per cent* of total energy drawn as against 25 *per cent* envisaged by the STF. The clauses of the DFAs related to installation of check meters and main

meters, formula for computing ABR, submission of information/data to independent auditor were defective/deficient which led to non-recovery of dues worth ₹ 28.25 crore. Further, non-adherence to several provisions of the DFAs viz. unauthorized capital expenditure in DF areas, delay in appointment of independent auditor, non-issue of notices of critical default was noticed. The Company also allowed unwarranted adjustments of ₹ 1.23 crore on account of rebate on non-replacement of defective meters. The Company could not ensure recovery of huge arrears that existed at the time of handing over as well as current dues belonging to Government instrumentalities (₹ 124.37 crore). Further, the Company adjusted the input energy dues by extending credit of ₹ 15.48 crore to DFs for the dues accrued upto March 2019. Audit is of the view that the Company needs to streamline its processes to address the various shortcomings highlighted by Audit.

(Paragraph 2.6)

PART-1

Compliance Audit Observations relating to State Government Departments

CHAPTER-I

General

CHAPTER-I: General

1.1 Introduction

This part of Report of the Comptroller and Auditor General of India (C&AG) relates to the matters arising from Compliance Audit of 12 Departments[1] of the Government of Rajasthan.

Compliance audit refers to the examination of transactions relating to expenditure, receipts as well as assets and liabilities of audited entities to examine and report on their compliance to the provisions of the Constitution of India as well as other applicable laws, rules, regulations and various orders and instructions issued by competent authorities. Compliance audit also includes an examination of the rules, regulations, orders and instructions for their legality, adequacy, transparency, propriety and prudence. The basic purpose of the Report is to bring to the notice of the State Legislature, important results of the audit. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the Executive to take corrective measures and also to frame policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

This chapter, in addition to explaining the planning and extent of audit, provides information on follow-up of previous Audit Reports.

1.2 Profile of Audited Entities

The Departments are headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Commissioners/Deputy Secretaries and subordinate officers. Audit observations on State Public Sector Enterprises are covered in Part -2 of this report.

A brief profile of the 12 departments covered in this part of the report, is discussed in ***Appendix-1*.**

The summary of fiscal operations of Government of Rajasthan during the year 2018-19 and 2019-20 is given in **Table 1.1**:

1 Civil Aviation Department, Environment Department, Factory and Boilers Department, Forest Department, Industries Department, Mines and Geology Department, Public Health and Engineering Department, Public Works Department, Science and Technology Department, State Enterprises Department, Rajasthan State Motor Garage Department and Transport Department.

Table 1.1: Summary of Fiscal Operations

(₹ in crore)

Receipts			Disbursements		
	2018-19	**2019-20**		**2018-19**	**2019-20**
Section-A: Revenue Account					
Tax Revenue	57,380.34	59,244.98	General Services	54,364.06	56,186.29
Non-Tax Revenue	18,603.01	15,714.16	Social Services	65,686.92	68,313.23
Share of Union Taxes/Duties	41,852.35	36,049.14	Economic Services	46,722.12	51,985.51
Grants-in-aid from Government of India	20,037.32	29,105.53	Grants-in-aid and Contributions	0.09	0.07
Total Section-A Revenue Receipts	**1,37,873.02**	**1,40,113.81**	**Total Section-A Revenue Expenditure**	**1,66,773.19**	**1,76,485.10**
Section-B: Capital Account and others					
Miscellaneous Capital Receipts	20.13	20.42	Capital Outlay	19,638.20	14,718.05
Recoveries of Loans and Advances	15,158.41	15,669.75	Loans and Advances disbursed	1,113.09	2,255.18
Public Debt Receipts*	37,846.82	46,173.72	Repayment of Public Debt*	16,914.80	20,032.69
Contingency Fund	-	-	Contingency Fund	-	-
Public Account Receipts#	1,70,527.88	1,93,165.05	Public Account Disbursements#	1,60,570.22	1,79,741.07
Opening Cash Balance	9,376.99	5,793.75	Closing Cash Balance	5,793.75	7,704.41
Total Section-B Receipts	**2,32,930.23**	**2,60,822.69**	**Total Section-B Disbursements**	**2,04,030.06**	**2,24,451.40**
Grand Total (A +B)	**3,70,803.25**	**4,00,936.50**	**Grand Total (A+B)**	**3,70,803.25**	**4,00,936.50**

Source: Finance Accounts of the respective years

* Excluding net transaction under Ways and Means advances and overdraft.
# Figures of Public Account Receipts/Disbursements are shown on gross basis.

1.3 Authority for Audit

The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Accountant General (Audit-II), Rajasthan, Jaipur conducts audit of receipts and expenditure of Departments, including Public Sector Undertakings and Autonomous Bodies of the Government of Rajasthan under the provisions of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971. The principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts, 2020 and Auditing Standards, 2017 issued by the C&AG.

1.4 Planning and conduct of audit

Audit process starts with the assessment of risk of various Government departments/organisations/autonomous bodies and schemes/projects, *etc*. Risk assessments are based on quantum of expenditure, criticality of activities, position of overall internal control systems and the concerns of stakeholders. Previous audit findings are also considered in this exercise. During 2019-20,

audit of 683 units of 16 departments[2] was carried out.

An Inspection Report containing audit findings is issued to the head of the unit, after completion of audit of each unit. The units are requested to furnish replies to the audit findings within one month of receipt of the Inspection Report. Whenever replies are received, audit findings are either settled or further compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports.

1.5 Response of the Government/Departments to Audit observations

The Accountant General (Audit-II), Rajasthan, Jaipur audits the Government/Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed by Inspection Reports (IRs) which incorporate irregularities detected during the audit and not settled on the spot.

Analysis of IRs issued upto March 2020 disclosed that 17,119 paragraphs involving ₹ 24,383.73 crore relating to 3,644 IRs issued for these departments remained outstanding at the end of September 2020. The figures as on September 2020 along with the corresponding figures for the preceding two years are given in the **Table 1.2:**

Table 1.2

Particulars	September 2018	September 2019	September 2020
Number of IRs pending for settlement	3,851	3,525	3,644
Number of outstanding audit paragraphs	16,220	15,858	17,119
Amount involved (₹ in crore)	19,755.61	22,201.38	24,383.73

1.5.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 30 September 2020 and the amount involved are given in the **Table 1.3:**

Table 1.3

(₹ in crore)

Sl. No.	Name of the Department	Number of outstanding IRs	Number of outstanding audit paragraphs	Amount involved
1	Civil Aviation	5	13	42.45
2	Environment	8	53	613.05
3	Factory and Boilers	5	7	0.14
4	Forest	371	1,836	1,713.95
5	Industries	37	107	147.42
6	Mines and Geology	334	1,372	2,099.07

2 Command Area Development, Commercial Taxes, Environment, Forest, Ground Water, Indira Gandhi Nahar Project, Information Technology, Land Revenue, Mines and Geology, Petroleum, Public Works, Science and Technology, Stamps and Registration, State Excise, Transport and Water Resources.

Sl. No.	Name of the Department	Number of outstanding IRs	Number of outstanding audit paragraphs	Amount involved
7	Public Health and Engineering	1,221	5,209	12,298.87
8	Public Works	1,356	7,045	7,321.86
9	Science and Technology	14	40	21.63
10	State Enterprises	4	11	26.21
11	Rajasthan State Motor Garage	5	21	15.19
12	Transport	284	1,405	83.89
Total		**3,644**	**17,119**	**24,383.73**

As can be seen from the table, the pendency in terms of outstanding IRs and outstanding paragraphs is highest in the Public Works Department whereas the amount involved in the pending paragraphs is highest in Public Health and Engineering Department. Age wise analysis of outstanding IRs and audit paragraphs is detailed in ***Appendix-2***, which reveals that 1,830 IRs (50.22 *per cent* of total outstanding IRs) were outstanding for more than five years.

The pendency is indicative of the fact that the heads of offices and the Departments need to take effective action to rectify the defects and irregularities pointed out by Audit through the IRs.

1.5.2 Departmental Audit Committee Meeting

The Government constituted Audit Committees[3] to monitor and expedite the progress of the settlement of the paragraphs in the IRs. The details of the Audit Committee/Audit sub-committee meetings held during the year 2019-20 and the paragraphs settled therein are given in the **Table 1.4:**

Table 1.4

(₹ in crore)

Sl. No.	Name of the Department	Number of Audit Committee meetings held	Number of Audit sub-committee meetings held	Number of paragraphs settled	Amount
1	Civil Aviation	1	0	0	0.00
2	Environment	0	0	0	0.00
3	Factory and Boilers	0	0	0	0.00
4	Forest	2	0	0	0.00
5	Industries	3	0	0	0.00
6	Mines and Geology	1	7	135	52.89
7	Public Health and Engineering	2	2	26	81.00
8	Public Works	3	6	258	98.17
9	Science and Technology	0	0	0	0.00

3 Audit Committees, *inter alia*, comprising of Secretary of concerned Departments and Accountant General/his representative, were formed as per Circular No. 1/2005 dated 18 January 2005 of Government of Rajasthan and it was decided by the Government that one Audit Committee meeting shall be held in each quarter. In addition to this, Audit sub-committees comprising of officers of the Departments and representative of Accountant General, are also formed.

Sl. No.	Name of the Department	Number of Audit Committee meetings held	Number of Audit sub-committee meetings held	Number of paragraphs settled	Amount
10	State Enterprises	1	0	0	0.00
11	Rajasthan State Motor Garage	1	0	0	0.00
12	Transport	2	4	22	0.20
Total		**16**	**19**	**441**	**232.26**

It can be seen from Table-1.4 that four Audit Committee meetings were not held in respect of any of the department during the year 2019-20, as required. Further, in respect of three departments *i.e.* Environment, Factory and Boilers, and Science and Technology, no Audit Committee meeting was held during 2019-20. Audit sub-Committee meetings were held in four departments only *i.e.* Mines and Geology, Public Health and Engineering, Public Works, and Transport Departments where 441 paragraphs involving ₹ 232.26 crore were settled.

1.5.3 Response of the Departments to the draft audit paragraphs

Factual statements followed by draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded to the Principal Secretaries/Secretaries of the five concerned Departments[4], drawing their attention to the audit findings and requesting them to send their response within six weeks. The fact of non-receipt of replies from the Department/Government is invariably indicated at the end of such paragraphs included in the Audit Report.

Twelve draft paragraphs (combined into seven paragraphs of the report) were sent to the Principal Secretaries/Secretaries of the respective Departments between June 2020 and February 2021. Replies to all the Draft Paragraphs have been received and suitably incorporated in the Report.

1.6 Follow-up on Audit Reports

The Finance Department of the State Government decided (December 1996) that explanatory notes on all paragraphs/performance audits that have appeared in Audit Reports be submitted to the Public Accounts Committee (PAC), duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature. No explanatory note on paragraphs/performance audits was pending as of 31 August 2021.

4 Forest, Industries, Mines and Geology, Public Works and Transport.

Discussion of Audit Reports by PAC

The status of discussion of Performance Audits and Paragraphs which appeared in Audit Reports (Revenue Sector/Economic Sector/Revenue and Economic Sectors/General and Social Sector) by the PAC as of 31 August 2021 is given in the **Table 1.5:**

Table 1.5: Performance Audits/Paragraphs appeared in Audit Reports *vis-a-vis* discussed

Period of Audit Report		Number of Performance Audit/Paragraphs			
		Appeared in Audit Report		Paragraphs discussed	
		Performance Audit	Paragraphs	Performance Audit	Paragraphs
2016-17	Revenue Sector	-	7	-	4
	Economic Sector	1	2	1	1
	General and Social Sector	2	-	1	-
2017-18	Revenue Sector	0	7	-	-
	Economic Sector	2	5	-	-
	General and Social Sector	-	4	-	1
2018-19	Revenue and Economic Sectors	1	12	-	-
	General and Social Sector	-	4	-	1

The discussion on Performance Audits and Paragraphs which appeared in Audit Reports (Revenue Sector/Economic Sector/General and Social Sector) upto 2015-16 has been completed.

1.7 Coverage of this part of the Report

This part of the Report contains seven paragraphs. The total financial impact of the paragraphs is ₹ 21.97 crore. These are discussed in Chapters II and III. The Departments/Government have accepted audit observations involving ₹ 18.54 crore (as of July 2021). Out of the accepted audit observations, the Departments had recovered ₹ 7.02 crore upto July 2021 which was in addition to the recoveries (₹ 13.12 crore) made in response to Audit findings in the local audit inspection reports during the year 2019-20. Further, the concerned Departments recovered ₹ 16.24 crore during the year 2019-20 in respect of objections raised in previous Audit Reports. Thus, total recoveries made at the instance of Audit during the year aggregated to ₹ 36.38 crore.

CHAPTER-II

Receipts Audit

CHAPTER-II: Receipts Audit

Taxes on Vehicles

2.1 Tax administration

The receipts from the taxes on motor vehicles payable under the provisions of the Central and the State Motor Vehicles Acts and rules made thereunder, are administered at the Government level by the Principal Secretary (Transport). The Transport Department (Department) is headed by the Transport Commissioner (CoT) cum Secretary to the Government of Rajasthan (GoR) and is assisted by six Additional Transport Commissioners and four Deputy Transport Commissioners. The entire State is divided into 12 regions[1], headed by Regional Transport Officers (RTOs) cum *ex-officio* Member, Regional Transport Authority. Besides, there are 54 transport districts[2] headed by District Transport Officers (DTOs).

Overall administration of transport activities in the regions lies with the RTO. He is also the Appellate Authority under the Rajasthan Motor Vehicles Taxation (RMVT) Act, 1951. DTO is the Licensing and Registering Authority for the transport district. He is also the taxation officer for the purpose of RMVT Act/Rules, 1951.

2.2 Internal audit

Internal audit is an essential part of internal control mechanism. The Department has an Internal Audit Wing to conduct audit of records maintained in the transport offices to ensure adherence to the provisions of the Act and Rules as well as departmental instructions issued from time to time.

The position of last five years of internal audit is given in **Table 2.1:**

Table 2.1

Year	Units pending for audit	Units due for audit during the year	Total units due for audit	Units audited during the year	Units remaining unaudited	Shortfall in *per cent*
2015-16	10	57	67	66	1	1.49
2016-17	1	57	58	50	8	13.79
2017-18	8	57	65	44	21	32.31
2018-19	21	57	78	71	7	8.97
2019-20	7	58	65	65	0	0.00

Source: Information provided by the Transport Department.

1 Regions: Ajmer, Alwar, Bharatpur, Bikaner, Chittorgarh, Dausa, Jaipur, Jodhpur, Kota, Pali, Sikar and Udaipur.

2 Districts: Abu Road, Balotra, Banswara, Baran, Barmer, Beawar, Bhilwara, Bhinmal, Bhiwari, Bundi, Chomu, Churu, Deedwana, Dholpur, Dudu, Dungarpur, Hanumangarh, Jaisalmer, Jalore, Jhalawar, Jhunjhunu, Karauli, Kekri, Khetri, Kishangarh, Kotputali, Nagaur, Nohar, Nokha, Phalodi, Pratapgarh, Rajsamand, Ramganj Mandi, Sawai Madhopur, Shahpura (Bhilwara), Shahpura (Jaipur), Sirohi, Sri Ganganagar, Sujangarh, Tonk, Ratanpur (TCC), Shahjahanpur (TCC) and twelve districts at regional level.

There were arrears in internal audit ranging from one unit to 21 units in the years 2015-16 to 2018-19. However, the Department covered all units due for audit in the year 2019-20.

Total of 7,326 paragraphs were outstanding at the end of 2019-20. The year-wise break up of outstanding paragraphs of internal audit reports is given in **Table 2.2:**

Table 2.2

Year	Upto 2014-15	2015-16 (including supplementary)	2016-17	2017-18	2018-19	2019-20	Total
Paras	2,135	1,710	760	624	917	1,180	**7,326**

Source: Information provided by the Transport Department.

It is seen from the above that 2,135 paras (29.14 *per cent*) were outstanding for more than five years. The huge number of outstanding paragraphs indicates that the Department failed to take effective action on the observations raised by the Internal Audit Wing. Thus, the very purpose of internal audit was defeated to that extent.

The Government may issue appropriate instructions to the Department for early disposal of the outstanding observations raised by the Internal Audit Wing.

2.3 Results of audit

Out of 54 transport districts, there were 52 such transport districts where total 1,77,09,949 vehicles were registered till the end of March 2019. There were 83 auditable units including 23 implementing units in the Department. Out of these, 16 units were selected for test check wherein 70,61,486 vehicles were registered. Out of these, 46,468 vehicles were selected for test check. During scrutiny, audit noticed non/short payment of tax, penalty, interest and compounding fees, *etc.* of ₹ 15.28 crore in 7,409 cases. Many of the irregularities were quite similar to those pointed out in earlier years and these omissions remained undetected till Audit was conducted. These cases are illustrative and are based on a test-check of records. Audit observed that the system of tax accounting that existed in the Department was not properly monitored due to which proper collection of tax was not ensured. Besides, no return was prescribed to show the number of vehicles from which tax was due but not recovered. There is a need to improve the internal control system, including strengthening of internal audit and putting in place a monitoring system by way of periodical returns to ensure proper collection of tax, fee, *etc.* Irregularities noticed broadly fall under the categories given in **Table 2.3:**

Table 2.3

(₹ in crore)

Sl. No.	Category	Number of cases	Amount
1	Non/short payment of tax, penalty, interest and compounding fees, *etc*.	2,016	14.74
2	Non/short determination of tax, computation of motor vehicle tax/special road tax, *etc*.	5,384	0.33
3	Other irregularities (relating to expenditure)	9	0.21
Total		**7,409**	**15.28**

During the year, the Department accepted under assessment and other irregularities of ₹ 22.51 crore in 6,566 cases, out of which 4,214 cases involving ₹ 9.02 crore were pointed out in audit during the year 2019-20 and the rest in earlier years. During the year 2019-20, an amount of ₹ 4.70 crore was recovered in 1,074 cases, out of which ₹ 0.94 crore in 155 cases were pointed out in 2019-20 and the rest in earlier years.

A few illustrative cases involving ₹ 6.20 crore are discussed in the following paragraphs.

2.4 Taxes on motor vehicles not realised

As per Section 4 and 4-B of the RMVT Act, 1951 and the Rules made thereunder, motor vehicle tax and special road tax are to be levied and collected on all transport vehicles used or kept for use in the State at the rates prescribed by the State Government from time to time except those transport vehicles on which lump sum tax had been paid under Section 4-C. As per notification dated 9 March 2011, surcharge at the rate of five *per cent* on tax due was also payable upto 10 October 2017, thereafter as per notification dated 11 October 2017, surcharge at the rate of 6.25 *per cent*, is payable. Penalty at the rate of 1.5 *per cent* per month or part thereof subject to twice the amount of tax due is also leviable after the expiry of admissible period *vide* notification dated 1 May 2003.

During test-check (between December 2019 and March 2020) of records of seven Transport Offices[3], it was noticed from the scrutiny of Tax Ledgers and General Index Registers with data of *VAHAN*[4] *4.0* and *e-GRAS*[5] that tax was not paid in respect of 268 vehicles and was short paid in respect of 66 vehicles by the owners of these vehicles. Details regarding vehicles being off roads or transferred to other States was not available on record. No action to recover the dues was initiated by the Department despite the information of tax defaulters being available in *VAHAN* software. This resulted in

3 DTOs: Baran, Goods Jaipur, PV-II Jaipur, Jaisalmer, Nagaur, Sirohi and Sujangarh.

4 *VAHAN* is a software developed by Government of India for processing transactions *i.e.* registration, permit, tax, fitness related to vehicles. This software is introduced in the state with effect from October 2009.

5 Online Government Receipts Accounting System (*e-GRAS*) is an e-Governance Initiative of Government of Rajasthan and is part of Integrated Financial Management System.

non-realisation of tax (including surcharge) and penalty amounting to ₹ 4.03 crore. Further, as tax due were not paid by the vehicle owners, possibility of plying these vehicles without fitness certificate and permit authorisation cannot be ruled out.

The matter was pointed out to the Department and reported to the Government (November 2020). The Government replied (December 2020) that in four DTOs[6], an amount of ₹ 0.37 crore has been recovered in respect of 89 vehicles. Further progress of recovery in remaining cases is awaited (August 2021).

2.5 Realisation of outstanding instalments of lump-sum tax

According to Section 4-C of the RMVT Act, 1951 and the Rules made thereunder, lump-sum tax on transport vehicles is levied at the rates prescribed through notifications[7] issued from time to time by the State Government. The lump-sum tax payable can be paid at the option of vehicle owner either in full or in six equal instalments (with effect from 14th July 2014) within a period of one year. Surcharge at the rate of 10 *per cent* on the lump-sum tax was also payable upto 10 October 2017, thereafter as per notification dated 11 October 2017, surcharge at the rate of 12.5 *per cent* is payable. According to notification dated 1 May 2003, penalty at the rate of 1.5 *per cent* per month or part thereof limited to twice the amount of tax due is also to be levied after the expiry of admissible period.

During test check (between December 2019 and March 2020) of the records of eight Transport Offices[8], it was noticed from the scrutiny of Tax Ledgers and General Index Register with data of *VAHAN 4.0* and *e-GRAS* that owners of 249 vehicles[9] opted for payment of lump-sum tax in instalments and defaulted in payment of lump-sum tax. In case of 199 vehicles, the owners did not pay the remaining instalments after paying the first or second instalments while owners of 50 vehicles did not pay any instalment. Detail regarding vehicle being off roads or transferred to other States was not available on record. It was further noticed that in case of short payment of instalments, the vehicles were not displayed in defaulter list in *VAHAN* software. The taxation officers did not initiate any action to realise the tax due. This resulted in non/short realisation of lump sum tax (including surcharge) and penalty amounting to ₹ 2.17 crore. Further, as tax due was not paid by the vehicles owner, possibility of plying these vehicles without fitness certificate and permit authorization cannot be ruled out.

The cases were pointed out to the Department and reported to the Government (November 2020). The Government replied (December 2020) that in seven DTOs[10], an amount of ₹ 0.32 crore has been recovered in respect of

6 DTOs: Goods Jaipur, PV-II Jaipur, Jaisalmer and Nagaur.
7 Notifications number 22 dated 16 February 2006, 22-A dated 9 March 2007, 22-C dated 14 July 2014 and 22-D dated 8 March 2016.
8 DTOs: Abu Road, Baran, Goods Jaipur, PV-II Jaipur, Jaisalmer, Nagaur, Sirohi and Sujangarh.
9 79 (Goods Vehicle) + 165 (Taxi) + 5 (Bus).
10 DTOs: Abu Road, Baran, Goods Jaipur, PV-II Jaipur, Jaisalmer, Nagaur and Sujangarh.

29 vehicles. Further progress of recovery in remaining cases is awaited (August 2021).

The Department accepted the observations and initiated action/recovery in cases pointed out by audit. The issues discussed above have been raised regularly in CAG's Audit Reports (Revenue Sector) of the previous years. The Department should take proactive action to avoid recurrence of these persistent irregularities in all the offices.

Mining Receipts

2.6 Tax administration

At the Government level, the Principal Secretary, Mines and Petroleum, Jaipur and at the Department level, the Director, Mines and Geology (DMG), Udaipur are responsible for administration and implementation of the related Acts and Rules in the Department. The DMG is assisted by an Additional Director (Administration), six Additional Directors, Mines (ADM), six Additional Directors, Geology (ADG) and by a Financial Advisor. The ADMs exercise control through nine circles headed by Superintending Mining Engineer (SME).

There are 49 Mining Engineers (ME)/Assistant Mining Engineers (AME), who are responsible for assessment and collection of revenue besides prevention of illegal excavation and despatch of minerals from areas under their control. The Department has a separate vigilance wing headed by ADM (Vigilance) for prevention of illegal excavation and despatch of minerals.

2.7 Internal audit

Internal audit is an important component of internal control. It helps in ensuring that the Departmental operations are being carried out in accordance with the applicable laws, regulations and approved procedures in an economical, efficient and effective manner and that subordinate offices are maintaining the prescribed records and registers properly and accurately besides taking adequate safeguards against non-collection, short collection or evasion of revenue.

Scrutiny of records of the DMG, Udaipur disclosed that internal audit of almost all the offices of the Mines and Geology Department was pending since 2004-05. In absence of internal audit, the Departmental authorities were not aware about the areas of the weaknesses in the system which resulted in evasion or leakage of revenue. The matter is being pointed out continuously in the Comptroller and Auditor General's Audit Reports since 2011-12. However, only eight out of 133 units were audited during the year 2019-20. Thus, there is a risk that irregularities may persist and remain undetected in unaudited units.

2.8 Results of audit

There were 154 auditable units[11] in the Departments of Mines, Geology and Petroleum. Out of these, 43 units[12] were selected for audit wherein 39,788 cases[13] of Mining Leases (ML), Royalty Collection Contracts (RCC)/Excess Royalty Collection Contracts (ERCC), cases of illegal mining/transportation of mineral, cases of recovery under Land Revenue Act, Short Term Permits (STP) *etc.*, existed. Out of these, audit examined 26,024 cases[14] (approximately 65.41 *per cent*) and noticed deficiencies in 5,393 cases (approximately 20.72 *per cent* of sampled cases) involving ₹ 184.37 crore. The deficiencies ranged from non-recovery/short recovery of dead rent and royalty and of cost of unauthorised excavated minerals, contribution to District Mineral Foundation Trust (DMFT) Fund/National Mineral Exploration Trust (NMET) Fund, non-levy of penalty/interest, non-forfeiture of security deposit *etc.* These cases are illustrative and are based on test-check. Audit had pointed out similar omissions in earlier years, but these irregularities persisted and remain undetected till next audit is conducted. The substantial proportion of errors, omissions and other related issues (approximately 20.72 *per cent*) noticed in audit indicated that the Government needed to improve the internal control system including strengthening of internal audit so that occurrence/recurrence of such lapses can be avoided. Irregularities noticed broadly fall under the categories given in **Table 2.4:**

Table 2.4

(₹ in crore)

Sl. no.	Category		Number of cases	Amount
1	Non-recovery/short recovery of dead rent and royalty		197	122.59
2	Non-recovery/short recovery of cost of unauthorised excavated minerals		166	20.89
3	Non-levy of penalty/interest		422	3.73
4	Non-forfeiture of security deposit		964	36.16
5	Non-recovery/short recovery of DMFT/NMET Fund		3	0.91
6	Other irregularities	Revenue	3,470	0.09
		Expenditure	171	0.00
Total			**5,393**	**184.37**

11 Includes 32 implementing units.
12 Includes 11 implementing units.
13 7,933 Mining Leases (ML); 12 Petroleum Mining Leases (PML); 2 Prospecting licences (PL); 115 Royalty Collection (RC) Contracts /Excess Royalty Collection (ERC) Contracts; 8,627 Quarry licences (QL); 5,603 cases of illegal mining/transportation of mineral; 946 cases of recovery under Rajasthan Land Revenue Act, 1956; 8,482 cases of revenue assessment; 893 cases of refund; 1,263 cases of outstanding dues; 5,899 STPs and 13 Petroleum Exploration Licences (PEL).
14 2,567 ML; 12 PML; 2 PL; 115 RCC/ERCC; 916 QL; 5,243 cases of illegal mining/ transportation of mineral; 893 cases of recovery under Rajasthan Land Revenue Act, 1956; 8,482 cases of revenue assessment; 893 cases of refund; 1,095 cases of outstanding dues 5,793 STPs and 13 PEL.

During the year 2019-20, the Department accepted short realisation of revenue of ₹ 146.53 crore in 2,759 cases, of which 2,022 cases involving ₹ 134.16 crore were pointed out in audit during the year 2019-20 and rest in earlier years. The Department recovered ₹ 7.18 crore in 621 cases, out of which 38 cases involving ₹ 0.84 crore were of current year and the rest were of earlier years.

On being pointed out by Audit, the Department recovered ₹ 0.60 crore in two cases. These cases have not been discussed in the Report, as the entire due amount has been recovered.

A few illustrative cases involving ₹ 0.90 crore are discussed in the succeeding paragraphs.

2.9 Non-recovery of cost of illegally excavated mineral

Department, despite being aware that short term permit holder had utilised 51,125 MT mineral masonry stone over and above the permitted quantity, failed to recover ₹ 86.91 lakh, being cost of mineral.

Proviso of Rule 63(6) of Rajasthan Minor Mineral Concession (RMMC) Rules, 1986 provided that if a permit holder has excavated and carried mineral to the extent of 10 *per cent* over and above the quantity specified in the permit within the stipulated time of the permit, only single royalty will be charged. If more than 10 *per cent* but upto 25 *per cent* over and above the quantity specified in the permit is excavated and carried, two times royalty will be charged from the permit holder. The permit holder shall be responsible for submission of his record within 15 days of the expiry of permit. However, if the permit holder excavated and carried a quantity more than 25 *per cent* of the quantity sanctioned in the permit, entire quantity excavated and removed over and above the quantity sanctioned in the permit shall be treated as unauthorised excavation and permit holder shall be liable to pay the cost of such excess material. Further, Rule 48(5) of Rules *ibid* provided that whenever any person without a lawful authority or in contravention of the terms and conditions of the short term permit raises any mineral from any land and where mineral so raised has already been despatched or consumed the competent authorities may recover cost of the mineral which will be computed at 10 times of the royalty payable at the prevalent rates.

Scrutiny of records (March 2020) of Mining Engineer (ME) Bhilwara, revealed that competent authority issued (between July 2013 to November 2013) three Short Term Permits (STPs) to a work contractor for 1,00,000 MT mineral masonry stone. While finalising the assessment of these three STPs, the Assessing Authority ascertained (August 2019) that 1,51,125 MT mineral was utilised by the contractor in the execution of the work against the permitted quantity of 1,00,000 MT as detailed in **Table 2.5:**

Table 2.5

Sl. no.	STP number and date	Permitted quantity in STP (MT)	Quantity of mineral utilised (MT)	Excess utilised mineral quantity (MT)	Percentage of utilised excess quantity
1	24/18.7.13	25,000	38,647	13,647	54.58
2	25/18.7.13	50,000	80,747	30,747	61.49
3	56/11.11.13	25,000	31,731	6,731	26.92
	Total	**1,00,000**	**1,51,125**	**51,125**	

As the STP holder utilised more than 25 *per cent* mineral permitted in all three STPs, the excess quantity utilised was required to be treated as unauthorised excavation and cost of such mineral was to be recovered from the Contractor. Audit, however, noticed that Assessing Authority failed to recover the cost of mineral and recovered only single royalty of the mineral. No dues certificate to the Contractor was also issued (August 2019). Thus, not treating the excess quantity of mineral excavated as unauthorised by the Assessing Authority resulted in non-recovery of ₹ 86.91 lakh[15] being cost of 51,125 MT mineral.

The matter was reported to the Government (June 2020). The Government replied (July 2020) that demand notice has been issued (June 2020) and recovery would be made under Rajasthan Land Revenue Act, 1956. The Government further replied (October 2020) that the STP holder has filed a legal case and Rajasthan High Court, Jodhpur has ordered (August 2020) not to take coercive action to recover the amount from STP holder. Further progress was awaited (August 2021).

The Government may consider initiating action against the Assessing Authority for issuing no dues certificate without ensuring recovery of the cost of unauthorised excavated mineral from the work Contractor.

2.10 Non- recovery of Government revenue

The Department refunded the bank guarantee and security deposit without ensuring complete recovery of contract amount and interest on belated payment, as Demand and Collection Register was not maintained.

According to the Handbook of Mines and Geology Department, all the demands of dead rent, royalty, penalty and other dues are required to be posted in a Demand and Collection Register (DCR) for monitoring the recovery. Further, as per rule 44 (17) of Rajasthan Minor Mineral Concession (RMMC) Rules, 2017 the Contractor shall pay the instalment of contract amount in advance on due date and if any amount is not paid on due date, it shall be collected as an arrear of land revenue and interest shall be charged from due date irrespective of any other action being taken for cancellation of contract or imposition of penalty. Further, as per Rule 77 of *ibid* Rules, simple interest at the rate of 18 *per cent* shall be charged from the due date on all dues in respect

15 51,125 MT mineral masonry stone x ₹ 17 (royalty rate) x 10 = ₹ 86,91,250.

of Excess Royalty Collection (ERC) Contract amount and contribution towards District Mineral Foundation Trust.

During scrutiny of records of the three ERC contracts at Mining Engineer (ME) office Bikaner (January 2020), it was noticed that an Excess Royalty and District Mineral Foundation Trust (DMFT) Fund collection contract[16] was sanctioned (February 2018) for annual contract value of ₹ 26.15 crore (including DMFT Fund amount of ₹ 2.38 crore) in favour of a contractor. It was observed that Department raised demand for instalments of excess royalty only and did not include the portion of DMFT to be collected. The contractor, however, on his own, deposited an amount of ₹ 2.33 crore against the total recoverable DMFT Fund amount of ₹ 2.53 crore with delays ranging between 16 to 95 days. Audit further observed that DCR for DMFT Fund was not maintained in the office and hence the demand for the principal amount and interest on belated payment of contribution towards DMFT Fund was not raised. It was further noticed that the bank guarantee and security deposit was released (May 2019) to the contractor without ensuring full recovery of the Government dues.

Thus, non-maintenance of DCR for DMFT Fund and release of bank guarantee and security deposit without ensuring the recovery of Government dues resulted in non-recovery of revenue of ₹ 24.00 lakh (Principal amount ₹ 19.82 lakh and interest ₹ 4.18 lakh on belated payment).

The matter was reported to the Government (June 2020). The Government replied (July 2020) that only an amount of ₹ 3.06 lakh was outstanding against contractor as Audit did not include ₹ 19.81 lakh already deposited by contractor in their calculation. Further, ₹ 3.06 lakh was also deposited (June 2020). The reply was silent about non maintenance of DCR and releasing bank guarantee without ensuring full recovery of Government dues.

Thus, it is evident that the internal control mechanism of the Department was not effective in protecting the revenue to be collected and requires strengthening.

16 The contract was for collection of excess royalty and contribution towards District Mineral Foundation Trust Fund amount for the period from 8 March 2018 to 31 March 2019 on Ball Clay, China Clay, White Clay, Fire Clay, Silica Sand, Red Ochre and Yellow Ochre despatched from the sanctioned leased areas situated in the revenue area of district Bikaner.

CHAPTER-III

Expenditure Audit

CHAPTER-III: Expenditure Audit

Forest Department

3.1 Avoidable expenditure on maintenance of plants

Growing seedlings/plants without proper survey of the actual requirement resulted in an avoidable expenditure of ₹ 1.12 crore on maintenance of plants during the year 2019-20.

As per the provisions contained in the Compensatory Afforestation Fund Management and Planning Authority (CAMPA) notification dated 12 November 2009, the State CAMPA shall consist of a Steering Committee which shall lay down and/or approve rules and procedures for the functioning of the body and its Executive Committee and also approve the Annual Plan of Operation prepared by the Executive Committee. The Steering Committee recommended (14 September 2016) raising of two crore plants/seedlings in nursery for better planting stock. Later on, depending on the number of seedlings that may be maintained for the production of tall seedlings in subsequent years, the budget provision from State CAMPA was to be made for 2nd and 3rd years. The Steering Committee also suggested that the seedlings raised should be used for the restoration, rehabilitation and plantations in forest land and not for distribution or planting in non-forest land. However, as limited forest land was available in that area, for full utilisation of raised plants, the committee decided (July 2018) to use plants on forest land as well as on other Government land on payment basis.

Initially, the department allocated (4 November 2016) the budget of ₹ 11.12 crore for two crore plants/seedlings to 44 forest offices. However, in August 2017, the Department allocated the fund of ₹ 15.78 crore for 1.51 crore plants only.

During scrutiny (April 2018 to March 2019) of the records of Principal Chief Conservator of Forests (Head of Forest Force), Jaipur it was observed that Department raised 1.51 crore seedlings in 35 forest offices. These seedlings were transferred to large pouch to develop into tall plants. The Department could distribute only 1.38 crore seedlings by December 2020 leaving a balance of 12.50 lakh seedlings (8.30 *per cent*) undistributed. Audit further observed that out of total distribution of 1.38 crore seedlings, 96.24 lakh seedlings were used in forest land and remaining were used in non-forest land on payment basis. Furthermore, the Department could distribute less than 50 *per cent* seedlings in eight offices and in three offices, percentage of distribution ranged from two to 20 *per cent* only.

Additional Principal Chief Conservator of Forests, CAMPA allotted (04 November 2016) the budget subject to the condition that the separate record of raised seedlings/plants prepared under the CAMPA was also to be maintained. An analysis of information of raising of seedling and distribution furnished by the Department (August 2019) revealed that:

- There was discrepancy of 7.79 lakh seedlings/plants in the closing stock figures of nine units[1] involving value of 35.86 lakh.
- In six units[2], the closing balance of seedlings was shown in excess than actual closing stock.
- In three units[3], number of seedlings shown to be distributed for departmental planting was more than that raised by the Department.
- In four units[4], the cost of seedling/plant incurred was more than the per unit rate fixed by the Department.

The Department informed (June 2021) that above shortcomings have been rectified. However, no document in support of this claim had been furnished to Audit. It indicates that the Department did not maintain proper record of inventories. Thus, there is no assurance that the objective of the scheme of raising the plantation on the forest land was fulfilled as recommended by the Steering Committee of the State CAMPA.

Further, in respect of non-distributed seedlings, the Department also had to incur an avoidable expenditure of ₹ 1.12 crore[5] on the maintenance of stock during 2019-20. The Department could have avoided maintenance expenditure of ₹ 1.12 crore on 50.44 lakh seedlings (closing stock as of 31-03-2020) during 2019-20, had it been able to distribute the plants by the third year, in line with the decision taken by the committee in July 2018. Avoidable maintenance expenditure incurred during the year 2020-21 has been called for and is awaited (August 2021).

The matter was pointed out to the Department and reported to the Government (November 2020). The Government accepted the fact and replied (June 2021) that as on 31 December 2020, only 12.50 lakh plants are remaining and that they would be distributed by March 2021 and no amount will be spent on maintenance of these plants in next year. The reply of Department is not convincing as the Department could not provide figures of distributed plants upto March 2021 in the month of June 2021. Further progress is awaited (August 2021).

1 Chartargarh, Churu, Sri Ganganagar, Barmer, Sirohi, Alwar, Bundi, Chittorgarh, Jaipur wild.
2 Ajmer, Tonk, Sawai Madhopur, Jaipur, Baran, Jaipur zoo.
3 Ajmer, Baran, Jaipur zoo.
4 Shri Ganganagar, Jaipur, Banswara, Jaipur Anusandhan.
5 Maintenance expenditure (2019-20) = ₹ 1.89 crore for 84.71 lakh seedlings, Maintenance cost per seedling: ₹ 1.89 crore/0.85 crore= ₹ 2.23, Balance of seedlings as on 31 March 2020 = 50,43,767
Avoidable expenditure on maintenance in 2019-20: ₹ 1.12 crore (50,43,767 X ₹ 2.23).

Public Works Department

3.2 Irregular expenditure under Central Road Fund

In three divisions of Public Works Department, an expenditure of ₹ 11.06 crore was incurred from Central Road Fund on excess/extra items of road works without approval of the Ministry of Road Transport and Highways.

The Central Road Fund (CRF) was established for the (i) development and maintenance of national highways; (ii) development of the rural roads; (iii) development and maintenance of other State roads including roads of inter-State and economic importance; (iv) construction of roads either under or over the railways by means of bridges and erection of safety works at unmanned rail-road crossings and (v) such projects as may be prescribed. The CRF is centrally sponsored non-lapsable scheme.

Rule 7 (3) of the Central Road Fund Rules 2014 stipulates that the technical and financial sanction of the work shall be accorded by the executive agency concerned and there shall not be any change in scope of work from those as per administrative approval.

Ministry of Road Transport and Highways (MoRTH), Government of India (GoI) directed (February 2013 and September 2016) that Regional Offices of the Ministry are empowered to accept variations in the Bill of Quantities (BoQ) items and to permit extra items up to five *per cent* over the amount for works plus the amount for contingencies provided in the sanctioned estimate. The proposals for such variations and/or extra items are to be submitted by the Chief Engineer (CE), National Highways (NH) of the State. Proposals, if any, beyond the delegation shall be prepared by the concerned CE and forwarded to the Ministry. The Public Works Department (PWD) instructed (March 2016) all field divisions that no extra items in CRF scheme will be considered.

Rule 352 of the Public Works Finance & Accounts Rules (PWF&AR) defines the scope of sanction wherein authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

During the scrutiny of the records of PWD Divisions, following cases of irregular expenditures under CRF were noticed:

3.2.1 The MoRTH, GoI issued (March 2017) Administrative and Financial (A&F) sanction of ₹ 47.78 crore for Rehabilitation of Raipur-Mundla-Garwara-Dubliya-Karodiya-Sunel-Sirpoi road upto Bhawanimandi Border[6]. PWD, Zone Kota issued (April 2017) technical sanction for ₹ 47.78 crore.

6 (MDR-214) km 0/00 to 20/00 (Job No. CRF/892/RJ/2016-17).

PWD (NH), Jaipur conveyed (July 2017) the sanction of Empowered Board for ₹ 36.29 crore (19.24 *per cent* below Schedule 'G'). PWD Division-I, Jhalawar issued (July 2017) work order with stipulated date of commencement and completion as 28 August 2017 and 27 November 2018 respectively. The Contractor had been paid ₹ 41.43 crore (October 2019).

Test check (December 2019) of records of PWD-I, Jhalawar revealed that the Division executed additional work (construction of bypass in Sirpoi village), which was not contemplated in the original A&F sanction, from the savings achieved due to tender discount. This has resulted in irregular expenditure of ₹ 5.14 crore[7] as excess items without approval of MoRTH.

On being pointed out (April 2020), the State Government accepted the facts and stated (August 2020 and March 2021) that sanction for extra items has been received from State Government. This is not tenable in view of CRF Rules and MoRTH guidelines which require sanction of the MoRTH before execution of work whereas the State Government took decision at its own level.

3.2.2 MoRTH, GoI issued (December 2015) administrative sanction for construction and upgradation to 10m wide Cement Concrete (CC) Pavement on Suratgarh-Srivijaynagar-Anupgarh Road 56.450/00-96.00 km and link road to Jaitsar (3 km) in District Sri Ganganagar.

Financial sanction of ₹ 166.02 crore was issued (December 2015) under CRF. Technical sanction was accorded (April 2016) by the PWD, Zone Bikaner for ₹ 166.02 crore. Empowered Board sanctioned the work of ₹ 160.25 crore @ 2.29 *per cent* below Schedule 'G'. PWD, Division Suratgarh issued (August, 2016) the work order to a contractor with the stipulated date of commencement and completion as 12 August 2016 and 11 February 2018 respectively. The contractor had been paid ₹ 149.68 crore.

The contractor carried out the work of Suratgarh to Srivijaynagar road only and consented to be paid for the work he had completed by de-scoping Jaitsar (three km) road as the land was under the General Reserve Engineer Force (GREF) Department and was not released by the GREF. During the stipulated period of this work, the Jaitsar link road of three km was constructed and maintained by the GREF. Thus, this Jaitsar link road was de-scoped from the work.

Due to de-scoping of the link road to Jaitsar, the quantities of works in technical estimates were required to be revised. However, the deviation statement was prepared without recasting the estimates and un-executed items/less executed items were shown as savings, without considering the fact that Jaitsar road (three km) was not constructed/executed and these savings were utilised for widening of road at 90/500 to 95 km and ramp work at 94/0 to 95/0 km in Srivijaynagar.

7 ₹ 41.43 crore (paid to contractor *vide* 13th Running and Final bill) (-) ₹ 36.29 crore (Work Order amount) = ₹ 5.14 crore.

On being pointed out (September, 2020) the State Government stated (March, 2021) that the works of widening of road at 90/500 to 95 Km and ramp work at 94/0 to 95/0 in Srivijaynagar were carried out because of the necessity of these works. Reply is not tenable as the scope of the work cannot be changed.

Thus, the savings due to non-execution of Jaitsar road work was utilised for executing excess quantities amounting to ₹ 4.32 crore. The expenditure incurred on excess quantities was irregular in the absence of competent approval.

3.2.3 The MoRTH, GoI, issued (September 2016) Administrative and Financial (A&F) sanction of ₹ 28.98 crore for construction of 4-lane cement concrete road for SH-7D km. 115/550 (Hospital Choraha) to km. 119/050 (Ladnu Phatak) and SH-60 km. 162/200 (Nagaur Phatak) to km. 164/0 (Madina Masjid) in Deedwana. PWD (Technical), Zone Ajmer issued (January 2017) technical sanction for ₹ 28.98 crore. PWD (NH), Jaipur conveyed (March 2017) the sanction of Empowered Board for ₹ 25.44 crore @11.13 *per cent* below Schedule "G" in favour of the contractor. PWD, Division Deedwana issued (April 2017) work order with stipulated date of commencement and completion as 23 April 2017 and 22 July 2018 respectively. The contractor had been paid ₹ 26.00 crore[8].

Test check (October 2019) of records of the PWD, Division Deedwana revealed that the division executed additional work, which was not contemplated in the original A&F sanction and incurred irregular expenditure of ₹ 1.60 crore without approval of MoRTH as detail in **Table 3.1:**

Table 3.1

Sl. No.	Name of roads	Item of work	Quantity executed (cum)	Rate (in ₹)	Expenditure (in ₹) (column 5x4)
1	2	3	4	5	6
1.	Ram Mandir to Fuwara Circle Road	Granular Sub-Base: Road Ramps Shoulders	 929.96 66.82 324.57		
			1,321.35	250	3,30,338
		Plain Cement Concrete: Road Ramps	 929.96 269.49		
			1,199.45	2,900	34,78,405
		Cement Concrete: Road Ramps	 1,205.44 310.36		
			1,515.8	5,032.27	76,27,915
2.	Baliya Road Ramps	Granular Sub-Base	445.77	250	1,11,443
		Plain Cement Concrete	446.45	2900	12,94,705
		Cement Concrete	618.29	5,032.27	31,11,402
Total					**1,59,54,208**

8 ₹ 24.90 crore upto final bill and ₹ 1.10 crore for Price Escalation Bill

On being pointed out (February 2021), the State Government stated (July 2021) that the additional works were executed to solve the problem of water logging in the area after approval by the State Government. This is not tenable, as approval of MoRTH was not taken for the additional works as required under CRF Rules, 2014.

Thus, the expenditure of ₹ 1.60 crore incurred on excess/extra items without approval of the MoRTH was irregular.

3.2.4 Conclusion

As per the CRF guidelines, the sanction for the excess/extra items to be executed was to be taken from MoRTH. However, as evident from the cases above, the State Government took decisions at its own level. It reflects the lack of internal controls on the part of Department to ensure compliance with the procedure prescribed for CRF fund. This was not in line with the objective of utilising the fund on targeted items.

The State Government should ensure that excess/extra items may be allowed only after the approval of MoRTH in future.

Industries Department

3.3 Blocking of funds due to laxity of decision

Failure of Government and Urban Improvement Trust to ensure timely action at various stages resulted in blocking of ₹ 2.09 crore which deprived the beneficiaries of the intended benefit.

To provide residences to economically weaker section (EWS) and Lower Income Group (LIG) in Bhiwadi area, Urban Improvement Trust (UIT) proposed and approved (September 2009) Rajeev Gandhi Enclave Residential Scheme. Administrative and Financial sanction of ₹ 30.90 crore for construction of 1,000 dwelling units (DUs) {700 DUs for economically weaker section (EWS) and 300 DUs for Lower Income Group (LIG)} at Bhiwadi was issued (November 2009) by Urban Development Department (UDD) Government of Rajasthan.

The work order for construction of 224 DUs out of 700 DUs for EWS was awarded (May 2010) in favour of M/s Divija Infrastructure Private Limited (contractor) at the rate of 7.5 *per cent* above Basic Schedule of Rates amounting to ₹ 6.12 crore with the stipulated dates of commencement and completion as 5 June 2010 and 4 September 2011 respectively. The contractor started the work after four months (October 2010) due to delay in the supply of structural and working drawings by the department.

During scrutiny (August 2019) of records of Bhiwadi Integrated Development Authority (BIDA), Bhiwadi (erstwhile UIT Bhiwadi) it was noticed that due to non-availability of approach road and other hindrances at the site, the contractor stopped the work in September 2011. The contractor again started the work in March 2012 but stopped in the same month (after executing work

to the tune of ₹ 2.09 crore) citing non-cooperation from UIT Bhiwadi. Instead of resolving the issue, UIT Bhiwadi issued (October 2012) a show-cause notice under clause 2 of the contract to the contractor to comply with the conditions of the contract. However, the contractor did not start the work. The UIT Bhiwadi sought permission (July 2013) from the Government to rescind the work after 14 months. On approval (February 2015) from the Government (after 18 months), the UIT Bhiwadi invited fresh tenders (May 2016) after 15 months (from the Government permission) for the execution of the remaining work. As per tender condition, the bid was valid only for 120 days *i.e.* upto 5 November 2016. However, the UIT Bhiwadi awarded the work only in April 2017, and the contractor refused to execute the tendered work after the bid validity date. As such, the remaining work could not be completed and even already completed work was subject to wear and tear with the passage of time.

Thus, the failure of the Government and UIT Bhiwadi to ensure timely action at various stages resulted in blocking of ₹ 2.09 crore and also deprived the beneficiaries of the intended benefit.

The matter was reported to the Government (February 2020). The Government replied (July 2020) that fresh tenders for execution of remaining work were also invited in October 2017 and October 2019 respectively but remaining work could not be started as the single bid received was considered higher in the first tender. It was also stated that Chief Engineer was not posted in the BIDA and Schedule of power, Rules, and Regulation of BIDA were also not framed, therefore, procedures could not be completed with the bidder in the second tender. It was further stated (February 2021) that delegation of power of BIDA has been framed (August 2020) and online tender of the work has been again invited (December 2020). The reply is not tenable as the BIDA and Government did not adhere to the time line at every stage of decision making and also invited the second tender without framing delegation of power. Further, the fact remains that due to laxity in decision making, the project could not be completed till date.

PART-2

Compliance Audit Observations of State PSUs

1. Introduction of State Public Sector Undertakings

General

1.1 State Public Sector Undertakings (PSUs) consist of State Government Companies and Statutory Corporations. State PSUs are established to carry out activities of commercial nature keeping in view the welfare of people and they occupy an important place in the economy of the State. As on 31 March 2020, there were 45 State PSUs in Rajasthan which included 38 Government Companies (including three[1] inactive government companies[2]), three[3] Statutory Corporations and four[4] Government Controlled other Companies under the audit jurisdiction of the Comptroller & Auditor General of India (CAG). During the year 2019-20, two Government Companies[5] got liquidated and four Government Controlled other Companies came under the purview of the CAG for audit.

Audit universe and coverage

1.2 Out of total 45 State PSUs, audit of 30 State PSUs is entrusted to this office (Office of the Accountant General, Audit-II, Rajasthan) whereas audit of remaining 15 State PSUs is entrusted to office of the Accountant General, Audit-I, Rajasthan. During 2019-20, 1130 units pertaining to 30 State PSUs were under audit universe of this office. Besides financial attest audit of all these State PSUs, 295 units of these 30 PSUs, were selected for compliance audit.

Compliance Audit Paragraphs

1.3 For Part-II of the Compliance Audit Report of the CAG for the year ended 31 March 2020, six compliance audit paragraphs relating to State PSUs were issued to the concerned Principal Secretary of Government of Rajasthan with request to furnish replies within two weeks. Replies on all the six compliance audit paragraphs have been received (August 2021) from the State Government and suitably incorporated in this report. The total financial impact of the compliance audit paragraphs is ₹ 114.26 crore.

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1 Rajasthan State Agro Industries Corporation Limited, Rajasthan Jal Vikas Nigam Limited and Rajasthan Civil Aviation Corporation Limited.

2 Inactive PSUs are those which have ceased to carry out their operations.

3 Rajasthan State Road Transport Corporation, Rajasthan State Warehousing Corporation and Rajasthan Financial Corporation.

4 Jaipur Smart City Limited, Udaipur Smart City Limited, Kota Smart City Limited and Ajmer Smart City Limited.

5 Keshoraipatan Gas Thermal Power Company Limited and Rajasthan Rajya Vidyut Vitran Vitta Nigam Limited.

Follow up action on Audit Reports and Inspection Reports

1.4 The Report of the CAG is the product of audit scrutiny. It is, therefore, necessary that they elicit appropriate and timely response from the executive. The Finance Department, GoR issued (July 2002) instructions to all Administrative Departments to submit replies/explanatory notes to paragraphs/ performance audits (PAs) included in the Reports of the CAG within a period of three months after their presentation to the Legislature, in the prescribed format, without waiting for any questionnaires from the Committee on Public Undertakings (COPU).

Table 1.1: Position of explanatory notes on Audit Reports related to State PSUs as on 30 November 2020

Year of the Audit Report (PSUs)	Date of placement of Audit Report in the State Legislature	Total number of PAs and Paragraphs related to State PSUs in the Audit Report[6]		Number of PAs and Paragraphs for which explanatory notes were not received	
		PAs	Paragraphs	PAs	Paragraphs
2018-19	21.08.2020	1	9	1	9

Source: Compiled based on explanatory notes received from respective Departments of GoR.

Explanatory notes on one performance audit and nine compliance audit paragraphs were pending with one department till November 2020.

Audit observations noticed during audit and not settled on the spot are communicated through Inspection Reports to the Heads of respective State PSUs and concerned Departments of the State Government. The Heads of State PSUs are required to furnish replies to the Inspection Reports within a period of one month.

Inspection Reports issued upto March 2020 pertaining to 30 State PSUs disclosed that 2580 paragraphs relating to 587 Inspection Reports involving monetary value of ₹ 23269.49 crore remained outstanding at the end of September 2020. Company wise status of Inspection Reports and audit observations as on 30 September 2020 is given in ***Appendix-3.*** Further, during 2019-20 audit of 295 units of 30 State PSUs was conducted and 147 Inspection Reports containing 1014 paragraphs were issued. In order to expedite settlement of outstanding paragraphs, Audit Committees were constituted in 17 out of 21 State PSUs (excluding the nine subsidiary companies). During 2019-20, total 34 meetings of these 15 Audit Committees (excluding two Audit Committees in respect to which no meeting was held during 2019-20) were held wherein position of outstanding paragraphs was discussed with executive/ Administrative Departments to ensure accountability and responsiveness.

Recovery at the instance of Audit

1.5 During the course of compliance audit in 2019-20, recoveries of ₹ 1549.03 crore were pointed out to the Management of State PSUs. Further, an amount of ₹ 32.86 crore (₹ 9.10 crore against the recoveries pointed out during

6 Includes PA and paragraphs belonging to State PSUs under audit jurisdiction of O/o the Accountant General (Audit-II) Rajasthan.

2019-20 and remaining ₹ 23.76 crore towards the recoveries pointed out in previous years) had been affected during the year 2019-20.

Discussion of Audit Reports by COPU

1.6 The status of discussion of Performance Audits and paragraphs that appeared in Audit Reports (PSUs) by the COPU as on 30 September 2020 was as under:

Table 1.2: Performance Audits/Paragraphs appeared in Audit Reports *vis-a-vis* discussed as on 30 September 2020

Period of Audit Report	Number of Performance Audits/Paragraphs			
	Appeared in Audit Report[7]		Paragraphs discussed	
	Performance Audit	Paragraphs	Performance Audit	Paragraphs
2015-16	2	10	1	9
2016-17	1	10	1	4
2017-18	1	7	-	-
2018-19	1	9	-	-

Source: Compiled based on the discussions of COPU on the Audit Reports.

The discussion on Audit Reports (PSUs) up to 2014-15 has been completed.

2 Compliance Audit Observations

This Chapter includes important audit findings emerging from test check of transactions of the State PSUs.

Rajasthan State Road Development and Construction Corporation Limited

2.1 Construction activity of Rajasthan State Road Development and Construction Corporation Limited

Introduction

2.1.1 Rajasthan State Road Development and Construction Corporation Limited (Company[8]) was incorporated (February 1979) for carrying out construction activities *viz.* construction and maintenance of roads, paths, bridges, sideways, tunnels and other structural/architectural works being part of the activities carried out by the Public Works Department (PWD), other departments and autonomous bodies of the Government of Rajasthan (GoR), Government of India (GoI) and all other States/Union Territories of India.

7 Includes PA and paragraphs belonging to State PSUs under audit jurisdiction of O/o the Accountant General (Audit-II) Rajasthan.

8 Formally known as Rajasthan State Bridge and Construction Corporation Limited.

The Company undertakes construction activities *viz;* constructions of buildings, Rail/Road Over Bridges (ROBs) and roads under Build-Operate-Transfer (BOT) and other similar schemes introduced from time to time. The projects/ works obtained by the Company are broadly classified into two categories *viz;* (i) tender works- contracts procured through participation in competitive bidding and (ii) deposit works- projects/works entrusted on cost plus basis Besides, the PWD entrusts construction of BOT roads on cost (including renewal cost) plus agency charges[9] basis.

During 2016-17 to 2019-20, the Company obtained projects from client departments/organisation having sanctioned cost of ₹ 5164.03 crore (453 works) and completed/handed over projects worth ₹ 4700.82 crore (288 works). All the projects obtained during this period were BOT/ deposit works.

Organisational Set-up

2.1.2 The management of the Company is vested with the Board of Directors (BoD) comprising Chairman, Managing Director and Directors appointed by the State Government. The Managing Director is the Chief Executive Officer of the Company and is assisted by the Financial Advisor, General Manager and other staff. Apart from the Head office, the Company had 25 Unit offices headed by Project Directors. The construction activities are performed by various wings/cells located at the Head office of the Company and its Unit offices. A brief description of the functions performed by the wings/cells of the Head office and Unit offices is given in ***Appendix-4.***

Audit Objectives and Scope

2.1.3 The present study was conducted (January 2020 to July 2020) to evaluate whether the Company (a) had a clear action plan for bidding for projects; (b) had a transparent and adequate system for procurement of material and awarding of contracts; (c) executed the projects economically and efficiently as per terms and conditions stipulated in the contract; and (d) had an efficient and effective system to monitor construction activities.

The audit involved scrutiny of records relating to execution of construction projects/works maintained at the Head office as well as six selected Unit offices[10] (24 *per cent*) of the Company. For selection of works/projects, all the 99 deposit works (₹ 970.31 crore) awarded by the selected six Unit offices during 2016-19 were stratified into three categories *viz.* BOT/road works, ROB works and Building works. Of these, 26 works[11] were selected *in toto* considering the limited number of ROB and BOT/road works and higher monetary value of Building works. Further, 15 out of the remaining 73 Building works[12] were selected by adopting random sampling method and one work was

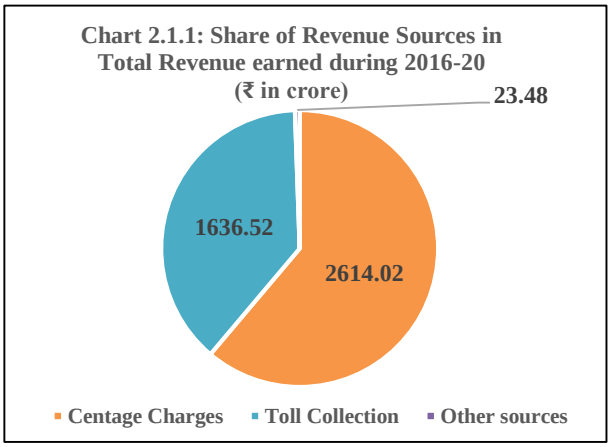
9 Levied as per Memorandum of Understanding executed (December 2010) with the GoR.
10 Jaipur-II, Ajmer-I, Ajmer-II, Alwar, Jhunjhunu and Jodhpur-I selected by adopting random sampling method.
11 All the 15 BOT and ROB works and 11 Building works having work order value of more than ₹ five crore.
12 Building works having work order value of upto ₹ five crore.

selected for ensuring optimum representation. Thus, total 42 works (42 *per cent*) having work order value of ₹ 897.39 crore (92 *per cent*) were selected.

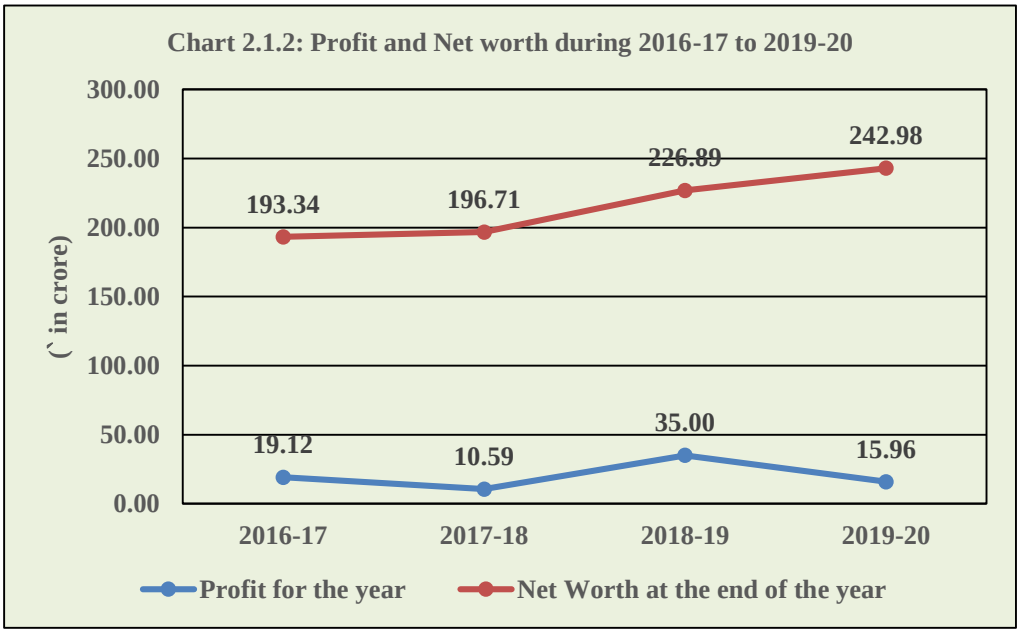
Revenue Sources, Profitability and dependence on Government funds

Revenue Sources

2.1.4 The sources of revenue include centage charges, toll collection and other sources *viz*. hiring of machines, interest income, profit on sale of assets, miscellaneous receipts *etc.* The Company earned total revenue of ₹ 4,274.02 crore during 2016-20 from these sources as depicted in **Chart 2.1.1.**



The Company had a paid up capital of ₹ 100 crore (invested by GoR) as on 31 March 2020. Year wise details of profit earned for the year and net worth at the end of the year during 2016-17 to 2019-20 is depicted in **Chart 2.1.2.**



The Company earned a total profit of ₹ 80.67 crore during this period due to which its net worth increased from ₹ 193.34 crore in 2016-17 to ₹ 242.98 crore in 2019-20. Audit observed that the Company was self-reliant and did not depend on financial assistance from the State Government for meeting its operational requirements. The main source of its profits was the overheads charged from the client departments/ organisation as all the works were obtained and executed on cost plus basis.

Audit Findings

2.1.5 The audit findings broadly cover issues relating to achievement of envisaged objectives *viz.* contribution in public construction projects, adoption of technological advancements, time overrun in handing over the projects; delay/deficiencies in award and execution of the construction contracts, poor performance of mechanical wing, deficiencies in financial management, quality control and monitoring of the construction projects.

The audit findings were communicated (December 2020) to the Government/ Company and then, discussed with the Company's Management during the Exit Conference (January 2021). The views expressed/replies furnished (January/ February 2021) by the Government/Company have been suitably incorporated.

Achievement of envisaged objectives

2.1.6 The Company was incorporated to work as a nodal agency of the GoR in public construction sector. As per the Memorandum of Association (MOA), the main objectives of the Company are to carry out construction activities *viz.* building works, bridge/ROB works, road works and institutionally financed infrastructure projects. The MOA further envisaged arrangement of funds by the Company for carrying out the construction activities as this would reduce the burden of the State Government. It further envisaged undertaking the construction activities pertaining to an organisation after entering into the agreement. Board Reports of the Company further elaborate that the purpose of creating the Company was to augment the number of specialised construction agencies and reduce the cost and time overrun in construction projects. In the Annual Progress Reports, the Company also highlighted adoption of modernised construction techniques in construction sector.

An analysis was done to assess the extent to which the Company achieved the objectives of its incorporation as discussed in subsequent paragraphs.

Contribution in public construction projects

2.1.7 The construction activities carried out by the Company are broadly classified under three categories *i.e.* road (BOT) works, ROB works and Building works. Details of contribution of the Company in public construction projects during 2016-17 to 2019-20 is shown below:

Table 2.1.1: Statement showing contribution of the Company in Public Construction Projects during 2016-17 to 2019-20

(₹ in crore)

Year	Road and bridge works executed by the Company			Arrangement of funds for the BOT works executed by the Company		Expenditure incurred on construction of roads and bridges by the GoR[13]	Total value of roads and bridges constructed in the State during the year	Share of Company in carrying out road and bridge projects (in %)	Road and bridge projects carried out through GoR funds (in %)
	Roads (BOT)	Bridges	Total	Funds provided by the GoR	Funds arranged by the Company				
1	**2**	**3**	**4=2+3**	**5**	**6=2-5**	**7**	**8=6+7**	**9=4/8*100**	**11=7/8*100**
2016-17	451.17	14.85	466.02	-	451.17	3018.63	3469.80	13.43	87.00
2017-18	365.21	29.75	394.96	153.23	211.98	5254.23	5464.21	7.23	97.16
2018-19	715.66	20.09	735.75	-	715.66	5364.78	6080.44	12.10	88.23
2019-20	650.00	14.10	664.10	-	650.00	4239.99*	4889.99	13.58	86.71
Total	**2182.04**	**78.79**	**2260.83**	**153.23**	**2028.81**	**17877.63**	**19904.44**	**11.36**	**89.82**

Source: Information provided by the Company and Finance Accounts of GoR.

*Provisional figure

It could be seen that contribution of the Company in construction of roads and bridges during 2016-20 remained quite low as only 11.36 *per cent* of the total roads and bridges constructed in the State were executed by it. Resultantly, major portion (89.82 *per cent*) of the construction works executed in the State during this period continued to be dependent on State Government's funds.

The Government/Management did not furnish reply on the observation.

Company's share in flagship schemes of GoI/GoR

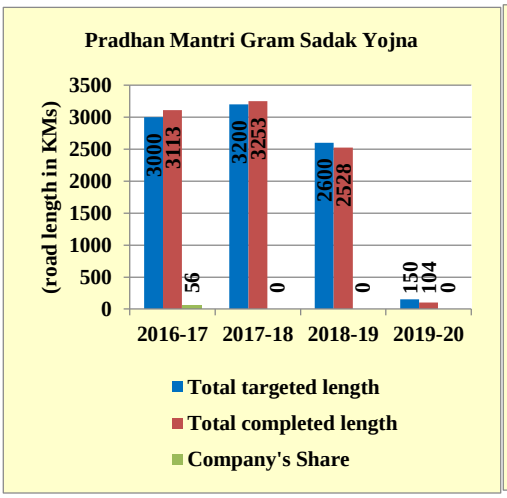
2.1.8 The Company, pursuant to the objectives of incorporation, constituted (April 2002) a Business Procurement Cell (BPC), to secure tenders by participating in the bidding process. The cell was responsible for examination of Notice Inviting Tenders (NITs), preparation of proposals for new tender works and technical bid and submission of its recommendations to the Managing Director.

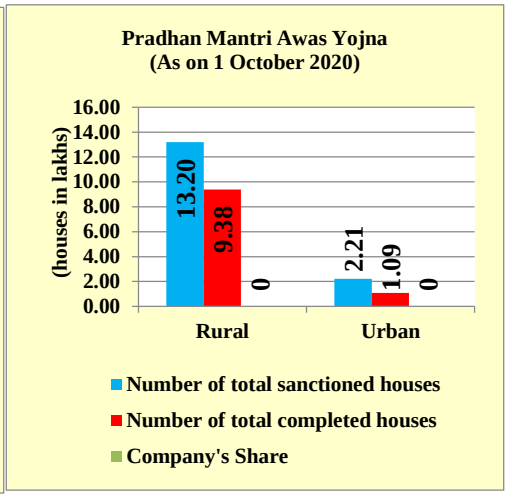
Audit observed that BPC did not perform the assigned task as it did not participate in tenders invited by different nodal agencies for implementation of flagship schemes of GoI/GoR. Audit also observed that most of the departments/organisations follow the tendering system and award the projects by inviting open tenders and only limited number of works are entrusted on nomination basis. Only two works *i.e.* one under PMGSY[14] and one under Adarsh School Yojna were assigned to the Company on nomination basis. The share of the Company in four flagship schemes of the GoI/GoR is depicted in **Chart 2.1.3 to 2.1.6**:

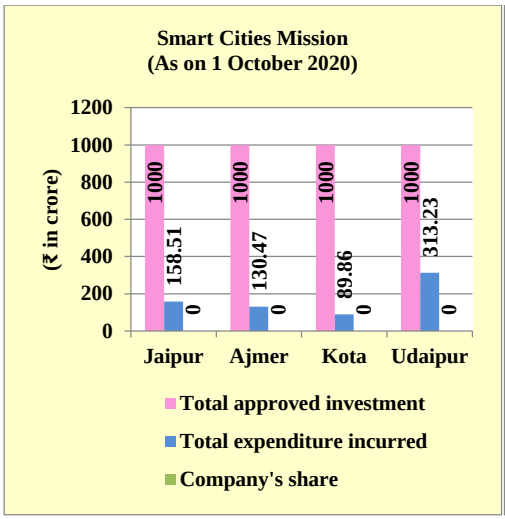
13 Figure derived from Finance Accounts of the State Government for the concerned financial year.

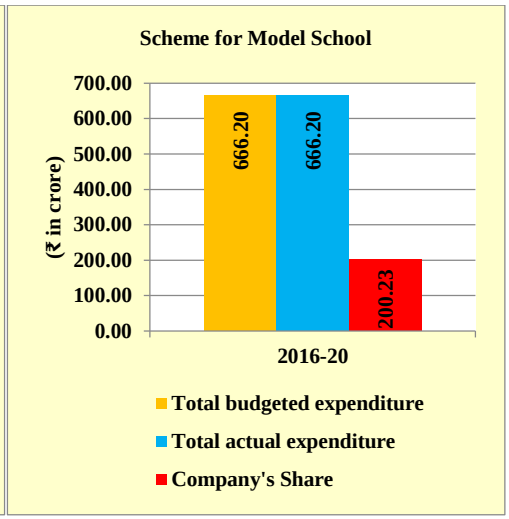
14 Pradhan Mantri Gram Sadak Yojna

Chart 2.1.3 to 2.1.6: Implementation of Flagship Schemes of GoI/GoR









Thus, Company's contribution in the total construction activities as well as flagship schemes was restricted to the value of works entrusted by the clients on nomination basis (as depicted in **Table-2.1.1**). Audit also noticed that the Company had not tried to enhance its capabilities to obtain tender works as recommended (2015-16) by the COPU. Thus, the company lagged behind in achieving the very purpose of its incorporation.

The Government/Management did not furnish reply on the observation.

Adoption of technological advancements

2.1.9 New and emerging technologies reshape the dynamics of road construction with focus on sustainable development. They offer various benefits to all stakeholders, including road users, the authority/ government, concessionaires, and developers. These technologies also include use of improved materials for road construction. The Company being in the field of road construction is expected to keep a close watch on the technological innovations/ upgradations/ advancements in the road construction sector and take steps for adopting such technological innovations/ upgradations/ advancements. Review of records disclosed that the Company did not have any

Research and Development (R&D) cell to provide framework for development of research culture and to identify and adopt any new/modernised techniques in construction activities.

Use of plastic waste in construction of roads

The Indian Roads Congress (IRC) published (November 2013) 'Guidelines for the Use of Waste Plastic in Hot Bituminous Mixes (Dry Process) in Wearing Courses' (IRC: SP:98-2013). These guidelines provide for use of plastic waste up to eight *per cent* by weight of bitumen in the bituminous wearing course and as per mix design requirement. The Ministry of Road Transport and Highways (MORTH), GoI recommended (November 2015) use of plastic waste in the hot mix bituminous wearing coat and issued directions (including State Governments) for use of plastic waste in periodic renewal of all the National Highways. The MORTH, GoI again reiterated (December 2019) its former directions and stipulated use of plastic waste in construction of roads on pilot project basis. In December 2019, the Federation of Indian Chambers of Commerce and Industry (FICCI) and CRISIL prepared a white paper namely 'Paving future roads for India'. The white paper reflected construction of one lakh kilometres of roads in India by using plastic waste till 2018. Further, field performance studies had found the process to be advantageous as the roads constructed using the plastic waste in the bituminous mix had higher resistance to deformation, increased durability, improved fatigue life and better stability and strength. Besides, it is also a way to recycle plastic waste.

Audit observed that:

- **the Company did not take an initiative to use plastic waste in construction/maintenance of roads till March 2020 despite the fact that the new technique could help in reducing the construction costs of the undertaken projects as well as in disposal of waste plastic;**
- **the Company constructed total 531.48 kilometres roads under BOT schemes during 2016-19. Had the Company used plastic waste in construction of these roads, the Company could have replaced 425.18 tonnes of bitumen (8 *per cent* of total bitumen[15]) with the waste plastic and could have reduced the cost of bitumen used in these roads by ₹ 2.14 crore. Further, the new technique would have helped in disposal of waste plastic to the same extent; and**
- **As on 1 April 2016, 1785.50 kilometres roads had already been constructed and available with the Company for collection of toll. The Company could have used waste plastic in periodic repair and maintenance of these roads during 2016-19 which was also not done.**

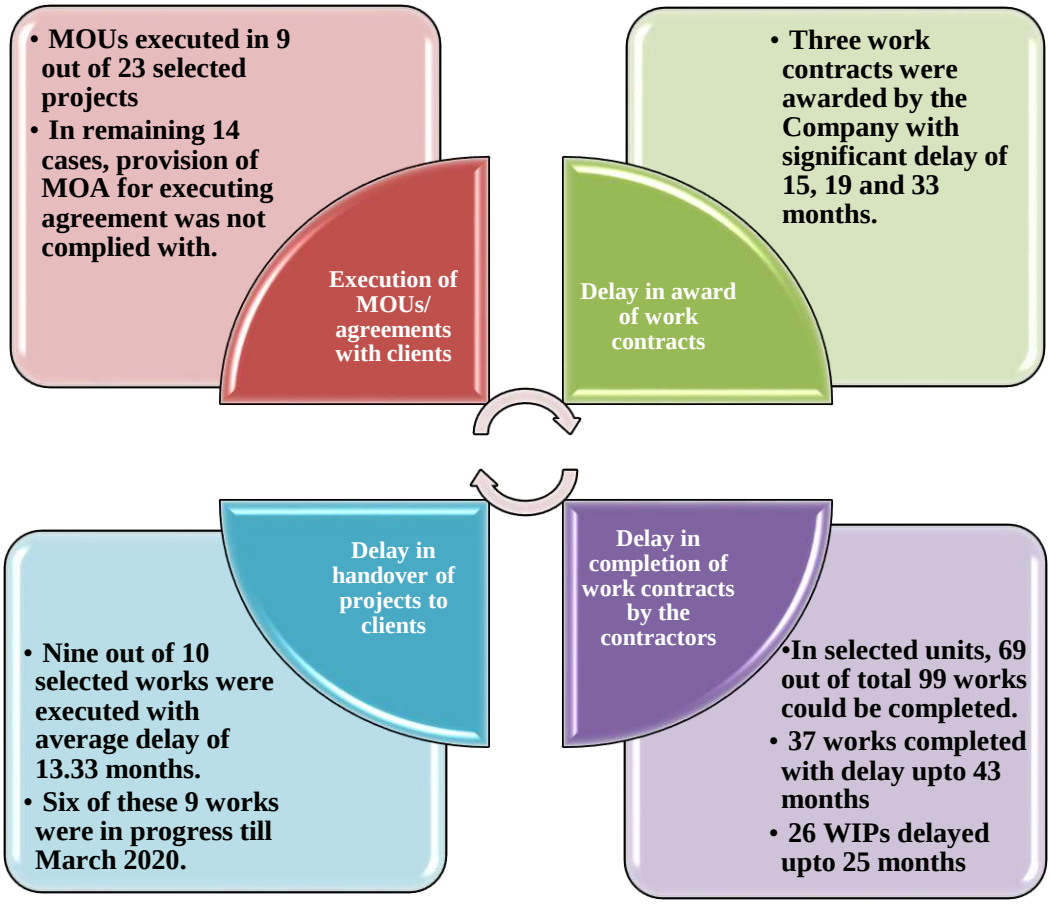
Thus, due to non-adoption of technologically advanced, eco-friendly and sustainable practices, the Company lost the opportunity of controlling the construction/repairing cost of the roads as well as disposal of tonnes of plastic waste during 2016-19.

The Government stated that considering the suggestions of Audit, the Company had created a R&D cell for coordinating with the agencies/vendors involved in evolving new technology in construction sector. It also assured that use of plastic waste would be incorporated in upcoming BOT projects to the possible extent.

Acquisition and implementation of projects

2.1.10 Deficiencies noticed in acquisition of projects from client departments/ organisations and their implementation are highlighted as under:

15 As an estimate 10 tonnes of bitumen is required for construction of one kilometre of road and thus, total 5314.8 tonnes of bitumen would have been used in construction of these roads.



These deficiencies are discussed in detail in subsequent paragraphs.

Projects undertaken from Clients

2.1.11 The Company obtains construction projects from the client departments/organisation and executes them by awarding work contracts as well as departmentally. As on 1 April 2016, 199 projects having sanctioned cost of ₹ 2439.02 crore were in the process of execution. Details of projects obtained and projects completed during 2016-17 to 2019-20 are given in **Table 2.1.2.**

Table 2.1.2: Projects obtained and projects completed during 2016-17 to 2019-20

(₹ in crore)

Year	Projects obtained during the year		Projects completed during the year		Projects pending at the end of the year	
	No.	Value	No.	Value	No.	Value
2016-17	52	1292.69	77	782.14	174	2949.57
2017-18	88	3036.50	52	1017.81	210	4968.26
2018-19	33	170.45	114	1872.83	129	3265.88
2019-20	280	664.39	45	1028.04	364	2902.23
Total	**453**	**5164.03**	**288**	**4700.82**		

Source: Information provided by the Company.

Audit observed that the Company did not have control on the quantum of the works undertaken/executed for a year as there was wide fluctuation in the value of works obtained (declined by 94 *per cent* in 2018-19) and projects completed (increased by 84 *per cent* in 2018-19) and it merely depended on its client

departments for receipt of projects. However, resources available with the Company to execute these works were constant. Resultantly, the Company was not in a position to monitor implementation of undertaken projects in a proper manner and control time overruns in handing over the projects in those years in which the quantum of works had significantly increased. The time overrun in completing/handing over the selected projects to the respective clients is discussed in subsequent paragraph **2.1.12.**

Delay/deficiencies in handing over the projects

2.1.12 The MOA of the Company provided undertaking of construction activities after entering into agreement with the client. Audit noticed that out of the 42 selected work contracts (23 projects[16]), the Company executed agreement/ Memorandum of Understanding (MOU) in nine projects (11 work contracts) as depicted in ***Appendix-5*** whereas in remaining 14 projects (31 work contracts), agreement/ MOU was not executed. Thus, the Company violated the provision of its own MOA.

It could be seen from the appendix that out of the 10 works[17] scheduled for completion by March 2020, one work was completed within the stipulated timeframe, three works were completed with a delay ranging between six months and 21 months and remaining six works[18] remained incomplete even after a period ranging between three months and 27 months beyond the timeframe stipulated in the respective agreements/MOUs. Thus, the concerned Unit office could not ensure completion/handing over of the projects within the committed timeframe. Audit analysis disclosed that the delay in handing over the projects was mainly due to delay/deficiencies in awarding the work contracts, executing the awarded works, arranging requisite funds from the clients *etc.* as discussed in succeeding paragraphs. Audit observed that the Company did not devise a mechanism to analyse the reasons for delay and to take effective steps to control the time overrun in these works. Resultantly, benefits intended from creation of these infrastructural projects also remained unachieved during the period of delay. Besides, delay in handing over all the projects executed on the basis of financial sanction (except one work[19] which was delayed by three months) could not be ascertained in the absence of period agreed for executing such projects.

The Government stated that the works got delayed due to bonafide reasons *viz.* non-finalisation of layout due to demarcation dispute, encroachment on site, non-receipt of funds from clients, change in scope of work, delay in finalisation of drawings and designs by consultant, delay in handing over of site, delay in shifting high tension line and police chowki from site, shortage of cement.

The fact remained that while executing the agreements/MOUs, the Company did not envisage the vital factors *viz.* finalisation of layout, design and drawing and scope of work, clear, undisputed and complete possession of site and timely

16 The Company awarded one or more work contracts for executing each project.
17 Except one work scheduled to be completed in 2020-21.
18 S. No. 2, 3, 5, 7, 10 and 11.
19 Development works at Bhrama Temple, Pushkar, Ajmer where period of executing the work (12 months) was defined in the financial sanction issued by the client.

receipt of funds which affected progress and handing over of the project in time. Besides, the reply was silent on the issue of non-execution of requisite agreement/MOU in violation of provisions of MOA in most cases.

Award and execution of construction contracts

2.1.13 The Company executes projects by awarding the projects to contractors *in toto* or by splitting a project into multiple parts/packages as per provisions given in Schedule of Power of the Company. Audit noticed that the six selected Unit offices awarded 99 work contracts during 2016-17 to 2019-20. The completion schedule envisaged for these works had already expired by 31 March 2020. Status of implementation of these work; contracts as on 31 March 2020 is given in **Table 2.1.3.**

Table 2.1.3: Status of implementation of these work contracts as on 31 March 2020

(₹ in crore)

Type of works	Works awarded		Works completed		Overall Works in Progress (WIP)		
	No.	Value	No.	Value	No.	Awarded value	Executed value
Building works	84	258.91	57	101.23	27	145.43	74.93
ROB works	3	278.76	0	0.00	3	278.76	0.00
Road (BOT) works	12	432.64	12	432.03	0	0.00	0.00
Total	**99**	**970.31**	**69**	**533.26**	**30**	**424.19**	**74.93**

Source: Information provided by the Company.

Audit observed that 37 of the 69 completed works were delayed (upto 43 months) mainly due to non-obtaining/obtaining in piecemeal requisite drawings from the clients; delay in providing layout/drawings to the contractors; paucity of funds; delay in obtaining mandatory permission; appointment of third party audit by client due to deficient/unsatisfactory quality of executed works; availing services of third party for proof checking of cement concrete crust design after awarding the work; non-ensuring shifting of utilities *etc*.

Audit further observed that 27 of the 30 WIPs, where schedule stipulated for completion of the works had already expired, could not be completed by March 2020 (delayed upto 25 months). Further, there was no progress in case of six WIPs (*i.e.* three ROBs awarded between May 2018 and March 2019 and three building works awarded between April 2019 and July 2019). Audit also observed that the delay in execution of works were mainly due to encroachment on the site/land; non-availability/delay in availability of funds from the client department/organisation; non-removal/shifting of sewerage, water and other facilities from site; non-initiation of works by the contractor; subsequent changes in the scope of works *etc*.

Poor progress and inordinate delays in execution of works depicted that the Company did not devise a mechanism for effective monitoring and proper control on execution of the works to avoid time overrun. Thus, the very purpose of incorporating the Company as a specialised agency for carrying out construction contracts was defeated. Besides, the client departments/ organisations were deprived of the benefits envisaged from the respective projects during the period of delay.

The Government stated that the Company always takes necessary care while executing the work. It further stated that the ROBs were delayed due to change in scope of tendered work, encroachment on site, non-receipt of funds, non-sanction of estimates, non-availability of land *etc.*

The reply is partial and did not address the issues/lapses highlighted in observation. Besides, during the exit conference, the Management assured to improve its procedures *viz.* use of digitisation in identification and removal of hindrances, identification of pre-activities like shifting of utilities, finalising layouts, drawings and designs *etc.* and inclusion of activity wise execution timeframe in the agreement/MOU, improvement in inter-department coordination, promptness in attending the complaints lodged by the clients *etc.* so as to avoid similar situations in future. The Government however did not mention the efforts initiated by the Company for improving its functioning/ procedures.

Further, delay/deficiencies in award and execution of the projects/works for the period 2016-19 are discussed in subsequent paragraphs **2.1.14** to **2.1.18** and **2.1.24**.

Delay/deficiencies in awarding Work Contracts

2.1.14 Scrutiny of selected cases disclosed that the Company took inordinate time in awarding work contracts for implementing three of the selected projects *i.e.* Construction of Sewerage Treatment Plant at Rajasthan Ayurvedic University, Karwar, Jodhpur (15 months), ROB at Level Crossing Number 265, Jhunjhunu (19 months) and Construction of connecting corridor between two buildings (33 months). Audit observed that the Company was not prompt in awarding the work contracts as the time taken for awarding these work contracts after execution of the MOU/agreement was significantly high. This was mainly due to inordinate time taken in finalising design/drawings/ specification, floating of tenders with incorrect specifications, non-cancellation of work order of defaulting contractors despite non-initiation of work *etc.* The deficiencies noticed in these three cases are discussed in detail in ***Appendix-6.***

During the exit conference, the Management promised to improve its procedures to avoid similar situations in future. The Government however did not mention the efforts initiated by the Company for improving its functioning/procedures.

Award of work to an invalid Joint Venture

2.1.15 The Unit office, Ajmer invited (December 2017) tenders for construction of elevated road scheduled to be completed by December 2019. As per qualification stipulated under Clause 4 (Instruction to Bidders) of the bid document, the bidders were required to have achieved a minimum financial turnover of ₹ 243 crore (*i.e.* equivalent to estimated cost of the work) in any one of the last five years and satisfactorily completed one work or two works or three works where value of each work shall be 80 *per cent*, 50 *per cent* or 40 *per cent* respectively of the estimated cost of work in the last five years. Further, in case of submission of bid by a Joint Venture (JV), a copy of JV

agreement or letter of intent (LOI) along with proposed JV agreement was also to be furnished along with the bid. The JV agreement was to be registered so as to be legally valid and binding on the partners. Besides, the bidders were required to provide information regarding litigation, current or during the last five years, in which the bidder is involved.

Technical bid evaluation of the single eligible bidder (a JV consisting two partners *i.e.* lead partner and second partner) reflected that the lead partner in individual capacity did not have the requisite minimum annual turnover and work experience. However, the JV had the stipulated qualification criteria as the second partner fulfilled both these criteria. The Company, after approval of its Board of Directors (March 2018), awarded (April 2018) the work for ₹ 220 crore in favour of the JV with schedule commencement and completion dates as 9 May 2018 and 8 May 2020 respectively where progress of the work was to be ensured as per stipulated milestones[20]. There was no progress in the work and requisite plans *viz.* construction program, utility shifting plan, quality assurance plan *etc.* were not submitted. Hence, the Unit office issued (November 2018 and February 2019) two notices to both the partners of JV. Responding to the second notice, second partner informed (March 2019) that it was not part of the concerned project/work as it was not given any work order by the Company/the lead partner. It requested action to be taken against the lead partner for misusing its name for getting the work order. Subsequently, it also informed (May 2019) that it had lodged (April 2019) a First Information Report[21] against the lead partner.

The Unit office initiated (July 2019) a proposal to award the work to the lead partner on single entity basis in view of the dispute between JV partners. However, the Company decided (July 2019) to continue the existing contract on the recommendation of the Finance Wing as the police had filed the final report in the case. Thereafter, the Company received (6 August 2019) a notice from Delhi Police[22], issued on the complaint lodged by the second partner against the lead partner for forgery of documents and it provided the documents/ records sought by the Delhi Police.

Audit observed that the work was awarded without obtaining mandatory registered JV agreement and thus, the work contract was void as documents submitted by the lead partner for intended JV (LOI and draft JV agreement) did not have legal sanctity. The Company also overlooked compliance of another mandatory clause as information regarding involvement of JV partners in litigations was not obtained which was later revealed (9 July 2019) in the Final Report filed by the Police[23]. Further, while taking decision for continuing the work through the JV, the Company did not apply due diligence as it ignored the vital facts *viz.* non-execution and registration of JV agreement, second partner's denial of existence of JV as well as serious allegations levelled and criminal

20 Schedule J of the agreement stipulated to achieve four milestones *i.e.* 10 *per cent*, 30 *per cent*, 60 *per cent* and 100 *per cent* of the awarded work and provided a period of 180 days for each milestone.
21 FIR lodged with Police Station, Malviya Nagar, Jaipur.
22 Police Station, Fatehpur Beri, New Delhi
23 Final Report filed by the Police Station, Malviya Nagar, Jaipur.

complaints filed by him, ongoing legal disputes[24] between both the partners, unattended deficiencies, no progress of work despite lapse of second milestone (May 2019) *etc.* The Company did not examine authenticity of the documents furnished by the lead partner. Further, decision to continue the contract was not justified as in absence of a valid agreement and refusal of the second partner, the work was being executed by the lead partner individually for which it lacked requisite competence. This is also evident from the fact that the lead partner could complete only 10.57 *per cent* work (₹ 23.25 crore) till February 2020. However, the Company allowed advantage of extending the work execution period accepting significant delay on its own part.

Thus, the decision of the Company to award and continue the work with the existing contractor was not prudent due to which it could not handover the work to the client despite lapse of MOU period. Further, even after receipt of another police complaint, the Company neither examined the serious allegation of forgery at its own nor pursued the matter with the respective police station. Thus, possibility of submission of forged documents by the lead partner for obtaining the contract cannot be ruled out.

The Government stated that since the matter was unprecedented/complicated and hence, based on the legal opinion, the Company allowed the lead partner to execute the work on single entity basis. It further stated that the registered JV agreement (executed on 31 March 2018) was furnished to Unit office on 18 June 2019. Since the former police complaint (April 2019) was found false and baseless, pursuance of another similar complaint was not needed. Further, delay in execution was not attributable to contractor as the work was delayed mainly due to delay in shifting of utilities *viz.* water and sewer pipelines, electric and BSNL cables *etc.* and 30 *per cent* of the work had been completed till February 2021.

The reply was not convincing as the Company did not furnish copy of registered JV agreement relating to the work and certificate confirming non-involvement of JV partners in legal dispute. Further, Company's decision to continue the contract through JV which in actual was got executed through an incompetent partner vitiated the entire tendering process. During exit conference, all these aspects were discussed in detail and the Management assured to furnish a supplementary reply after reviewing the case, which was still awaited **(August 2021).**

Recovery of Overhead Charges and Liquidated Damages

Unauthorised rates of overhead charges

2.1.16 The PWD, while communicating the sanction of the Governor of the State regarding award of contracts for civil engineering works directly to the Company at actual cost plus overheads basis, stated (June 2013) that for the

24 Complaint lodged by the second partner in April 2019 mentioned ongoing legal disputes pending with the National Company Law Tribunal.

works costing above ₹ 100 crore, the overheads are to be decided on case to case basis with the prior concurrence of the Finance Department, through it.

Scrutiny of records disclosed four instances wherein the Company decided the rate of overhead without obtaining prior concurrence of the Finance Department during 2016-20 as depicted in **Table 2.1.4.**

Table 2.1.4: Status of projects executed and rates of overhead charges during 2016-20

(₹ in crore)

S. No.	Description of work (present status of work)	Month in which the MOU was executed	Estimated cost of project as per MOU	Rate of overhead charges accepted by the Company (in %)	Actual cost of work
1	Construction of Medical College Campus, Sikar (WIP)	June 2017	189.00	5.00	57.30
2	Construction of ROB (elevated road), Ajmer (WIP)	December 2017	252.00	5.00	23.25
3	Construction of Medical College Campus, Bharatpur (WIP)	July 2015	139.00	6.40	139.75
4	Construction of Medical College Campus, Bhilwara (WIP)	September 2015	189.00	6.40	134.42

Source: Records of the Company.

Audit observed that the Company overrode the provisions contained in the sanction/orders issued by the PWD as it did not obtain prior concurrence of the Finance Department and irregularly recovered/booked overhead charges worth ₹ 21.58 crore against the work executed on these four projects. Thus, the Company unauthorisedly decided the rates of overhead charges in these cases.

The Government stated that the rate of overhead charges in three cases (S. No. 1, 3 and 4) was based on the *pro-rata* charges[25] allowed by the Medical Council of India.

The fact remained that the Company did not comply with the laid down process as it was not competent to decide the rates of overhead charges in these cases on its own. During the exit conference, the Management, while accepting the flaws in the process, assured to obtain *post-facto* approval of the Finance Department. However, further details were not furnished.

Short levy of Liquidated Damages (LD)

2.1.17 Clause 49 of the Standard Bidding Document (SBD) read with Section 4 (Contract Data) of SBD provides for levy of LD for delay in completion of work at the rate of 0.05 *per cent* per day of the initial contract price for whole work and the price specified in the milestone for non-achievement of specified milestone respectively subject to maximum LD of 10 *per cent* of the initial contract price. Further, considering the fact that LD was not being levied/ deducted as per contract agreements, the Company directed (18 August 2017) the heads of all the Unit offices to ensure deduction of LD from the running payments of the contractors as per provisions of the contract.

25 6.40 *per cent* (including consultancy charges at 1.40 *per cent*).

During review of records relating to one selected Unit office (Jodhpur-I), Audit observed that the Unit office did not evolve a mechanism to work out delay attributable to the contractor in timely manner by maintaining/updating the hindrance register from time to time and to deduct applicable LD as per the directions issued by the higher management. Audit noticed that seven of the nine selected contracts relating to the Unit office could not be completed within the stipulated time and the same were under progress despite lapse of overall completion period. Audit noticed that delay in execution of these seven contracts ranged from 258 days to 825 days. As each of these cases had delay beyond 200 days, therefore the Unit office was expected to deduct maximum LD (*i.e.* 10 *per cent* of the contract price) in each of these cases. Audit noticed that gross value of these seven contracts worked out to ₹ 31.98 crore and the Unit office released ₹ 19.33 crore against the running bills submitted by the contractors for these seven works. Accordingly, the maximum LD deductible for these contracts worked out to ₹ 3.20 crore. However, in five cases, the Unit office did not deduct any LD whereas in remaining two cases, the amount recovered on account of LD (₹ 0.32 crore) was lesser than the LD deductible as per relevant norms. Therefore, these seven work contracts involved short recovery of LD worth ₹ 2.88 crore. Thus, in none of these seven cases, the Unit office ensured compliance of the Management's directions which led to short/ non-recovery of LD from the contractors.

One of these seven cases where despite non-achievement of the milestones and delay in completing the work, the Unit office deducted lesser LD worth ₹ 1.94 crore is discussed in ***Appendix-7***.

The Government did not furnish reply to the observation.

Procurement of cement for construction activity

2.1.18 Section 36 (Rate contract) of the Rajasthan Transparency in Public Procurement (RTPP) Act 2012 provides that a procuring entity may choose to engage in a rate contract procedure where it determines that the need for the subject matter of procurement is expected to arise on an indefinite or repeated basis during a given period of time. Besides, procedure of rate contract under Rule 29 (2) of the RTPP Rules 2013 *inter alia* provided that a procuring entity may award a rate contract through open competitive bidding or through other procurement method with recorded reasons. The period of rate contract shall be generally one year, preferably a financial year. Further, reasons for selecting other period for rate contract shall also be recorded. The prices under a rate contract shall be subject to price fall clause[26]. The new rate contract shall become operative right after the expiry of the existing rate contract without any gap and in case it cannot be concluded in time due to unavoidable reasons, the existing rate contract may be extended on same price, terms and conditions for

26 It is a price safety mechanism in rate contracts and it provides that if the rate contract holder quotes/reduces its price to render similar goods/works/services at a price lower than the rate contract price to anyone in the State at any time during the currency of the rate contract, the rate contract price shall be automatically reduced with effect from the date of reducing or quoting lower price, for all delivery of the subject matter of procurement under that rate contract and the rate contract shall be amended accordingly.

a period not exceeding three months. However, in such cases, it shall be ensured that market prices of the subject matter of procurement have not fallen down during the period.

Cement is one of the key materials used in construction activity. As per practice *in vogue*, the Company places all the construction contracts exclusive of cement supply and the cement required for executing a project is provided to the contractor by the Company itself. To meet the requirement of cement, the Enquiry wing (previously done by the Business Promotion and Monitoring wing upto September 2019) obtains bi-annual requirement of cement from all the Unit offices and places rate contracts on cement manufacturers/suppliers for procurement of cement. As per provisions contained in the rate contracts executed with the cement manufacturers/suppliers, supply of cement was to be arranged on the basis of requirement submitted by its Unit offices through confirmed supply orders from time to time which were to be placed directly on the supplier under intimation to the Enquiry Wing. Further, the supplier was required to furnish information of the supplied quantity to the Enquiry Wing every week.

Scrutiny of records relating to procurement of cement disclosed following shortcomings/deficiencies in the procurement system adopted by the Company:

Non-compliance of provisions of RTPP Act/Rules

2.1.19 The provisions relating to contract period and price fall contained in the RTPP Act/Rules in respect of rate contracts, safeguard a procuring entity from the possible losses that arise due to fluctuations in the rates of the procured item. The period prescribed for rate contract provides consistency in rates for a specific duration and avoids the losses due to increase in the rates on shorter intervals whereas the price fall clause helps in averting the losses due to reduction in rates during the currency of a rate contract.

During 2016-17 to 2019-20, the Company awarded 10 rate contracts for procurement of Portland Pozzolana Cement (PPC) and Ordinary Portland Cement (OPC) as given in ***Appendix-8.*** Audit observed that the period adopted for these rate contracts ranged between three and six months. Further, despite having continuous requirement of cement for construction activity throughout 2016-20, the Company, instead of procuring cement for a period prescribed in the RTPP Rules 2013, adopted shorter periods for executing the rate contracts. However, no reasons for adopting shorter periods for the rate contracts were found in the records of the Company.

Audit also observed that the Company could not safeguard itself from the fluctuations as it did not include price fall clause and other provisions to monitor the fluctuating rates of cement. Further, there were continuous fluctuations in the contracted rates in short intervals. Audit also observed that on most occasions, the Company extended period of the rate contracts (including one occasion when the rate contract was extended beyond the maximum extension limit of three months) after expiry of the original contract period as it failed either in timely finalisation of the new rate contract or in availing the ordered

quantity within the original contract period. The Company also did not monitor the market rate of cement before extending the rate contracts.

Further, the Enquiry Wing did not ensure collection and compilation of information relating to supply orders placed by the Unit offices from time to time. The suppliers also did not furnish information relating to cement supplied to the Unit offices on weekly basis. Resultantly, the Company could not provide information relating to demands raised and supply accepted against these rate contracts to Audit. Scrutiny of records disclosed that none of selected Unit offices (except Unit office, Alwar) maintained the requisite cement procurement register and therefore, did not provide month wise information relating to demands raised and supply received during 2016-20. Therefore, in the absence of requisite information, impact of not adopting contract period as per provisions of the RTPP Act/Rules and resultant regular fluctuations in the contracted rates could not be quantified in Audit. However, impact assessment of two test checked cases (*i.e.* rate contracts executed for PPC and OPC in February 2019) disclosed that the Company incurred avoidable expenditure of ₹ 2.20 crore due to procurement of cement at higher rates as detailed in ***Appendix-9***.

Thus, the Company failed not only in complying with the provisions of the RTPP Act/Rules relating to rate contract but also in controlling the regular fluctuations in the contracted rates of cement to safeguard its financial interest.

The Government stated that looking at market fluctuations, the tenders were floated for short period *i.e.* three to six months. It further stated that on expiry of each tender, the Company carried out market surveys and extended the supply periods as per Rule 73 (3) of RTPP Rules 2013. It also stated that project wise cement procurement registers were maintained by the Unit offices at respective project sites.

The reply was not convincing as compliance of the statutory provisions relating to award of rate contracts was mandatory. Further, Rule 73 (3), quoted in the reply, was not pertinent as it describes provisions for placing orders for additional quantity only. Moreover, the reply given as regards maintenance of cement procurement register was factually incorrect as only one of the six selected Unit offices provided the cement procurement register. Further, the reply was silent on the issues of non-inclusion of price fall clause in rate contracts and non-maintaining of cement supply data by the Enquiry wing.

Performance of Mechanical Unit

Under-utilisation of newly purchased machines

2.1.20 As per norms[27] adopted by the Company, economic life of Batch Mix plants, diesel generator (DG) sets, dumpers/tippers and vibrator rollers is to be 12 years whereas economic life of sensor pavers is to be 15 years. Further, utilisation periods/distance prescribed for construction machinery were 9,000

27 Revised norms of economic life of road/bridge construction machines issued (December 1993) by the Roads Wing, Ministry of Surface Transport, GoI.

hours (Batch Mix plants and sensor pavers), 10,000 hours (DG sets and vibrator roller) and 2,40,000 kilometres (dumpers/tippers).

The Company made budget provisions of ₹ six crore and ₹ 2.31 crore for purchase of new construction machines during the year 2016-17 and 2017-18 respectively. In order to utilise the budgets, the Mechanical Unit of the Company proposed to procure certain machines (including one batch mix plant, DG sets, sensor pavers, dumpers/ tippers *etc*.) during the respective financial years. It also proposed to utilise these machines in the construction activities performed by the Company. Accordingly, the machines were procured with approval of the competent authority.

During review of records, it was noticed that the Mechanical Unit could not ensure full utilisation of construction machines purchased during 2016-20 as per the adopted norms as shown in **Table 2.1.5**:

Table 2.1.5: Utilisation of construction machines purchased during 2016-20

Machine	Quantity (Nos.)	Month in which machine was procured	Cost of machine (₹ in lakh)	Standard utilisation (in hours or KMs)	Actual utilisation (in hours or KMs)	Utilisation (in %)
Batch Mix Plant	1	March 2017	207.55	2252	675	30
DG Set 320 KV	2	February 2017	46.68	5132	923	18
DG Set 30KV	1	March 2017	5.08	2502	1302	52
DG Set 15/25 KV	2	March 2019	0.35	1671	0	0
Sensor Paver	1	March 2017	64.62	1802	1674	93
Dumpers/Tippers	6	March 2017	139.74	360329	146778	41
Dumpers/Tippers	6	July 2018	187.90	200219	1052	1
Vibrator roller	1	April 2016	22.34	3265	1963	60
Total			**674.26**			

Source: Information provided by the Company.

It could be seen that the Mechanical Unit did not utilise six dumpers/ tippers (except operating for registration and fitness purpose only) and two DG sets worth ₹ 1.88 crore till March 2020 despite lapse of 21 months and 12 months respectively from purchase of these machines/equipment. Further, utilisation of other machines (except sensor paver) having acquisition cost of ₹ 4.21 crore ranged between 18 *per cent* and 60 *per cent* during the same period.

Audit observed that the Company procured the construction machines without having a proper plan for executing the works on departmental basis. This is evident from the fact that after procurement of these machines, the Company executed only one departmental work[28] with the help of these machines. Besides, in absence of proper assessment of requirement, six dumpers/tippers procured (2018-19), in addition to the dumpers/tippers procured in 2016-17, remained idle. Thus, faulty planning of departmental works led to non-utilisation/under-utilisation of the machines and the Company could not achieve the very purpose of procuring these machines despite incurring significant expenditure on their acquisition. Audit further observed that despite directions of the higher management (July 2019), the Company could not ensure alternate use/renting out of these machines till August 2020.

28 Construction of Dudu-Malpura-Todaraisingh (Upto Chann) Road.

The Government stated that considering volume of road renewal works proposed for 2017-22, the machines were procured but the same could not be utilised as all the projects got hampered due to adverse financial condition of the Company. Besides, despite several efforts, no contractor showed interest in using/hiring the machines. The BoD had recently issued directions to utilise the machine for atleast one renewal work every year.

The fact remained that inadequate planning by the Company resulted in non-utilisation of machines till March 2021.

Financial Management, Quality Control and Monitoring

Financial Management in Construction Contracts

Execution of works in excess of available funds

2.1.21 For carrying out construction activities smoothly, collection of funds in advance from the client departments/organisation is a primary requirement to avoid possibility of occurring hindrance due to paucity of funds. Further, it also provides financial security by avoiding possibility of financial loss in case of disputes with the clients at a subsequent stage.

The COPU recommended (2015-16) a mechanism to be evolved to issue the final bill to the client department immediately after completion of the concerned project. Accordingly, the Company issued (December 2015 and April 2016) directions to all the Unit offices to ensure deposit of entire amount by the client departments/organisations before issue of final bill as in certain incidents delay in issue of final bill caused non-receipt of payment from the client departments/organisations. It also directed that in no case expenditure should exceed the amount deposited by the client department. The Company reiterated (May 2016) its earlier instructions and directed that recovery of outstanding dues in time, through regular pursuance with the client departments, was to be ensured and the efforts made for recovery were to be reported to the Head office.

Scrutiny of records of the selected cases disclosed seven instances where expenditure was incurred in excess of the funds provided by the client department/organisations as detailed in ***Appendix-10***. It could be seen from the appendix that in these seven cases, the Company released (upto August 2020) ₹ 137.82 crore on account of construction works carried out by the respective contractors against funds of ₹ 114.35 crore received from the client departments/organisations. Thus, the Company incurred ₹ 23.47 crore in excess of the available funds which was in contravention to the directions laid down by the Company as well as recommendations made by the COPU.

Audit observed that four of these seven projects had already been completed and handed over to the respective client department/organisation. However, the concerned Unit office could not recover the outstanding dues relating to these projects despite lapse of period ranging between seven months and 19 months

from handing over of these projects. Besides, after exceeding the expenditure significantly, the concerned Unit office belatedly withheld execution of two projects whereas remaining one project was still under progress. This indicates that despite clear directions, the Unit offices did not evolve a mechanism to control the expenditure within the limit of available funds. Resultantly, the expenditure incurred in excess of the available funds hampered the financial interest of the Company. The Unit offices also failed in effecting recovery of the dues relating to these projects.

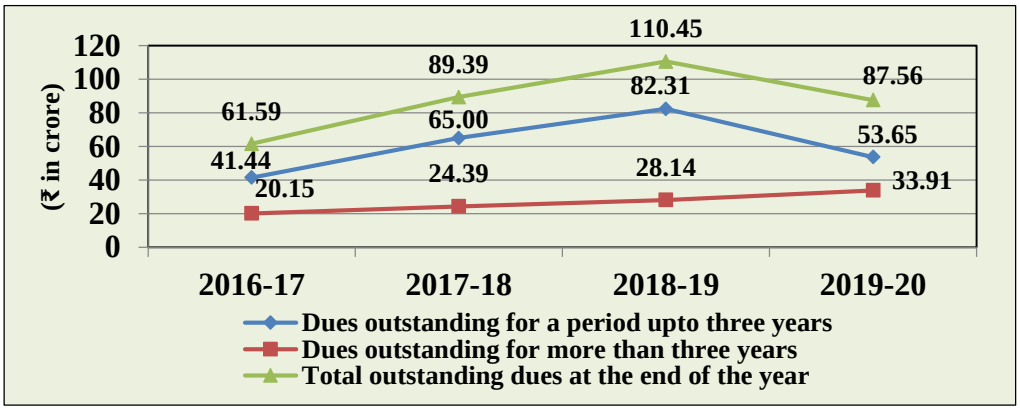
Audit also observed that the Company could not enforce the COPU's recommendations in true spirit as it did not monitor compliance of the directions/circulars by the Unit offices. Thus, the directions/circulars remained ineffective.

The Government in reply furnished status of two cases which did not pertain to the observation and therefore the reply was not relevant. The fact remained that the Company executed works in excess of funds in violation of COPU's recommendations.

Outstanding dues of the Company as a whole

2.1.22 Review of financial statements of the Company disclosed that as on 1 April 2016, the Company had recoverable dues worth ₹ 60.97 crore of which dues of ₹ 43.16 crore pertained to a period ranged upto three years whereas remaining amount of ₹ 17.81 crore was pending for recovery for more than three years. Further, position of dues recoverable at the end of the year disclosed in financial statements for the period 2016-17 to 2019-20 is given in **Chart 2.1.9.**

Chart 2.1.9: Position of dues recoverable from clients during 2016-17 to 2019-20

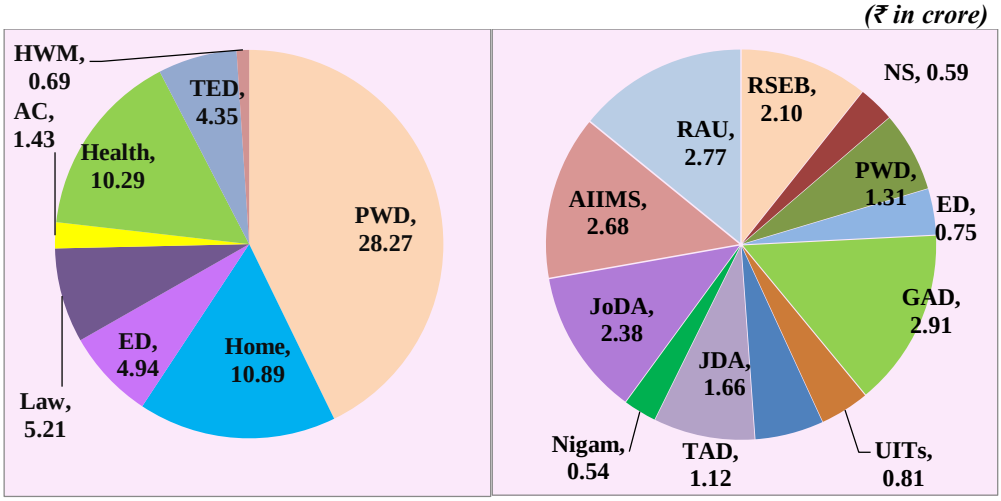


The outstanding dues at the end of the year 2019-20 declined slightly as compared to previous year, but there was steep increase in outstanding dues during 2016-19. This indicated that the Company executed works during the period without ensuring receipt of corresponding funds from the respective client department/organisation. Further, 38 *per cent* of the total outstanding dues as on 31 March 2020 were pending for more than three years which reflected that execution of works without ensuring approval of the client and availability of funds in advance hampered recovery of considerable dues of the Company. The client departments/organisations against which dues worth ₹ 0.50 crore or

more were outstanding as on 31 March 2019[29] are given in **Chart 2.1.10** (dues outstanding for a period upto three years) and **Chart 2.1.11** (dues outstanding for more than three years).

Chart 2.1.10 and 2.1.11: Clientwise[30] outstanding dues as on 31 March 2019

(₹ in crore)



Audit observed that the Company had written off its dues worth ₹ 3.60 crore[31] during 2019-21.

The Government accepted that the BoD of the Company decided to write off the long pending dues as the concerned projects had already been closed and it had made all efforts to realise the dues. However, the reply did not address the core issue of continuous increase in outstanding dues due to not confining the expenditure as per availability of funds.

Deficient system for recovery of long pending dues

2.1.23 During review of records relating to selected six Unit offices, Audit observed that four Unit offices[32] had outstanding dues worth ₹ 8.40 crore as on 31 March 2020 which were outstanding for more than three years. These dues were recoverable from three urban development authorities/trusts (₹ 3.18 crore) and four State PSUs/departments (₹ 0.63 crore). Besides, another major part of these dues pertained to three departments/organisations of the Central Government (₹ 2.99 crore), two urban development authorities/municipal corporations belonging to other State Governments (0.52 crore) and one

29 Consolidated figures of client wise outstanding dues for the period ended 31 March 2020 were not available with the Company.

30 Public Works Department (PWD), Home Department (Home), Medical, Health and Family Welfare Department (Health), Law and Judiciary Department (Law), Education Department (Education), Technical Education Department (TED), Hydrolic & Water Management Department (HWM), Agriculture College (AC), General Administration Department (GAD), Rajasthan Ayurved University (RAU), Jodhpur Development Authority (JoDA), Jaipur Development Authority (JDA), Tribal Area Development Department (TAD), Rajasthan State Electricity Board (RSEB), Urban Improvement Trusts (UITs), Navodaya School (NS) and Nagar Nigam (Nigam).

31 ₹ 1.87 crore in 2019-20 and ₹ 1.73 crore in 2020-21.

32 ₹ 2.14 crore of Unit office, Alwar, ₹ 2.60 crore of Unit office, Jaipur-II, ₹ 3.41 crore of Unit office, Jodhpur-I and ₹ 0.25 crore of Unit office, Ajmer-I.

nationalised bank (₹ 0.17 crore). The dues, which were pending for a period ranging from three years to 25 years, could not be recovered in the absence of relevant details/records or refusal of such claims by the concerned clients.

Audit further observed that the Head Office of the Company could not corroborate its claims as it did not have client/department wise consolidation of dues and did not pursue the issue with the client departments/organisations periodically. Inadequate recovery efforts forced the Company to write off its significant dues worth ₹ 1.32 crore[33] during 2020-21 which belonged to 13 clients of four selected Unit offices. Non-recovery of dues from the client departments/organisation controlled by the State Government indicates that the Company did not make adequate and concrete efforts by conducting periodical meetings to take up the matter at appropriate level of the State Government.

Audit further observed that while writing off the dues, the Company itself accepted the facts that the dues could not be recovered due to incurring expenditure in excess of the sanctioned amount, executing extra items and disputes on the rates of centage charges. Further, in certain cases, it could not execute recovery as either the concerned projects/schemes had already been closed or funds were not available under these scheme/projects. This indicated that the Company did not ensure necessary financial arrangements with the concerned client departments/organisations before extension/amendments in the work contracts at its level.

The Government while accepting the observation stated that vigorous efforts are being made to recover the old dues from clients.

During the exit conference, the Management stated that client/department wise consolidation of dues had been maintained and assured to provide the same to audit. Such details were awaited **(August 2021)**. Further, the Company did not address the core issue of ensuring recovery as per laid down norms in future.

Quality Control

2.1.24 Quality control (QC) is part of quality management that ensures products and services comply with the requirements. It facilitates measuring the quality characteristics of a work, comparing them with the established standards and in analysing and correcting the differences between the results obtained and the desired results. It is a vital tool as performance of an organisation involved in construction sector has direct correlation with quality of the executed works. Besides, Technical specifications define the type of controls that must be carried out to ensure proper execution of the work. Further, the Company follows the norms/guidelines prescribed by the Ministry of Road Transport and Highways (MORTH) for construction of roads and bridges.

33 It is part of the dues written off (₹ 1.73 crore) during 2020-21.

Norms for carrying out inspections

2.1.25 The Company determined (January 2012) norms[34] for inspections to be carried out on monthly basis to ensure quality of works to be executed.

Review of records disclosed that the Company did not maintain any database of actual inspections carried out by the designated officers {except Project Director (QC)} in a month. In the absence of requisite records, it could not be ensured that the norms for inspections were complied with by these designated officers.

The Government stated that inspection reports along with details of total number of inspections carried out and inspection days were maintained by the QC wing on monthly basis. The reply was, however, silent in respect of monthly inspections carried out by the other designated officers.

Non-monitoring/follow up of Inspection Reports on quality control

2.1.26 The QC wing carries out physical inspection of works/projects and issues Inspection Report (IR) mentioning the shortcomings found during inspection. Thereafter, the concerned Unit office is required to rectify the deficiencies pointed out in the IR and submit the Action Taken Report (ATR) to the QC wing. The number of IRs issued by the QC wing during 2016-20 and ATRs submitted by the Unit offices till 31 March 2020 is given in **Table 2.1.6.**

Table 2.1.6: Status of IRs issued vis-à-vis ATRs submitted during 2016-20

Year	IRs issued by the QC wing (Nos.)	ATRs submitted by the Unit offices till 31 March 2020 (Nos.)	Cases where ATRs had not been submitted by the Unit office till 31 March 2020 (Nos.)
2016-17	427	418	9
2017-18	205	180	25
2018-19	320	259	61
2019-20	207	108	99
Total	**1159**	**965**	**194**

Source: Information provided by the Company.

It could be seen that out of 1159 IRs issued by the QC wing during 2016-20, the Unit offices submitted ATRs in 965 cases (83 *per cent*) only whereas ATRs in 194 cases had not been submitted till 31 March 2020. A test check of IRs relating to five selected building works[35] reflected various deficiencies in construction activity *viz.* improper reinforcement of beams, incorrect installation of air vents and incorrect/absence of offset of PCC. Moreover, there were cases of hollow in stone masonry work, absence of specified combined gradation of coarse aggregates in job mixes, undersized paitam, poor quality of mortar and poor grading of cement concrete *etc*. Further, the IRs highlighted other deficiencies *viz.* lack of requisite testing, absence of footing plan, inoperative cube testing machine, absence of contractor's site engineer, non-maintenance of quality control/daily cement consumption registers, execution

34 General Manager/Chief Project Manager (9 days), Deputy General Manager (9 days), Project Director (9 days), Project Director QC (10 days).

35 ITI buildings at Shergarh and Lohawat, Residential (Police) quarters at Jodhpur and Alwar and Administrative and Examination Block at Matsya University, Alwar.

of works not covered in BOQ *etc*. Further, in one of these five works, the client department during joint inspection highlighted that the work had several deficiencies due to improper supervision and instituted a third-party inspection where several deficiencies in the work were highlighted.

Audit observed that ATRs for these 194 IRs remained pending for a period ranging upto four years. This indicates that the Company was not prompt in monitoring the deficiencies pointed out during the inspections carried out by its QC wing. Further, in absence of ATRs relating to these 194 IRs, Audit could not assess whether the deficiencies highlighted by the QC wing had been removed by the concerned Unit office. Thus, the quality aspects of these works could not be verified in Audit. Audit also observed that the QC wing neither monitored the corrective action reported in the ATRs submitted by the Unit offices nor ensured follow up action on the IRs issued by it. Besides, the Company did not evolve a mechanism to monitor the efficiency and effectiveness of the quality control inspections conducted by the QC wing. This indicates that the quality control mechanism adopted by the Company was not fully functional and effective.

The Government stated that there was only one pending ATR. It further stated that the IRs effectively pointed out the deficiencies/defects in execution which indicate the mechanism adopted was functioning effectively.

The figures of IRs and ATRs mentioned in the reply differed significantly from the figures provided to Audit during the course of audit. The issue was highlighted during the Exit Conference where the Management promised to recheck the figures and furnish revised reply. Revised reply from management was awaited **(August 2021)**. Further, the reply did not address the deficiency highlighted in the observation.

Lack of Quality Control in road works

2.1.27 The MORTH follows the Indian Road Congress (IRC) codes and other Indian Standards (IS) codes relating to construction of roads and bridges and also issues certain circulars/guidelines from time to time. Section 5 (technical specifications) of the agreements executed for the road works stipulates that all the items of work included in the scope of work will be executed as per MORTH specifications for road and bridge work (5th revision 2013), relevant IRC/IS codes and the circulars/guidelines issued by MORTH from time to time. The MORTH specifications[36] specified that in order to maintain the quality aspect, the minimum quantum of bitumen content in construction of Dense Bituminous Macadum (DBM) and Bituminous concrete (BC) roads are to be 4.50 *per cent* and 5.40 *per cent* respectively of the mass of the total mix.

The Unit office executing the construction works are primarily liable for testing the quality of works at site and Unit's laboratory. Besides, the QC wing prepares and communicates the detailed test results/reports to the Unit offices for ensuring overall quality of work at their level as per the laid down norms.

36 Table 500-10 and Table 500-17 relating to construction of Dense Bituminous Macadum (DBM) and Bituminous concrete (BC) respectively.

Analysis of test results/reports prepared by the QC wing during 2016-19 in respect of 19 road works (including three selected roads[37]) showed that the percentage prescribed for use of bitumen content in construction of respective roads ranged between 4.50 *per cent* and 4.72 *per cent* for DBM parts (except one work where percentage of bitumen content was 4.25 *per cent*) and between 5.40 *per cent* and 6.01 *per cent* for BC parts of the roads. Audit observed that the QC wing obtained samples of DBM from 155 chainages and BC from 137 chainages belonging to these roads and tested these samples at the central laboratory of the Company. The test results/reports prepared for these samples reflected that samples of DBM in 96 chainages and BC in 91 chainages showed use of lesser bitumen content in construction of these roads. The percentage of bitumen content used in these substandard chainages was lesser than the specified Bitumen content of respective roads and ranged between 2.45 *per cent* and 4.71 *per cent* in DBM parts and between 4.23 *per cent* and 5.98 *per cent* in BC parts. In one[38] of the three selected roads, thickness of BC core in all the eight sampled chainages was lesser than the thickness prescribed in the respective bills of quantity. Further, in case of 16 roads, the number of substandard chainages ranged upto 12 for DBM parts as well as BC parts. This indicates that the respective Unit offices failed to ensure quality control in construction of these roads during the course of construction as the laid down norms/MORTH specifications have been violated in all the 18 cases.

Audit further observed that despite communication of test reports relating to the two selected roads by the QC wing, the Unit office, Ajmer-I did not take any cognisance to the reports/results as records relating to corrective action taken by the Unit office had not been provided to Audit. Further, the Company did not evolve a mechanism to monitor the actions taken by the Unit offices on the basis of inputs provided by the QC wing. Thus, the objective of instituting the QC wing remained unachieved.

The Government accepted that the Unit offices did not submit any report as most of the test results were found satisfactory. It also accepted that the action taken reports were not properly monitored by the QC wing. In one of the highlighted cases (*i.e.* sample detecting bitumen content at 2.45 *per cent*), it claimed that the concerned stretch was reconstructed but did not furnish any supporting document for verification. Further, the reply was silent regarding corrective action taken in respect of other sub-standard cases highlighted in the observation. Government was also silent about action taken against departmental officers and contractors for sub-standard work.

Joint Physical Inspection of one selected road project

2.1.28 Audit conducted (July 2020) joint physical inspection of one of the selected roads[39] (completed in June 2019) with the Company's representatives[40] wherein following deficiencies in construction of the road were noticed:

37 (i) Dudu-Malpura-Todaraisingh-Chann road (ii) Todaraisingh-Bhaghera-Kekri road and (iii) Sikar-Jhunjunu-Luharu Road.
38 Sikar-Jhunjunu-Luharu Road.
39 First 50 KMs of Dudu-Malpura-Todaraisingh (Upto Chann) Road.
40 Heads of the concerned Unit office (Tonk) and QC wing.

- Detailed technical estimates proposed to construct interlocking blocks/ granular sub-base (GSB) shoulder of 2.5 metre on both sides of the road alongside the entire road and covered cement concrete drain on both sides of the road along with the interlocking blocks. During the inspection, it was observed that the contractors did not provide interlocking blocks/GSB shoulders/drains alongside the road as per the prescribed technical estimates as these were either found missing on certain places or lacked uniformity alongside the road. Further, on certain trenches, depth alongside the road was measured upto 30 centimetres/one foot as depicted in **Image 1 and Image 2.**



Image 1: Missing interlocking blocks/GSB shoulder/drain



Image 2: Depth alongside the road

- During the joint inspection, an unconstructed stretch (60 metres) was found which indicated that satisfactory completion of the work considered by the Company was not correct as shown in **Image 3 and Image 4**. Responsibility may be fixed for the deficiency.



Image 3: Unconstructed stretches of the road



Image 4: Unconstructed stretches of the road

- Maintenance and clear approach (including GSB/interlocking) was to be ensured by the concerned contractor during the currency of DLP[41].

41 From June 2019 to June 2022.

However, during the joint inspection, thick bushes covering the GSB were noticed from the starting point of the road (Dudu village) to Malpura curve. As it was a newly constructed road, construction work of the road was found almost in good condition however unattended pits were found on the road at certain locations. Since the road was under DLP, the contractor was to ensure proper maintenance and clear approach of the road which was not done as shown in **Image 5 and Image 6**.



Image 5: Bushes alongside the road



Image 6: Pits on the road

The Government stated that construction of GSB/interlocking, removal of bushes and repair of damaged shoulders have now been carried out by the concerned contractor.

The fact remained that the Company did not ensure satisfactory completion and proper maintenance of the road as per provisions of the work contract. The reply was also silent in respect of the stretch which was left unconstructed.

Maintenance and Monitoring of Key Records

Non-maintenance of Hindrance Register

2.1.29 During detailed scrutiny of the selected 42 cases, Audit noticed that the concerned Unit offices did not prepare Hindrance Register in respect of five works as discussed in ***Appendix-11.***

Non-obtaining mandatory program/updated program of construction

2.1.30 During review of records relating to selected 42 works, Audit observed that in case of 21 works the concerned Unit offices did not make efforts either to obtain the program/updated program or to withheld the stipulated amount from the payments released to these contractors. Further, in 20 cases, the Company did not incorporate the clause for submission of program/updated program in the concerned construction contracts. The deficiencies noticed in Audit are discussed in detail in ***Appendix-11.***

Non-obtaining insurance policy from contractors

2.1.31 As per clause 13 of the SBD, the contractor was required to provide, in the joint names of the Company and the contractor, insurance cover from the start date of a work contract to the end of defect liability period (DLP) for the events which are due to the contractor's risk *viz.* (i) loss of or damage to the works, plant and materials; (ii) loss of or damage to equipment; and (iii) loss of or damage of other properties; and (iv) personal injury or death. The policies and certificates for insurance were to be delivered by the contractor to the Engineer for approval before the start date. It further provided that if the contractor does not provide any of the policies and certificates required, the Company may affect the insurance to be provided by the contractor and recover the premiums paid from the payments due to the contractor. The shortcomings noticed in not obtaining insurance cover from the contractors are highlighted in ***Appendix-12.***

It could be seen from the appendix that in six cases, the contractors did not furnish insurance cover throughout the currency of the contracts/from inception of the contracts whereas in remaining cases, the contractors furnished insurance cover with significant delay. Further, the concerned Unit offices did not exercise the option to obtain/renew the insurance cover on their own as provided in the SBD/agreement.

Thus, non-enforcement of the stipulated provisions defeated the very purpose of their incorporation and financial security of properties carrying significant value was compromised.

Out of 20 cases highlighted in the observation, the Government provided status of receipt of insurance policies in six cases only including those two cases (S. No. 14 and 20 of the appendix) where the policies had been obtained recently. In other four cases (S. No. 16 to 19 of the appendix), the Company accepted that the policies were either obtained after commencement of work or from the actual date of commencement of work rather than the start date of a work contract. However, the reply did not give detailed status of insurance policies in remaining 14 cases and reasons for non-enforcement of the corrective measures by the Unit offices as per provisions of the concerned SBD/ agreement.

Management Information System (MIS)

2.1.32 For efficient and effective execution of the undertaken projects, there has to be a Management Information System (MIS) to report on the periodic progress of their implementation. Progress of the ongoing projects need to be reviewed to ensure timely completion and handing over of the project by taking corrective steps to remove the deficiencies and hindrances in execution. The Enquiry Wing of the Company collects monthly progress of the projects from all the Unit offices and puts all the information collected for a month together in shape of a monthly progress report.

Audit observed that the system was deficient and did not serve any purpose as the information so collected was neither compiled nor submitted to the higher management of the Company. In the absence of periodic compilation and submission of the progress reports, there existed no system to review and monitor the progress of the works in a periodic manner and to take steps to remove the hindrances in the projects. Besides, the Company did not have a mechanism to monitor the performance of its Unit offices in a periodic manner. Absence of necessary mechanism to monitor and control the performance led to inefficiencies and ineffectiveness in implementing the projects. This is evident from the fact that execution of most of the selected works got delayed beyond the period envisaged in the respective MOU, financial sanction and work contracts and several deficiencies in execution of these works were noticed as discussed under **paragraphs 2.1.14 to 2.1.18 and 2.1.24**. Further, the BoD was not informed about progress of the works under execution and resultantly, pace of the works was not reviewed at its level. Audit also observed that the Company did not make efforts to adopt a robust and effective MIS and monitoring mechanism to help the management in proper monitoring of the projects.

The Government stated that the Chairman and the Managing Director of the Company convene review meetings/periodic meetings from time to time wherein progress of works, position of dues *etc*. are reviewed. Further, the BoD is also apprised about the budgetary targets in March and the hindrances in achieving the targets at the time of finalisation of accounts every year.

The reply is not convincing as it was silent on the issue of absence of robust and effective MIS and monitoring mechanism and the deficiencies highlighted in

the observation. During the Exit Conference, the Management, while accepting the audit observation, assured to modify its MIS so as to ensure proper monitoring at higher management level. However, the reply was silent on the initiatives taken by the Company in this regard.

Conclusion

Achievement of Objectives

- The objective behind instituting the Company was to act as a specialised agency for carrying out construction activities, and thus ease the financial burden on the Government. This remained unmet, as the Company had a very limited share *i.e.* only 11.36 *per cent* in roads and bridges constructed in the State.

Adoption of Advanced Techniques and Sustainable Practices

- The Company did not evolve a mechanism to explore/adopt technologically advanced, eco-friendly and sustainable practices and thus not only lost the opportunity of controlling the construction/ repairing cost of the roads but also failed in disposal of plastic waste which is hazardous to the environment.

Execution of Projects

- The Company was not prompt and effective in executing the undertaken projects as per the schedules envisaged in MOA/work orders as there were instances of delay in awarding (from 15 months to 33 months) and executing the projects (upto 43 months in 54 *per cent* of the completed projects). Further, it did not analyse the reasons of delay, to take effective steps for avoiding the time overrun in implementation of projects.

Compliance of provisions of RTPP Act/Rules

- The Company did not maintain the requisite documents to assess the procurement and supply of cement. Further, the Company failed in complying with the provisions of the RTPP Act/Rules relating to rate contract and also in controlling the regular fluctuations in the contracted rates of cement to safeguard its financial interest.

Utilisation of newly purchased machines

- Six dumpers/ tippers and two DG sets worth ₹ 1.88 crore were not utilised for 21 months and 12 months respectively from purchase.

Financial Management

- Financial management of the Company was not robust as directions of the State Government for charging overhead was not complied with. Directions of the COPU relating to restricting the execution of works to the level of funds received was also not ensured as the Company released ₹ 23.47 crore in excess of the available funds in selected seven cases. Further, levy of liquidated damages as per the terms and conditions of the work orders and

recovery of outstanding dues from the clients (₹ 87.56 crore as on 31 March 2021) was also not ensured.

Management of Quality Control

- Audit analysis revealed that Unit offices failed to ensure quality control as the laid down MORTH/Company's specifications for bitumen content in construction of road have not been adhered to in respect of 18 road works.

- Further, efficacy and effectiveness of the quality control inspections carried out by the QC wing was not monitored.

Oversight and Monitoring

- System for monitoring the progress of the works in a periodic manner and taking corrective steps for removal of the hindrances was not ensured.

Recommendations

The Company may:

- *institute Research & Development cell to explore/adopt technological advancements in construction activities;*
- *Explore opportunities to enhance business beyond deposit works;*
- *Maintain IT database to keep close watch on construction activities;*
- *Ensure disciplinary action against the officers responsible for serious lapses in the tendering and award of work contracts;*
- *Ensure charging of overheads and restricting the expenditure as per the directions/recommendations of State Government /COPU;*
- *Ensure digitisation of the entire process of procurement, supply and issue of cement so that adequate control on the cost component could be exercised;*
- *Evolve a mechanism to ensure efficiency and effectiveness of quality control inspections; and*
- *Develop a mechanism for periodic review of the works.*

Rajasthan State Industrial Development and Investment Corporation Limited

2.2 Avoidable payment of interest of ₹ 6.24 crore

The Company delayed in initiating action to adhere to the provisions of the Income Tax Act which led to payment of avoidable penal interest of ₹ 6.24 crore.

Income Tax Act (IT Act) 1961 *inter alia* provided that:

Liability for payment of advance tax (Section 207)

Tax shall be payable in advance during any financial year (FY) in respect of the total income of the assessee which would be chargeable to tax for the assessment year (AY) immediately following that FY.

Instalments of advance tax and due dates and Interest for defaults/deferments

Advance tax shall be payable by the assessee in four instalments[42] during each FY (Section 211). Further, simple interest shall be charged for the period of default at the rate of one *per cent* for defaults in furnishing return on income (Section 234A[43]), defaults in payment of advance tax (Section 234B[44]) and deferment of advance tax (Section 234C[45]).

The extended due date for filing ITR (except for the purpose of interest for furnishing return under Section 234A[46]) under Section 139 of IT Act 1961 for the FY 2018-19 (AY 2019-20) was 31 October 2019. Besides, the Ministry of Corporate Affairs (MCA), GoI reintroduced[47] (28 March 2018) Ind AS-115

42 First Instalment (due on or before 15 June), Second Instalment (due on or before 15 September), Third Instalment (due on or before 15 December) and Fourth Instalment (due on or before 15 March) where the amount payable shall not be less than 15 *per cent*, 45 *per cent*, 75 *per cent* and 100 *per cent* respectively of such advance tax, as reduced by the amount/amounts, if any, paid in earlier instalment/instalments.

43 Where the return of income for any assessment year is furnished after the due date, the assessee shall be liable to pay simple interest at the rate of one *per cent* for every month or part thereof belonging to period of delay, on the amount of the tax on the total income as reduced by the amount of advance tax and tax deducted/collected at source.

44 Where, in any financial year, the advance tax paid by the assessee is less than ninety *per cent* of the assessed tax, the assessee shall be liable to pay simple interest at the rate of one *per cent* for every month or part thereof belonging to period of delay.

45 Where the advance tax paid by the assessee on or before the respective due date of payment of instalment is less than the prescribed percentage of the tax due on the returned income, then, the assessee shall be liable to pay simple interest at the rate of one *per cent* per month for a period of three months on the amount of the shortfall of the tax on the returned income.

46 The due date for filing ITR for this purpose was 30 September 2019.

47 MCA notified (15 February 2015) the Companies (Ind AS) Rules 2015 for introducing the Ind AS w.e.f. 1 April 2016 and omitted (30 March 2016) the Ind AS 115: Revenue from Contracts with Customers through the Companies (Ind AS) (Amendment) Rules, 2016. Then again notified the Companies (Ind AS) (Amendment) Rules, 2018 for reintroducing the Ind AS-115.

which was to be applied to all the contracts with customers {except Lease Contracts within the scope of Ind AS 17 (Leases) *etc.*} and was to be effective from the financial periods beginning on or after 1 April 2018.

The Finance Wing of Rajasthan State Industrial Development and Investment Corporation Limited (Company), for the purpose of assessment of advance tax payable for FY 2018-19, prepared (June 2018 to March 2019) quarterly budgetary estimates of its total profit/income, total taxable income and tax payable for the year as detailed in ***Appendix-13***. It accordingly deposited the four instalments of advance tax on the total taxable income so assessed as depicted in appendix.

Meanwhile, the Company appointed (December 2018) a Consultant[48] for providing consultancy services for implementing Ind AS and preparing Ind AS compliant financial statements for the FY 2018-19. As the Company could not finalise its Ind AS compliant financial statements, it assessed (25 October 2019) the Indian Generally Accepted Accounting Principles (IGAAP) results[49] for FY 2018-19 and filed the ITR for the year based on the IGAAP results by claiming refund of tax worth ₹ 24.46 crore[50]. To comply with the new Ind AS, the Company also assessed (25 October 2019) additional profit of ₹ 207.25 crore for the previous years ended upto 31 March 2018. Accordingly, the Company, after adjusting the expected refund, deposited (30 October 2019) ₹ 54.59 crore with the ITD, GoI towards its balance tax liability. Thereafter, the Company finalised its Ind AS compliant financial statements for FY 2018-19 in November 2019.

Later, the Company, based on its revised financial results[51], filed (June 2020) revised ITR with the ITD, GoI consisting of penal interest of ₹ 6.24 crore paid in accordance with Section 234A, 234B and 234C of the IT Act 1961.

Audit observed that:

1. The Company did not initiate efforts to avail in-house expertise/outsource consultancy services for incorporating the impact of Ind AS at the inception of FY 2018-19 itself for assessing correct original/revised budgetary estimates for the year which led to incorrect budgetary estimates for depositing the advance tax.

2. The Company, despite being aware of the delay in finalisation of Ind AS compliant financial statements by incorporating impact[52] of adopting Ind AS-115 and Ind AS-17, did not assess the IGAAP based financial results in time and filed the original ITR with delay of around one month. Resultantly, it incurred penal interest of ₹ 0.45 crore for default/delay in filing the ITR under Section 234 A of the IT Act 1961.

48 To whom the work of preparation of financial statements for the FY 2017-18 was assigned previously.
49 Total taxable income of ₹ 104.05 crore and total tax liability of ₹ 36.36 crore.
50 ₹ 57.73 crore paid towards advance tax - ₹ 36.36 crore.
51 Total taxable income of ₹ 303.14 crore and total tax liability of ₹ 112.17 crore as per Ind AS complied financial statements.
52 Profits to be occurred from valuation of land component on fair value.

3. In the absence of correct estimation, the Company kept on depositing advance tax instalments based on incorrect budgetary estimates. Resultantly, the Company deposited only ₹ 57.73 crore of advance tax against correct tax liability of ₹ 105.93 crore. Further, due to continuing defaults/deferments till October 2019, it incurred penal interest of ₹ 5.79 crore under Section 234 B and 234 C of the IT Act 1961 for the underpayments of instalments/total tax for the year.

Thus, the absence of a mechanism to correctly estimate the financial results considering the changes/modifications in the Companies (Indian Accounting Standards) Rules 2015 and delay in finalization of financial statements resulted in payment of avoidable penal interest of ₹ 6.24 crore.

The Government stated (July 2021) that due to applicability of Ind AS-115 and concurrent application of Ind AS-17, the Company had to rework the revenue from allotment of land with retrospective effect for past years. For this, fair value of land compensation paid on concessional/nil value had to be worked out for all the industrial areas which required substantial time and effort. It further stated that the Company theoretically agreed to the audit observation but due to certain bottlenecks *viz.* unique working, non-existence of any peer case/guidance note and impossibility of estimating fair value of land compensation and revenue since inception during 2018-19 itself, estimation of revised revenue as per new Ind AS at the beginning of 2018-19 was not feasible. Resultantly, estimation of correct profit and advance tax payable for the year was constrained. It further accepted that in the absence of in-house expertise, retrospective application of new Ind AS was carried out after end of 2018-19 by availing consultancy services which led to higher profits worth ₹ 207.25 crore for previous years and additional tax and interest during 2019-20.

The Government's response was not convincing as major part of the entire exercise as well as total impact on profits belonged to the prior periods (*i.e.* periods ended upto 2017-18) and the exercise relating to the prior period workings could have been initiated at the commencement of 2018-19 itself and finalized in the 2018-19 itself. Further, the Company, instead of initiating prompt action to comply with mandatory statutory requirements, commenced the requisite exercise after the end of concerned FY 2018-19. The Company could have avoided/minimized the expenditure of ₹ 6.24 crore incurred towards non-compliance of provisions of the IT Act 1961, if it had initiated prompt action for adhering to the laid down income tax provisions.

Rajasthan Rajya Vidyut Utpadan Nigam Limited

2.3 Lack of adequate checks and balances led to short receipt of idle freight worth ₹ 1.90 crore

Two Thermal Power Stations (STPS[53] and KTPS[54]) of the Company did not put in place adequate checks and balances and resultantly, failed in identifying non-adjustment of GST on the idle freight reimbursed by SECL for 2017-20. Due to lack of proper internal checks, Company suffered a minimum loss of ₹ 1.90 crore.

Rajasthan Rajya Vidyut Utpadan Nigam Limited (Company) owns two coal based thermal power plants[55] for generation of electricity. For meeting fuel requirement of these power plants, the Company executed (July 2020/ August 2009) Fuel Supply Agreements (FSAs) with South Eastern Collieries Limited (SECL) and Northern Coalfields Limited (NCL), subsidiaries of Coal India Limited (CIL), to procure coal for a period of 20 years (*i.e.* 2009-10 to 2028-29). As per FSAs, the contracted quantity of coal was to be supplied from the source mines of SECL/NCL to the concerned power plants during the currency of the FSA. The FSA also provided that for transportation of coal through Rail, the Company was to book wagons based on the payment arrangement made with the Railways. Accordingly, freight chargeable on the transportation of coal was to be paid by the Company to the Railways.

Clause 10 of the FSAs stipulated *inter alia* that for nine grades[56] of coal, any idle freight for under-loading below the stenciled carrying capacity[57] is to be borne by SECL/NCL. For all other grades of coal, any idle freight for under-loading below the stenciled carrying capacity plus two tonnes, is to be borne by SECL/NCL. Idle freight resulting from under-loading of wagon is to be adjusted in the respective bill. It further stipulated that idle freight is to be reckoned as:

- for the nine grades of coal specified in this clause, the difference between the freight charges applicable for the stenciled carrying capacity less the freight payable as per actual recorded weight of coal loaded in the wagon; and/or

- for all other grades of coal, the difference between the freight charges applicable for the stenciled carrying capacity plus two tonnes less the freight payable as per actual recorded weight of coal loaded in the wagon.

During Audit, records relating to procurement of coal from SECL for the two power plants (STPS, Suratgarh and KTPS, Kota) of the Company during

53 Suratgarh Thermal Power Station (STPS) at Suratgarh
54 Kota Thermal Power Station (KTPS) at Kota.
55 STPS and KTPS.
56 Grade A, Grade B, Steel Grade I and II, Washery Grade-I and II, Semi-coking Grade I and II and Washed Coal.
57 Stenciled Carrying Capacity is the carrying capacity shown on the wagon or the carrying capacity based on the actual tare weight, as the case may be.

2017-20 were reviewed. Status of procurement of coal and under-loading of coal involved in the procurement during the Service Tax regime[58] (April 2017 to June 2017) and Goods and Service Tax (GST) regime (July 2017 to March 2020) is indicated below:

Period	Procurement of Coal		Under-loading of Coal	
	Quantity (in tonnes)	Value (₹ in crore)	Quantity (in tonnes)	Value (₹ in crore)
Service Tax (Pre-GST) regime	392107.73	100.86	11851.92	1.55
GST Regime	5633600.13	1383.86	175157.51	36.51
Total	**6025707.86**	**1484.72**	**187009.43**	**38.06**

During the period 2017-20, SECL supplied total 60.26 lakh tonnes of coal worth ₹ 1484.72 crore to these two power plants of the Company. The entire procurement was done through the Rail mode. Against the coal supplies executed for the period, SECL raised rake-wise invoices on STPS and KTPS from time to time. SECL adjusted/deducted value of the idle freight in each invoice which was worked out by it towards under-loading of coal relating to the coal supply pertaining to the respective invoice. SECL, through its invoices, adjusted idle freight worth ₹ 1.55 crore and ₹ 36.51 crore towards under-loading of coal worked out against the supplies executed during the Pre-GST regime and GST regime respectively.

During test check of invoices raised by SECL during 2017-20, Audit observed that railway receipts clearly depicted that the freight charged by Indian Railways for transportation of coal from the source mine to the power plants consisted of Service Tax/GST[59] whereas value of the idle freight adjusted by SECL through invoices, was not exhaustive as it did not include the tax component. This indicates that the Company received reimbursement of idle freight from SECL at the rates lesser than the freight rates charged from it by the Indian Railways. Resultantly, the Company did not receive reimbursement of ₹ 1.90 crore[60] from SECL on account of the service tax/GST paid to the Indian Railways on the value of corresponding idle freight during 2017-20.

It could be concluded from the above that:

- The Company could not identify and ensure recovery/adjustment of the tax component worth ₹ 1.90 crore from SECL for 2017-20 due to lack of proper internal checks. Besides, the short recovery pointed out in Audit for Pre-GST regime has been computed for a test checked period. Further, the irregularity had recurring effect on the supplies to be received from 2020-21 onwards. Therefore, actual amount of short reimbursement of idle freight may be higher than the amount reported in this observation.

- During test check of invoices raised by both the coal suppliers (SECL and NCL), instances were noticed where the quantity of under-loading

58 This includes a period of three months selected for reviewing the records on test check basis.

59 Service Tax at the rate of 4.50 *per cent* during April 2017 to June 2017 and GST at the rate of 5.00 *per cent* during July 2017 to March 2020.

60 4.50 *per cent* of ₹ 1.55 crore + 5.00 *per cent* of ₹ 36.51 crore.

considered for computation and adjustment of idle freight varied from the difference of stenciled carrying capacity and actual recorded weight of coal loaded in the wagon. However, management could not clarify reasons of such variance during audit. Therefore, possibility of further short adjustment in such cases cannot be ruled out but the quantum of short adjustment, if any, cannot be quantified in audit in absence of requisite details.

The Government, in reply, accepted (March 2021) the facts and stated that SECL is being pursued for issue of credit notes for idle freight, however no response in this regard has been received from SECL till date. It further stated that both the plants have also been directed to work out the actual value of short reimbursement for obtaining requisite credit notes from SECL. The Government further assured to take up the matter with SECL and to intimate the further developments in the matter to the Audit.

The fact thus remained that the Company suffered a minimum loss of ₹ 1.90 crore due to short adjustment of idle freight on under-loading of coal.

Recommendations

The Company should quickly rework the actual value of short adjustment of idle freight and ensure recovery/adjustment of the amount so computed from SECL at the earliest. Besides, it should take corrective action to avoid recurrence of such irregularities in future.

Jaipur Vidyut Vitran Nigam Limited, Ajmer Vidyut Vitran Nigam Limited and Jodhpur Vidyut Vitran Nigam Limited

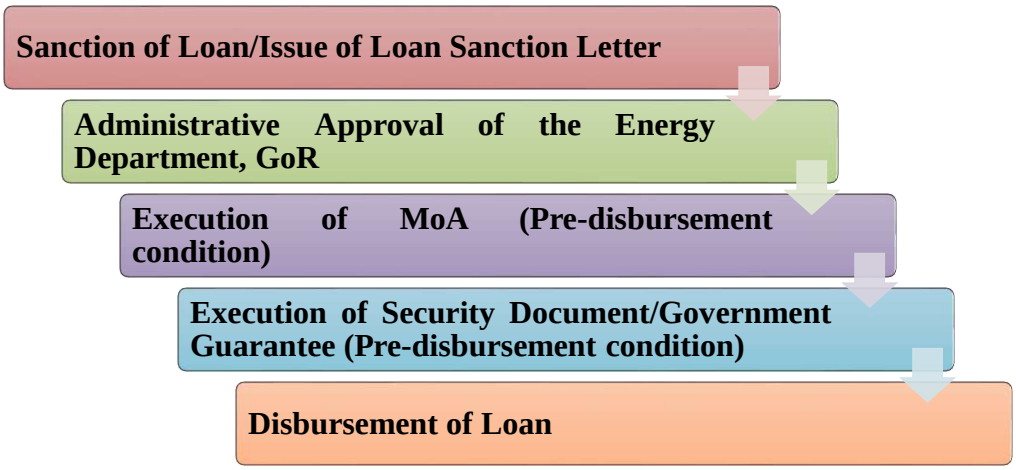
2.4 Mandatory pre-requirements of obtaining administrative approval and government guarantee were bypassed for availing loans worth ₹ 4,121 crore

Three DISCOMs availed loans worth ₹ 4,121 crore without adhering to the mandatory pre-requirements of obtaining administrative approval and arranging guarantee on loans from the State Government. Irregular financial behaviour of DISCOMs deprived them of discount in interest worth ₹ 9.36 crore. The DISCOMs also incurred ₹ 35.13 crore on guarantee commission paid for a period during which the guarantees extended by the State Government were not valid.

The three[61] electricity distribution companies (DISCOMs) of the State avail term loans (secured/unsecured) from financial institutions (FIs)/banks for meeting their fund requirement from time to time. For security of the unsecured loans including working capital loans (WCLs), the DISCOMs arrange guarantee from the State Government in favour of the respective FI. In return, the State Government charges guarantee commission from DISCOMs as per the State

61 Jaipur Vidyut Vitran Nigam Limited (JVVNL), Ajmer Vidyut Vitran Nigam Limited (AVVNL) and Jodhpur Vidyut Vitran Nigam Limited (JdVVNL).

Grant of Guarantees Regulations 1970. While seeking government guarantee, the DISCOMs are required to furnish documents and to disclose vital information to the State Government to comply with the provisions/parameters prescribed under the Rajasthan Fiscal Responsibilities and Budget Management (RFRBM) Act, 2005. Besides, the DISCOMs are expected to comply with the pre-disbursement conditions *viz.* execution of Memorandum of Agreements (MoAs), security document (guarantee deed) *etc.* prescribed in the loan sanction letters issued by respective FIs. Accordingly, the DISCOMs are expected to comply with the following process in a systemic manner for raising the loans:



The three State DISCOMs availed six WCLs (₹ 5808 crore[62]) from the two FIs[63] during 2016-18. These loans were availed for meeting the operational requirements relating to outstanding power purchase liabilities.

As per the pre-disbursement conditions of the loan sanction letters, the DISCOMs were required to execute MoAs and thereafter, to create security documents *i.e.* guarantee deed carrying unconditional, continuing and irrevocable guarantee of the State Government for payment/repayment of dues in favour of FIs. The guarantee deeds so executed were to be submitted to the FIs before availing disbursement of the concerned loans. The loan sanction letters and MoAs of these loans provided for a discount of 25 basis points (BPS) over and above the effective interest rate (*i.e.* 0.25 *per cent* per annum) which was to be given for the government guarantee after its submission[64] and the same was to become effective from the effective date of such guarantee. One FI (PFC) was to charge additional interest on the outstanding amount at one *per cent* per annum for delay in the creation of the security/ guarantee deed.

The applications for these six WCLs were moved simultaneously on 20 December 2016. Details relating to four of these six WCLs which were availed without ensuring government guarantee are given as under:

62 Three loans worth ₹ 2,904 crore {*i.e.* JVVNL (₹ 1,217 crore), AVVNL (₹ 776 crore) and JdVVNL (₹ 911 crore)} from each FI.

63 Power Finance Corporation Limited (PFC) and Rural Electrification Corporation Limited (REC).

64 In case of REC loan, grace period of 45 days was allowed for furnishing guarantee deed.

(₹ in crore)

S. No.	Name of DISCOM	Date of Sanction	Date of MoA	Date on which loan was availed	Loan sanctioned and availed
A.	**Loan from Power Finance Corporation Limited (PFC)**				
1	JVVNL	30 December 2016	1 February 2017	7 February 2017 and 2 March 2017	1,217
2	AVVNL	30 December 2016	1 February 2017	7 February 2017 and 2 March 2017	776
3	JdVVNL	30 December 2016	1 February 2017	7 February 2017 and 2 March 2017	911
				Total A	**2,904**
B.	**Loan from Rural Electrification Corporation Limited (REC)**				
4	JVVNL	9 February 2017	15 March 2017	25 September 2017	1,217
				Total B	**1,217**
				Total (A+B)	**4,121**

Source: Records of the DISCOMs.

It was noticed that after sanction of these loans, the DISCOMs' Borrowing Committees granted (19 January 2017 and 6 March 2017) approvals (i) for obtaining the loans and (ii) for requesting the State Government to convey its concurrence and issuing government guarantee *etc.* which was also ratified (February-March 2017) by their Boards of Directors (BoDs). Instead of initiating proposals for obtaining administrative concurrence and government guarantee, the DISCOMs obtained (February 2017) permission of PFC for extending the period of furnishing guarantee deeds and allowing withdrawal of three loans belonging to it without charging additional interest leviable for delay in submission of guarantee deeds. Thereafter, the DISCOMs, after executing the MoAs, withdrew the entire loan amount of ₹ 2,904 crore[65] upto 2 March 2017. The fourth loan (S. No. 4) was availed from REC on 25 September 2017.

Meanwhile, the DISCOMs belatedly forwarded (23 March 2017 to 31 March 2017) individual proposals to the Department of Energy, GoR (DoE) and sought administrative concurrence of the State Government in respect of all the four loans. The DISCOMs also requested the DoE for arranging government guarantee on these loans through the Finance department (FD). The DoE, being administrative department of the DISCOMs, conveyed (19 April 2017) administrative concurrence for obtaining the loans and also forwarded (20 April 2017) the cases to the FD for issuing government guarantee on these loans. The FD returned (May 2017) all the proposals and sought updated information/documents[66] pertaining to current year (2017-18) as information/ documents furnished with the proposals had become obsolete. The FD also sought clarification on inordinate delay in forwarding the proposals. However, despite several correspondences (May 2017 to July 2017), the DISCOMs could not furnish complete information/ documents and satisfactory clarification on the queries raised by the FD. Further, the fact of withdrawing entire loan amount (₹ 2,904 crore) belonging to PFC was also belatedly disclosed to the FD in July

65 ₹ 2,240 crore on 7 February 2017 and ₹ 664 crore on 2 March 2017.

66 BoDs' resolutions containing amount of government guarantee required during 2017-18 and estimated balance of loans at the end of 2017-18, updated position of outstanding government guarantee in 2017-18, quarterly loan withdrawal schedules *etc.*

2017. Resultantly, the FD returned (27 July 2017) all the four loan files moved for obtaining government guarantee.

After several rounds of submissions, meetings and communications held (September 2017 to February 2018) among the DISCOMs, the DoE and the FD, the DISCOMs once again resubmitted (March 2018) the proposals by assuring the State Government that (i) the DISCOMs will deposit guarantee commission on the outstanding dues from the date of withdrawal of loans; and (ii) the limits prescribed under the RFRBM Act, 2005 would have not been affected due to withdrawal of the loans. The State Government executed (28 March 2018) guarantee deeds for all these loans in favour of the respective FIs. The FD, while forwarding these guarantee deeds, communicated to the FIs about effectiveness of their validity from the date of withdrawal of respective loans. Besides, the FD demanded guarantee commission on these guarantees from the DISCOMs. The DISCOMs also forwarded (31 March 2018) the guarantee deeds to the FIs by claiming refund of discount in interest rate, which was admissible for submission of guarantee deeds, from the date of withdrawing the loans and requested (upto September 2018) time and again for the refund but all the requests remained un-responded. Meanwhile, DISCOMs deposited (April 2018) ₹ 35.13 crore (*i.e.* ₹ 29.04 crore for PFC loans + ₹ 6.09 crore for REC loan) towards guarantee commission on the loans for the period ended upto March 2018. Later, after being pointed out (November 2018/January 2019) in Audit, DISCOMs again claimed (December 2018/June 2019) discount worth ₹ 8.13 crore from PFC for its three loans. PFC declined (January/June 2019) to extend the discount stating that its policy allows extending such discount from the date of execution of guarantee deeds only. Further, in case of fourth loan, REC demanded (June 2018) ₹ 1.23 crore on account of additional/penal interest as it also did not admit the discount in interest rate till execution of guarantee deed which was deposited in October 2019. The DISCOMs also requested the State Government for refund of guarantee commission paid for the period during which the loans were considered unsecured but the same was also denied (September 2019) by the GoR.

Audit observed that:

1. All the three DISCOMs bypassed the standard procedure prescribed in the sanction letters/MoAs as the loans were availed without complying with the mandatory pre-disbursement condition of creating security document/ guarantee deed in favour of the FIs. Negligence of DISCOMs is apparent from the fact that in case of three loans availed from PFC, none of the three DISCOMs even moved proposals for obtaining administrative approval and arranging government guarantee before availing these loans.
2. Inordinate delay in initiating (23-31 March 2017) the proposals for obtaining government concurrence and government guarantee and submission of these proposals at fag end of the financial year (2016-17), hampered timely receipt of guarantee on the loans.
3. Further, the DISCOMs while submitting initial proposals, did not disclose the vital fact that three of the four loans worth ₹ 2,904 crore, for which government guarantee were being sought, had already been availed from PFC.

4. There exists no legal provision which allows furnishing of guarantee on the loans from retrospective effect. Thus, the DISCOMs' claims for availing discount on the basis of retrospective effectiveness of the guarantee deeds were not valid. Resultantly, the claims were denied by both the FIs.

5. After receipt (15-16 March 2018) of government guarantee, the DISCOMs immediately availed (27 March 2018) the remaining two loans (fifth and sixth loan for ₹ 1,687 crore). This indicates that DISCOMs were having urgent requirement of funds for their financial commitments. The DISCOMs were however forced to defer withdrawal of these loans despite having financial commitments with higher interest obligations.

Audit observed that obtaining administrative approval and arranging government guarantee are vital parts of loan raising process as they not only involve statutory compliance but also have significant financial implication. Further, disclosure of correct and complete facts before the State Government in time also assumes significance as the State Government depends on these facts for maintaining its fiscal and budgetary parameters/obligations as per laid down laws. However, the three DISCOMs did not evolve proper controls to avoid non-compliance of such vital provisions/conditions.

The Government stated (March 2021) that due to severe liquidity crisis and urgency of funds for meeting power purchase liabilities, the DISCOMs availed the loans before moving the cases for obtaining government guarantee which helped them in meeting their commitments. Besides, the DISCOMs could not deviate from the drawal schedules as deviation would also have attracted equivalent penalty (0.25 *per cent*). It further stated that delay in issuing guarantees and condition of charging guarantee commission from retrospective effect were not in the control of the DISCOMs as the FD, due to its internal FRBM constraints, took almost one year in granting the guarantees and provided for charging guarantee commission from actual date of availing the loans. While accepting the observation, two DISCOMs (AVVNL and JdVVNL) assured to comply with the mandatory pre-requirements in future. It also stated that JVVNL had disclosed correct and complete facts before the FD, GoR.

The fact remained that the DISCOMs ignored the mandatory pre-requirements as they initiated proposals for obtaining administrative approval and arranging government guarantee after availing the loans. Resultantly, the DISCOMs were not only deprived of discount worth ₹ 9.36 crore but also had to incur guarantee commission of ₹ 35.13 crore for a period during which the concerned government guarantees were not valid.

Recommendations

The DISCOMs should:

- *plan their borrowings in such a manner so that they can raise funds in a timely manner;*
- *comply with the mandatory requirements/procedures scrupulously and introduce proper controls/checks to avoid violation thereof in future.*

Jodhpur Vidyut Vitran Nigam Limited

2.5 Non-mapping of business rules led to short levy of penalty/ charges

Non-mapping of business rules/formula in the billing system and computation of excess drawal of energy and penalty amount manually led to short levy of penalty/charges for excess capacity utilisation to the tune of ₹ 2.80 crore.

The Rajasthan Electricity Regulatory Commission (RERC) notified (May 2010 and January 2016) the RERC (Tariff for sale of power by Captive Power Plants to distribution licensees) Regulations, 2010 (Regulations 2010) and the RERC (Terms and Conditions for Open Access) Regulations, 2016 (Regulation 2016) respectively. These regulations provided that:

- **Standby and start up supply during a month shall be billed at temporary supply tariff on daily basis as per tariff for supply of electricity approved by RERC as applicable to HT large industrial supply service. {No. 7(4) of Regulations 2010};**
- **in case of over drawal, the open access[67] consumer shall be required to pay charges for the excess capacity utilized[68] for the entire month equal to the same percentage of the fixed and energy charges[69] by which percentage the excess demand has actually been availed during the month. {No. 21 (v) of Regulation 2016}; and**
- **the open access consumer shall restrict the sum of his total drawal from all sources (including open access and the Company) up to the total sanctioned contract demand with the Company. Further, if the actual drawal in a block is higher than the admissible drawal, then the percentage excess drawal shall be calculated on the admissible drawal and the highest percentage of such excess drawal of all blocks during a month shall be considered as excess capacity (demand) utilized during that month and shall be billed as per regulation 21(v). (No. 26 of Regulations 2016).**

In compliance with Regulation No. 9 of Regulations 2016, Rajasthan Rajya Vidyut Prasaran Nigam Limited (RRVPNL), with the approval of RERC, issued (May 2016/May 2018) the 'Procedure for Grant of Open Access' to provide open access to the transmission/distribution system of the Company/RRVPNL. Clause 8 of Section 3 relating to Procedure for Short Term Open Access reiterated the provisions of Regulation No. 21 (v) and 26 and illustrated the formula for working out 'percentage excess drawal[70]' which is as under:

67 As per the Electricity Act 2003, Open Access means the non-discriminatory provision for the use of transmission lines or distribution system or associated facilities with such lines or system by any licensee or consumer or a person engaged in generation in accordance with the regulations specified by the Appropriate Commission.

68 Computed in the manner specified in Regulation No. 26 of Regulations 2016.

69 Fixed and energy charges are to be computed on the rates specified in the tariff orders in force.

70 Refers to percentage of excess drawal when actual drawal is more than the total admissible drawal.

Percentage Excess Drawal	**Actual Drawal - Total Admissible Drawal[71] X 100 / Total Admissible Drawal or Contract Demand whichever is lesser**

Audit noticed that Jodhpur Vidyut Vitran Nigam Limited (Company) appointed (September 2009) an IT implementation agency (Developer) for implementation of Restructured Accelerated Power Development and Reforms Programme (R-APDRP). The scope of work included development of metering and billing collection (MBC) module wherein the Developer was required to provide business rules framework to enable the Company to design, build, compose and manage its business rules and policies. The Company framed rules in accordance with the tariff rules and regulations issued by RERC from time to time and issued necessary circulars/office orders to the Developer for mapping the business rules in the MBC module. Therefore, the business rules/formulae for computing the energy charges, fixed charges, various penalties *etc.* were to be mapped in the MBC module itself so that the chances of revenue loss/short recoveries resulting from incorrect computations involving human intervention may be avoided.

During scrutiny (November 2019) of records of HT consumers of the Company, Audit noticed that it entered (September 2007) into an agreement with a Large Industrial HT Consumer (Consumer) to supply electricity at the premises of the consumer upto Regular Maximum Demand of 1000 kVA (*i.e.* Contract Demand) and Standby Supply upto a maximum demand of 6250 kVA[72] (*i.e.* Standby Demand). Audit further noticed that due to forced outage (21 August 2019) in the Consumer's captive power plant, the Consumer exceeded the total admissible drawal (7250 kVA) as the actual drawal was recorded at 19763.20 kVA during a particular time block on the day. The Monthly Energy Bill raised on the Consumer for August 2019 depicted that the Company had charged ₹ 48.58 lakh on the Consumer towards charges/ penalty for excess capacity utilisation during the month and the same were deposited by the Consumer.

Audit observed that the Company did not map the business rules/formulae approved by RERC for computing the percentage excess drawal in the MBC module and thus, the Company depended on its Regulatory Affairs & Commercial (RA&C) Wing[73] for computing the charges/penalty leviable for excess capacity utilisation manually which always involved scope for human error/interference in computation of significant revenue, risking non-recovery/ short recovery of applicable charges/penalties.

Audit also observed that in the instant case, the formula applied by the RA&C wing for working out the percentage excess drawal in the monthly energy bill of the consumer for August 2019 was incorrect as:

71 Sum of Contract Demand and Scheduled Captive Use/Standby Contract Demand.
72 Earlier the standby demand was 4250 kVA which was extended on 20 September 2017.
73 It collects billing data, prepares energy bills of consumers (including HT consumers) through billing software and carry out adjustments in the bills.

i. the RA&C wing used incorrect denominator *i.e.* 7250 kVA instead of using correct denominator *i.e.* 1000 kVA {*i.e.* lesser of the Contract Demand (1000 kVA) and Total Admissible Drawal (7250 kVA)} while applying the formula. Resultantly, the percentage excess drawal (172.59 *per cent*) worked out in the bill was incorrect as the correct percentage excess drawal was to be 1251.32 *per cent.*

ii. the penalty/charges for excess capacity utilisation had been worked out by using sum of total energy charges and total fixed charges (including energy and fixed charges belonged to standby demand) at the prevailing tariff rates instead of using the sum of energy charges and fixed charges belonging to contract demand only.

iii. After adoption of correct percentage excess drawal and adoption of correct formula, the penalty/charges to be levied for excess capacity utilisation worked out at ₹ 3.29 crore instead of ₹ 0.49 crore. Thus, computation of incorrect percentage excess drawal and incorrect penalty amount led to short levy of the penalty/charges to the tune of ₹ 2.80 crore.

iv. After being pointed out (22 November 2019) in Audit, the Company debited (14 December 2019) the consumer's account with the short-recovered amount which was deposited by the Consumer on 18 December 2019.

v. The Consumer had previously exceeded (8435 kVA) the total admissible capacity during April 2014. At that time, the Company manually applied the formula and computed the penalty and the computations were correct. However, for avoiding the manual interference in future, the Company was expected to take corrective action to strengthen its billing system by mapping the formula in the billing software at occurrence of the first instance itself, which was not ensured. This indicates that the Company did not develop its monitoring mechanism/strengthen the billing system so as to avoid repetitions of similar problems/challenges.

Thus, non-mapping of the business rules/regulations/parameters/formulae prescribed by RERC in MBC module and continuing to deal with the cases manually even after identifying the system lapses/deficiencies, led to revenue loss which could be made good only after being pointed out by Audit. Since, Audit was not in a position to identify and comment other instances, if any, involving similar lapses/deficiencies. Hence, the Company is expected to conduct a comprehensive exercise and take corrective action in all such identified cases under intimation to Audit.

The Government stated (June 2021) that keeping in view the audit observation, directions have been issued for mapping the business rules prescribed by the RERC for standby supply provision in the billing system/software to avoid manual calculation. It further stated that the Company is developing its monitoring mechanism so as to avoid repetition of similar problems/challenges.

The work of strengthening the billing system and carrying out comprehensive exercise to identify similar cases is under process.

The fact remained that due to non-mapping of business rules/formula in the billing system and relying upon manual computation of significant penalties, the Company's financial interest was put at risk.

Jaipur Vidyut Vitran Nigam Limited

2.6 Distribution Franchisee Arrangements

Introduction

2.6.1 The Government of India (GoI) constituted (November 2010) a task force[74] for exploring scope and nature of private participation in power distribution with the objective of harnessing private sector investment and associated efficiencies. The task force, in its report, proposed (July 2012) two models for allowing private participation in power distribution sector which are as under:

Public Private Partnership (PPP) model	•In the PPP model, the concessionaire, selected through competitive bid, is to be responsible for all distribution-related functions from purchase of power from suppliers of its own choice and supply to end users, to billing and collection along with other functions like maintenance, operation and upgradation of the distribution network and supply of electricity to the regulated consumers. Its objectives are to ensure zero power cuts and affordable distribution tariff and to reduce T&D losses. This model is to be consisitent with the Electricity Act (licensed business) and to allow full regulatory oversight.
Franchisee Model	•The distribution franchisee (DF) model allows state-owned DISCOMs to use private parties to perfrom specific functions mainly billing and revenue collection. An area is tendered out to the highest bidder (any private company) by the state distribution company (DISCOM) which manages billing and collection on behalf of the DISCOM. The franchise has to ensure a targeted collection on electricity dues for the period of the contract it signs with the DISCOM for the particular area.

74 The task force was constituted under the chairmanship of Member, Planning Commission, GoI.

The GoI launched (October 2012) Scheme for Turnaround of State DISCOMs[75] having mandatory condition of preparation of roadmap for involving private sector in power distribution sector of State through franchisee or any other private participation mode. The State Government constituted (February 2015) a State Task Force (STF) for advising/ assisting on power sector reforms. The STF, considering constraints in implementing PPP model in the State, suggested (March/June 2015) the State Government to adopt/ implement distribution franchisee (DF) model in a phased manner. The STF, on the basis of information furnished by Jaipur Vidyut Vitran Nigam Limited (Company) and the other two State DISCOMs, suggested to take up three DF areas each in first phase and second phase (including two DF areas *i.e.* Kota City and Bharatpur City and one DF area *i.e.* Alwar Circle of the Company in Phase-I and Phase-II respectively). The Company also opted for 'Input *plus* Investment based Franchisee Model' for implementing the DF arrangements in selected DF areas.

Input *plus* Investment based Franchisee Model

Under this franchisee model, the franchisee buys electricity from the utility at defined input points, which may be at any voltage level and pays electricity charges at Bulk Supply Tariff. The electricity supplied/purchased is metered regularly at weekly or monthly intervals. The franchisee operates in the assigned area as an agent of distribution licensee; and it has to perform all obligation of licensee envisaged in the Electricity Act, 2003 and other regulations. The benefits of this model are revenue protection, assured efficiency improvement, relief from having to make capital investment in the assigned area and guaranteed network condition/consumer service *etc.* Therefore, this model is considered as the most robust franchisee model among all.

The Company awarded (September 2014) the work of preparing the Request for Proposal (RFP) document to PDCOR Limited, pursuant to the decision taken in the meeting of STF as well as decision on DF model. After approval of RFP by the Corporate Level Purchase Committee (CLPC), the tenders were invited (October 2015) for appointing the DFs in Kota city and Bharatpur city. Subsequently, the Board of Directors (BoD) of the Company approved (December 2015) the RFP by modifying some conditions. Based on the technical and financial evaluation of the bids, Kota Electricity Distribution Limited (KEDL) and Bharatpur Electricity Supply Limited (BESL), joint venture of CESC Limited, were appointed (May 2016) as DF for Kota and Bharatpur city respectively and accordingly DF agreements were executed (17 June 2016) with KEDL and BESL for a period of 20 years from the effective date *i.e.* 1 September 2016 and 1 December 2016 respectively.

75 The Scheme was attached with the Final Restructuring Plan 2012 of the GoI.

Audit objectives

2.6.2 The present study was conducted (October 2020 to December 2020) to assess implementation of distribution franchisee arrangements in the Company. The audit objectives were as under:

- **to evaluate the efficacy of the DF model adopted and DF area selected;**
- **to evaluate whether the provisions/clause of the agreements executed with DFs were well defined and applied adequately to safeguard the financial interest of the Company;**
- **to assess performance of the Company in selection of DFs, execution of the DF agreements and achievements of the envisaged benefits; and**
- **to evaluate performance of DFs with reference to implementation of DF agreement.**

Audit findings

2.6.3 The audit findings relating to selection of Distribution Franchisee area/circle, execution of DF agreements, implementation of DF agreements, recovery of dues from DFs, *etc.* are discussed in **paragraphs 2.6.4 to 2.6.9.**

The audit findings were communicated (June 2021) to the Government/ Company. The reply furnished (August 2021) by the Government has been suitably incorporated.

Selection of Distribution Franchisee area/circle

2.6.4 The Company distributes electricity in 13 circles[76] of 12 districts of Rajasthan. In order to create a visible impact of private sector participation in power distribution and a credible mass, the STF recommended (29 April 2015) to take up approximately 25 *per cent* of the total volume of energy consumption for the private sector participation through PPP mode/Distribution Franchisee. Further, it also recommended to draw appropriate clusters considering high and moderate loss areas. The Energy Department, Government of Rajasthan sought (30 April 2015) information of clusters/sub-divisions having high/moderate losses from the three DISCOMs.

The Company while providing the clusters/ sub-divisions/ circle-wise information of category wise consumers, energy sold, revenue realization, T&D losses for the year 2014-15, also proposed (June 2015) three cluster/sub-division *viz;* Kota city, Bharatpur city and Alwar circle having high/moderate losses. Based on the information provided by the Company, the STF decided (June 2015) to take up Kota city and Bharatpur city in the first phase and Alwar circle in second phase, to be rolled out by October 2015 and January 2016

76 Alwar, Baran, Bharatpur, Bundi, Dausa, Dholpur, Jaipur (City) Jaipur (District), Jhalawar, Karauli, Kota, Sawaimadhopur and Tonk.

respectively. The clusters identified and approved in Phase-I were awarded (May 2016) on DF model.

The Circle-wise position of the AT&C losses for the year ending on 31 March 2015 was as under:

Table 2.6.1: Details of circle-wise AT&C losses during FY 2014-15

Sl. No.	Name of circle	AT&C losses for the year 2014-15	Rank for the year
1.	Alwar	28.79	10
2.	Baran	48.58	5
3.	Bharatpur	55.31	3
4.	Bundi	35.71	8
5.	Dausa	39.34	6
6.	Dholpur	58.27	1
7.	Jaipur City	9.64	13
8.	Jaipur District	34.29	9
9.	Jhalawar	49.53	4
10.	Karauli	57.86	2
11.	Kota	28.44	11
12.	Sawaimadhopur	37.81	7
13.	Tonk	27.81	12

Source: Information provided by the Company on the basis of its MIS.

Audit noticed that AT&C losses of the proposed three clusters/circle ranged between 23.79 *per cent* and 28.79 *per cent* whereas AT&C losses of the top five circles[77] were very high and ranged between 48.58 *per cent* and 58.27 *per cent.* Audit observed that the Company did not carry out detailed analysis, as criteria for selection of these three clusters/circles for private sector participation was not found on records. It was also observed that in terms of energy, the total volume of energy consumption of clusters identified in Phase-I was 5.39 *per cent* only as against 25 *per cent* envisaged by the STF. Further, the action to award Alwar circle on DF model was not initiated till March 2021, which defeated the very purpose of initiative taken by the State Government for distribution sector improvement.

The Government stated that Kota city and Bharatpur city were selected for DF on the basis of technical parameters such as energy input, revenue and losses in each city as per the decision taken in the review meeting of Financial Restructuring Plan (FRP) held in July 2014 and subsequent directions of the STF to consider high loss and moderate loss areas in contiguity. It further stated that all the seven areas (including areas of other two DISCOMs and areas identified for Phase-II) put together would account for approximately over 25 *per cent* of total energy drawal. Further, process of appointing DF for Phase-II was put on hold by the STF. In subsequent reply (August 2021), it further stated that AT&C losses are not always the sole criterion for selection of DF area as other factors like revenue potential, political interference, workers agitation, interest of private players, public attitude of the area *etc*. also played important role. Being the first instance of pilot project, it was much more important to

77 Dholpur, Karauli, Bharatpur Circle, Jhalawar Circle and Baran.

select an area where DF model can be implemented successfully to open avenues for other DF areas.

The reply was not found convincing as the management did not carry out fresh exercise to identify the high and moderate loss areas and proposed to the STF for selecting the areas (Kota city and Bharatpur city) which had already been selected in the review meeting (July 2014) of the Financial Restructuring Plan. This indicated that the criteria prescribed by the STF (April 2015) were not adhered to by the Company. Further, the STF considered the energy drawal data of all seven areas including Phase-II of the three DISCOMs (Ajmer-22.58 *per cent*, Jaipur-29.03 *per cent* and Jodhpur-25.94 *per cent*) which collectively represents over 25 *per cent* of the total energy drawal. However, the Company could appoint DF for two cities only which were having energy drawal of only 5.39 *per cent* of the total energy drawal of the Company. Moreover, the STF recommended (March 2016) to offer DF arrangement for all the towns and municipalities with 25 *per cent* or more AT&C losses by creating two or three packages and to complete the exercise immediately. However, no such exercise was found on records of the Company. It is also pertinent to mention that despite lapse of considerable time, DF model could not be implemented in any other area till **August 2021**.

Execution of Distribution Franchisee Agreements

2.6.5 During review of records, Audit observed that certain clauses of the DFAs were defective/deficient. The clauses found defective/deficient are as discussed under:

Clause of the DFAs	**Deficiency noticed in the concerned clause**
(i) Installation of check meters and main meters	
Article 7 of the DFA provides for metering and measurement. According to proviso of the article, the DFs were required to install and operate the check metering system whereas the Company/ RRVPNL were responsible for installation and timely replacement of main meters required for direct measurement of energy input in the DF Area. Further, joint inspection of metering system was to be carried out by the Company/RRVPNL and DF on a regular basis at least once every three months and if necessary, the Metering System was to be recalibrated. In case,	Scrutiny of records disclosed that in a joint meeting with the DFs, the Company decided (December 2016) that for ensuring consistency in technical parameters and for avoiding conflicts in future, main meters are also to be procured and installed by the DFs and cost of the main meters so procured would be reimbursed by the Company to the DFs. The Company directed (January 2017) the DFs to procure and install both kind of meters (main meters and check meters) of same make, type and class at all input and crossover points of Kota City and Bharatpur City. Audit noticed that both the DF areas (Bharatpur City and Kota City) were handed over to the DFs from 1 December 2016 and 1 September 2016 respectively. However,

Clause of the DFAs	**Deficiency noticed in the concerned clause**
the difference between the monthly readings of main meter and check meter is within 0.5 *per cent*, the readings of the main meter were to be taken as final whereas if the variation exceeds ± 0.5 *per cent*, the final value was to be worked out as per the laid down procedure. Further, till installation of 0.2s class meters as main meter, the reading of check meters was to be used for billing provided the check meters are of 0.2s accuracy class.	in these DF areas, the Check Meters were installed between 30 August 2017 to 1 December 2017 and 5 June 2017 to 13 November 2017 respectively. Further, the Main Meters were installed between July 2018 to November 2018 and August 2018 to October 2018 respectively. Audit observed that while deciding on the installation of the two types of meters by the DFs, the Company neither prescribed a timeline for installation of check meters nor incorporated a provision for charging penalty on account of delay in installation of check meters. Resultantly, the DFs took inordinate time in installing the check meters ranging from nine months to 12 months in Bharatpur City and nine months to 14 months in Kota City. Further, the Company, at the time of award of DFs, did not foresee the requirement of installing main meters having the make, type and class similar to the check meters. Even at the time of entrusting the liability of installing main meters on the respective DFs, the Company did not chalk out a plan/timeline for installation of main meters. Resultantly, installation of main meters was further delayed for almost one year beyond installation of check meters. Thus, due to inordinate delay in installation of meters, the Company could not ensure proper and consistent metering of input energy supplied to the DFs from inception of the DFAs till installation of these meters. In the absence of installation of both types of meters since inception, the inconsistency/ inaccuracy in metering the energy transmitted during the period cannot be ruled out. The Government while accepting the facts stated that delay in installation of check and main meters was due to certain technical difficulties *viz*. ABT meters to be installed at input and cross over points were not the regular purchase of the Company and there

Clause of the DFAs	Deficiency noticed in the concerned clause
	were procedural delays in approval of ABT meter specification, temper events and ultrasonic welding *etc*. It further stated that there was no penal provision in SBD for delay in installation of check meters. The fact remained that the Company could not ensure metering consistency by installation of meters in time.
(ii) Ambiguous formula for computing Average Billing Rate (ABR)	
Clause 8.1.1 of the DFA prescribed that the Average Billing Rate (ABR) for each month shall be provisionally computed by the DF on the bills generated for each category of consumers by fifth working day of the next month. This ABR shall be treated as provisional and the Company shall raise the invoice based on this. Further, an independent auditor will be appointed jointly by the Company and DF to carry out a quarterly audit of provisional ABR of each month of the quarter and intimate the audited ABRs to the DF within 15 days of next quarter.	During review of records, Audit noticed that while computing the ABR, the DFs deducted (January 2018 onwards) the amount of provisional billing from the assessment amount without deducting the corresponding units of billed energy. Further, the DFs did not intimate the Company about the adjustments carried out by them. The fact came to the notice of the Company in July 2019. During discussion on the issue in the meeting (August 2019) of Permanent Dispute Resolution Body (PDRB), the DFs contested that the provisional units of billed energy were not deducted while computing the ABR for the base year. Based on the computations carried out (December 2019) by the independent auditor, the Company belatedly raised (May 2020) demand of ₹ 24.48 crore on KEDL and ₹ 3.77 crore on BESL for the period ended upto June 2019. However, the DFs did not deposit the demand amount till date. The matter was placed time and again (between July 2020 and April 2021) before the PDRB, however, the dispute could not be resolved till April 2021. Audit observed that the Company did not clearly specify the components to be used in computation of ABR in DFA clause. This created a dispute between the Company and the DFs which remained unresolved till date. Resultantly, the Company could not ensure recovery of dues worth ₹ 28.25 crore. The actual amount to be recovered would be even higher as the amount deducted by the

Clause of the DFAs	**Deficiency noticed in the concerned clause**
	DFs on this behalf from July 2019 onwards had not been provided to audit. The Government stated (March 2021) that the dispute pertained to the method adopted by the DFs for adjusting the provisional assessment of previous months as they adjusted provisional amount from the numerator of the ABR formula but did not adjust corresponding provisional units from the denominator of the formula which was against the fundamental definition of the ABR given under Clause 8.1.1 of DFA. In subsequent reply (August 2021), it stated that the Company had issued (July 2021) a notice for Critical Event of Default to the DFs in this regard and recovery as per the provisions of the DF agreement is expected soon. Audit acknowledges the action taken by Government. Audit is of the view that in the absence of specific mention of all the components, the ABR formula prescribed by the Company was ambiguous. Resultantly, the Company could not recover its significant dues by resolving the dispute with the DFs till August 2021.
(iii) Non-inclusion of timeframe for submission of information/data to independent auditor	
As per **clause 8.1.1 of the DFA**, an Independent Auditor appointed jointly by the Company and Distribution Franchisee, shall carry out quarterly audit of provisional ABRs of each month of the quarter and intimate the audited ABRs to Distribution Franchisee within 15 days of next quarter.	The Company appointed (May 2018) an independent auditor for conducting audit of operations of DFs as per Clause 8.1.1 of DFA from the effective date of operation of DFs. The independent auditor submitted its draft reports containing the audited ABRs in time, however, the audited ABR did not contain certain components of ABR *viz.* sundry amount and units adjustment, provisional amount adjustment, Fuel surcharges, VCR amount and units, differences of CD surcharges, revenue pertaining to energy billed against DF's offices, Customer Care Service Centers and Sub-division Offices and provisional units reversal *etc.* as the DFs did not provide the

Clause of the DFAs	Deficiency noticed in the concerned clause
	corresponding data to it. Resultantly, the audited ABRs could not be finalised. Audit observed that the Company neither prescribed a timeframe for submission of requisite information/data to the independent auditor by the DFs nor incorporated penal provision for non-submission or delay in submission of requisite information/data by them. Resultantly, the timeframe prescribed for the independent auditor for intimating the audited ABRs could not be exercised as the independent auditor could not finalise the audited ABRs in absence of requisite information/ data. This is evident from the fact that the independent auditor could only finalise its audit reports upto first quarter of 2018-19 till date. As audited ABRs impact the recovery of various dues from the DFs, inordinate delay in its finalisation could result in non-recovery/short recovery of significant dues from the DFs. The Government while accepting the facts stated that the assignment was the first of its kind. The Company as well as DFs were responsible for providing the data to the jointly appointed auditor. Further, the DF was not expected to provide the data with delay. It further stated that keeping in view the audit observation, the Company included the timeframe for submission of data in the new tender (August 2021) relating to appointment of independent auditor.

Implementation of Distribution Franchisee Agreements

2.6.6 During review of records, Audit observed that the Company did not ensure compliance of certain provisions of the DFAs by the DFs. The instances of non-compliance noticed in Audit are as discussed under:

Provisions of the DFAs	Non-compliance of the provisions
(i) Unauthorised capital expenditure incurred in DF areas	

Provisions of the DFAs	**Non-compliance of the provisions**
As per Clause 5.2.1 of DFA, the DFs were to plan and implement capital expenditure for improving efficiencies, upgrading infrastructure *etc.* as deemed necessary by them. The DFs were to submit a work plan every year for 90 *per cent* of the total amount proposed for such capital investment for which no formal approval was required from the Company. However, for remaining 10 *per cent* of the capital expenditure, the DFs were required to take prior approval of the Company every year.	The DFs submitted (August 2016 and November 2016) work plan for capital expenditure to be incurred during first five years for Kota and Bharatpur cities respectively. These plans were placed (April 2017) before the CLPC. After reviewing the plans, the CLPC directed to (i) obtain a detailed capital expenditure plan with PERT chart from DFs as amount allocated for AMI work seemed disproportionate; (ii) allocate expenditure on construction/replacement of overhead lines with underground cables for ensuring capital investment on public safety and city beautification; and (iii) allocate 10 *per cent* of the capital expenditure for the first year against the amount to be paid by the Company for implementing IPDS. However, no action for ensuring compliance of the recommendations of the CLPC was found in the records. Thus, the Company failed to ensure compliance with the contractual provisions as 10 *per cent* of the capital expenditure for the period ended March 2021 remained unapproved. The Government while accepting the facts stated that the capital expenditure had been incurred by the DF in diversified fields and hence, there was no requirement to address the issues raised earlier. Further, approval of 10 *per cent* amount was deemed to be covered in the investment made by the DF. It further stated that the DF had been asked to furnish the requisite information and to submit the plan for formal approval of 10 *per cent* expenditure. The fact remained that compliance of CLPC observations as well as contractual provisions was not ensured.
(ii) Allowing unwarranted adjustments of ₹ 1.23 crore in favour of DFs	
Clause 5.7 of the DFA provided for replacement of defective meters with new meters by the DFs. **Clause 34(2) of the Terms and Condition for Supply of Electricity (TCOS) 2004**,	Audit noticed that after handing over the business (August 2016 and November 2016), KEDL and BESL allowed rebate (five *per cent* of total bill value) of ₹ 56.13 lakh and ₹ 66.86 lakh respectively to those consumers whose defective meters could not be replaced within stipulated period till

Provisions of the DFAs	**Non-compliance of the provisions**
which was equally applicable on the DFs[78], provided that if stopped/ defective metering system is not replaced within a period of two months of its detection, a rebate of five *per cent* on the total bill[79] of the consumer, be allowed from the subsequent bill[80] after such detection till the meter is replaced.	June 2020 and while making payments to the Company, adjusted the rebate amount from its bills without disclosing the fact. The Company belatedly discovered (August 2020) the adjustment and raised the issue in meeting of PDRB (October 2020). Both the DFs agreed to bear the penalty/rebate for those meters which became defective after the handing over date however, sought relaxation of one year for replacement of those meters which were defective at the time of handover. On this, PDRB was in favour of extending the relaxation desired by the DFs however, no decision on the matter has been taken by the Company's management till April 2021. Audit observed that the Company was not vigilant about the adjustments being claimed by the DFs in the bills and resultantly, allowed unwarranted adjustment of ₹ 1.23 crore in favour of the DFs. Further, the Company's management was not prompt in resolving the disputes with the DFs. Resultantly, the Company could not ensure recovery of the excess adjusted amount of ₹ 1.23 crore till April 2021. The Government stated that a committee had been constituted (June 2021) to review the issue. Details of recovery of excess adjusted amount was awaited in Audit **(August 2021)**.
(iii) Delay in appointment of independent auditor	
As per Clause 8.1.1 of the DFAs, the Company and the respective DF was required to jointly engage an independent auditor (IA) for conducting audit of various parameters	The DFAs executed (June 2016) with the CESC and respective DFs (KEDL and BESL) became effective from 1 September 2016 and 1 December 2016 respectively whereas the IA for both the DFs were appointed in May 2018 for auditing all the

78 As per Clause 5.5 of the DFA, the DFs, being franchisee of the Company, were to accept all the liabilities and to perform all the obligations of the Company in the DF areas in compliance with the laws, regulations and directives issued by RERC from time to time as if they were to apply to the Company and directives issued by the Company for compliance of such laws, regulations, orders *etc.*

79 As computed in the bills prepared under clause 32 of the TCOS 2004.

80 From third monthly bill in case of monthly/fortnightly billing and from second bill in case of bi-monthly billing.

Provisions of the DFAs	Non-compliance of the provisions
envisaged under the DFAs. The IA so appointed was also required to conduct quarterly audit of provisional Average Billing Rates (ABRs) of each month and intimate the audited ABRs to the respective DF for deciding the Tariff Indexation Ratio[81] (TIR).	aspects envisaged in the DFAs from inception. Audit observed that the Company took inordinate time in finalising the methodology and the terms and conditions for appointment of IA and thereafter, in finalising the tendering process for its appointment. Resultantly, the IA could be appointed after lapse of almost two years from the execution of DFAs and simultaneous audit of the aspects envisaged in the DFAs could not be ensured. The delay in appointment of the IA hampered/delayed the identification of non-recovery/short recovery as well as in resolving the disputes between the Company and the DFs on account of non-deduction of corresponding provisionally billed units while computing ABR as the dispute could be identified only at a later stage. Thus, inordinate delay in appointment of independent auditor adversely affected the financial interest of the Company. The Government while accepting the facts stated that delay was attributed to various factors *viz.* adoption of selection procedure, time spent on preparation and finalisation of common specifications *etc.* It further assured that delay in appointment would not adversely affect the Company as the DF agreement contained sufficient provision to recover any damage.
(iv) Non-issue of notices of critical default	
Clause 12.8 (Collateral arrangement) of the DFA stipulates that as an additional measure to ensure obligations of the DFs, the DFs shall execute a separate Default Escrow Agreement for the establishment and operation of the Default Escrow Account in favour of the Company,	The Default Escrow Agreements were executed with both the DFs on 17 June 2016. Audit noticed that the DFs did not maintain the requisite balance in their Default Escrow Accounts during 2017-18 to 2020-21 as the balances were far less than the prescribed limit *i.e.* equivalent to value of LC. Audit observed that the Company did not serve the notice for Critical Event of Default

81 It stands for ratio of prevailing ABR for that calendar month as applicable to all consumers in the DF Area (ABR_n) and ABR as applicable to all consumers in the DF Area in the base year *i.e.* FY 2014-15 ($ABR_{base\ year}$).

Provisions of the DFAs	Non-compliance of the provisions
through which the revenue of DF shall be routed and used as per terms of the Default Escrow Agreement. It further stipulates that the minimum balance at any time in the Default Escrow Account shall be at least equal to the amount required for the Letter of Credit (LC) as per clause 12.1 and 12.4. As per clause 12.1 and 12.4 of the DFAs, the DFs shall submit and maintain a security deposit in the form of an irrevocable and unconditional LC from any nationalized/scheduled bank for an amount equivalent to two months' estimated amount payable to the Company based on two months' energy input (including electricity duty and other charges). Further, the LC was required to be upgraded within one week of each quarter based on average energy input in previous quarter and applicable input energy rates for the year. Clause 17.1 deals with 'Event of default of DFs' wherein failure of DFs to maintain LC, Escrow Account and performance Guarantee as per DFAs are to be construed as 'DF's Critical Event of Default'. Clause 17.3.2 (a) to (e) of DFA provides that on the occurrence of DF's Critical Event of Default, the Company shall issue a notice in this regard and DF shall remedy/mitigate the Critical Event of Default within a period of 15 days failing which the DF shall pay damage at prescribed rate.	on the DFs for not maintaining the minimum balance in Default Escrow Accounts. Further, in absence of the requisite notices, the Company could neither bound the DFs for maintaining the minimum balance in Default Escrow Accounts nor could impose penalty on the DFs for the defaults. The Company accepted the facts and stated that the DFs had raised a dispute on the methodology of upgraded LC calculation. As per the DFAs, the matter was initially referred to the PDRB (July 2020) and then to the next higher-level committee (October 2020), however, no amicable decision could be arrived at till March 2021. The fact remained that had the Company served the notice for Critical Event of Default on DFs and upgraded the LC limit in time, it could have forced both the DFs to maintain the requisite balance in the Default Escrow Accounts. The Government while accepting the facts assured that considering the audit observation and the fact that the outstanding amount had come close to the available security, the Company would soon serve a notice for Critical Event of Default upon both the DFs as per provisions of the DFAs.

Recovery of dues from the DFs

Non-recovery of arrears worth ₹ 46.23 crore

2.6.7 As per Clause 9 of the DFAs, arrears were classified into two categories *i.e.* (i) Arrear from Connected Live Consumers (CLCs) and (ii) Arrears from Permanently Disconnected Consumers (PDCs). The CLCs are those, which are currently legally connected to the distribution network of the DF area whereas PDCs are no longer connected with the distribution network. The DFs were required to maintain separate accounts for collection from arrears and collection from consumers for electricity supplied from the respective effective date[82]. The Company was to transfer the right to collect the arrears to DFs on the respective effective date. Further, the DFs as well as the Company were to follow the prescribed procedure for recovery of arrears *viz*. constitution of a committee for determination of arrears, determination and validation of quantum of arrears in DF areas by the Committee so constituted, recovery of arrears as per applicable laws *etc*. and to recover the arrears in following manner:

1. Recovery of the arrears from CLCs those accrued in the last one month

Clause 9 read with clause 8.2.6 of the DFAs further provided that the DFs are liable to collect the arrears from CLCs accrued in last one month prior to respective effective date on account of charges for usage of electricity and to remit the amount so collected to the Company within three months of the respective effective date. The DFs were required to collect and remit amount, at least equivalent to the prevailing collection efficiency considering the collection efficiency in the corresponding month of last year including the amount already recovered.

Further, as per the DFAs, the DFs were also entitled to disconnect supply of electricity to the defaulting consumers as per clause 41 (1) of TCOS 2004.

2. Recovery of arrears other than those accrued in the last one month

The DFs were to make best efforts for recovering the arrears other than those accrued against the CLCs in the last one month prior to the respective effective date. The collection from CLCs were first to be appropriated towards current bill and then towards the arrears.

The arrears finalised by the concerned Committee and realisation their against upto September 2020 were as under:

82 Effective dates of DFAs were 1 September 2016 for Kota city and 1 December 2016 for Bharatpur city.

Table 2.6.2: Finalised arrears and realisation their against upto September 2020

(₹ in crore)

Particulars	**KEDL**		**BESL**	
	Arrear finalised	**Amount recovered**	**Arrear finalised**	**Amount recovered**
CLCs (last one month's arrears)	17.22	41.46	3.50	7.64
CLCs (other arrears)	50.63		11.17	
Total	**67.85**	**41.46**	**14.67**	**7.64**
PDCs	11.19	0.99	1.31	0.08
LPS	1.88	0.56	0.37	0.31
Grand total	**80.92**	**43.01**	**16.35**	**8.03**

Source: Information provided by the Company.

Audit observed that none of the DFs ensured recovery of the arrears accrued towards the CLCs during the last one month prior to effective date within the stipulated period of three months. In case of non-recovery, the DFs were empowered to disconnect the power connections of such defaulters which was also not ensured. Audit further observed that the Company neither incorporated any penal clause for non-effecting the recovery in the stipulated period nor monitored the performance as well as collection efficiency of the DFs as regards recovery of arrears from CLCs for the last one month. Further, the Company did not have details of the monthly recovery effected against the arrears of CLCs for the last one month. Besides, the performance of DFs as regards recovery of other arrears from CLCs as well as recovery from PDCs was very poor. This was evident from the fact that despite lapse of a period of four years, huge amount worth ₹ 46.23 crore remained unrealised from the consumers of DF areas.

The Government stated that directions had been issued to both the DFs during various PDRB meetings for recovery of outstanding dues and onward remittance to the Company. However, recovery process was affected during the last one and half year due to COVID-19 pandemic.

Non-recovery of dues from Government Instrumentalities

2.6.8 Clause 9.15 of the DFAs provided that the distribution licensee shall assist the DFs in collection of consumer bills due from Government Instrumentalities[83]. In case of delay of payment by them beyond three months, the distribution licensee shall directly collect such outstanding dues and the DFs shall be free to appropriate such amount from the Input Energy dues for the respective month.

Audit noticed that outstanding dues towards the Government Instrumentalities increased from ₹ 21.83 crore in March 2018 to ₹ 124.37 crore[84] in June 2020. In compliance with Clause 9.15 of the DFA, the Company adjusted the input energy dues by extending credit of ₹ 15.48 crore to the DFs for the dues accrued up to March 2019.

83 An organization created by or pursuant to state statute and operated for public purposes *viz.* government departments, hospitals, municipal corporations, local bodies *etc.*

84 KEDL ₹ 97.94 crore and BESL ₹ 26.43 crore.

Audit observed that since the DFs were assured of recovery from Government Instrumentalities through adjusting the Input Energy dues, they did not make stringent efforts to recover their dues. Audit also observed that the DFs did not initiate action for disconnecting the power connections of Government Instrumentalities despite clear directions (December 2017) of the PDRB. Resultantly, despite appointment of DFs for the respective DF areas, the burden of recovery from Government Instrumentalities remained with the Company only. The Company did not give any further credit to the DFs on this account after March 2019, however, it could not ensure recovery of its dues adjusted against the input energy dues till date.

The Government stated (March 2021) that the credit provided in respect of outstanding dues of Government Instrumentalities would be adjusted against collection of urban cess. In subsequent reply (August 2021), the Government stated that clause 9.15 was incorporated with the apprehension that the DF may overweigh the commercial aspect and public safety and common law and order situation. It also stated that efforts were made and directions were issued to DF from time to time for recovery of such dues.

The fact remained that due to insertion of clause 9.15, the Company failed to force the DFs to recover the dues from Government Instrumentalities. Further, the Company did not take effective and timely steps for recovery of such dues from the concerned Government Instrumentalities. Resultantly, recovery/ adjustment of significant dues was pending **(August 2021)**.

General issues

Indecisiveness on favourable revision in DFAs/DEAs

2.6.9 In compliance with Clause 12.8 of the DFAs of Kota city and Bharatpur city, the Company executed (June 2016) Default Escrow Agreements(DEAs) with the KEDL and BESL for establishing and operating the Default Escrow Accounts in its favour. The revenue of the DFs was to be routed and used as per terms of these Default Escrow Agreements. As per the Default Escrow Agreements, all interest and other amounts in the Default Escrow Accounts were to be the income of the respective DF (Clause 2.5.1) and the secured amount was not to include the interest income earned on and paid at the time of liquidation of fixed deposits receipts (FDRs) made by the DF from the excess amount lying in these accounts (Clause 1.1.2). However, the agreements were silent on creation of FDRs from the minimum requisite balance for the default escrow accounts and earning of interest on the FDRs so created.

Later, both the DFs sought (December 2016, September 2017 and October 2017) permission of the Company for parking the balance of their default escrow accounts in shape of FDRs. The Company constituted (October 2017) a committee to review the proposal of the DFs. The Committee (February 2018) negotiated with the DFs to share the benefits accruing on account of interest because of allowing them to park the escrow amount in the shape of FDRs but the DFs did not agreed to it. However, the DFs consented to not claiming the prompt payment rebate (0.15 *per cent* of the prompt payment amount)

prescribed under the DFAs. Accordingly, the Committee recommended that the DFs may be allowed to park the corpus of default escrow accounts in FDRs and to earn interest thereon.

The BoD of the Company reviewed (July 2018 and March 2019) the issue and granted conditional approval as per which the DFs were allowed to park the corpus in the FDRs subject to the condition that the DFs would equally share (50:50) the interest earned by them on such FDRs with the Company and would sacrifice the prompt payment rebate. The DFs declined (April 2019) to accept the conditional approval. Subsequently, in response to pursuance (January 2020) for arbitration by one of the DFs (KEDL), the Company obtained (February 2020) opinion from the Advocate General of Rajasthan (AGR) wherein the AGR, considering the recommendations (February 2018) as beneficial for the Company, opined that the Company may accept the recommendations. However, the Company did not reconsider its decision till date.

Thus, the indecisiveness on the issue of allowing favourable revisions in the DFAs/Default Escrow Agreements, resulted in extra burden of ₹ 2.35 crore in shape of prompt payment rebate allowed till February 2020.

The Government stated that during the committee meeting held on 30 June 2021, the audit observation was discussed and it was principally agreed to put up the matter before BOD for review.

The fact remained that the Company had to allow prompt payment rebate due to delay in deciding the issue.

Conclusion

Several shortcomings were noticed in the implementation of Distribution Franchisee Arrangement by the Company both at the planning and execution stage. Firstly, no fresh exercise was conducted to identify areas of High and moderate losses before sending the proposal to the STF. DFs could be appointed only for two out of three cities/areas identified covering only 5.39 *per cent* of total energy drawn. The clauses of the DFAs related to installation of check meters and main meters, formula for computing ABR, submission of information/data to independent auditor were defective/deficient. Further, non-adherence to several provisions of the DFAs was noticed. The Company also allowed unwarranted adjustments on account of rebate on non-replacement of defective meters. The Company could not ensure recovery of huge arrears that existed at the time of handing over as well as current dues belonging to Government instrumentalities. Audit is of the view that the Company needs to streamline its processes to address the various shortcomings highlighted by Audit.

Recommendations

The Company may:

- *Suitably modify the DF agreements by resolving the disputes with DFs;*
- *Ensure that the provisions of the DF agreements are followed in true spirit; and*
- *Take suitable measures to recover the outstanding dues.*

JAIPUR
The 27th January 2022

(ATOORVA SINHA)
Accountant General
(Audit-II), Rajasthan

Countersigned

NEW DELHI
The 31st January 2022

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix-1

(Refer Paragraph 1.2; page 1)

Brief profile of the Departments

Sl. No.	Name of Department	Objectives/Functions of the Department
1.	Civil Aviation	Main objective of the Department is to establish an integrated eco-system which will lead to significant growth of civil aviation sector, which in turn would promote tourism, industries, increase employment and lead to a balanced regional growth.
2.	Environment	Main objective of the Department is to conduct environmental appraisal at planning level related to development schemes, formulate & execute schemes, plans, Programmes for environmental conservation and scrutinize the environment related proposals prepared by other government agencies & Non-Government organizations.
3.	Factory and Boilers	The main functions of the Department are to ensure Safety, Health and Welfare of the Factory Workers. Investigation of accidents and dangerous occurrences in factories and to Conduct Medical Surveillance of Industrial Workers.
4.	Forest	Main objective of the Department is to achieve environmental stability and ecological security through increasing vegetal cover. This is to be accomplished by undertaking massive afforestation for expanding the natural cover of the State, combating desertification, conserving floral and faunal diversity and gene pool reserve through a network of protected areas, such as National Parks, Sanctuaries, Conservation reserves and Community Reserves.
5.	Industries	Main objectives of the Department are promotion of MSMEs, to assist in the marketing of their products, development of salt areas, handicrafts artisan development, development of handloom, *etc*. The Department also provides various concessions, facilities and assistance for setting up of industrial enterprises in the State.
6.	Mines and Geology	The Department of Mines and Geology (DMG) has been formed with the purpose of discovery, development and administration of mineral resources in the State. The Department conducts Survey and prospecting for new mineral deposits and their conformity evaluation by Geological, Geophysical, Geochemical and Drilling techniques to make them ready for exploitation.
7.	Public Health and Engineering	Public Health Engineering Department (PHED) is committed to provide potable water to every citizen of the State. PHED with a state-wide office network and use of state of art Reverse Osmosis, De-fluoridation, SCADA, IT and Solar Energy technology is providing safe drinking water in the remotest places of Rajasthan. PHED is shifting from ground water based schemes to surface water source based schemes in a phased manner. This will help in combating water quality problem and make potable water supply sustainable.
8.	Public Works	The Public Works Department is mainly entrusted with construction and maintenance of Roads, Bridges and Government buildings. The Department also act as technical advisor to the State Government in these matters.
9.	Science and Technology	Main objective of the Department is to promote new areas of Science and Technology and to play the role of a nodal department for organizing, coordinating and promoting Science and Technology activities in the state.
10.	State Enterprises	Main objective of the Department is to provide safety to the employees of public sector enterprises effected with the reconstitution of such public sector enterprises.
11.	Rajasthan State Motor Garage	Main objective of the Department is to implement motor vehicle policy of State Government. Further, it ensures availability of motor vehicles to the functionaries from State/District pool.
12.	Transport	Main objectives of the Department comprises registration & fitness of motor vehicles, levy and collection of motor vehicle tax, issuing of driving licences, issuing permits to motor vehicle, determination of routes for benefit of public at large and work towards controlling vehicular pollution.

Appendix-2

(Refer Paragraph 1.5.1; page 4)

Statement showing age-wise analysis of the outstanding inspection reports and audit paragraphs

Sl. No.	Name of the Department	Number of outstanding IRs				Number of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five years	Between three to five years	Upto three years	Total	Older than five years	Between three to five years	Upto three years	Total	Older than five years	Between three to five years	Upto three years	Total
1	Civil Aviation	2	0	3	**5**	2	0	11	**13**	1.33	0	41.12	**42.45**
2	Environment	4	2	2	**8**	26	22	5	**53**	135.22	469.19	8.64	**613.05**
3	Factory and Boilers	5	0	0	**5**	7	0	0	**7**	0.14	0	0	**0.14**
4	Forest	143	84	144	**371**	436	437	963	**1,836**	542.81	594.80	576.34	**1,713.95**
5	Industries	20	8	9	**37**	42	15	50	**107**	21.50	31.90	94.02	**147.42**
6	Mines and Geology	171	68	95	**334**	464	265	643	**1,372**	1,261.70	354.07	483.30	**2,099.07**
7	Public Health and Engineering	793	206	222	**1,221**	2,319	1,297	1,593	**5,209**	3,981.90	4,353.32	3,963.65	**12,298.87**
8	Public Works	856	219	281	**1,356**	3,818	1,319	1,908	**7,045**	3,572.53	853.81	2,895.52	**7,321.86**
9	Science and Technology	3	1	10	**14**	3	2	35	**40**	2.02	5.07	14.54	**21.63**
10	State Enterprises	2	0	2	**4**	2	0	9	**11**	0.08	0	26.13	**26.21**
11	Rajasthan State Motor Garage	0	2	3	**5**	0	2	19	**21**	0	0.43	14.76	**15.19**
12	Transport	176	48	60	**284**	593	231	581	**1,405**	15.30	17.31	51.28	**83.89**
Total		**1,830**	**476**	**578**	**3,644**	**6,735**	**2,851**	**4,145**	**17,119**	**7,571.83**	**5,229.94**	**6,965.88**	**24,383.73**

Appendix-3

(Refer paragraph 1.4; page 26)

Statement showing lack of responsiveness to Inspection Reports

Sl. No.	Name of PSU	No. of outstanding IRs				No. of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total
1.	Rajasthan State Road Development and Construction Corporation Limited	16	13	28	**57**	29	34	118	**181**	19.03	31.67	287.46	**338.16**
2.	Rajasthan State Industrial Development & Investment Corporation Limited	9	22	44	**75**	15	36	205	**256**	58.87	38.85	490.87	**588.59**
3.	Rajasthan State Mines & Minerals Limited	5	8	9	**22**	6	26	54	**86**	1.12	188.35	113.45	**302.92**
4.	Rajcomp Info Services Limited	1	2	3	**6**	8	4	38	**50**	0.54	0.70	498.70	**499.94**
5.	Barmer Lignite Mining Company Limited	0	0	3	**3**	0	0	8	**8**	0	0	9.53	**9.53**
6.	Rajasthan Financial Corporation	16	20	32	**68**	31	47	120	**198**	37.07	105.61	108.76	**251.44**
7.	Rajasthan Small Industries Corporation Limited	4	2	3	**9**	10	14	24	**48**	3.45	2.46	0.56	**6.47**
8.	Rajasthan State Handloom Development Corporation Limited	0	1	3	**4**	0	1	4	**5**	0	0	0.07	**0.07**
9.	Rajasthan Tourism Development Corporation Limited	20	2	4	**26**	47	21	88	**156**	26.50	33.19	16.78	**76.47**
10.	Rajasthan State Hotels Corporation Limited	0	2	4	**6**	0	3	22	**25**	0	1.02	1.08	**2.10**
11.	Rajasthan State Ganagnagar Sugar Mills Limited	2	5	5	**12**	3	9	35	**47**	0.75	33.97	49.43	**84.15**

Sl. No.	Name of PSU	No. of outstanding IRs				No. of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total
12.	Rajasthan State Beverage Corporation Limited	0	2	3	**5**	0	2	12	**14**	0	0.43	34.12	**34.55**
13.	Rajasthan Jal Vikas Nigam Limited	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
14.	Rajasthan State Road Transport Corporation Limited	13	23	39	**75**	23	117	533	**673**	2.96	202.51	634.45	**839.92**
15.	Rajasthan State Power Finance and Financial Services Corporation Limited	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
16.	Rajasthan Rajya Vidyut Utpadan Nigam Limited	1	7	25	**33**	2	10	90	**102**	0	753.85	4972.85	**5726.70**
17.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	0	4	22	**26**	0	4	70	**74**	0	13.54	92.18	**105.72**
18.	Jaipur Vidyut Vitran Nigam Limited	2	4	37	**43**	4	9	196	**209**	0	5.92	795.06	**800.98**
19.	Jodhpur Vidyut Vitran Nigam Limited	1	6	32	**39**	1	7	141	**149**	0	4.43	6962.59	**6967.02**
20.	Ajmer Vidyut Vitran Nigam Limited	4	15	42	**61**	6	39	196	**241**	1.06	23.48	6462.82	**6487.36**
21.	Rajasthan Renewable Energy Corporation Limited	0	0	3	**3**	0	0	14	**14**	0	0	49.55	**49.55**
22.	Rajasthan Solar Park Development Company Limited	0	0	2	**2**	0	0	3	**3**	0	0	1.27	**1.27**
23.	Rajasthan Urja Vikas Nigam Limited	0	0	2	**2**	0	0	5	**5**	0	0	6.01	**6.01**
24.	Rajasthan State Gas Limited	0	0	2	**2**	0	0	12	**12**	0	0	2.45	**2.45**
25.	Rajasthan State Petroleum Corporation Limited	0	0	1	**1**	0	0	3	**3**	0	0	0.43	**0.43**
26.	Chhabra Power Limited	0	0	2	**2**	0	0	6	**6**	0	0	58.57	**58.57**
27.	Dholpur Gas Power Limited	0	1	2	**3**	0	1	6	**7**	0	0	1.25	**1.25**

Sl. No.	Name of PSU	No. of outstanding IRs				No. of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total
28.	Giral Lignite Power Limited	0	0	2	**2**	0	0	8	**8**	0	0	27.87	**27.87**
29.	Banswara Thermal Power Company Limited	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
30.	Barmer Thermal Power Company Limited	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
	Total	**94**	**139**	**354**	**587**	**185**	**384**	**2011**	**2580**	**151.35**	**1439.98**	**21678.16**	**23269.49**

Appendix-4

(Refer paragraph 2.1.2; page 28)

Description of the functions performed by various wings/cells of the Head office and Unit offices

Wing/cell/office	Brief description of functions
BOT wing	Execution of Memorandum of Understanding (MOU) with the client department and awarding of work relating to BOT projects.
ROB and Building wing	Execution of Memorandum of Understanding (MOU) with the client department and awarding of work relating to ROB and Building projects.
Mechanical Wing	Procurement and maintenance of construction machines and execution of departmental works with the help of construction machines.
Quality Control (QC) wing	Carries out inspections of the executed works, collects and tests samples, issues inspection reports and test results for quality control of the executed works.
Accounts wing	Collects funds from the client departments/organisations for the entrusted works and arranges borrowings for BOT projects and provides funds to Unit offices for implementation of the projects.
Business Promotion and Monitoring (BP&M) wing/ Enquiry Cell	Collects monthly progress of the works executed by the Unit offices and prepares monthly progress reports (MPRs) and procurement of cement required for construction works.
Unit offices	Awarding of works to contractors with the competent approvals, execution of work contracts, assessment of execution and release of payments to contractors, inspection, testing and monitoring of works etc. relating to construction works under their jurisdiction.

Appendix-5

(Refer paragraph 2.1.12; page 35)

Statement showing status of execution and handing over of the 11 selected works which belonged to those nine projects where the agreement/MOU had been executed with the client department/organisation

S. No.	Description of work	Type of work	Month/year in which MOU/ agreement was executed	Month/year stipulated in the MOU for handing over the project	Month/year in which the project was completed/ handed over	Delay in months (upto 31 March 2020)
1	Upgradation of lake fronts, Anasagar, Ajmer	Building	July 2016	March 2017	December 2018	21
2	ROB (level crossing 44) Gulabbari, Ajmer	ROB	June 2016	December 2017	WIP	27
3	Elevated Road, Ajmer	ROB	December 2017	December 2019	WIP	3
4	Construction works at Unani University, Tonk	Building	August 2017	August 2018	February 2019	6
5	Construction work of Matsya University	Building	September 2017	September 2018	WIP	18
6	Construction work of ITIs (ITI Shergarh)	Building	October 2016	April 2018	October 2018	6
7	Construction work of ITIs (ITI Lohawat)	Building	October 2016	April 2018	WIP	23
8	Construction Trauma Hospital in MDM Hospital Jodhpur	Building	February 2018	February 2021	WIP	Due in 2020-21
9	Construction works at JNVU, Jodhpur (laboratory in Electrical Engineering Department)	Building	June 2018	December 2019	June 2019	-
10	Construction works at JNVU, Jodhpur (Laboratory and two class rooms)	Building	June 2018	December 2019	WIP	3
11	ROB at level crossing number 265, Jhunjhunu	ROB	August 2017	February 2019	WIP	13

Appendix-6

(Refer paragraph 2.1.14; page 37)

Delay/deficiencies in Awarding Work Contracts

Case 1: Inordinate delay in construction of Sewerage Treatment Plant at Rajasthan Ayurvedic University, Jodhpur

Rajasthan Ayurvedic University, Jodhpur (RAU) entrusted (February 2017) the work of construction of sewerage treatment plant at its premises to the Company. Audit noticed that the Company awarded the work (May 2018) to a contractor by taking inordinate time of 15 months.

The Government stated that the Company appointed (March 2017) a consultant and sought (April 2017) a response from RAU on the query raised by the consultant. As the query remained unresponded for long, the Company belatedly directed the consultant to finalise the estimate, soil investigations *etc.* in consultation with RAU. On submission of detailed estimate by consultant, the Company finalised the technical estimate and awarded the work.

The fact remained that the Company was not prompt in coordinating with its client and resultantly, it took inordinate time in awarding the work to contractor.

Case 2: Inordinate delay in construction of Railway Over Bridge

The Company was awarded (August 2016) contract for construction of ROB at Level Crossing Number 265, Jhunjhunu at an estimated cost of ₹ 36.12 crore. The cost of the project was to be borne equally by the GoR and Indian Railways. As per MOU (August 2017) executed between the client organisation and the Company, the ROB was to be constructed by February 2019 (*i.e.* 18 months from the date of MOU). Simultaneously, the Company invited (October 2016) tenders for consultancy services required for preparation of General Arrangement Drawings (GAD) (including approval of Indian Railways and relevant road authorities), awarded (February 2017) consultancy work and submitted (September 2017 and January 2018) the GAD/modified GAD to Indian Railways for obtaining its approval. The modified GAD was approved by the Indian Railways in May 2018. Thereafter, the Company awarded (March 2019) the construction work of the ROB to the contractor which was in progress (August 2020).

Audit observed that the Company failed to finalise the tendering process initiated for awarding the work in August 2018 and belatedly, dropped (January 2019) the tender as the tender provided for supply of cement on account of the contractor however, as per practice *in vogue*, cement was arranged by the Company in all other cases. Resultantly, the Company, after taking inordinate time of more than 18 months, awarded

(March 2019) the work to a contractor after lapse of the project completion period stipulated in the MOU. Thus, inordinate time taken in finalising and obtaining approval on the GAD coupled with lacklustre and deficient approach in awarding the work contract defeated the very purpose of constructing the ROB in time. Resultantly, the benefits envisaged from construction of ROB had also been deferred to the extent of delay as the Company could not incur even one *per cent* of the envisaged expenditure upto August 2020.

The Government while accepting the facts stated that the work was delayed mainly due to re-inviting tenders after excluding cement, delay in receipt of GAD, encroachment on site and non-sanction of estimates by Indian Railways. Further, progress of the work was slow at present due to non-receipt of funds from client.

The reply was however silent on the core issues *i.e.* delay in preparing GAD and inviting initial tender by including supply of cement in the scope of contractor by deviating from its own practices due to which award of work was inordinately delayed.

Case 3: Inordinate delay in award and execution of a small construction work

On receipt of funds, the Unit office, Ajmer awarded (December 2016) the work of constructing a connecting corridor between buildings of Rajasthan Secondary Education Board (client) to a contractor with scheduled completion period of three months. The contractor did not initiate the work till September 2017. Meanwhile, the client revised (September 2017) the scope of work and thereafter sent (January 2018 to April 2018) several reminders to the Company. In response, the Unit office sent (May 2018) a revised estimate for the work which was also approved (June 2018) by the client. On this, the Unit office withdrew (June 2018) the work from the existing contractor and issued (October 2018) a fresh work order to another contractor with completion schedule as January 2019. The work could be completed and handed over to the client in January 2020 and February 2020 respectively.

Audit observed that the Unit office neither executed agreement with the client nor ensured commencement of initially awarded work in time as the work was not commenced even after lapse of nine months from the date of award of contract. The Unit office again inordinately delayed the cancellation of the existing work contract and awarding the new work contract. Thus, despite receipt of funds in advance, the Unit office took inordinate time of four years in executing a small magnitude work which was to be executed within a period of three months.

The Government stated that the initial work could not be taken up due to non-receipt of permission from BSER for initiation of work till May 2018 and the revised work was delayed mainly due to removal of ramp causing hindrance in foundation and furniture and other articles dumped on second floor.

The reply was factually incorrect as BSER itself had written (January 2018 to April 2018) several reminders to Unit office and Head office of the Company for initiating the work. Further, nature of hindrances mentioned for delay in revised work showed that the Company was not prompt and effective in handling the minor issues with its clients.

Appendix-7

(Refer paragraph 2.1.17; page 41)

Short levy of Liquidated Damage

Construction of trauma hospital at Mathura Das Mathur Hospital, Jodhpur

The Unit office, Jodhpur-I executed (February 2018) an MOU with the client department for construction work of trauma hospital at Mathura Das Mathur Hospital, Jodhpur. The Unit office awarded the work to the contractor for ₹ 19.86 crore with stipulated commencement date and completion date of the work as March 2018 and September 2019 respectively. Clause 5 under Section 4 (Contract Data) of the SBD relating to the work contract stipulated three milestones (*i.e.* 15 *per cent*, 40 *per cent* and 70 *per cent* of the contract price) for physical progress/completion of the work. Clause 49 under Section 3 (Conditions of Contract) of the SBD with corresponding clauses (clause 26 and 27) of Section 4 provided for levy of LD for delay in achievement of the milestones as well as completion of the entire work at the rate of 0.05 *per cent* of the contract price for delay of each day. The maximum limit of LD for delay in the work was to be 10 *per cent* of the contract price.

The details relating to delay/non-achievement of the three milestones as well as completion of the entire work upto August 2020 and the LD to be charged for the delays is detailed below:

Milestone wise delay in execution and applicable liquidated damage

(₹ in crore)

Benchmark	Proportionate value of work for the benchmark	Stipulated month for achieving the benchmark	Month in which the benchmark was achieved	Delay in months	LD to be deducted
i	**ii**	**iii**	**iv**	**v**	**vi=ii*v*30* 0.05%**
Milestone-I (15 %)	2.98	July 2018	October 2018	3	0.13
Milestone-II (40 %)	7.94	December 2018	September 2019	9	1.07
Milestone-III (70%)	13.90	April 2019	Pending	16	3.34
Entire work (100%)	19.86	September 2019	Pending	11	3.28
				Total	**7.82**
				Maximum LD to be levied/deducted	**1.99**

Source: Records of the Company.

It could be seen that:

- the contractor delayed in achieving the first two milestones by three months and nine months respectively whereas it could not achieve the third milestone despite lapse of 16 months from the stipulated month of its completion.

- as the work remained incomplete even after lapse of 11 months from stipulated month of its completion, the Unit office was expected to deduct proportionate LD from the concerned running bills and to deduct total LD worth ₹ 1.99 crore (*i.e.* maximum LD) from the bills of the contractor till August 2020. However, the Unit office released (May 2018 to March 2020) ₹ 12.78 crore against the 12 running bills submitted by the contractor from time to time by deducting LD of ₹ 0.05 crore only (sixth bill) till August 2020.

Audit observed that:

- the Unit office not only failed to control the delay in executing the work but also failed to deduct the applicable LD from the running bills of the contractor. This led to short deduction of LD worth ₹ 1.94 crore which was in violation of the provisions of the work contract as well as directions of the higher management.

- the hindrance register was not found updated as the entries upto November 2019 only were registered (June 2020).

- the Unit office instead of recovering the applicable LD by assessing the delay attributable to the contractor and taking stringent action against the defaulting contractor, *suo moto* granted (13 May 2020) provisional time extension (upto 31 July 2020) for avoiding expiry of the work contract. Due to this, computation of exact delay on part of contractor could not be assessed in audit.

Short recovery of LD and improper maintenance of hindrance register indicates that the Company lacked proper monitoring and financial control on the work.

The Government stated that the LD to be levied till second span (₹ 0.05 crore) had been correctly deducted. Further, upto third span, the Company had deducted total LD of ₹ 0.10 crore as applicable for delay on part of contractor.

The reply was not convincing as while releasing the payments, the Unit office did not ensure deduction of LD as per SBD. Further, the hindrance register furnished was not found updated in absence of which, the LD calculated and deducted by the Unit office could not be vouchsafed in audit.

Appendix-8

(Refer paragraph 2.1.19; page 42)

Statement showing details of the rate contracts awarded for procurement of cement (PPC and OPC) during 2016-17 to 2019-20

S. No.	Period of rate contract	PPC			OPC		
		Ordered quantity (in bags)	Rate (₹ per bag)	Order value (₹ in crore)	Ordered quantity (in bags)	Rate (₹ per bag)	Order value (₹ in crore)
1	April 2016 to August 2016	72200	221.75	1.60	308300	234.50	7.23
2	August 2016 to November 2016	214200	209.90	4.50	144500	219.90	3.18
3	November 2016 to March 2017	138000	187.30	2.58	277000	194.30	5.38
4	April 2017 to July 2017	180000	255.00	4.59	200000	275.00	5.50
5	July 2017 to October 2017 (extended upto November 2017)	100000	210.00	2.10	200000	224.00	4.48
6	November 2017 to February 2018	156000	189.00	2.95	300000	199.00	5.97
7	March 2018 to May 2018 (extended upto June 2018)	254300	189.00	4.81	541350	203.00	10.99
8	June 2018 to December 2018 (extended upto January 2019)	541100	191.00	10.34	992400	208.00	20.64
9	February 2019 to August 2019 (extended upto November 2019)	452240	209.50	9.47	1036748	223.50	23.17
10	January 2020 to June 2020 (extended upto October 2020)	335000	245.00	8.21	842500	263.00	22.16

Appendix-9

(Refer paragraph 2.1.19; page 43)

Avoidable expenditure on procurement of cement

Rule 73 of the RTPP Rules provides for extending contract period of contracts only in those cases where ordered quantity had been increased. Further, clause 5 under the special terms and conditions of the supply order did not restrict validity of the rate contract upto six months as it also mentions for validity of the rate contract till completion of supply.

Review of records relating to test checked cases disclosed that:

- the Company issued (12 and 27 February 2019) supply orders for 1036748 OPC bags (₹ 223.50 per bag) and 452240 PPC bags (₹ 209.50 per bag) respectively.
- As per clause 5 of the special terms and conditions of the supply orders, the rate contracts were to be valid for a period of six months or till completion of supply.
- the Company could obtain supply of 484314 OPC bags (47 *per cent*) and 144920 PPC bags (32 *per cent*) only within the stipulated contract period of six months (upto August 2019) and hence, extended (August/September 2019) the contract period of both the rate contracts upto 24 November 2019. However, the Company could obtain supply of only 633734 OPC bags (61 *per cent*) and 182340 PPC bags (40 *per cent*) upto 31 October 2019.
- On the basis of incorrect interpretation[1] of irrelevant provision (Rule 73: Right to vary quantity) of the RTPP Rules, the Company decided (6 November 2019) not to extend the rate contracts for further period as it had already extended the contracts for three months or more considering it as maximum allowable period for extending the contracts. Hence, the Company could obtain supply of 723368 OPC bags (70 *per cent*) and 182340 PPC bags (40 *per cent*) upto the end of extended period.
- New rate contracts were awarded (January 2020) by inviting fresh tenders (November 2019) for 842500 OPC bags (₹ 263 per bag) and 335000 PPC bags (₹ 245 per bag) with scheduled completion upto July 2020 (extended upto October 2020).

1 Contract period was to be extended upto 50 *per cent* of the originally granted period which has already been done by extending the contract for three months or more.

Audit observed that:

- the Company erred in interpreting the provisions contained under the RTPP Rules as well as supply order as major part of the quantities ordered under both types of rate contracts remained unsupplied.

- the contract was to remain valid till completion of the entire ordered quantities and there was no requirement for extending the contract period till completion of entire supply. Thus, the extensions already allowed (August/September 2019) by the Company were not needed.

- the decision to discontinue the existing rate contracts and to obtain supplies at higher rates under new rate contracts was not correct. Resultantly, the Company incurred avoidable expenditure of ₹ 2.20 crore due to procurement of cement at higher rates.

The Government stated that the supply period was not indefinite. Besides, the Company did not extend the contract period as the supplier refused to accept further extension as well as the contract could not be extended beyond 50 *per cent* of completion period.

The reply was factually incorrect as it contradicted clause 5 of the special terms and conditions of the supply order. Further, the Company did not apply due diligence in finalising as well as implementing the rate contract.

Appendix-10

(Refer paragraph 2.1.21; page 45)

Statement showing expenditure incurred in excess of funds received from the clients

(₹ in crore)

S. No.	Description of works/projects	Date of completion	Date of handing over the project to the client department/ organisation	Expenditure incurred upto August 2020	Funds received from the client department/ organisation upto August 2020	Expenditure incurred in excess of available funds
1	Development of Entry Plaza Complex at Brahma Temple, Pushkar, Ajmer	4 October 2018	5 March 2019	12.79	6.51	6.28
2	Construction works at Anasagar Lake, Ajmer	30 December 2018	9 January 2019	7.02	6.75	0.27
3	Building of Pure and Applied Chemistry Department at MDS University, Ajmer	24 August 2018	19 January 2019	3.89	3.14	0.75
4	Building for Raj Rishi Bharthari Matsaya University, Alwar	Work stopped in July 2019 (Non-availability of funds)	-	7.52	6.12	1.40
5	ITI building at Shergarh, Jodhpur	5 October 2018	6 January 2020	8.53	4.42	4.11
6	ITI building at Lohawat, Jodhpur	Work stopped in April 2019 (Non-availability of funds)	-	6.57	3.41	3.16
7	Construction of Sainik School at Jhunjhunu (Phase-I)	24 May 2018	14 September 2018	91.50	84.00	7.50
	Construction of Sainik School at Jhunjhunu (Phase-II)	WIP	-			
	Total			**137.82**	**114.35**	**23.47**

Appendix-11

(Refer paragraph 2.1.29 and 2.1.30; page 55)

Statement showing non-maintenance of key records

Case 1: Non-maintenance of Hindrance Register

In compliance to the budget declaration for 2016-17, the State Government subrogated the Schedule-XIII under Part-II of the Public Works Financial and Accounts Rules which provided that Hindrance Register shall be maintained by Engineer in-charge and reasons of delay (on account of department/ contractor) shall be specifically recorded event wise with full details. Every extension case must accompany copy of Hindrance Register and record of corrective measures taken by the Engineer incharge. Thereafter, the Finance Department, Government of Rajasthan issued (22 May 2017) a circular wherein format for preparation of Hindrance Register was prescribed. The circular further provided that:

- The contractor shall provide information of hindrances in writing to the Engineer incharge and the hindrance with its complete details was to be recorded in the Hindrance Register.
- The Engineer incharge shall take immediate action for removal of the hindrance and record its complete details in the Hindrance Register.
- The supervisory officers shall review the Hindrance Register during their site inspections.
- Monthly extract of the Hindrance Register shall be reported to higher authorities by the Engineer incharge which is to be reviewed by them on quarterly basis.
- The final time extension sanctioning authority shall approve the final time extension only after examining the Hindrance Register and other records relating to this register.

Thus, Hindrance Register is a vital record for ensuring timely completion of the works and assessing reasonability of the hindrances occurred in execution of a work. The Company also issued (31 May 2017) a circular which provided to maintain Hindrance Register and utilise it while processing the time extension cases in consonance with the circular issued by the Finance Department.

During detailed scrutiny of the 42 cases, Audit noticed that the Unit offices did not prepare Hindrance Register in respect of the following five works:

Selected works executed without maintaining Hindrance Register

S. No.	Description of work	Unit office	Stipulated month in which the work was to be commenced	Stipulated month in which the work was to be completed	Month upto which completion of the work has been extended (Completion status as on 31 March 2020)
1	Construction of Elevated Road at Ajmer	Ajmer-I	May 2018	May 2020	August 2021 (WIP)
2	Construction of ROB (level crossing Number 44) at Gulabbari	Ajmer-I	August 2018	February 2020	No progress as work held due to encroachment.
3	Construction of ITI building at Shergarh	Jodhpur-I	July 2017	October 2018	August 2019 (Complete)
4	Construction of ITI building at Lohawat	Jodhpur-I	February 2017	February 2018	July 2019 (Work stopped in April 2019 due to non-availability of funds)
5	Construction of laboratory classroom at Jai Narain Vyas University, Jodhpur	Jodhpur-I	October 2018	April 2019	July 2020 (WIP)

Audit noticed that out of the above five works, one work (S. No. 2) was discontinued due to encroachment whereas three works remained incomplete despite lapse of stipulated completion period. Resultantly, the Company extended the completion period of these three incomplete works for a period ranged between 15 months and 17 months on the grounds of non-shifting of facilities, subsequent changes in the scope, shortage of funds and keeping the contract active *etc*. Besides, the only work (S. No. 3) completed by the concerned contractor within the stipulated period was also hampered/delayed due to non-receipt of funds from the client department and resultantly, the Company allowed an extension of 10 months to settle the case.

Audit observed that despite delay in execution of these five works due to one or other hindrance, the concerned Engineer in-charge did not maintain the mandatory Hindrance Register in these cases. Besides, in none of these cases, the respective supervisory officer raised objection regarding non-maintenance of Hindrance Registers. Necessary periodic reporting of hindrances was also not ensured in these cases. This indicates that the concerned authorities did not put the mechanism for monitoring the hindrances in place which was not only mandatory in nature but also vital for proper monitoring and timely execution of these works. Further, in absence of the Hindrance Registers, reasonability of time extensions allowed in these cases also could not be ensured.

The Government in reply furnished copy of hindrance registers maintained for three of the five cases highlighted in the observation whereas the reply was silent in other two cases. Further, the copies of hindrance registers furnished with reply were incomplete as well as not updated.

Case 2: Non-obtaining mandatory program/updated program of construction

Clause 27 under Section 3 (Conditions of Contract) of the SBD provided that the contractor is required to submit a program[2] and thereafter an updated program[3] to the Engineer for approval within the time stated in the Section 4 (Contract data). It further provided that if the contractor does not submit an updated program within the stipulated period, the Engineer may withhold ₹ one lakh in each case from the next payment certificate and continue to withhold this amount until the next payment after the date on which the overdue program has been submitted.

During review of records relating to selected 42 works, it was noticed that the Company awarded 21 of these selected works having work order value of ₹ five crore and above (except one departmental work) by adopting the SBD for tendering and award of works. Audit noticed that in none of these 21 works, the concerned contractor submitted the mandatory program as well as updated program relating to construction works. However, the respective Unit office neither made efforts to obtain the program/updated program nor withheld the amount of 21 lakh (₹ one lakh in each case) from the payments released to these contractors. Thus, not ensuring compliance with the mandatory provisions laid down in the SBD defeated the purpose of inclusion of this provision in the SBD. In the absence of submission of program/updated program, proper monitoring of the work execution was not possible which indicates that the Unit offices did not monitor execution of these works effectively. This is also evident from the fact that 15 out of these 21 works got delayed for a period ranging upto 20 months till March 2020.

Audit further observed that the Company did not incorporate the clause for submission of program/updated program in the remaining 20 selected construction contracts having work order value upto ₹ five crore. However, reasons for non-inclusion of such a vital clause in the construction contracts were not found in the records of the Company.

The Government stated that there were initial/subsequent delays in these works due to non-finalisation of site, drawings and designs and lack of funds due to which it had been very difficult to furnish updated completion program.

The reply is not relevant as it did not address the issue highlighted in the observation.

2 A program showing general methods, arrangements, order and timing for all the activities in the works along with monthly cash flow forecast.

3 A program showing the actual progress achieved on each activity and the effect of the progress achieved on the timing of the remaining work including any changes to the sequence of the activities.

Appendix-12

(Refer paragraph 2.1.31; page 55)

Non-obtaining insurance policy from contractors

During review of records relating to selected works, Audit noticed that in 20 cases belonged to five[4] selected Unit offices, the Contractors defaulted in furnishing the insurance cover as per provisions of the SBD as detailed in table given below:

Table: Statement showing projects/works where the contractors defaulted in providing requisite insurance cover

S. No.	Description of work	Schedule as per work order		Insurance policy provided in actual		Period for which insurance was not submitted/ delayed (in months)	Period for which insurance was not renewed upto August 2020 (in months)	Value of work executed upto August 2020 (₹ in crore)
		Month/Year from which insurance was to commenced	Month/Year by which insurance was to be provided (including DLP)	Month/Year from which insurance effected	Month/Year in which insurance expired/to be expired			
A	**Unit office, Jodhpur-I**							
1	Construction of ITI building at Shergarh, Jodhpur	June 2017	October 2021	November 2017	November 2018	5	21	9.25
2	Construction of ITI building at Lohawat, Jodhpur	February 2017	February 2021	January 2018	July 2018	-[5]	13[6]	3.44
3	Trauma Hospital at MDM, Hospital, Jodhpur	March 2018	September 2022	Not provided	Not provided	29	NA	11.27
4	Construction of laboratory at Electric Engineering Department, JNVU, Jodhpur	December 2018	June 2019	Not provided	Not provided	6	NA	0.25
5	Construction of Laboratory and two classrooms at JNVU, Jodhpur	October 2018	August 2020 (WIP)	Not provided	Not provided	22	NA	0.27
6	Construction of Police Housing Quarters, Jodhpur	September 2017	August 2020 (WIP)	December 2017	December 2020	3	-	1.78
7	Construction works at Umaid Stadium, Jodhpur	May 2018	August 2020 (WIP)	Not provided	Not provided	27	NA	0.31

4 Jodhpur-I, Alwar, Ajmer-I, Ajmer-II and Jhunjhunu.
5 The work commenced in January 2018 and the insurance cover also provided in January 2018.
6 Delay was taken upto July 2019, when the contractor asked the Company for finalisation of work.

S. No.	Description of work	Schedule as per work order		Insurance policy provided in actual		Period for which insurance was not submitted/ delayed (in months)	Period for which insurance was not renewed upto August 2020 (in months)	Value of work executed upto August 2020 (₹ in crore)
		Month/Year from which insurance was to commenced	Month/Year by which insurance was to be provided (including DLP)	Month/Year from which insurance effected	Month/Year in which insurance expired/to be expired			
8	Stone Alleviation work at Shooting Range, Umaid Stadium, Jodhpur	October 2018	August 2020 (WIP)	Not provided	Not provided	22	NA	0.11
9	Construction of STP at RAU, Karwar, Jodhpur	May 2018	August 2020 (WIP)	Not provided	Not provided	27	NA	0.71
	Total A							**27.39**
B	**Unit office, Alwar**							
10	Residential (Police) quarters at Alwar	August 2017	November 2021	March 2018	November 2018	7	21	4.03
	Total B							**4.03**
C	**Unit office, Ajmer-I**							
11	Upgradation works at Anasagar Lake, Ajmer	September 2016	December 2021	January 2017	January 2020	4	7	5.01
12	Elevated Road, Ajmer	May 2018	August 2020 (WIP)	September 2019	May 2021	16	-	23.25
13	ROB at Level Crossing Number 44, Gulabbari, Ajmer	August 2018	August 2020 (WIP)	May 2019	February 2020	9	6	4.88
14	Development work at Brahma Temple, Pushkar	August 2017	April 2021	July 2018	July 2019	11	13	8.95
	Total C							**42.09**
D	**Unit office, Ajmer-II**							
15	Construction of Todaraisingh -Bhaghera-Kekri Road (46/00 KMs to 67/00 KMs)	January 2018	September 2021	January 2019	June 2025	12	-	27.98
	Total D							**27.98**
E	**Unit office, Jhunjhunu**							
16	Construction of Six block of Hostel Sainik School, Jhunjhunu	October 2018	August 2020 (WIP)	December 2018	August 2020	2	-	23.76
17	ROB at Level Crossing Number 265, Jhunjhunu	March 2019	September 2020	June 2020	June 2021	15	-	4.73

S. No.	Description of work	Schedule as per work order		Insurance policy provided in actual		Period for which insurance was not submitted/ delayed (in months)	Period for which insurance was not renewed upto August 2020 (in months)	Value of work executed upto August 2020 (₹ in crore)
		Month/Year from which insurance was to commenced	Month/Year by which insurance was to be provided (including DLP)	Month/Year from which insurance effected	Month/Year in which insurance expired/to be expired			
18	Development of four lane of Sikar-Jhunjhunu-Luharu Road NH-08 (95/100 KMs to 122/600 KMs)	November 2017	November 2021	February 2018	February 2019	3	18	63.53
19	Construction of Multi-purpose Hall at Stadium, Jhunjhunu	January 2019	October 2019	March 2019	January 2020	2	-	3.72
20	Lying of Synthetic track at Stadium, Jhunjhunu	January 2019	August 2020 (WIP)	August 2020	April 2021	19	-	0.44
	Total E							**96.18**
	Grand Total							**197.67**

Audit noticed that:

- in six cases (Sl no. 3, 4, 5, 7, 8 and 9), the contractors did not furnish insurance cover and resultantly, one work remained uninsured throughout its currency of execution (December 2018 to June 2019) and the remaining five works which were under progress/DLP remained uninsured despite lapse of period ranging between 22 months and 29 months from the stipulated date of commencement of insurance.
- in remaining cases, the contractors furnished insurance cover with delay ranging between two months and nineteen months. Besides, period of the insurance cover provided by the contractors had already elapsed in seven cases and thus, these works remained uninsured for a period ranging between six months and twenty one months as these works were under progress/DLP till August 2020.
- Despite having provisions in the work contracts, the Unit offices did not ensure receipt/renewal of requisite insurance cover from inception of the concerned works till currency of the work/DLP due to which a large number of works remained uninsured for a significant period/entire currency of the contract. Thus, Company failed to ensure compliance with the stipulated provisions.
- The Unit offices did not exercise the option to obtain/renew the insurance cover on their own though provided in the SBD/agreement. Resultantly, works worth ₹ 197.67 crore remained uninsured for a significant period.

Aappendix-13

(Refer paragraph 2.2; page 60)

Budgetary estimates for total profit, total taxable income and total tax for the year and instalments of advance tax deposited during the year 2018-19

S. No.	Particulars	Date	Amount (₹ in crore)
1	Estimated total profit for the year	15.06.2018	172.85
2	Estimated total taxable income for the year	15.06.2018	162.29
3	Estimated total tax for the year @34.944% of S. No. 2	15.06.2018	56.71
4	Estimated advance tax deposited for the Ist Instalment (15% of S. No. 3)	14.06.2018	8.51
5	Estimated advance tax deposited for the IInd Instalment (45% of S. No. 3 - ₹ 8.51 crore)	13.09.2018	17.01
6	Revised estimate of total taxable income for the year[7]	14.12.2018	122.29
7	Revised estimate of total tax for the year @34.944% of S. No. 6	14.12.2018	42.73
8	Estimated advance tax deposited for the IIIrd Instalment (75% of S. No. 7 - ₹ 25.52 crore)	14.12.2018	6.53
9	Revised estimate of total tax for the year (S. No. 7 + ₹ 15 crore[8])	15.03.2019	57.73
10	Estimated advance tax deposited for the IVth Instalment (₹ 57.73 crore i.e. 100% of S. No. 9 - ₹ 32.05 crore)	15.03.2019	25.68

7 Worked out after deducting ₹ 40 crore contributed to Rajasthan Chief Minister Relief Fund.
8 Adhoc impact on tax liability envisaged from reviewing the policy of valuing land stock under encroachment/litigation at nil value.

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Report of the
Comptroller and Auditor General of India
on Performance Audit of
Direct Benefit Transfer

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Rajasthan
Report No. 5 of the year 2022

Report of the
Comptroller and Auditor General of India
on Performance Audit of
Direct Benefit Transfer

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Preface

This Report has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution of India.

Direct Benefit Transfer (DBT) is a governance regime which ensures simple and user-friendly Government to People interface and delivers entitlements directly into the bank accounts of the beneficiaries removing leakages, reducing delays and enhancing financial inclusion.

This Report covering the period April 2017 to July 2020 contains the results of performance audit of 'Direct Benefit Transfer' relating to two selected social security pension schemes.

The performance audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive Summary

Purpose to undertake this audit

DBT is a major government reform initiative envisaging simpler and faster flow of funds to the right beneficiaries. With the outbreak of the COVID-19 pandemic and the imposition of lockdown and social distancing norms, DBT emerged as a boon in providing succour and relief to people. This performance audit covered two schemes under the Social Justice and Empowerment Department i.e. Chief Minister Old Age Samman Pension Scheme and Chief Minister Ekal Nari Samman Pension Scheme. Audit focused on coverage, identification of beneficiaries, efficiency and design of payment process. The objective of Audit was to assess and evaluate the State's performance in implementation of DBT to minimize intermediary levels, delay in payments to intended beneficiaries and pilferage and duplication.

Audit also checked whether the infrastructure, organization and management of DBT were adequate and effective and beneficiaries actually received the benefits.

Further, analysis of the data dump of RajSSP[1] was carried out to ensure whether the scheme data was reliable, accurate and complete, data of all beneficiaries was digitized, controls existed to prevent errors in beneficiary data and failed transactions were tracked, monitored and reconciled.

Results in brief

There were delays in sanction and payment of pensions due to which the beneficiaries were deprived of the scheme benefits for the delay period. Pensions were sanctioned to applicants who had not attained the minimum age of eligibility on the date of application whereas in certain cases applications of eligible applicants were rejected, indicating monitoring failures.

Process of Physical verification was not found to be robust. The Department lacked a system to periodically review eligibility of beneficiaries to weed out ineligible cases and identify cases of erroneous physical verification.

Mandatory post-audit of the auto-escalated applications was not conducted and recovery was pending in instances of payment of pension in ineligible auto-sanctioned applications. Double pensions were paid to beneficiaries who did not have unique IDs.

Systemic issues of RajSSP such as lack of multi-factor authentication, lack of updates to system requirement specifications and lack of implementation of

[1] RajSSP portal has been developed by NIC for SJED and is utilised by SJED for the implementation of social security pension schemes.

business continuity plan / disaster recovery plan were noticed, along with deficiencies in the input, processing and output controls.

The State DBT portal did not contain important scheme details of the State DBT schemes such as number of beneficiaries in a scheme, amount transferred to the beneficiaries, month-wise/year-wise DBT transfers, savings due to DBT, etc.

Significant pendency was noticed in the disposal of grievances/queries pertaining to CMOASPS and CMENSPS.

Principal findings and recommendations of the Performance Audit

The chapter wise audit findings that led to audit conclusions and recommendations are as follows.

Chapter II: Implementation of DBT in Social Security Pension Schemes

- Irregularities like dead beneficiaries being verified as 'alive', pension of beneficiaries who were alive stopped on being erroneously verified as 'dead' and applicants found ineligible during verification being marked as 'verified' for subsequent payments were found in the system of physical verification of beneficiaries.

  (Paragraph 2.5)

- Cases of auto verification/sanction were not being post-audited by the sanctioning authorities and responsibility of the concerned officers was not being fixed in cases where auto verification/sanction led to wrongful payment of pension.

  (Paragraph 2.6)

- Unique IDs were not linked to the Pension Payment Orders (PPOs) which led to duplication of beneficiaries and instances of double payment of pension. The Department failed to undertake focussed intervention in getting unique IDs for all the beneficiaries and linking their PPOs with these unique IDs.

  (Paragraph 2.8)

- Information Technology related issues such as lack of multi-factor authentication, lack of updates to system requirement specifications and lack of implementation of business continuity plan / disaster recovery plan were noticed.

  (Paragraph 2.10)

Recommendations:

- *Harmonise Pension Rules with Jan-Aadhaar as the information pertaining to eligibility of the beneficiaries is being fetched from Jan-Aadhaar for all the social security pension schemes.*

- *Incorporate a feature in RajSSP which highlights the cases involving modification of those beneficiary details in Jan-Aadhaar database which are relevant to the eligibility for pension schemes for further scrutiny by the Department.*
- *Take steps to make the process of physical verification robust while ensuring accountability for the instances of erroneous verification and sanction.*
- *Incorporate in the system of annual physical verification a comprehensive evaluation of the eligibility and validation of basic details such as bank account numbers of beneficiaries every year.*
- *Implement the feature of automatic transfer of eligible beneficiaries from CMOASPS to CMENSPS on RajSSP and also extend this facility to 'Separated' and 'Divorced' beneficiaries in addition to 'Widows'. An MIS report on RajSSP regarding beneficiaries of CMOASPS eligible for transfer to CMENSPS may be helpful to monitor any pendency in such transfers.*
- *Ensure that Jan-Aadhaar IDs of the remaining beneficiaries are updated on RajSSP and all the PPOs are linked to the Jan-Aadhaar IDs in a time-bound manner so that the RajSSP system is able to detect and prevent cases of duplicate beneficiaries and double payments.*
- *Make efforts to plug the loopholes in the application controls of RajSSP to ensure data security, accuracy, validity and enhance the capability of RajSSP in efficient and effective implementation of the schemes.*
- *A nodal officer may be nominated by the State Government to monitor and manage aspects such as validity, integrity and security of the data in the IT systems of the Department in a dedicated and focused manner.*

Chapter III: Infrastructure, Organization and Management of DBT in State

- The State DBT Portal (Jan-Aadhaar portal) was not integrated with DBT Bharat portal. Important details of DBT schemes such as number of beneficiaries, amount of benefit transfer per beneficiary, month-wise/year-wise DBT transfers, and savings due to DBT etc. were not available on the portal. It was also noticed that the limited scheme data available on the state DBT Portal was not updated in real time.

(***Paragraph 3.1***)

- State DBT cell was not involved in development of scheme/department-specific ICT applications and the development of such applications was being handled by the concerned Departments. Training/ seminar/workshop for capacity building of State officials have not been organized.

(***Paragraphs 3.2 and 3.3***)

Recommendations

The State Government may:

- *ensure the availability of scheme-wise information of all DBT schemes in the state on the State DBT portal and its proper linking with the DBT Bharat portal;*
- *make provision of expert technical support to enable State DBT cell to effectively function as nodal point for DBT related matters of the state as envisaged.*

Chapter IV: Delivery of benefits to the intended beneficiaries and the grievance redressal mechanism

- The payments of pension were made with significant delays as against the timeline prescribed by the Pension rules.

(***Paragraph 4.1***)

- Recoveries pertaining to excess/irregular pension payments were pending.

(***Paragraph 4.2***)

- Shortcomings were noticed in the procedure to address pension payment failures with no provision to inform beneficiaries about such failures and the beneficiaries being subjected to a protracted process with redundant steps for rectification of details.

(***Paragraph 4.3***)

- A dedicated body to deal with DBT related complaints and grievances of beneficiaries was not set up by DBT cell/ SJED. Significant pendency was noticed in the disposal of grievances/queries pertaining to CMOASPS and CMENSPS registered on RajSSP.

(***Paragraphs 4.4 and 4.5***)

Recommendations

The State government may:

- *analyse the reasons for delayed payments and ensure pension payments are done within the timelines as prescribed by Pension rules;*
- *provide the necessary information through means such as SMS and facilitate the beneficiaries in cases of Pension payment failure;*
- *take steps to streamline the procedure for rectification of beneficiary details such that the Jan-Aadhaar details, on being updated after due verification, are automatically approved for all the pension payments linked with Jan-Aadhaar;*
- *constitute a dedicated Grievance Redressal Cell to provide speedy and effective resolution of complaints/grievances.*

Chapter – I
Introduction

Chapter I
Introduction

Direct Benefit Transfer (DBT) is a major reform initiative of the Government of India to ensure better and timely delivery of benefits from Government to the people. This marks a paradigm shift in the process of delivering benefits like wage payments, fuel subsidies, food grain subsidies etc. directly into the bank accounts of the beneficiaries, removing leakages and enhancing financial inclusion[2]. DBT envisions a governance regime which ensures a simple and user-friendly Government to People interface and directly delivers entitlements to eligible individuals and households in a fair, transparent, efficient and reliable manner.

1.1 DBT in the State

Rajasthan, being the largest state of the country in terms of area and having a large population, has its unique challenges in delivering government services to the residents living in far-flung areas. Hence, robust electronic mode of service delivery was needed, to do away with the deficiencies of physical delivery, so that the benefits of public welfare can be delivered at the door-step to the residents in a transparent and leak proof manner. In Rajasthan, different departments are running schemes for the electronic delivery of benefits and government services directly to the beneficiaries. A State DBT cell in the Planning Department was established, under *Bhamashah* scheme, in 2016.

The State Government launched *Bhamashah* scheme in 2008 for financial inclusion, which was restructured in 2014 and in 2017. Bhamashah Act[3] was passed for direct transfer of public welfare benefits and services by capturing the demographic information of individuals residing in the State and providing them with a unique ID linked with Aadhaar. Under the scheme, 164 social welfare schemes of the state were notified[4] for delivering benefits in cash and kind through *Bhamashah* platform. The *Bhamashah* Act was replaced by the Jan-Aadhaar Act[5] in 2020.The role of the *Bhamashah* scheme (now Jan-Aadhaar scheme) was to capture the demographic information of the beneficiaries such as gender, date of birth, name of family members, bank account details and to serve as a proof of identity.

1.2 Selection of Department and schemes

The selection of the Department was done on the basis of highest expenditure on DBT payments incurred in the State during the period 2017-18 to 2019-20. The details are given in table 1 below:

[2] Guidelines for State DBT Cell by DBT Mission under Cabinet Secretariat.
[3] Rajasthan Bhamashah (Direct Transfer of Public Welfare Benefits and Delivery of Services) Act, 2017
[4] 161 schemes vide notification dated 6th February 2017 and 03 schemes vide notification dated 5thDecember 2017.
[5] Rajasthan Jan-Aadhaar Authority Act, 2020

Table 1: DBT Expenditure incurred by various departments during 2017-18 to 2019-20

(₹ in crore)

S. No.	Name of Department	Cumulative DBT Expenditure
1	Social Justice and Empowerment	18,753.57
2	Medical, Health and Family Welfare	759.14
3	Labour	713.89
4	School Education and Language	606.13
5	Skill, Employment and Entrepreneurship	402.96
6	Higher and Technical Education	20.53
7	Information and Public Relation	0.06

Source: DBT Bharat portal and information provided by the Departments

Thus, the Social Justice and Empowerment Department (SJED) of the Government of Rajasthan (GoR) was selected for the Performance Audit (PA). SJED acts as the nodal department primarily focussing on educational and socio-economic development. It implements the upliftment programmes for the Scheduled Caste, Scheduled Tribes, Economical Backward Classes, Other Backward Classes, Special Backward Classes, along with welfare of specially abled, destitute and economically weaker children, women and aged citizens. The Department is entrusted with the following tasks:

- Socio-economic development of the targeted groups of society.
- Educational enhancement of targeted groups by way of scholarships and hostel facilities.
- Schemes for social security to old, specially abled and widow/destitute etc.
- Programs for rehabilitation of drug addicted persons, bootleggers, unclaimed women etc.

Further, within SJED, the schemes with highest expenditure were as under: -

Table 2: SJED schemes with highest expenditure

(₹ in crore)

S. No.	Name of scheme	Amount of DBT transfers in the scheme			Total
		2017-18	2018-19	2019-20	
1	CM Old Age Samman Pension Scheme	2,908.52	2,905.81	4,423.84	10,238.17
2	CM Ekal Nari Samman Pension Scheme	550.19	1,469.40	1,793.66	3,813.25
3	CM Vishesh Yogyajan Samman Pension Scheme	298.48	388.47	448.76	1,135.71

Source: Information provided by SJED

The two schemes[6] with the highest expenditure under SJED i.e. *Chief Minister Old Age Samman Pension Scheme* (CMOASPS) and *Chief Minister Ekal Nari Samman Pension Scheme* (CMENSPS) were selected for the PA.

The year-wise position of beneficiaries in these two social security pension schemes in the State was as under:

Table 3: Position of Beneficiaries

S. No.	Name of Scheme	No. of Beneficiaries			
		2017-18	2018-19	2019-20	2020-21
1	CMOASPS	31,59,187	36,99,340	42,56,407	44,39,776
2	CMENSPS	13,60,484	14,48,304	15,56,442	15,79,061

Source: Information provided by SJED

1.2.1 Brief details of the selected Schemes

CMOASPS and CMENSPS have been implemented by the SJED, Government of Rajasthan since 1974 to fulfill the mandate given to states under article 41 of the Constitution of India to provide public assistance to its citizens in case of destitution, old age, sickness and disablement[7] etc. Both these pension schemes are now governed by the Rajasthan Social Security Old age, Widow, Separated and Divorced Pension Rules, 2013 (Pension Rules).

(i) Chief Minister Old Age Samman Pension Scheme

The scheme envisages payment of pension to residents of Rajasthan who have attained 58 (men)/ 55 (women) years of age with the following eligibility criteria:

(a) They and their spouse do not have a regular source of income or
(b) The annual income of applicant and his/ her spouse from all sources is below ₹ 48000 per annum or
(c) Is a member of a BPL or *Antyodaya* family or
(d) Belongs to *Sahariya/Kathodi/Kherwa* caste or is a member of *Astha*[8]card holding family.

Further, if the applicant himself/herself or husband or wife or son are serving in the Central Government, other State Government, State Government, State Undertaking, or are a pensioner of Central Government, other State

[6] The schemes were renamed from Chief Minister Old Age Pension Scheme (CMOAPS) and Chief Minister Widow Pension Scheme (CMWPS) to CMOASPS and CMENSPS respectively vide letter dated 04-06-2013. However, in data dump their names were still reflected as per the old nomenclature.

[7] https://ssp.rajasthan.gov.in/LoginContent/MidLogin.aspx

[8] *Astha* is a Government of Rajasthan scheme in which families with at least two members having more than 40 *per cent* disability and annual family income below ₹1.20 lakh are provided benefits such as free medical treatment, ration etc. at par with BPL families.

Government, State Government, State Undertaking, they will not be eligible to receive pension under this scheme.

Under the scheme, a pension of ₹750 is paid for age below 75 years and ₹1000 for age 75 years and above per month to eligible beneficiaries directly in their bank accounts.

(ii) Chief Minister Ekal Nari Samman Pension Scheme

The scheme envisages payment of pension to Widowed/ Separated/ Divorced women of 18 years and above who are residents of Rajasthan with the following eligibility criteria:

(a) Is a member of a BPL or *Antyodaya* family or
(b) Belongs to *Sahariya/Kathodi/Kherwa* caste or is a member of *Astha* card holding family or
(c) HIV / AIDS positive and registered with State AIDS Control Society or
(d) Do not have a regular source of her annual income or the income from all sources is below ₹48,000 per annum.

Further, if the applicant herself or son are serving in the Central Government, other State Government, State Government, State Undertaking, or are a pensioner of Central Government, other State Government, State Government, State Undertaking, they will not be eligible to receive pension under this scheme.

Under the scheme, eligible beneficiaries get a monthly pension of ₹500 from age 18 years to less than 55, ₹ 750 from age 55 to less than 60, ₹1,000 from age 60 to less than 75 and ₹ 1,500 for 75 years and above.

1.2.2 Audit scope, Selection of Districts and lower-level units and Audit Methodology

A. Audit Scope

The period covered under the audit was from April 2017 to July 2020. The IT platform being used for DBT/in-cash transfer to the beneficiaries was examined. Additionally, Audit also focused on transfer of benefits to the beneficiaries to examine whether and to what extent beneficiaries actually received the benefits and the related issues in the scheme implementation such as delays, grievance redressal, etc.

B. Selection of Districts, lower-level units and Beneficiaries

Keeping in view the spread of Covid-19, the field audits had been limited to Jaipur and the adjoining districts only. Therefore, six districts viz. Jaipur, Dausa, Tonk, Sikar, Ajmer and Alwar and two blocks from each of these six districts were selected. The details of selection of districts, lower-level units and beneficiaries for survey are given in ***Annexure -A*.**

C. Audit Methodology

Following activities were carried out as part of the PA:

- Digital and Physical records, data and reports of SJED and Planning Department were examined.
- Beneficiary survey of 240 beneficiaries for each scheme receiving pension in their bank accounts and 72 beneficiaries of both schemes receiving pension through Money Orders (total 552 beneficiaries).
- Treasury level checks at the concerned treasuries of the selected Gram Panchayats and Wards.
- Examination of information available in various reports of RajSSP portal through Login ID based access provided by the Department.
- Joint physical verification of the State Data Center.

In addition, data analysis of RajSSP data dump[9] (containing the information related to the two schemes) was also carried out. SJED provided (13 January 2021) the data dump of the Social security pension schemes for the period April 2017 to July 2020 being implemented by the department.

The main objectives of data dump analysis were to assess whether:

(i) The data provided is reliable, accurate and complete.
(ii) Data of all beneficiaries was digitized;
(iii) There is process/work flow for approval and modification of beneficiary data;
(iv) The mandatory fields have been specified and filled in the database;
(v) Separate authorities are prescribed for processing and approval of data as part of the IT System;
(vi) Controls exist to prevent errors in beneficiary data; and
(vii) Failed transactions are tracked, monitored and reconciled.

The details of the checks carried out during data analysis of the data dump are provided in ***Annexure B.***

An Entry conference explaining the objectives, scope and methodology of the Performance Audit was held with officers/officials of SJED, State DBT Cell, DoITC[10], National Informatics Centre (NIC), Directorate of Treasury and Accounts (DTA) and Jan-Aadhaar authority[11] on 19 November 2020. A virtual meeting of the officers of the O/o Chief Technology Officer, Indian Audit and Accounts Department and Accountant General (Audit-I) Rajasthan with officers/officials of SJED and NIC was organized on 25 November 2020 to discuss the functioning of RajSSP portal including different aspects of the online process of pension sanctioning and payment. The draft report was

[9] A **data dump** is large amount of **data** transferred between two systems. For example, a **database** can be **dumped** to another network server, where it could be utilized by other software applications or analyzed by a person
[10] Department of Information Technology and Communication, GoR
[11] Under Directorate of Economics and Statistics, Planning Department, GoR

forwarded to the State Government on 16 August 2021, replies to which was received on 31 August 2021. Subsequently, an Exit conference was held with the Secretary, SJED, and officers of NIC, State DBT cell, DTA and DoITC on 03 September 2021 in which audit findings, replies of the government and audit recommendations were discussed. The responses of the State Government during and after the exit conference have been suitably incorporated in the relevant paragraphs.

1.3 Audit Objectives

The PA, covering the period April 2017 to July 2020, was carried out to ascertain:

i. Whether necessary process re-engineering was done for implementation of DBT to minimize:
   - intermediary levels,
   - delay in payments to intended beneficiaries and
   - pilferage and duplication.

ii. Whether the infrastructure, organization and management of DBT were adequate and effective

iii. Whether beneficiaries actually received the benefits

iv. Whether effective grievance redressal was ensured for proper implementation of the schemes

1.4 Audit Criteria

The main source of audit criteria was derived from the following documents:

i. Rajasthan Social Security Old age, Widow, Separated and Divorced Pension Rules 2013

ii. Rajasthan Treasury Rules, 2012

iii. General Financial and Accounting Rules (GoR)

iv. Rajasthan E-Governance IT and ITES policy, 2015

v. Rajasthan Jan-Aadhaar Authority Act 2020

vi. Rajasthan Bhamashah (Direct Transfer of Public Welfare Benefits and Delivery of Services) Act, 2017

vii. Rajasthan Bhamashah (Direct Transfer of Public Welfare Benefits and Delivery of Services) Rules, 2018

viii. Documents, circulars, orders, instructions and notifications issued by Central Government and State Government

ix. Standard Operating Procedure (SOP), Handbook on DBT and Guidelines for State DBT Cell issued by DBT Mission under Cabinet Secretariat

x. Instructions regarding maintenance of database, generation of various reports and IT controls

1.5 RajSSP portal of Integrated Financial Management System

RajSSP portal is the Social Security Pension Module of Integrated Financial Management System (IFMS) introduced in November 2011. Details of beneficiaries of various social security pension schemes being implemented by SJED are available on this portal. Sanctions for eligible applicants are issued by respective Sub Divisional Officers/ Block Development Officers (SDOs/BDOs) and submitted to respective Treasuries/Sub-Treasuries[12] through RajSSP for pension disbursement.

1.6 DBT process in social security pensions

Procedure for application, verification, issuing of sanction, pension payment and appeal

Previously the entire process from application and processing to the payment of the social security pensions in the state was offline. The Department undertook Business Process Re-engineering (BPR) over the years to bring the entire process online with the introduction of RajSSP, streamlined the process through measures such as leveraging Bhamashah/Jan-Aadhaar demographic data, introduction of single-DDO single-Treasury system, etc. and introduced DBT for direct payment of social security pensions into the bank accounts of the beneficiaries. The process of disbursement of social security pensions (including CMOASPS and CMENSPS) has been described below.

Application process: Applicant can apply online[13] through any e-Mitra kiosk/ or Single Sign On (SSO) ID on RajSSP portal in prescribed format providing Bhamashah/Jan-Aadhaar number and Aadhaar number. The personal/ demographic details of the applicants available in the Bhamashah/Jan-Aadhaar and Aadhaar database will be automatically populated in the pension application form after biometric/One Time Password (OTP) authentication. The application will then be forwarded to the concerned Verification Officer, online notice of which will be sent by SMS to the registered mobile number of the applicant.

Verification: On receiving the application form, the Verification Officer checks the details like date of birth, age, domicile, place of residency, source of income and other eligibility criteria provided by the applicant in the application. After checking and verifying the application form, the Verification Officer will send the verified application online to the sanctioning authority through the web portal with his recommendation.

[12] From 30 April 2020 Additional Director/Pension of SJED has been made the single Drawing and Disbursing Officer (DDO) and Jaipur rural treasury has been made the single treasury for all social security schemes of SJED. It means that bills of all the social security pensions of SJED, including CMOASPS and CMENSPS, are prepared by Additional Director (Pension)/SJED and all such bills are passed by Jaipur rural treasury.

[13] Vide Order dated 07.06.2017

Sanction: After receiving the online application form, the Sanctioning Officer either accepts or rejects the application and in either case, the orders are given online through the portal and again the information is sent to the applicant by SMS on his registered mobile number. In case of acceptance of application, an online pension sanction order is issued by the sanctioning officer.

Pension Payment Order: Online pension sanction order is to be treated as the pension payment order. On receipt of the online pension sanction order through RajSSP, the concerned Treasury officer/ Pension Payment officer functions as the DDO and initiates the process for payment of pension in the bank account of the beneficiary through IFMS.

Appeal: Appeal against the order regarding the rejection of pension claim by the sanctioning authority can be made to the District Collector within two months. SJED would have the right to review the decision of the District Collector if it is considered necessary based on merit.

This procedure has been illustrated through the work flow and process flow diagrams provided below.

Chart 1

Work Flow Diagram of CMOASPS and CMENSPS

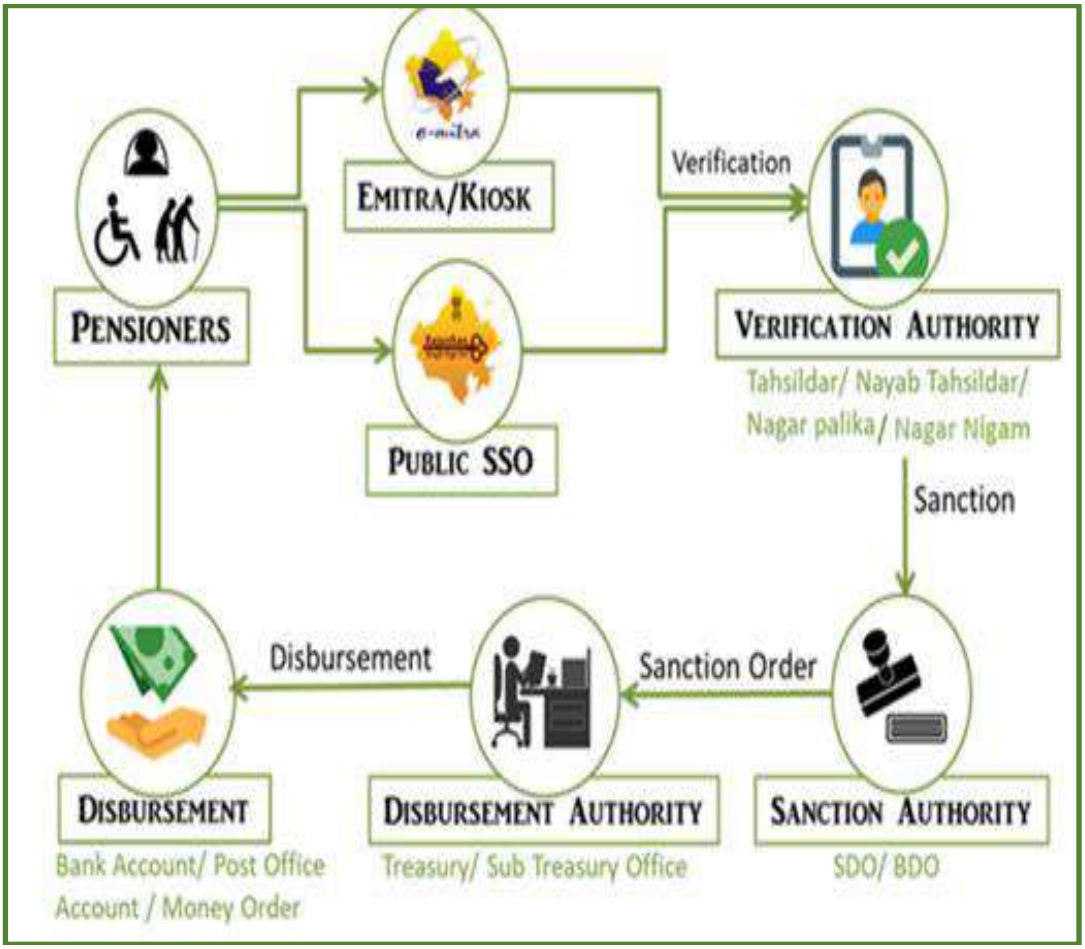
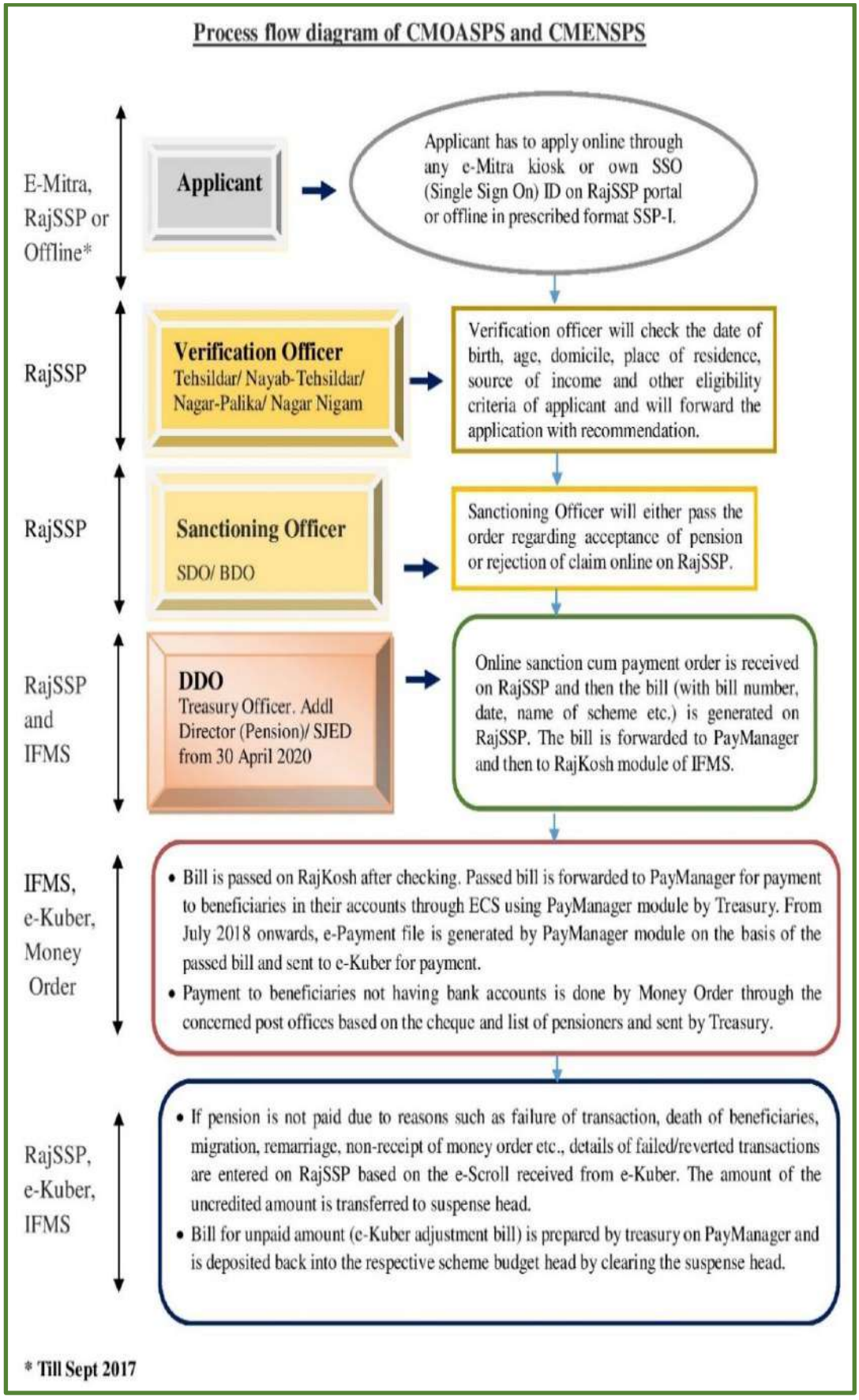
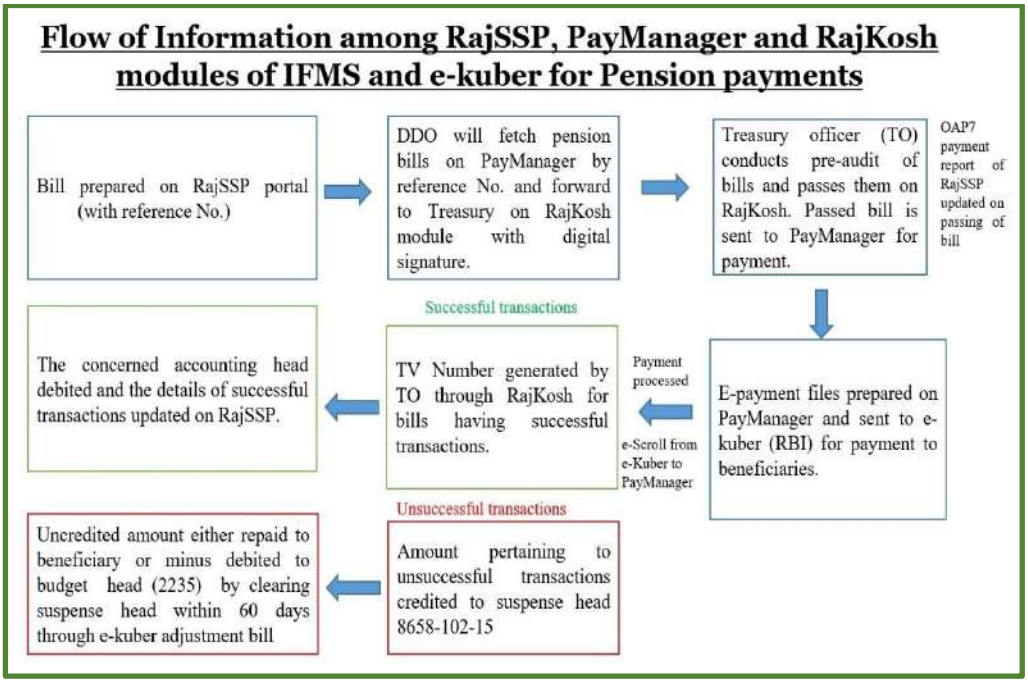


Chart 2


Process flow diagram of CMOASPS and CMENSPS
E-Mitra, RajSSP or Offline*
Applicant
Applicant has to apply online through any e-Mitra kiosk or own SSO (Single Sign On) ID on RajSSP portal or offline in prescribed format SSP-I.
RajSSP
Verification Officer
Tehsildar/ Nayab-Tehsildar/ Nagar-Palika/ Nagar Nigam
Verification officer will check the date of birth, age, domicile, place of residence, source of income and other eligibility criteria of applicant and will forward the application with recommendation.
RajSSP
Sanctioning Officer
SDO/ BDO
Sanctioning Officer will either pass the order regarding acceptance of pension or rejection of claim online on RajSSP.
RajSSP and IFMS
DDO
Treasury Officer. Addl Director (Pension)/ SJED from 30 April 2020
Online sanction cum payment order is received on RajSSP and then the bill (with bill number, date, name of scheme etc.) is generated on RajSSP. The bill is forwarded to PayManager and then to RajKosh module of IFMS.
IFMS, e-Kuber, Money Order
• Bill is passed on RajKosh after checking. Passed bill is forwarded to PayManager for payment to beneficiaries in their accounts through ECS using PayManager module by Treasury. From July 2018 onwards, e-Payment file is generated by PayManager module on the basis of the passed bill and sent to e-Kuber for payment.
• Payment to beneficiaries not having bank accounts is done by Money Order through the concerned post offices based on the cheque and list of pensioners and sent by Treasury.
RajSSP, e-Kuber, IFMS
• If pension is not paid due to reasons such as failure of transaction, death of beneficiaries, migration, remarriage, non-receipt of money order etc., details of failed/reverted transactions are entered on RajSSP based on the e-Scroll received from e-Kuber. The amount of the uncredited amount is transferred to suspense head.
• Bill for unpaid amount (e-Kuber adjustment bill) is prepared by treasury on PayManager and is deposited back into the respective scheme budget head by clearing the suspense head.
* Till Sept 2017

The process of payment of social security pensions involving RajSSP *portal*, *PayManager*[14] and *Rajkosh*[15] modules is illustrated ***chart 3*** below:

Chart 3



*TV Number-Treasury voucher number

1.7 Good Practices

During the audit, following good practices were noticed in the implementation of the pension schemes:

i. When the beneficiary applies for these social security pensions, the required demographic information is fetched from Jan-Aadhaar database and therefore the beneficiary is not required to provide documents at the time of application. Thus, application process for these schemes has been made simpler and convenient.

ii. Earlier the beneficiary had to physically approach the designated officials for the annual verification for proof of life to continue receiving the pension. Since December 2019, the beneficiaries of the pension schemes can get annual verification done through E-Mitra kiosks or any biometric/OTP authentication for Jan-Aadhaar linked schemes during the months of November/December which serves as annual verification for the year for these pension schemes. This facilitates the beneficiaries, especially the old or

[14] PayManager is a bill preparation module of IFMS.

[15] RajKosh (Online Treasury Accounting System) is an e-Governance initiative of Government of Rajasthan under Mission Mode Project category and is part of Integrated Financial Management System. Rajkosh facilitates the submission of Bills, Vouchers &Challans, effective Budget control, compilation of treasury accounts, preparation of reports, interface to external agencies and various MIS reports.

widowed beneficiaries of these two schemes living in far flung areas of a geographically large state like Rajasthan.

iii. Certain IT related good practices were also observed:

- **Session Time out:** application control of automatic log out after 30 minutes of idle time was in place for RajSSP, which increases the security of the application by reducing exposure to session-based attacks that steal or reuse users' session identifiers[16].
- **Password Change Policy:** Users are required to change passwords within 90 days after which the password expires.
- **Rajasthan State Data Centre at Jaipur:** Adequate security measures such as guards, CCTV cameras, two level registration process, RFID based authentication etc. were in place for preventing unauthorised physical access to the data centre. Counter measures against fire and other hazards such as fire alarm systems, gas (Novec) based firefighting systems, fire extinguishers, lightening arresters etc. had also been put in place.

1.8 Action taken by State Government on interim audit recommendations

Based on the audit recommendations, the State Government took following corrective actions:

(i) Limit on unsuccessful login attempts

Audit observed that the user account of RajSSP was not being locked out after five unsuccessful attempts as per para 6.6(D)(d) of IT Policy 2015 of GoR. In addition, the users did not receive any warning/message after unsuccessful login attempts. On the basis of audit recommendation, remedial action was taken by the State government and now the system does not allow more than three unsuccessful login attempts and appropriate message in case of unsuccessful login attempt is also displayed. These have been verified by Audit (September 2021).

(ii) Invalid/garbage/vague values in the RajSSP database

Audit noticed invalid/garbage/vague values in various fields of RajSSP as detailed in ***Annexure C***. In response, the State government standardised the entries of the relevant fields which have to be selected from drop down menu, thus avoiding absurd/invalid entries in those fields.

[16] As per 'Open Web Application Security Project' which is a non-profit foundation working towards improving software security.

1.9 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the officials of the Social Justice and Empowerment Department, Planning Department, Finance Department, Department of Information Technology and Communication, National Informatics Centre and the selected Gram Panchayats, Wards and other offices at various stages during conduct of the performance audit.

Chapter – II

Implementation of DBT in Social Security Pension Schemes

Audit Findings

Chapter II

Implementation of Direct Benefit Transfer in Social Security Pension Schemes

Audit Objective 1: Whether necessary process re-engineering was done for implementation of DBT to minimize intermediary levels, delay in payments to intended beneficiaries and pilferage and duplication

2.1 Constitution of committees for approval of sanctions

As per Rule 2 (*sub rule vii* - for rural areas and *sub rule viii* - for urban areas) of Pension Rules, committees are required to be constituted for sanction of applications as given in the **Table 4** below:

Table 4: Composition of Committee for approval of sanctions

S. No.	Area	Designation	Post
1.	**Rural**	Sub-Division Officer (SDO)/ Sub-Division Magistrate (SDM)	**Chairman**
		Concerned Block Development Officer (BDO)	**Member**
		Pradhan/Deputy Pradhan/Member of concerned Panchayat Samiti	**Member**
2.	**Urban**	SDO/SDM	**Chairman**
		Chief Executive Officer (CEO)/Commissioner/Executive Officer (EO) of concerned local body	**Member**
		Mayor/Deputy Mayor /Chairman/Deputy Chairman/ President/Vice-president/Ward Member	**Member**

Further, these provisions were amended on 04.04.2013 and following were inserted below rules 2 (vii) and 2 (viii) *ibid*:

- **Rural Areas:** For sanction of applications, the minutes of sanctioning committee will be signed by the chairman and all the members. On receiving the approval, the BDOs will sign on the sanction order for applicants. Records related to the sanctions of pension shall be maintained by BDO.

- **Urban Areas:** For sanction of applications, the minutes of sanctioning committee will be signed by the chairman and all the members. On receiving the approval, the SDOs will sign on the sanction order for applicants. Records related to the sanction of pension shall be maintained by SDO.

During review of records of 12 blocks[17] of the six selected districts[18], it was noticed that in nine blocks[19], the Pension Payment Orders (PPOs) were being

[17] SDO/SDM Ajmer, Alwar, Dausa, Sambhar, Sikar, Tonk and BDO Bansur, Dantaramgarh, Dudu, Kishangarh, Lalsot, Malpura,
[18] Ajmer, Alwar, Dausa, Jaipur, Sikar and Tonk.
[19] SDO Ajmer, Dausa, Sambhar, Sikar, Tonk and BDO Bansur, Dudu, Kishangarh, Lalsot,

issued by the concerned BDOs/SDOs without the constitution of such committees. In the three remaining blocks[20], audit noticed that the committees had been constituted and the concerned BDOs/SDOs were issuing PPOs with their signatures based on the approvals received from the committees.

Audit is of the view that in the absence of the committee, the procedure prescribed by the Pension rules to ensure necessary rigour in the pension sanctioning process was compromised.

The State Government accepted the facts and replied (August 2021) that the sanction process on RajSSP portal is completely online w.e.f. 02 October 2017. Currently, the applicant is compulsorily registered with Bhamashah/Jan-Aadhaar.The Bhamashah/Jan-Aadhaar details, which are fetched from Jan-Aadhaar database to RajSSP for processing applications, are duly verified and there is no relevance and utility of these committees and therefore suitable amendment would be proposed in the rules. This was reiterated by the State Government during the Exit Conference (September 2021).

Audit is of the view that though the Government has proposed removing the committees, which have the participation of both government officials and people's representatives, they could provide an additional layer of scrutiny before sanction of the pension. These committees may also be useful in monitoring the overall functioning of pension verification and sanctioning processes.

2.2 Sanction of applications

According to the Rule 5(v) of Pension Rules, the verification of pension application is required to be completed within 30 days from the date of receipt of application. Further, rule 5 (vii) *ibid* prescribes that the sanctioning authority has to complete the sanction process within 15 days from the date of verification. Hence, every application is required to be disposed of within 45 days of its receipt. The above rules were amended[21] in July 2019 and provision for auto-escalation of application to the next stage was introduced in RajSSP if the concerned authorities failed to take necessary action within the prescribed time limit (30 and 15 days at verification and sanctioning stages respectively).

During analysis of RajSSP data, it was noticed that during the audit period, 6,11,794 (27.13 *per cent*) out of total 22,54,725 applications received under CMOASPS and 1,00,365 (31.02 *per cent*) out of total 3,23,578 applications received under CMENSPS were not sanctioned within 45 days as prescribed. In the 12 selected blocks, 27,768 cases (33.96 *per cent*) out of 81,773 sanctioned applications of the two selected schemes were delayed during the audit period.

[20] SDO Alwar, and BDO, Dantaramgarh and Malpura
[21] Effective from 01 July 2019

Audit also observed that 60,778 of these applications were delayed even after the provision for auto-escalation had been introduced in RajSSP.

The State Government informed (September 2021) that now there is no pendency of applications beyond the prescribed time limits due to the feature of auto-verification and auto-sanction. This was verified by Audit (September 2021) on the basis of relevant RajSSP report[22]. The State government further informed (September 2021) that feature of auto-approval based on data-based verification for sanctions would be implemented for which suitable amendment in the Pension rules is being proposed. Further progress in this regard is awaited (December 2021).

2.3 Sanction of *Ekal Nari* pension

As per Rule 4 of Pension Rules, Widowed/ Separated /Divorced women of age 18 years and above, who are *bonafide* residents of Rajasthan and are residing in Rajasthan are eligible to get pension if they fulfil the conditions as described in pension rules. For above purpose "Separated" means:

i. All legally separated marriage women holding decree of marriage separation;
ii. All legally separated women who hold court order;
iii. All such women, whose cases were pending in courts since 5 year for want of marriage separation or substitution of marital rights and they hold court documents;
iv. All such Muslim divorced women whose divorces are issued by the *Kazi* or Religious authority on the basis of self-affidavit and two independent witnesses.

Analysis of RajSSP data dump of CMENSPS revealed that pension of 42,995 women beneficiaries (557-Divorced, 42,143-Widow and 295-Separated) was sanctioned under the scheme during the audit period. Scrutiny of the sanctioned cases revealed that in the field/column of *"Husband Divorce Issuing Authority*", required information was not provided in 9,602 cases[23] (22.33 *per cent*).

Thus, audit could not ascertain whether pension to these beneficiaries was sanctioned on the basis of valid documents/certificates issued by competent authority as required under the rules. The possibility of pension payment in these cases in the absence of prescribed documents or on the basis of invalid documents/certificates cannot be ruled out. One such case observed during field study is discussed below as **Case Study 1**.

The State Government replied (August 2021) that all the details of the applicant, including the marital status, are fetched from the Jan-Aadhaar database on RajSSP portal at the time of online application for CMENSPS. Since the

[22] 'District wise kiosk Pensioner application status' report for the duration 01.08.2021 to 15.09.2021.
[23] Field left blank in 2550 cases and numerical value/special character filled in 7052 cases

information being fetched from Jan-Aadhaar has already been verified, there is no need to verify the information again.

The reply of the Government is not acceptable as section 7(3) of Jan-Aadhaar Act 2020 specifies that Jan-Aadhaar card can be used as a proof of address and identity for receipt of public welfare benefit/services. Therefore, basic demographic details, including marital status, of the beneficiaries are fetched from the Jan-Aadhaar database at the time of application for social security pensions. However, it is the responsibility of the Department to ensure that other requirements for sanctioning of pension, such as documents prescribed by Pension rules in support of the marital status, are fulfilled and the relevant information is provided on RajSSP.

During the Exit Conference, the State Government (September 2021) accepted the recommendation that pension rules may be harmonised with Jan-Aadhaar as it is being utilised as a single source of truth for social security pension schemes. Further progress is awaited (December 2021).

Case Study 1

During beneficiary survey of urban block of Tonk district (January 2021), it was noticed that pension was sanctioned to a divorced beneficiary (PPO No. RJ-S-05112457) under CMENSPS on the basis of a notarized *Talaknama* on ₹100 stamp paper instead of certificate issued by *Kazi* on the basis of two independent witnesses as required under the Pension Rules. The matter was further analyzed and it was found that pension in this case was being paid since July 2013. The case highlights the erroneous verification by the concerned Municipal council as it failed to detect the lack of prescribed document.

While accepting the facts, State Government replied (August 2021) that suitable action would be taken against erring officers/officials and the progress would be intimated. Further progress in this regard is awaited (December 2021).

2.4 Sanction of Old Age Pension

Rules 2 and 3 of Pension Rules provide the age eligibility criteria (Males of age of 58 years and above and females of age of 55 years and above) for social security pension under CMOASPS. Further, rule 5(iii) (e) *ibid* provides the process of determining date of birth in cases where only age is mentioned in the documents according to which, the date of birth of each pensioner will be determined by the verifying authority from the following documents in order of precedence given below:

a) School Certificate

b) Birth register/Birth certificate maintained by Municipal Board/Nagar palika/Nagar nigam, Panchayat or

c) Latest Voter List of Loksabha/ Vidhansabha/Urban Body, having the name of applicant or Age Certificate given by Sub-Divisional Officer or Tehsildar.

d) Age certificate given by the Block Deputy Chief Medical and Health Officer for Rural Area and the Medical Jurist for the urban area.

(i) Analysis of RajSSP data of CMOASPS revealed that during the audit period, in 818[24] cases out of the total 18,15,692 applications received during audit period and subsequently sanctioned, the pensioners had not attained the minimum age on the date of application for the pension. It was further noticed that in 43 cases[25] (5.26 *per cent*) cases out of these 818 cases, the applicants had not attained the minimum age even on the date of sanction.

The State Government replied (August 2021) that at the time of application the details of the applicant are fetched from the Jan-Aadhaar portal on the basis of which eligibility/ineligibility of the applicant is displayed on RajSSP. The applications are rejected by the portal in case the eligibility criteria are not met. So the age of the applicant at the time of application was as per the eligibility criteria, however, the pensioner amended his age on Jan-Aadhaar portal after sanction of pension and the sanctioning authority modified the age accordingly.

While the Department did not provide details/information in support of the claim regarding subsequent modification of age by the beneficiaries after sanction of applications, cases involving modification of details relevant to eligibility should have been flagged by the RajSSP portal, with a relevant report for all such cases, for further examination by the Department. The modification of Jan-Aadhaar details require two levels of verifications ***(Chart 8***) with the second level of verification being carried out by the same authorities functioning as sanctioning authorities for social security pensions. In the scenario where the applicants modified their age after sanction of Pension application, the failure of sanctioning authorities to examine these cases points to systemic weakness and lapses on their part.

(ii) The lack of due diligence in verification/sanction also led to eligible beneficiaries being denied due benefits. During scrutiny of records at Nagar Palika *Jobner*, Jaipur (October 2020), it was noticed that in five cases (details in ***Annexure D***), pension was not sanctioned due to the reason that the applicants had not attained the minimum required age as noted on the application by the Patwari. However, during scrutiny of the records, it was observed that these beneficiaries had attained the minimum prescribed age as per the documents attached with the application.

[24] 426 males and 392 females
[25] 26 males and 17 females

Thus, eligible beneficiaries were deprived of benefits of the pension as the documents provided by them were disregarded. It is worth mentioning that in these cases, the verification was carried out by the Patwari instead of Executive officer in contravention of the rules.

The State Government while accepting the facts intimated (August 2021) that suitable action would be taken against erring officers/officials and the progress would be intimated. The reply of the State government is silent about the verification being carried out by Patwari instead of Executive officer as prescribed by the Pension rules.

2.5 System of physical verification of beneficiaries

In order to establish the eligibility of the applicant for starting the pension and to verify the demographic information, Rule 5 (iii) of Pension Rules prescribes verification of pension applications before sanctioning of Pension.

In addition, as per Rule 12 of Pension Rules, verification of the pensioners is required to be carried out every year for continuing the pension. If the pension is withheld for an eligible pensioner due to lack of physical verification, the concerned officer will be held responsible. Further, in July 2019[26], facility for the beneficiaries to get annual verification done through One Time Password on mobile number registered with Aadhaar was added. The verification process was further modified[27] through which the beneficiaries could get their annual verification done through multiple procedures such as biometric authentication through E-Mitra Kiosk/Rajiv Gandhi Seva Kendra, authentication through biometrics or One Time Password while receiving the benefit of any other Government scheme linked with Jan-Aadhaar by the pensioner every year in month of November-December, etc.

Audit observed certain irregularities in the system of physical verifications as follows:

(i) Pension rules prescribe that the verification of the pension applications is to be done by Tehsildar in rural areas and Executive Officer/Commissioner in urban areas. However, audit observed that the verifications were actually being carried out by the Patwaris in rural areas and subordinate staff of Executive Officer/Commissioner in urban areas who provide the verification remarks after examining the beneficiary documents. These applications are then forwarded by the Tehsildar/Executive officer with their recommendation (eligible/ineligible) to the sanctioning authority.

[26] Vide order F09(05) (12-II) / SSPR/SJED/ 2014-15 / 7478-7598 dated 24 July 2019
[27] Vide notification F09(05)(12-II) / SSPR/SJED/ 2014-15 / 13679 dated 18 December 2019

The State Government accepted the fact (August 2021) of verifications being carried out by subordinate staff of the prescribed officials with the justification that the lower staff is well familiar with the people of the area.

(ii) During field study and beneficiary survey, audit noticed that in 32 cases[28] pertaining to seven SDO/BDO offices and TO Alwar (October 2020 to February 2021) the beneficiaries had already died but the department erroneously verified them as 'alive' in annual verification and continued to pay the pension. This resulted in undue payment of ₹ 6,25,250 in these cases. Further it was also seen that in 19 cases[29] out of these 32 cases, the beneficiary was declared as 'alive' consecutively for four years in six cases, three years in eight cases and for two years in five cases (Details given in ***Annexure E***).

The State Government accepted the facts and intimated (August 2021) that concerned SDO/BDO and TO have been asked to cancel the sanction and recover the excess amount paid along with interest, and that suitable action would be taken against erring officers/officials for erroneous annual verification.

The State government further informed (September 2021) that RajSSP has been linked with *Pehchan*[30] through Jan-Aadhaar portal due to which the information regarding death of beneficiaries is now being received on RajSSP. Audit examination (September 2021) revealed that this feature is in test phase.

(iii) During the review of records of SDO Alwar, five cases[31] were noticed (October 2020) wherein the beneficiaries had been declared dead on the basis of physical verification even when they were alive and their pensions had been stopped. SDO Alwar informed (October 2020) that the pension payments in these cases had been started. However, audit scrutiny of the information available on RajSSP revealed that arrears amounting to ₹ 18,000 had not been paid to these beneficiaries (August 2021). One similar case of SDO, Ajmer has been described in **Case Study 2**.

The State Government accepted the facts and intimated (August 2021) that SDO Alwar has been asked to examine the matter and propose disciplinary action against the responsible officers/employees. The Government reply was silent about the payment of arrears to the beneficiaries. Further progress is awaited (December 2021).

[28] 15 field study and 17 beneficiary survey
[29] 8 field study and 11 beneficiary survey
[30] Civil Registration system of the Government of Rajasthan for facilitating the citizens of Rajasthan to register birth, death and marriage.
[31] PPO No. RJ-S-8707117, RJ-S-7822990, RJ-S-8639625, RJ-S-3465240, RJ-S-2958223

Case study 2

During review of records at SDO Ajmer, (October 2020) it was noticed that a CMOASPS beneficiary[32] was declared as dead during annual physical verification and his pension was stopped in April 2018. However, the pensioner was alive and made repeated requests for restoration of his pension which was finally restored by the Department in Nov 2020 with effect from April 2020. However, arrear of pension amounting to ₹11,500 for the period May 2018 to March 2020 was not paid to the beneficiary (July 2021).

The State Government accepted the facts and intimated (August 2021) that the outstanding amount would be paid in August 2021. Audit verified (September 2021) that the arrear payment had been made in August 2021.

(iv) During audit scrutiny of records at Nagar Parishad, Dausa, it was noticed that in 14 cases[33], the beneficiaries had been marked as '*ineligible'* by the verification authority during annual verification. However, the status of these beneficiaries on RajSSP revealed (July 2021) that these pensioners have been marked as verified and regular pension was being paid to these beneficiaries disregarding the verification remarks.

The State Government intimated (August 2021) that due to Covid-19, the timeline for verification of pensioners was initially extended to 31st March 2021 and was later further extended till October 2021.

The reply of the Government is not acceptable as these cases had been verified before the timeline for verification was extended due to which the status of these cases was displayed on RajSSP as verified.

(v) During scrutiny of records of block *Dantaramgarh*, it was noticed (January 2021) that in the applications of two beneficiaries[34], the verification remarks by the Patwari were *'Son in Government Job'*. Therefore, as per rules, these applications were required to be rejected by the sanctioning authority. However, the sanctioning authority failed to take the verification remarks into account and pension was sanctioned in violation of norms due to which an amount of ₹ 35,500 was paid for the period May 2018 to July 2020.

The State Government accepted the facts and intimated (August 2021) that BDO *Dantaramgarh* has been asked to recover the amount from the beneficiaries along with interest and suitable action would be taken against erring officers/officials and the progress would be intimated. The State Government further informed (September 2021) that database of State

[32] PPO No. RJ-S-07223785
[33] PPO NO. RJ-S-09124340, 09124408, 09354188, 09529022, 09529173, 09617517, 09617610, 09622848, 09921609, 09274761, 09275253, 08576211, 08576226 and 09352817.
[34] PPO No. RJ-S-08350782, 08512471

Government employees has been linked with Jan-Aadhaar portal through which ineligible beneficiaries would be identified. However, reports/ information in support of this claim have not been provided to audit (December 2021).

These instances point to the lack of necessary rigour in the system of physical verification of the beneficiaries being carried out by the Department.

Further, the system of annual verification only provides a proof of the beneficiary being alive for continuation of pension. The Department lacks a mechanism for periodical review of beneficiaries to ascertain their eligibility as there may be certain cases where after the sanction of pension, the beneficiary may no longer qualify under the eligibility criteria of the schemes due to factors such as employment of beneficiaries' son/spouse, increased annual income, remarriage etc. In the absence of such a mechanism, the Department cannot ascertain whether the pension is being paid to eligible beneficiaries only. Two relevant instances noticed during the Audit are discussed below:

(vi) During beneficiary survey at SDO, Dausa, Audit noticed that the son of a beneficiary[35] was employed with a Government of Rajasthan undertaking. Hence, the beneficiary was ineligible to get the pension as per the Pension Rules.

The State Government accepted the facts and intimated (August 2021) that SDO Dausa has been asked to recover the amount along with interest from the beneficiary and suitable action would be taken against erring officers/officials.

(vii) During beneficiary survey at SDO, Tonk (January 2021), it was noticed that a widow pensioner[36] re-married in December 2015. However, she continued to receive the widow pension for four years even after remarriage.

The State Government accepted the facts and intimated (August 2021) that SDO Tonk has been asked to recover the amount along with interest from the beneficiary and suitable action would be taken against erring officers/officials.

In both these cases, annual verification failed to detect that the beneficiaries were no longer eligible to receive the pension. Since the beneficiary survey by Audit was carried out on a limited scale, wider occurrence of such instances across the state can not be ruled out.

Periodical review of the eligibility of beneficiaries would help the Department in weeding out such cases where the beneficiaries are no longer eligible subsequent to the sanction of pension and would also enable the Department to identify cases of erroneous verification and sanction of pensions (as highlighted in the instances listed above). Additionally, this system may also enable the Department to get information regarding problems being faced by the

[35] PPO No. RJ-S-07596693
[36] PPO No. RJ-S-02439480

beneficiaries like delays in payment (highlighted in para 4.1), stoppage of pension (highlighted in para 4.3), etc. and take prompt action to mitigate the issues being faced by the beneficiaries.

2.6 Post audit of auto-escalated applications

According to Rule 5 of chapter-IV of Pension Rules as amended on 2 July 2019, if an application was not disposed of by the verification/sanctioning authority within the stipulated time of 30/15 days respectively, it would be auto-escalated and forwarded to the next stage in the pension process. Auto-sanctioned applications forwarded to the TO/STOs for payment are displayed to TO/STOs in a separate report of RajSSP. The sanctioning authority is granted 60 days for post audit of cases at the level of sanctioning authority in which pension was paid on the basis of auto verified/sanctioned applications. During post-audit, if any application which was auto sanctioned/verified is found to be wrong/irregular, responsibility of the official may be fixed and action may be initiated to recover the wrong/ irregular payments from such beneficiaries.

Review of RajSSP reports[37] provided by TO of SDO Sikar (December 2020) revealed that in 35 cases (10.26 *per cent*) out of 341 auto-escalated cases, pensions were sanctioned automatically but post audit was not carried out within 60 days as prescribed in the rules. (***Annexure F)***

The State Government accepted the facts and intimated (August 2021) that SDO Sikar has been asked to recover the amount along with interest from the beneficiaries found ineligible during post audit and suitable action would be taken against erring officers/officials. The State Government also informed that across Rajasthan, 10,046 auto-sanctioned cases were pending for post audit for which the District Collectors had been instructed.

Further, scrutiny of RajSSP reports provided by TO of the selected blocks (October to December 2020) revealed that during post audit of automatically sanctioned cases, the department identified an amount of ₹ 4,00,500 pertaining to 178 cases[38] (details in ***Annexure G***) where pension was paid wrongly to the beneficiaries due to automatic verification and sanction and recovery was still pending. However, the department did not fix the responsibility for irregular/wrongful payment of pension to the ineligible applicants as required by the Pension rules.

The State Government while accepting the facts intimated (August 2021) that the concerned sanctioning authorities have been asked to recover the excess amount along with interest from the ineligible beneficiaries. The State Government also informed (September 2021) that all the District collectors have

[37] 'Status of auto verify or sanctioned application' report of RajSSP

[38] SDO, Alwar (64), Dausa (10), Sambhar (7), Sikar (32), Tonk (5) and BDO, Bansur (20), Dantaramgarh (2), Kishangarh (11), Lalsot (27)

been instructed to ensure post-audit by sanctioning authorities within 60 days. Further progress is awaited (December 2021).

2.7 Rates of pension paid to beneficiaries

Rule 2(iv) of Pension Rules as amended on 28 February 2019 prescribed the rates of pension for different age categories as given below:

Table 5: Rates of pension under CMOASPS and CMENSPS

(Amount in ₹)

S. No.	Category of beneficiary (Age)	CMOASPS	CMENSPS
1	18 to 55 years	-	500
2	55 to 60 years	750	750
3	60 to 74 years	750	1000
4	75 years and above	1000	1500

As can be seen from the table above, the comparative rates of pensions for the categories of '60 to 74 years' and '75 years and above' are lower in CMOASPS than CMENSPS. According to the Department order dated 21 May 2018, the eligible beneficiaries CMOASPS having marital status as 'Widow' would be automatically transferred to CMENSPS to receive pension at enhanced rates.

Analysis of RajSSP data revealed that during the audit period, the marital status of 13,367 female beneficiaries (8,722 pertaining to age group '60-74 years' and 4,645 pertaining to the category of '75 years and above') who were receiving pension under CMOASPS was shown as 'Widow'. However, the department did not transfer these beneficiaries to CMENSPS due to which these beneficiaries were receiving pension at lower rates.

Further, data analysis also revealed that there were 491 female beneficiaries of CMOASPS with marital status as *'separated' and 'divorced'* who could also have been transferred to CMENSPS like the beneficiaries with marital status 'widow' to receive pension at enhanced rates.

The State Government accepted the facts and intimated (August 2021) that necessary action is being taken to change the category of the beneficiaries.

During the Exit Conference, the State government stated (September 2021) that necessary action would be taken in the cases of 'Widow' beneficiaries and that 'Separated' and 'Divorced' beneficiaries would also be covered. The State Government further informed (September 2021) that the Department has written[39] to NIC regarding transfer of 'widow' pensioners of CMOASPS to CMENSPS. However, the letter from SJED to NIC mentions the shifting of 'widow' pensioners of CMOASPS to CMENSPS and does not cover the 'separated' and 'divorced' beneficiaries of CMOASPS. Further progress in this regard is awaited (December 2021).

[39] Letter dated 13.09.2021

2.8 Details of Bhamashah/Jan-Aadhaar/Aadhaar number

According to Rule 5 (i) of Pension Rules as amended on 7 June 2017, the applicants were required to provide Bhamashah number/enrolment number and Aadhaar number/enrolment number for availing the benefits of pension schemes. Amendment of rules on 10 June 2020 replaced Bhamashah number/enrolment number with Jan-Aadhaar number/ enrolment number.

Analysis of RajSSP data revealed that during audit period, out of the 20,81,656 applications sanctioned by the Department for CMOASPS and CMENSPS, 1016 pension cases (0.05 *per cent*) were sanctioned in the absence of unique IDs. Further, in 513 out of these 1016 cases, the pension applications were processed and sanctioned during 7 June 2017 to 10 January 2018. All pension applications processed and sanctioned after 10 January 2018 had unique IDs.

Audit scrutiny revealed that out of these 1016 cases, there were four cases in which two PPOs had been issued for the same beneficiary and thus these beneficiaries were receiving double pension. These beneficiaries had one PPO linked with unique ID and another PPO without unique ID. The details are given in ***Annexure H***.

Three such instances of double payment of pension due to absence of unique IDs noticed during the beneficiary survey are described in **Case Study 3**.

Case study 3

During beneficiary survey of pensioners receiving pension through Money Order at Gram Panchayat *Roopangarh* of *Kishangarh* Block (Ajmer), it was noticed (February 2021) that in three cases, double pension payment[40] amounting to ₹1,89,000 had been made to the beneficiaries **(*Annexure I*)**. These beneficiaries were receiving one pension in their bank account and the other pension through Money Order. Further scrutiny revealed that in these cases, the department had issued double PPOs to the beneficiaries, one PPO having Jan-Aadhaar/Aadhaar number and another PPO without Jan-Aadhaar/Aadhaar number.

The State Government accepted the facts and intimated (August 2021) that the concerned BDO has been instructed to stop the duplicate payments being made through Money Orders and recover the amount paid along with interest from the concerned beneficiaries. The reply also stated that suitable action would be taken against erring officers/officials and the progress would be intimated. Further progress in this regard is awaited (December 2021).

Thus, it is evident that if the Department had ensured mandatory linkage of all the PPOs with Jan-Aadhaar/Aadhaar, these cases could have been prevented.

[40] Calculated from April 2016 to July 2020 as the payment information in the pension payment report, OAP 7, of these beneficiaries was not available for the period before April 2016. Based on the sanction dates mentioned in the PPOs (*Annexure I*), there is a strong possibility of double pension payment to these beneficiaries even before April 2016.

Further, during scrutiny of RajSSP reports of the 12 selected blocks, it was noticed that out of the 2,66,119 beneficiaries receiving pensions under both the schemes, there were 607 cases where pension payments were being made even in the absence of Bhamashah/Jan-Aadhaar/Aadhaar numbers (details in ***Annexure J***).

Absence of unique IDs linked to the PPOs makes it difficult to prevent instances of duplication of beneficiaries and double payment of pension. Even though report[41] regarding list of beneficiaries without Bhamashah/Aadhaar number is available on RajSSP, the Department failed to utilise the information to undertake focussed intervention so that these beneficiaries are assisted in getting the unique IDs on priority as well as linking all the PPOs with the unique IDs.

The State Government accepted the facts and intimated (July 2021) that as per Section 7 of Aadhaar Act 2016, the Central/State Government cannot deny any service/benefit to a person due to lack of Aadhaar. The reply is not appropriate as Rule 5 of Pension rules[42]clearly prescribes that the applicant has to mandatorily provide his Bhamashah/Jan-Aadhaar/Aadhaar number[43] at the time of application in the absence of which the application would not be accepted. Lack of such prescribed unique IDs has caused instances of double pension payments. The government further stated (August 2021) that in cases of double pension payments, concerned sanctioning authorities have been directed to recover the excess amount paid along with interest and suitable action would also be taken against the responsible officers/officials.

During the Exit Conference, the State government informed (September 2021) that there were approximately 5 *per cent* beneficiaries whose unique IDs were not linked with their PPOs and that necessary action would be taken in this regard. The State Government further intimated (September 2021) that the Department is issuing directions to District collectors to ensure necessary action regarding beneficiaries without Jan-Aadhaar and beneficiaries availing double pensions during the annual physical verification.

2.9 Updating of data in case of death of a beneficiary

According to rule 9 (1) of Pension Rules, pension ends on the day of death of pensioner. Rule 13 *ibid* stipulated that in case of death of a beneficiary, Patwari/Gram Sevak/designated authority of local body or post office/Bank would send intimation to Pension sanctioning authority[44]. On receipt of the intimation, the sanctioning authority would send the information regarding death to the DDO through RajSSP for stoppage of pension.

[41] "Block wise blank Bhamashah or Aadhaar number" report of RajSSP
[42] As amended on 07 June 2017
[43] Or the enrolment number of Bhamashah/Jan Aadhaar/Aadhaar
[44] Up to 10.06.2020, the report was required to be sent to the concerned T.Os/S.T.Os

The analysis of RajSSP data revealed that in 2447 (67.88 *per cent*) out of 3605 cases of recovery as on 13 January 2021, reason was mentioned as *"Death"*. Audit observed that in practice the Department stops pension only after the family members of the beneficiaries intimate the concerned sanctioning authority about death in writing along with death certificate or after the annual verification after which the Department initiates the recovery of excess payment from the bank account in which pension was being paid.

Department informed (April 2021) that there is no mechanism to obtain information about death of pensioners from Registrar General of India/Local Bodies/Hospitals/Crematorium etc. and such pensions after the death of the beneficiary are stopped on getting such information during annual physical verification of pensioners or on being informed by pensioners' relatives.

While the mechanism envisaged by the Pension rules is non-functional, it is also pertinent to mention that Pension rules do not prescribe any time limit for the flow of information regarding the death of beneficiary from such institutions to the sanctioning authority and from the sanctioning authority to the DDO for stoppage of pension. Moreover, no mechanism has been prescribed for the flow of such information from the hospitals/crematoriums/*shamshans* etc. to the sanctioning authority so that such information is made available to the Department in a regular and systematic manner.

The State Government accepted the facts and intimated (August 2021) that RajSSP is being linked with Jan-Aadhaar and *Pehchan* portal in a manner that information regarding death of beneficiary is promptly updated on RajSSP and pension payments to such beneficiaries is stopped. The State government further informed (September 2021) that RajSSP has been linked with *Pehchan* through Jan-Aadhaar portal due to which the information regarding death of beneficiaries is now being received on RajSSP. Audit examination (September 2021) revealed that the linking with RajSSP is in test phase. Further progress in this regard has not been intimated though asked for (December 2021).

2.10 Systemic issues with RajSSP

2.10.1 Multi-factor authentication

Ministry of Electronics & Information Technology vide circular no. 20(7)/2017-CLES dated 11/4/2018 issued the best practices for safe and secure cyber environment for Chief Information Security Officers. One of the practices suggested to ensure cyber security was Multi-factor authentication (MFA). MFA ensures cyber security by requiring a combination of two or more types of information from the user which can be a password or personal identification number (PIN) or a code sent to the user's smartphone, or fingerprint before whatever is being secured can be accessed.

Audit observed that in the entire process of the pension processing and payment through RajSSP, two-factor authentication (2FA) was being used only at the level of sanctioning authorities. It was found that in case of verification authorities and payment authorities (DDOs[45]), single factor authentication (only user ID and password) was being used.

The State Government replied (August 2021) that the sanctioning of application is the most important stage in the entire process and 2FA is available at sanctioning stage. The State Government also stated that after the implementation of single DDO system[46] for centralised payment processing, 2FA is no longer necessary. The State Government again emphasized (September 2021) lack of necessity for 2FA in view of the provisions for auto-verification, auto-checking and auto-sanction in the proposed amended Pension rules.

Implementation of multi factor authentication is an important measure from the point of view of cyber security and assumes increased importance in the current scenario where all the government systems are being brought online and the instances of cyber-attacks are on the rise. While MFA is crucial at all levels of pension processing, it becomes even more important at the stage of single DDO due to huge ramifications of any security loophole at this level.

2.10.2 Sharing of passwords

As per provisions of para 6.6 (B) (b) and (E) of IT Policy 2015 of GoR, unique user ID shall be provided to each employee so that they will be responsible for their work. During the audit, it was noticed that the authorities at all three levels i.e. verification, sanction and payment of pension, were sharing their RajSSP user ID/ Password with their subordinates for disposal of work related to processing of social security pensions in contravention of IT policy. This is also a violation of the Pension rules which prescribe specific authority for each stage of pension processing.

The State Government replied (August 2021) that concerned officers are responsible for their RajSSP portal passwords and directions for not sharing passwords have been issued from time to time.

2.10.3 Updates to Software Requirement Specification (SRS)

SRS is a comprehensive description of the software/system based on a rigorous assessment of the different requirements associated with the software/system to be developed. It contains the details regarding the development, operations, quality assurance and maintenance of the software and thus provides a

[45] Drawing and Disbursement Officers. For social security pensions of SJED, till March 2020 DDOs were Treasury/Sub-Treasury officers. From April 2020, Additional Director, Pension (SJED) has been made the DDO.

[46] Since 30 April 2020

structured framework of the software and its expected performance. As the technology landscape is dynamic and systemic modifications may be necessitated due to changes in policies/laws/rules, periodic assessment of the requirements and performance of the software/system is needed based on which the SRS should be updated to carry out software/system modifications.

During the audit, based on the information provided by the Department (October 2020), it was observed that the available SRS document of RajSSP was version 1.1 which was finalized in the year 2011. All the subsequent changes including many significant changes in pension processing and payment procedures to RajSSP had been carried without making changes to SRS.

Carrying out such changes without updating the SRS also points towards lack of periodic and systematic assessment of evolving requirements, outdated features and systemic changes needed to keep up with the changes in technology and digital security environment.

The State Government accepted (August 2021) the facts and stated that modifications to RajSSP are made from time to time depending upon the requirements.

During the Exit Conference, the State government informed (September 2021) that SRS has been updated. A copy of the latest SRS has been provided to Audit (September 2021).

While SRS has been updated after a period of ten years after being pointed out by Audit, the State Government may consider making updates to SRS an integral part of the change management process of RajSSP to ensure proper documentation of the changes which may prove useful in identifying and addressing any problems arising out of changes/updates to the portal.

2.10.4 Business Continuity Plan and Disaster Recovery Plan

The 'Guidelines for Technical and Financial support for State Data Centre' issued by Ministry of Electronics & Information Technology required the states to establish a Disaster Recovery and Business continuity plan for State Data Centre (SDC). A Business Continuity Plan (BCP) outlines how a system would continue operating at a pre-defined accepted level in the event of a disaster/emergency situation and the subsequent resumption of normal functions of the system. It includes a Disaster Recovery Plan (DRP) which is designed to assist the organisation in the recovery of systems/data after a disruption/disaster. Existence of these plans is a reflection of preparedness to threats faced by the organisation's systems and data such as fire incident, floods, cyber-attack etc.

During the physical verification of SDC, the Department informed that the BCP and DRP have been prepared for RajSSP and a Disaster Recovery data centre had been established in Jodhpur to take backup copies of the data. However, the

documents for these plans were not provided to audit though called for (December 2021).

The State Government while accepting the facts replied (August 2021) that the BCP/DRP are currently not active and necessary action would be initiated soon. During the Exit Conference, the State government informed (September 2021) that BCP/DRP would be made active shortly. Further progress in this regard is awaited (December 2021).

Lack of implementation of BCP/DRP makes the data of the beneficiaries and the systems being utilised for pension processing vulnerable to interruptions in services due to disasters.

2.10.5 Application Controls of RajSSP

Application controls are the measures incorporated in the IT system to ensure that the data input, processing and output is complete, accurate and valid. Application controls include completeness and validity checks, input controls, balancing of processing totals, error reporting etc.

a) Input Controls

(i) In an application, designating certain data fields as mandatory is an important input control which ensures that the information essential for processing by the application is available in the system. For RajSSP, the SSO login user manual[47] of NIC provides that fields such as *Annual Income, Religion, Pin code, Name, Father/Husband name* etc. are mandatory fields[48]. These mandatory fields enable RajSSP to capture all those beneficiary data fields which are crucial for processing of pension applications in compliance with the Pension rules 2013.

Analysis of RajSSP data dump revealed that out of the 20,99,362 applications received during the audit period which were subsequently sanctioned, *'Annual Income'* field was left blank in 9,65,921 cases (46.01 *per cent*) and '*Pin Code* 'field was left blank in 99,121 cases (4.72 *per cent*) even when both these fields were mandatory. This indicates that the system is unable to ensure that all the mandatory fields are captured.

The Department accepted the facts and replied (September 2021) that the '*Annual Income'* field in RajSSP has been removed and now only a self-declaration by the applicant is required and the *'Pin code'* field is only needed for applicants receiving pension through Money Order.

(ii) Out of 42,995 CMENSPS beneficiaries (557-Divorced, 42,143-Widowed and 295-Separated) whose pension was sanctioned during the audit

[47] Available at https://ssp.rajasthan.gov.in/LoginContent/MidLogin.aspx
[48] As these fields are marked with red asterisk indicative of compulsory information

period, it was found that in the field *"Husband Divorce Issuing Authority",* required information was not provided in 9,602 cases[49] (22.33 *per cent*) as highlighted in paragraph **2.3**. A screenshot of such cases is provided in ***Annexure K.***

This shows that the system allowed application, processing and sanction of such pension applications in the absence of the documents/information prescribed by the Pension rules. This field may be made mandatory for application of pensions under the scheme.

The State Government replied (August 2021) that details such as the marital status of the applicant are fetched from Jan-Aadhaar database at the time of application and as the Jan-Aadhaar information is verified, there is no need for re-verifying it.

The reply of the Government is not acceptable as basic demographic details, including marital status, of the beneficiaries are fetched from the Jan-Aadhaar database at the time of application for social security pensions. However, it is the responsibility of the Department to ensure that other requirements for sanctioning of pension, such as documents prescribed by Pension rules in support of the marital status, are fulfilled and the relevant information is provided on RajSSP.

(iii) The data analysis also revealed that out of 17,921 complaints/queries/grievances filed by the beneficiaries during the audit period, in 575 cases (3.21 *per cent*) the complaint/grievance was filed without description. A screenshot of such complaints is shown in ***Annexure L.***

Description may be made a mandatory field for filing of complaints such that the system does not allow filing of complaints/grievances without description as the absence of description makes it difficult for the Department to provide resolution or conduct an analysis of the trend and nature of the complaints being filed.

The matter was pointed out to State Government (July 2021). The State Government while accepting the facts intimated (August 2021) that action would be taken to make description a mandatory field while filing of complaints/grievances/queries.

These instances reveal that there is scope for strengthening input controls for ensuring that the information entered in the system is valid, accurate and complete.

b) Processing Controls

Processing controls provide an automated means to ensure processing of data entered in the system is complete, accurate, and authorized. Analysis of RajSSP

[49] Field left blank in 2550 cases and numerical value/special character filled in 7052 cases

data and reports provided instances where deficiencies of the processing controls were revealed as mentioned below:

(i) The system should calculate the age of the beneficiary from the date of birth available in the system and prevent processing of applications where the beneficiary does not fulfil the age criterion. However, cases of pension applications being processed and sanctioned even without the beneficiary attaining the minimum prescribed age were noticed as highlighted in paragraph **2.4.**

(ii) Even when the system has the provision of auto-escalation of pension applications, the verification and sanctioning of pension applications were delayed as highlighted in paragraph **2.2.**

Adequate and effective processing controls would facilitate the Department to easily detect, address and reduce the irregularities in the implementation of the schemes.

c) Output Controls

Output controls ensure that the information provided by the system should be complete, valid and accurate. They also check that the information output from the system is the intended/claimed information and is substantiated by the other information available in the system. Following lacunae were observed in the Output controls of the system:

(i) Analysis of RajSSP data revealed 2,73,653 cases pertaining to the audit period, where the payment information in the RajSSP payment report (OAP 7) did not contain TV numbers meaning that the bills for payment in these cases were rejected. However, the payment report was erroneously showing that the pension had been paid in these cases. An illustrative case is shown in the screenshot in ***Annexure M.***

Therefore, the payment information provided by RajSSP was not accurate. The payment report of RajSSP shows the pension as being paid as soon as the bills are passed by the DDO. However, such bills may be rejected by *e-Kuber*[50] due to various reasons such as wrong IFSC[51] in the e-Payment file. Therefore, payment report on RajSSP should be updated when the confirmation of successful/unsuccessful transactions is received from *e-Kuber* and not on passing of bills.

The State Government replied (July 2021) that RajSSP did not have a proper link with *Rajkosh* in the past due to which TV numbers were not available for some cases. At present TV numbers are being marked in all the pension payments.

[50] e-Kuber is the Core Banking Solution (CBS) of the Reserve Bank of India (RBI).
[51] Indian Financial System Code

However, audit scrutiny (August 2021) revealed that even in July 2021, the pension payment report of RajSSP is showed pensions being paid to beneficiaries in certain cases where TV numbers are not available ***(Annexure N)***. This confirms that the deficiency in the output control of RajSSP persists. Further, the reply is silent about the payment report being updated on the passing of bills rather than on confirmation of transaction received from *e-Kuber*.

The State Government later replied (August 2021) that payment is done in cases where TV number is shown and in the cases where TV number is not available, no payment has been done.

The reply is not acceptable as test check (September 2021) of the payment report[52] of a few beneficiaries revealed that pension payment was shown in cases where TV number was not available.

(ii) Cases of mismatch of information between two different reports of RajSSP were also noticed during the audit. For e.g. first payment dates in *'service guarantee report'* of RajSSP was different from payment date of the first payment of pension for the same cases as shown in the RajSSP payment report *'OAP 7'*. An illustrative case is shown in the screenshots as given in ***Annexure O.***

Further examination revealed that the information of the *'service guarantee report'* was shown in a manner so as to be compliant with the provisions of the Rajasthan Guaranteed delivery of public services Act whereas OAP-7 report of RajSSP showed the date of passing of bills for payment. The information provided in these reports was contradictory.

The State Government replied (August 2021) that the date available on public service guarantee report regarding first payment is actually the due date of first payment of pension which is the first day of the month whereas actual payment of first pension is made on any day of the succeeding month.

The reply is not acceptable as the Public Service Guarantee Report displays the information as the *'First payment date'*. Further, based on the provisions of Rajasthan Guaranteed delivery of Public Services Act/Rules, the information in the Public Service Guarantee Report is required to be the date on which the service is provided to the beneficiary rather than the date on which the service becomes due.

The above-mentioned cases reflect that the output information being provided by RajSSP was inaccurate in certain cases.

[52] OAP 7 of RajSSP

Summing up

There were significant delays in sanction of pension applications during the audit period for which corrective action was taken by the State Government after being pointed out by audit. The Department sanctioned pension under CMENSPS without ensuring availability of prescribed documents/ certificates issued by competent authority. Pensions were sanctioned to applicants who had not attained the minimum age of eligibility on the date of application and in some cases even by the date of sanction of pension and in certain cases applications of eligible applicants were rejected, indicating monitoring failures. Irregularities were noticed in the system of physical verification with verifications being carried out by subordinate staff of prescribed authorities, dead beneficiaries being verified as 'alive', pension of beneficiaries who were alive stopped on being erroneously verified as 'dead' and applicants found ineligible during verification being marked as verified for subsequent payments. Mandatory post-audit of the auto-escalated applications was not conducted and recovery was pending in instances of payment of pension to ineligible auto-sanctioned applications. All the eligible widowed beneficiaries were not transferred to CMENSPS from CMOASPS to receive pension at higher rates and similar facility was not provided for *'separated'* and '*divorced'* beneficiaries. The prescribed mechanism for information flow in the event of death of beneficiary was non-functional and time limits for the flow of such information were also not prescribed.

Systemic issues of RajSSP such as lack of multi-factor authentication, sharing of passwords, lack of updates to system requirement specifications and lack of implementation of Business Continuity Plan / Disaster Recovery plan were noticed. Deficiencies were found in the Input, Processing and Output controls of RajSSP.

Recommendations:

- *Harmonise Pension Rules with Jan-Aadhaar as the information pertaining to eligibility of the beneficiaries is being fetched from Jan-Aadhaar for all the social security pension schemes.*
- *Incorporate a feature in RajSSP which highlights the cases involving modification of those beneficiary details in Jan-Aadhaar database which are relevant to the eligibility for pension schemes for further scrutiny by the Department.*
- *Take steps to make the process of physical verification robust while ensuring accountability for the instances of erroneous verification and sanction.*
- *Incorporate in the system of annual physical verification a comprehensive evaluation of the eligibility and validation of basic details such as bank account numbers of beneficiaries every year.*

- *Implement the feature of automatic transfer of eligible beneficiaries from CMOASPS to CMENSPS on RajSSP and also extend this facility to 'Separated' and 'Divorced' beneficiaries in addition to 'Widows'. An MIS report on RajSSP regarding beneficiaries of CMOASPS eligible for transfer to CMENSPS may be helpful to monitor any pendency in such transfers.*
- *Ensure that Jan-Aadhaar IDs of the remaining beneficiaries are updated on RajSSP and all the PPOs are linked to the Jan-Aadhaar IDs in a time-bound manner so that the RajSSP system is able to detect and prevent cases of duplicate beneficiaries and double payments.*
- *Make efforts to plug the loopholes in the application controls of RajSSP to ensure data security, accuracy, validity and enhance the capability of RajSSP in efficient and effective implementation of the schemes.*
- *A nodal officer may be nominated by the State Government to monitor and manage aspects such as validity, integrity and security of the data in the IT systems of the Department in a dedicated and focused manner.*

Chapter – III

Infrastructure, Organization and Management of DBT in the State

Chapter III

Infrastructure, Organization and Management of DBT in the State

Audit Objective 2: Whether the infrastructure, organization and management of DBT were adequate and effective

DBT Mission, Cabinet Secretariat, New Delhi issued guidelines for establishment of State DBT cells. The State DBT cell shall primarily work towards co-ordinating the implementation of DBT in various schemes and act as a nodal point for all the activities and matters related to DBT operations in the State. Secretary, Cabinet Secretariat, New Delhi vide DO letter of even number dated 12th May 2016 requested all states & UTs to set up a ***"State DBT Cell"*** that would co-ordinate efforts for DBT on boarding exercise of the Central Schemes and to provide an opportunity to the States to adopt the DBT framework in the State-run schemes as well.

As informed (July 2020) by Planning (Institutional Finance) Department, Government of Rajasthan, the State DBT Cell was constituted in the State under the Bhamashah Scheme and Secretary, Planning Department was nominated as Single Point of Contact (SPOC) for DBT in Oct 2016.

3.1 State DBT Portal and integration with DBT Bharat portal

As per Joint Secretary, Cabinet Secretariat, New Delhi letter No. D-20011/02/2017-DBT (Cab) dated 11 May 2017 addressed to the states, the process of DBT on boarding entails digitization of beneficiaries' database, Aadhaar seeding and preparation of scheme specific Management Information System (MIS). Priority items requiring immediate action included creation of State Portal on DBT Bharat portal[53], generation of scheme specific code, reporting savings from DBT implementation and key DBT initiatives at the state level. In order to achieve the said task, the State DBT cells require sufficient skill set and a coordination mechanism with various departments.

Scrutiny of records of the state DBT cell revealed that the State DBT Portal was not created on DBT Bharat portal. However, the Planning department stated (July 2021) that Jan-Aadhaar platform (previously *Bhamashah* portal) is being used as the State DBT Portal for Rajasthan. Further, 164 schemes were notified under Bhamashah Act (replaced with Jan-Aadhaar Act). All these schemes are

[53] www.dbtbharat.gov.in

being managed through the scheme portals operated by the respective Departments. On the Jan-Aadhaar portal, the information of only 59 schemes[54] out of these 164 schemes was available.

It was noticed that Jan-Aadhaar portal of the state is not integrated with the DBT Bharat portal. Even though certain information regarding central schemes involving DBT pertaining to Rajasthan is being made available on the DBT Bharat portal, information regarding state DBT schemes is not available on the portal. Further, even on Jan-Aadhaar portal, important scheme-wise details of the state DBT schemes such as number of beneficiaries, amount of benefit transfer per beneficiary, month-wise/year-wise DBT transfers, and savings due to DBT etc. are not available. It was also noticed that the limited scheme data available on the state DBT Portal is not updated in real time.

Regarding lack of real time scheme data on the portal, the Department informed (December 2020) that currently the data pertaining to different schemes is uploaded on the portal by Department of Information and Technology from time to time and efforts are being made by the cell for real time updating of data by the concerned departments.

It is pertinent to note that shortcomings in this regard have led to Rajasthan's poor score in the indices of the DBT performance rankings[55] of States/UTs such as *'Portal compliance', 'Data Reporting', 'Savings reporting compliance' and 'Savings expenditure ratio'* leading to Rajasthan being at the 18th rank among 36 states/UTs with a score of 57.5 out of 100.

The State Government accepted the facts and replied (August 2021) that State DBT portal has been linked with DBT Bharat portal and the performance of Rajasthan in DBT performance rankings would improve when the data of DBT schemes would be provided on DBT Bharat portal. Regarding non-availability of real time and complete information of DBT schemes on State DBT Portal, the Government accepted the fact and informed that efforts are being made in that direction. Further progress in this regard is awaited (December 2021).

Unavailability of real time information of all the schemes on the State DBT portal limits the utility and relevance of the information available on the portal.

3.2 Constitution of Advisory Board

As per the guidelines issued for State DBT cell by DBT Mission, Cabinet Secretariat, New Delhi, an ***'Advisory Board'*** may be constituted as a parallel body to the state-level DBT Cell. It shall comprise representatives from various

[54] As of 16 July 2021
[55] https://dbtbharat.gov.in/state/state-ranking

enablers and stakeholders of DBT like all the government departments which run schemes which fall under the purview of DBT, UIDAI, State Level Bankers' Committee (SLBC), IT Team, NIC, NPCI, Telecom Service Providers (TSPs), etc. This Board may also include representation from multi-lateral agencies like World Bank, Asian Development Bank (ADB) etc. for bringing in their technical competence to the operation of state DBT cell. The main role of this body would be to provide holistic, well-rounded advisory and consulting inputs to the executive body of the state DBT cell. This body may meet once in a quarter or at any other regular interval, as deemed fit.

Audit scrutiny revealed that Advisory Board as envisaged in the guidelines has not been constituted in the State.

The State Government accepted the facts and replied (August 2021) that State DBT cell is functioning both as State DBT cell and the Advisory board and that the constitution of a separate State Advisory Board is in progress. As per the information provided by the Department (October 2021), the DBT State Advisory Board has been constituted by the State Government under the chairmanship of the Chief Secretary and with the participation of State level Bankers Committee, NIC, National Payments Corporation of India, TSPs, World Bank, ADB etc.

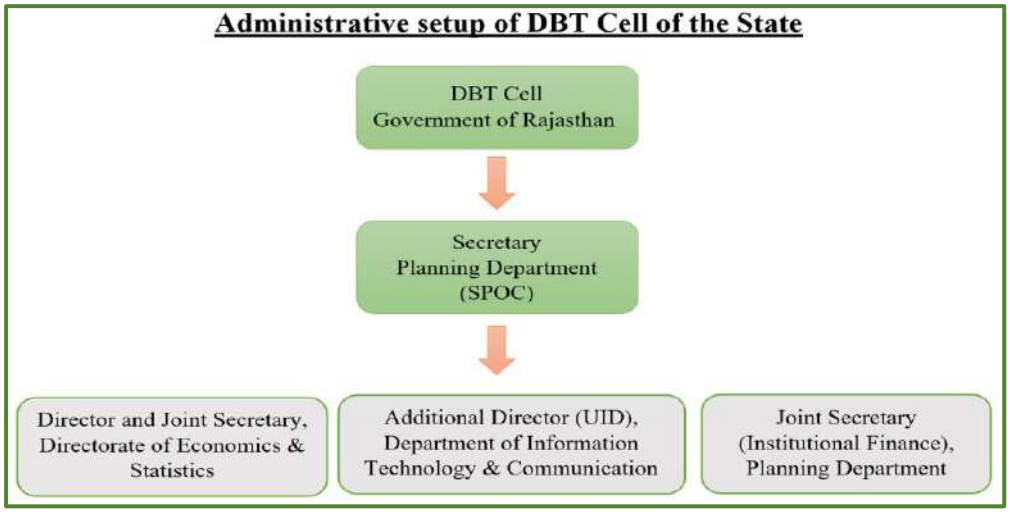
3.3 Functioning of the State DBT cell

As per Guidelines for State DBT Cell issued by DBT Mission, Cabinet Secretariat, New Delhi for State DBT cell, Principal Secretary (Planning/IT/Finance) or equivalent level officer can be nominated as the state DBT co-ordinator, who shall act as the nodal officer for DBT related matters of the State. In addition, an Implementation Support Layer in DBT Cell must be constituted consisting of three coordinators who will be responsible for Technical, Non-technical and Finance/Admin support to the Cell's operations and may be Director or Officer on Special Duty (OSD) rank personnel.

Technical support coordinator was to provide IT support for implementing DBT in the different schemes and function as a research unit in developing scheme/department-specific ICT applications. Further, the responsibilities of the non-technical support included facilitating training and capacity building of state officials regarding DBT.

The administrative setup of the State DBT cell is as follows:

Chart 4



During audit it was noticed (December 2020) that GoR informed the Secretary, Cabinet Secretariat, New Delhi (October 2016) that Secretary (Planning Department), Government of Rajasthan was nominated as Single Point of Contact (SPOC) for DBT related matters of the state. However, during scrutiny of records, it was noticed that Joint Secretary (Institutional Finance, Planning Department) was working as SPOC (December 2020). It was also noticed that State DBT cell is not involved in development of scheme/department-specific ICT applications and the development of such applications is being handled by the concerned Departments. Further, the scrutiny of records (December 2020) revealed that training /seminar/workshop for capacity building of State officials have not been organized.

The State Government replied (August 2021) that Secretary, Planning department of the State is the State DBT co-ordinator and acts as the nodal officer for DBT related matters of the State. However, as per the records Joint Secretary (Institutional Finance, Planning Department) was working as SPOC for DBT related matters of the state. Regarding the lack of training/ seminar/workshop, the State Government replied (September 2021) that training programs for the relevant departments had been organised on 10.04.2019, 19.09.2020 and 30.01.2020. The State Government further informed that a seminar/workshop with the relevant departments regarding DBT was organised on 15.09.2021 and a training program with all the departments has been scheduled from 27.09.2021 to 10.10.2021.

However, scrutiny (September 2021) of the relevant records revealed that all these were review meetings where progress in the implementation of DBT was assessed and further directions were given. The fact remains that steps for capacity building of the officers/officials regarding DBT have not been taken by the State Government.

Summing up

Jan-Aadhaar platform, serving as the State DBT portal, lacks effective linking with the DBT Bharat portal and does not contain important scheme details of the State DBT schemes such as number of beneficiaries in a scheme, amount transferred to the beneficiaries, month-wise/year-wise DBT transfers, savings due to DBT, etc. leading to Rajasthan's poor score in the DBT performance rankings. Advisory Board to provide holistic, well-rounded advisory and consulting inputs to the executive body of the state DBT cell had not been constituted in the state. Training, workshop, seminar and capacity building programmes for the officials have not been organised.

Recommendations

The State Government may:

- *ensure the availability of scheme-wise information of all DBT schemes in the state on the State DBT portal and its proper linking with the DBT Bharat portal;*
- *make provision of expert technical support to enable State DBT cell to effectively function as nodal point for DBT related matters of the state as envisaged.*

Chapter – IV

Delivery of benefits to the intended beneficiaries and the grievance redressal mechanism

Chapter IV

Delivery of benefits to the intended beneficiaries and the grievance redressal mechanism

Audit Objective 3: Whether beneficiaries actually received the benefits

4.1 Timely payment of pension

As per rule 16(v) of Pension Rules as amended on 14 June 2013, regular payment of pension is to be made by Treasury Officer possibly in the first week of the month and first payment of pension would be made within four days of receipt of online sanction.

Scrutiny of the RajSSP data revealed that out of 17,88,380 cases of first pension payment during the audit period, pension in 17,62,736 (98.56 *per cent*) cases was paid with a delay ranging between 1 to 726 days. Age analysis of the delay is provided in the table below and depicted in the chart:

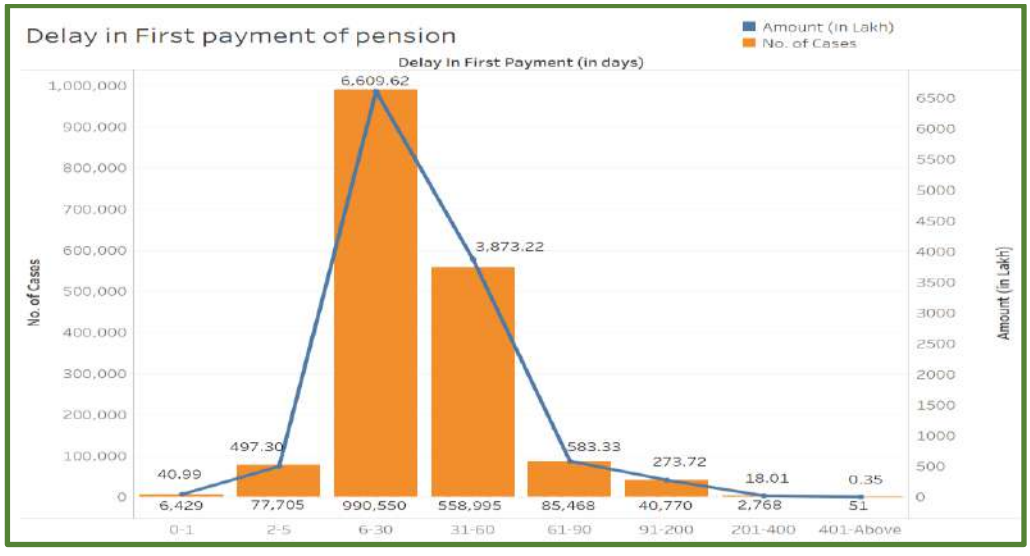
Table 6: Delay in First payment of pension

(₹ in lakh)

Delay in First Payment (Number of Days)	Number of cases	Amount
1	6,429	40.99
2 to 5	77,705	497.30
6 to 30	9,90,550	6609.62
31 to 60	5,58,995	3873.22
61 to 90	85,468	583.33
91 to 200	40,770	273.72
201 to 400	2,768	18.00
Above 401	51	0.35
Total	**17,62,736**	**11,896.53**

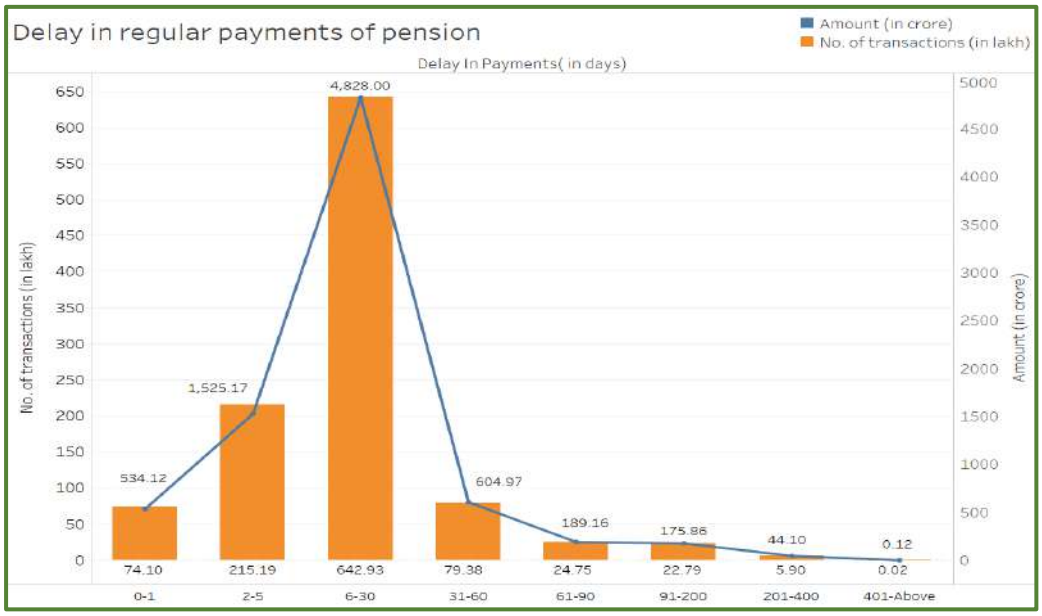
Source: Information derived from RajSSP data dump

Chart 5



Analysis of RajSSP data further revealed that during audit period, out of total 19,80,18,851 regular pension payment transactions, in 10,65,06,098 (53.79 *per cent*) cases, pension was paid with a delay[56] ranging between 1 to 597 days. Age analysis of the delays is shown in the table below and depicted in the chart:

Chart 6



The overall year-wise position of delay in pension payments is as under:

Table 7: Year wise Delay in Payments of Pension

S. No.	Year	Delayed payments		
		First Payment	Regular Payment	Total
1	2017-2018	2,38,323	2,42,85,366	2,45,23,689
2	2018-2019	5,90,440	2,42,83,995	2,48,74,435
3	2019-2020	9,32,212	4,14,36,415	4,23,68,627
4	2020-2021 (up to July 2020)	1,761	1,65,00322	1,65,02,083
	Total	**17,62,736**	**10,65,06,098**	**10,82,68,834**

Source: Information derived from RajSSP data dump

The analysis of RajSSP report[57] of the 14 selected treasuries revealed that during the audit period, pension of 78,17,623 beneficiaries pertaining to CMOASPS and CMENSPS was not paid on time.

[56] Calculated from the eighth day of the month when the pension is to be paid to the date of actual payment.
[57] Named 'Bill Summary Date Wise'

The details are given in the table below:

Table 8: Delay in Payment of Pension

S. No.	Name of Treasury/Sub Treasury	Number of Bills and Beneficiaries				
		Total Bills prepared		Bills paid with delay		Bills prepared with delay
		Number of Bills	Number of Beneficiaries	Number of Bills	Number of Beneficiaries	
1	Sub Treasury, Bansur	NA		152	NA	--
2	Sub Treasury, Dantaramgarh	1,528	12,75,861	715	6,88,091	390
3	Sub Treasury, Dudu	864	3,38,738	347	1,37,273	223
4	Sub Treasury, Kishangarh	1,958	9,19,341	907	2,97,904	671
5	Sub Treasury, Lalsot	1,233	11,68,794	919	7,66,461	668
6	Sub Treasury, Malpura	1,179	9,42,294	512	3,04,381	373
7	Sub Treasury, Mojmabad	1,564	6,27,673	862	3,07,044	526
8	Sub Treasury, Roopangarh	1,114	4,12,906	635	2,28,001	478
9	Sub Treasury, Sambhar	2,016	12,82,741	1,107	6,37,812	717
10	Treasury, Ajmer	1,597	14,92,313	846	7,00,773	661
11	Treasury, Alwar	1,583	13,00,687	598	4,69,183	395
12	Treasury, Dausa	2,157	15,64,189	1,378	7,14,365	1,107
13	Treasury, Sikar	1,879	26,89,619	1,136	17,94,423	738
14	Treasury, Tonk	1,876	13,76,442	1077	7,71,912	810
Total		**20,548**	**1,53,91,598**	**11,191**	**78,17,623**	**7,757**

Source: 'Bill Summary Date Wise' report of RajSSP

It can be seen that out of the 20,548 bills prepared in the selected treasuries/sub-treasuries during the audit period, delayed payments were made in case of 11,191 bills (54.46 *per cent*). Out of these bills with delayed payments, it was noticed that 7,757 bills (69.31 *per cent*) were prepared with delay and in the remaining cases the payment was delayed even after preparation/passing of the bills in time.

The matter was pointed out to the State Government (August 2021). The State government replied (August 2021) that the timeline for payment is applicable in cases where all the beneficiary details are correct. The reply further stated that pension payment cannot be made for situations where all the details are not correct.

The reply of the State Government is not acceptable as the Pension rules clearly prescribe the timeline for various stages such as application verification, sanction and payment. Any deficiencies are required to be rectified within these timelines. Further, any errors/ mismatch in beneficiary details do not justify the large delays noticed by audit both in number of cases and number of days.

During the Exit Conference, the State government informed (September 2021) that delays are also attributable to release of funds by the Finance Department keeping in view the position of the State regarding Ways and Means advances and mentioned that the implementation of the single-DDO and single-treasury system for social security pensions has put an end to delays pertaining to treasury/ sub-treasury offices. Audit appreciates the steps taken by the State Government on the issue of delayed pension payments and considers that more efforts are required to suitably address the issue. This becomes important considering the fact that the beneficiaries are denied due benefits for the delay period as there is no provision for compensation in the form of payment of interest for this period.

4.2 Payments of pension under CMOASPS and CMENSPS

According to para 2 of Annexure 'A' of Pension Rules, in the event of excess/ irregular/double payments to the beneficiary of the pension scheme, the entire amount of such payment will be recovered from the beneficiary with 18 *per cent* annual interest.

The analysis of RajSSP data revealed that out of 9,176 cases of excess/irregular/double payments amounting to ₹3.44 crore under the selected schemes, recovery was pending in 3,605 (39.29 *per cent*) cases involving an amount of ₹1.98 crore (57.56 *per cent)* as on 13 January 2021 which was required to be recovered along with interest as per the rules *ibid*. The year wise position of pending recovery is shown below:

Table 9: Position of pending recovery in cases of excess/irregular payments

(₹ in lakh)

Year	Total cases of excess/irregular payments	Total recoverable amount	Pending cases of recovery	Pending amount to be recovered
2015-16	410	10.57	35	1.42
2016-17	777	35.94	150	5.59
2017-18	941	35.46	504	16.23
2018-19	1,087	59.02	693	26.83
2019-20	1,398	90.58	1,227	77.45
2020-21 (As on 13.1.21)	4,563	112.80	996	70.64
Total	**9,176**	**344.37**	**3,605**	**198.16**

Source: Information derived from RajSSP data dump

Details of reasons for recovery are given in the table below:

Table 10: Details of reasons of recovery

S. No.	No. of cases	Reasons for recovery as per RajSSP data	Remarks
1	2,447	Death	Payment of pension even after death of beneficiary
2	908	Absurd/Invalid information	The reasons column has absurd/ invalid information such as special characters etc.
3	65	Government Job	Government job of self/wife/ husband/son etc. making the beneficiary ineligible.
4	54	Double Payment	Pension paid twice on same PPO.
5	47	Duplicate Payment	Two PPOs for same beneficiary.
6	42	Age Difference	Anomalies in the age provided by the beneficiary in the application.
7	17	-	No reasons provided in the data
8	16	Audit Recovery	Irregular payments identified by Audit.
9	8	Auto sanction	Wrongful payments in cases of auto-escalated applications.
10	1	Out of State	Pensioners migrated out of state.
Total	**3,605**		

Source: Information derived from RajSSP data dump

As shown in the table above, reasons for Excess/Irregular/Double payment were not provided in RajSSP in 17 cases and absurd values were provided in 908 cases. Lack of availability of such reasons impedes the ability of the Department to analyse the issues causing such instances and take necessary action thereon.

The State Government replied (August 2021) that provision of recovery is in place for excess payments arising out of various reasons such as pension payments even after the death of the beneficiary, etc. The Government reply was silent about the pending recoveries and the action being taken in such cases as well as the lack of reasons or absurd reasons for recovery provided in RajSSP. During the Exit Conference, the State government stated (September 2021) that pending amount would be recovered and accountability would be fixed. Further progress in this regard is awaited (December 2021).

4.3 Procedure to address pension payment failure

For the social security pensions, the bills are passed by the Treasury officer on the *RajKosh* module which are subsequently processed on PayManager module for the generation of e-Payment files. As per rule 144(a) (2) of Rajasthan Treasury Rules 2012, Treasury and Sub Treasury will provide all e-payment files to *e-Kuber*, by debiting the respective expenditure heads[58] of departments and crediting the head 8670-113 (01), Electronic Payment Advices. System generated reference numbers will be provided to these transactions. As per circular[59] dated 21.3.2018 issued by Finance department (GoR), *e-Kuber* will maintain basic validations for obtaining e-payment files through IFMS. If these

[58] e.g. Major head 2235 in case of social security pensions
[59] F.S(TH-75)/DTA/IFMS/e-kuber/21475-874 dated 21.3.2018

basic validations are not fulfilled by e-payment files, the complete e-Payment files are rejected and for such e-Payment files, no TV numbers are generated in the system. No report of such failed transactions (without TV numbers) is available on RajSSP.

Partial bills/payment advices/tokens (an e-payment file may have more than one bill/token) cannot be rejected by *e-Kuber* and for such files, payment is done to beneficiaries with correct details and rejected for others. On execution of the transactions, e-Scroll containing the details of successful and failed transactions will be generated by *e-Kuber* and provided on PayManager module of IFMS to the Treasuries/Sub Treasury officer/DDOs. The treasury /Sub treasury officer will affix the paid mark with TV numbers on the body of the bill/payment on receipt of the e-payment report/e-scroll. Information regarding such failed transactions (with TV numbers) is available on RajSSP in the form of 'Payment return date wise' report.

Where pension payment to the beneficiary is being done through Money Order (MO), the bills are prepared by DDO for payment in the departmental account of the concerned head postmaster and a list of beneficiaries is sent to the head postmaster after passing the bills and payment in the departmental account. The disbursement of MO is made by the Head postmaster through *Dakpal* of the concerned area. In cases of non-disbursement of MO, a cheque of the amount not paid along with the list of relevant beneficiaries with reasons is sent back to the TO/STO concerned. The undisbursed amount received from the head postmaster is deposited in the concerned budget head through challan.

(i) The analysis of RajSSP data and scrutiny of the RajSSP reports disclosed that during the audit period, out of total 20,13,94,050 transactions, the payment failed in 16,97,117 (0.84 *per cent*) transactions. The details are given below:

Table 11: Year wise details of failed transactions

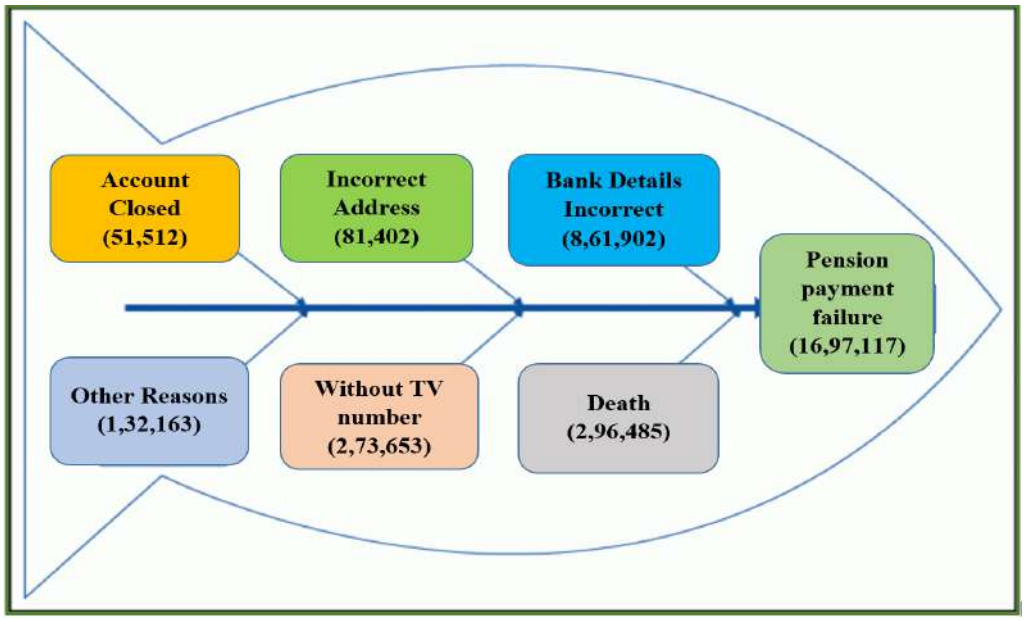
(₹ in crore)

S. No.	Year	Total Transactions	Amount corresponding to total transactions	Failed Transactions			Amount corresponding to failed transactions
				With TV number	Without TV number	Total	
1	2017-18	5,33,72,434	2,984.02	3,72,621	44,699	4,17,320	24.52
2	2018-19	5,70,37,699	3,847.01	3,64,934	20,909	3,85,843	27.94
3	2019-20	6,69,28,276	5,463.66	5,86,394	1,11,977	6,98,371	58.95
4	2020-21 (up to July 2020)	2,40,55,641	1,969.41	99,515	96,068	1,95,583	16.90
Total		**20,13,94,050**	**14,264.10**	**14,23,464**	**2,73,653**	**16,97,117 (0.84 *per cent*)**	**128.31**

Source: Information derived from RajSSP data dump

Various reasons[60] for failure of transactions have been shown in the Chart below:

Chart 7



As can be seen, wrong bank account details were the most significant reason for failure of pension payments.

(ii) During the field study, analysis of RajSSP report[61] of the 14 selected treasuries revealed that 1,02,338 transactions were reverted due to various reasons, out of which in 36,677 (35.78 *per cent*) cases involving ₹2.74 crore, it was due to wrong bank details. Treasury-wise position of the failed transactions is provided in the table below:

Table 12: Details of reverted pension transactions

(₹ in lakh)

S. No.	Name of Treasury/Sub-treasury	Total number of reverted transactions	Amount involved in reverted transactions
1	TO Alwar	9,017	62.65
2	STO Bansur (Alwar)	4,035	27.13
3	TO Tonk	7,457	54.45
4	STO Malpura (Tonk)	4,219	33.61
5	TO Ajmer	7,625	52.55
6	STO Kishangarh (Ajmer)	3,176	22.51
7	STO Roopangarh (Ajmer)	2,289	16.53
8	TO Sikar	19,381	126.08
9	STO Dantaramgarh (Sikar)	12,502	91.03
10	TO Dausa	10,615	82.65
11	STO Lalsot (Dausa)	8,733	63.40
12	STO Dudu (Jaipur)	1,763	13.17
13	STO Sambhar (Jaipur)	7,349	50.41
14	STO Mojmabad (Jaipur)	4,177	27.69
Total		**1,02,338**	**723.86**

Source: 'Payment return date wise report' of RajSSP

[60] 'Other reasons' - Account suspended, Name incorrect, Maximum account balance exceeded, out of station, Beneficiary name difference etc.

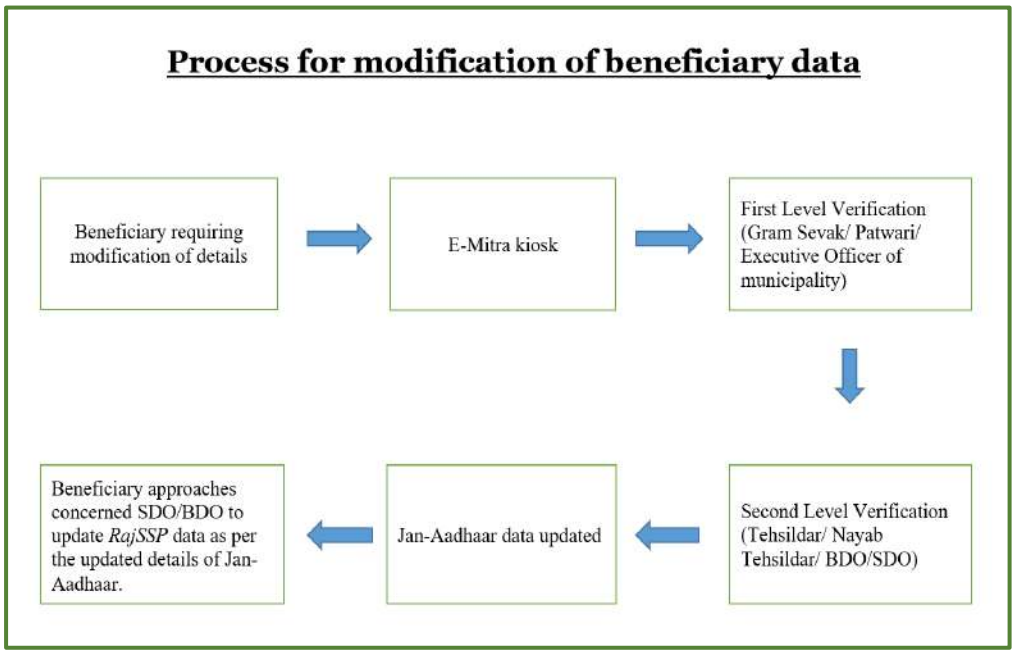
[61] "Payment return date wise"

During the audit of records of Treasury officer *Dudu* and *Mojambad*, it was noticed (November 2020) that there were 316 cases in which payment of pension was restarted between the period 01 August 2017 to 30 June 2019 but the payment of arrears of ₹ 22.50 lakh to the concerned beneficiaries was still pending. The details are provided in ***Annexure P.*** It is important to note here that records regarding pending arrear payment to beneficiaries are not being maintained in other selected treasuries. Further, no such report is available on RajSSP as well.

(iii) During beneficiary survey, audit noticed that in 10 cases (1.81 *per cent*) where pension was being paid to the beneficiaries through Money order, the pension payment had stopped. For these beneficiaries, scrutiny of the information available on RajSSP revealed that in seven cases, reasons for stopping the pension were not available and in three cases, reasons for pension stoppage were mentioned as '*Wrong Bank Details'* even when pension in these cases was being paid through Money order. Details have been provided in ***Annexure* Q.**

(iv) Further analysis revealed that in cases of failure of pension payment, mechanism to inform the beneficiary regarding the payment failure or its reasons is not there. When the pension is not paid, the beneficiary has to first approach the sanctioning authority or the treasury officer to get the information regarding the reason for the non-payment of pension. As shown in the cases of beneficiary survey above, in some cases, the specific/correct reasons are not available in the RajSSP as well. In cases where beneficiary is informed of the specific error in beneficiary details such as bank account details, the beneficiary has to first get the details rectified in the Jan-Aadhaar database through e-Mitra kiosks followed by two levels of verification (process provided in the ***Chart 8*** below).

Chart 8



Since the Jan-Aadhaar database and RajSSP are linked through an Application Programming Interface (API), the rectified/updated Jan-Aadhaar details are available in RajSSP but the rectification/update is not automatically effected in RajSSP for resumption of pension payment and the beneficiary is required to get the updated Jan-Aadhaar information approved on RajSSP by the sanctioning authority. It is interesting to note that the second level of verification while updating Jan-Aadhaar details is carried out by the same officer who acts as the sanctioning authority for social security pensions of SJED. However, it was seen during the audit that RajSSP lacks report/MIS regarding the beneficiaries awaiting approval of updated Jan-Aadhaar details on RajSSP and therefore, the beneficiaries need to approach the sanctioning authority again who then approves the necessary update of the Jan-Aadhaar details in the RajSSP database. On rectification of the details, the pension payment is restarted.

This was corroborated by the replies from BDO *Malpura*, BDO *Bansur*, STO *Mojamabad*, STO *Dudu*, SDO Ajmer and SDO Sikar who informed that it is necessary for the beneficiary to approach the sanctioning authority for updating the bank account details.

Thus, there is no provision in RajSSP for the beneficiary to be automatically notified through SMS or other means regarding pension payment failure and its reasons or for the Department to take steps to inform the beneficiary and make efforts for rectification of details. Neither the Jan-Aadhaar details, updated after two levels of verification, are automatically updated in RajSSP for payment of social security pensions to resume nor there is any report in RajSSP regarding pending approvals of updated and verified Jan-Aadhaar details of the beneficiaries. In the absence of such provisions, the burden of getting the required information regarding reasons for non-payment of pension and going through the protracted process to get the details rectified, lies entirely on the beneficiary.

During the exit conference, the State Government stated (September 2021) that currently the pensioner can update his bank details through Jan-Aadhaar which gets automatically updated on RajSSP within 24 hours and no approval on RajSSP is required for the same. This was verified by Audit (September 2021). However, the position regarding changes other than bank account details was not clarified.

Regarding the 316 cases where arrear payments were to be made, the State Government stated (July 2021) that necessary action is being taken. Further progress in this regard has not been intimated though asked for (December 2021).

Audit Objective 4: Whether effective grievance redressal was ensured for proper implementation of the schemes

4.4 Grievance redressal cell

As per the Standard Operating Procedure (SOP) issued by Cabinet Secretariat (GoI), DBT cell is required to constitute a dedicated body to deal with complaints and grievances of beneficiaries in a fair and timely manner. It was envisaged that suitable grievance redressal mechanisms established at different layers would address grievances pertaining to various stakeholders in the system. No such provision for creation of grievance redressal cell was found in the Pension rules.

Audit observed that dedicated body/cell for grievance redressal has neither been established by State DBT cell nor by the SJED.

The State Government replied (August 2021) that grievances are being registered and resolved through *Sampark*[62] portal and call centre working in the department.

The State Government further informed (September 2021) that complaints received on *Sampark* portal are required to be disposed within the prescribed time due to which a separate grievance redressal cell is not required. The government reply was silent regarding the disposal of complaints received through offline mode. Audit is of the view that in addition to appropriate and timely disposal of beneficiary complaints/grievances/queries, the grievance redressal mechanism may also be utilised to address the problems/grievances of other stakeholders in the DBT process such as state officials, banks etc. Further, its creation would not only be helpful in bringing down the pending grievances, it would also be helpful to the department in analysis of the trend and nature of the complaints/grievances/queries to generate valuable insights for further refinement of scheme procedures

4.5 Redressal of the grievances registered on RajSSP portal

The grievances pertaining to CMOASPS and CMENSPS can be registered on the RajSSP portal by the beneficiaries/ applicants. However, timeline for resolution of the grievances/complaints pertaining to social security pensions has not been provided in the Pension rules, RajSSP system or even in the Rajasthan Guaranteed Delivery of Public Services (RGDPS) Act, 2011.

[62] Rajasthan *Sampark*, under the Department of IT and Communication, consists of a State level Call Center with integrated web portal for addressing queries and grievances of citizens of Rajasthan related to government services.

Administrative Reforms Department, GoR issued (12thAugust 2014) a circular which prescribed a time limit of maximum 15 days for disposal of application/grievances by the concerned officer for the services not covered under RGDPS Act, 2011. In addition, a period of 7 days has been prescribed for forwarding of application/complaint/grievance to the concerned officer, in case the application/complaint/grievance is addressed to an authority other than the concerned officer.

The year-wise position of complaints received on RajSSP during the audit period is as under:

Table 13: Year wise position of complaints

S. No.	Year	Complaints registered
1	2017-2018	4,579
2	2018-2019	5,695
3	2019-2020	5,839
4	2020-2021 (upto July 2020)	1,808
Total		**17,921**

Source: Information derived from RajSSP data dump

The analysis of RajSSP data revealed that out of the 17,921 queries/ complaints registered during the audit period, 8,060 (44.98 *per cent*) queries/complaints remained unattended as on 13 January 2021 (as shown in the screenshot provided in ***Annexure R)*** and 4,746 were attended within a period of 22 days from the filing of the complaint/grievance. The remaining 5,115 (28.54 *per cent*) complaints were resolved with a delay[63] ranging from 1 to 1173 days. The age analysis of the delay in resolution of queries/complaints has been given in the table below:

Table 14: Age Analysis of delay for resolution of Complaints/Queries

S. No.	Days	Number of Complaints/Queries
1	1-30	1247
2	31-100	1300
3	101-500	1982
4	500 Above	586
Total		**5115**

Audit also observed that system to inform the beneficiary/applicant through means such as SMS regarding the registering of complaint or its subsequent processing on RajSSP was non-existent.

[63] Delay calculated after the lapse of 15+7 =22 days i.e. from 23rd day of filing the complaint/grievance.

The State Government replied (August 2021) that since *Sampark* portal is a state level portal for all the Departments, complaints received on RajSSP portal are generally also received on Rajasthan *Sampark* portal. Therefore, grievances addressed on Rajasthan *Sampark* portal are automatically resolved on RajSSP portal. The reply further stated that time limit for grievance redressal is prescribed on Rajasthan *Sampark* portal but not in RajSSP.

During the Exit Conference, the State government accepted (September 2021) the audit recommendation and stated that a link of *Sampark* portal may be given on RajSSP instead of a separate grievance registration facility to avoid duplication. Audit examination (September 2021) revealed that Pensioner complaint feature[64] on RajSSP redirects the pensioner to Rajasthan *Sampark* portal for lodging of complaint or its tracking. It is also pertinent to mention here that the beneficiary is informed regarding registration and resolution of the complaint through SMS for complaints registered on *Sampark* portal. Audit appreciates the efforts of the State Government in taking remedial action based on the recommendation of the Audit.The functioning of the modified grievance redressal mechanism would be verified in future audits.

Summing up

Pension payments including the first payment as well as the regular payments were not made within the timelines prescribed in the Pension rules. Recoveries for excess/irregular pension payments were pending. Shortcomings were noticed in the procedure to address pension payment failures with no provision to inform beneficiaries about such failures and the beneficiaries being subjected to a protracted process with redundant steps for rectification of details.

A dedicated body/cell for grievance redressal has neither been established by State DBT cell nor SJED for focussed and timely disposal of complaints/grievances/queries of the beneficiaries. Significant pendency was noticed in the disposal of grievances/queries pertaining to CMOASPS and CMENSPS registered on RajSSP. There was no system to inform the beneficiary/applicant regarding registering of complaint or its subsequent processing on RajSSP.

[64] RajSSP (https://ssp.rajasthan.gov.in/) -> Reports -> Pensioner Complaint

Recommendations

The State Government may:

- *analyse the reasons for delayed payments and ensure pension payments are done within the timelines as prescribed by Pension rules;*
- *provide the necessary information through means such as SMS and facilitate the beneficiaries in cases of Pension payment failure;*
- *take steps to streamline the procedure for rectification of beneficiary details such that the Jan-Aadhaar details, on being updated after due verification, are automatically approved for all the pension payments linked with Jan-Aadhaar;*
- *constitute a dedicated Grievance Redressal Cell to provide speedy and effective resolution of complaints/grievances.*

Anadi Misra

JAIPUR,
The 12 April, 2022

(ANADI MISRA)
Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The 13 April, 2022

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Annexures

Annexure A

(Refer paragraph 1.2.2 B)

Statement showing details of selection of Districts, lower level units and beneficiaries

(i) Districts: Keeping in view the spread of Covid-19, the field audits had been limited to Jaipur and the adjoining districts only. Therefore, six districts were selected for the field audits viz. Jaipur, Dausa, Tonk, Sikar, Ajmer and Alwar.

(ii) Selection of Block and Gram Panchayat/Wards: In order to gauge the implementation of the scheme and the effectiveness of DBT in reaching both urban and rural beneficiaries, in each district one Urban Block and one Rural Block, within which a Gram Panchayat and Ward respectively were selected. The selection of one Urban/Rural Block in each of the selected districts as well as one Ward/Gram Panchayat within those Urban/Rural blocks respectively was on the basis of highest combined total expenditure of both the schemes. Further, in addition to the above, Treasury/Sub Treasury Offices of respective Block, Ward, Gram Panchayat were also audited during the field study. Details of selection of Districts, Blocks and Ward/Gram Panchayat are as under**:**

S.No.	District	Block	Urban/ Rural	Gram Panchayat/ Ward	Concerned Treasury Sub Treasury
1	Ajmer	Kishangarh	Rural	Rupangarh	STO Kishangarh
					STO Roopangarh
		Ajmer	Urban	Ajmer	TO Ajmer
2	Alwar	Bansur	Rural	Bansur	STO Bansur
		Alwar	Urban	Ward 42	TO Alwar
3	Dausa	Lalsot	Rural	Didwana	STO Lalsot
		Dausa	Urban	Dausa	TO Dausa
4	Jaipur	Dudu	Rural	Narayana	STO Dudu
					STO Mojmabad
					STO Sambhar
		Jobner	Urban	Ward 07	STO Sambhar
5	Sikar	Dantaramgarh	Rural	Danta	STO Dantaramgarh
		Sikar	Urban	Ward 45	TO Sikar
6	Tonk	Malpura	Rural	Pachevar	STO Malpura
		Tonk	Urban	Ward 19	TO Tonk
Total	**6**	**12**		**12**	**14**

(iii) Selection of beneficiaries for survey: Due to limitations imposed by Covid-19 pandemic in administering the questionnaire to the individual beneficiaries, a figure of 40 beneficiaries per district for each of the schemes was selected. The beneficiaries were selected on Simple Random Sampling without Replacement (SRSWOR) basis. Therefore, a total of 240 beneficiaries receiving pensions in their accounts were selected for each scheme.

Regarding the parameters for selection of these beneficiaries, it is pertinent to mention that as per Census 2011, the ratio [65]of rural to urban population was approximately 3:1. Therefore, out of these 40 beneficiaries selected in each district, 30 were selected from rural areas and 10 were selected from urban areas i.e. 30 beneficiaries were randomly selected from each of the selected Gram Panchayat and 10 beneficiaries were randomly selected from each selected Ward for each scheme.

In addition to the above 480 beneficiaries (240 beneficiaries per scheme) receiving pension in their bank accounts, 72 beneficiaries (CMOASPS:45, CMENSPS:27) belonging to the selected Gram Panchayats/Wards receiving pension through Money Orders (MO) were also selected to examine the process of payment of pension through MO.

[65] As per Census 2011,
Total population of Rajasthan = 68,548,437
Rural population = 51,500,352
Urban population = 17,048,085

Annexure B

(Refer paragraph 1.2.2 C)

Statement showing details of filters and tables used while analysis of Data Dump

S No.	Name of table	Working Details	Remarks	Subject of Para
1.	1. SSP Payment Recovery 2. SSP Pensioner Mst	Joined by "App Id" Following Filter Applied "Social Scheme Id"-1,3,13,14,17,18 "Remaining Rcv Amt"-above '0'	'SSP Payment Recovery' table is joined with 'SSP Pensioner Mst' table by App ID column. Then to get the data related to the selected schemes filter is used "Social Scheme ID" and 1-cmwps,13-cmwps-sc,14-cmwps-st,3-cmoaps, 17-cmoaps-sc ,18-cmoaps are selected. After that filter is used in column "Remaining Rcv Amt" to get the records in which remaining recoveries exist and all values more than '0' are selected.	Payment of pension under CMOASPS and CMENSPS (Refer paragraph No. 4.2)
2.	1. SSP Pensioner Mst	Calculated Diff in app date and Sanction date-45 days Filter Applied "App date"- 01.04.2017 to 31.07.2020 "Social Scheme Id"-1,3,13,14,17,18 "Sanction number."-Not null "Diff in app date and Sanction date" is more than 45 days	Filter is used in column 'Social Scheme ID' and 1-cmwps, 13-cmwps-sc,14-cmwps-st,3-cmoaps, 17-cmoaps-sc ,18-cmoaps st are selected. After that filter is used in column 'app date' to get the records of the period 01.04.2017 to 31.07.2020. Then 'sanction no.' is filtered to get all sanctioned applications. Then difference between app date and sanction date is calculated. And all those records are filtered where difference between app date and sanction date is more than 45 days.	Sanction of applications (Refer paragraph No. 2.2)
3.	1. SSP Pensioner Mst	Difference between DOB & App date calculated (in years) following filter Applied: "Social Scheme"-3,17,18 "Gender"-1,2 "diff between dob-date of App"- less than 55 & 58 ,"Sanction no- Not null "App date- 01.04.2017 to 31.07.2020	Difference between DOB & App date is calculated(in years). Then following filters are applied Where "Social Scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st and "Gender" is 1Female) and "Sanction no- is not null and "App date- 01.04.2017 to 31.07.2020 and "diff between dob & date of App"- less than 55 selected (to get records of those female applicants whose application was accepted without attaining minimum age criteria) Further, where "Social Scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st and "Gender" is 2(Male) and "Sanction no- Not null and "App date- 01.04.2017 to 31.07.2020 and "diff between dob & date of App"- less than 58 (to get records of those male	Sanction of Old Age Pension (Refer paragraph No. 2.4)

S No.	Name of table	Working Details	Remarks	Subject of Para
			applicants whose pension was sanctioned without attaining age minimum age criteria)	
4.	1. SSP Pensioner Mst 2. SSP Pensioner Certificate Details	Joined with "App Id" following filter Applied "Social Scheme"-1,13,14 "Marital Status"1,2,3 "Gender"-1(female) "Sanction date." 01.04.2017 to 31.07.2020 "Husband divorce issuing Authority"- Null, numeric, special value	"SSP pensioner Mst" table is joined with "SSP Pensioner Certificate Details" table by "App Id". Following filters are applied where "Social Scheme id" is 1-cmwps,13-cmwps-sc,14-cmwps-st, and "Gender" is 1(female), marital status is 1-divorce,2-widowed and 3- separated, "Sanction date." 01.04.2017 to 31.07.2020 and "Husband divorce issuing Authority" is either Null, Numeric or any special character.	Sanction of Ekal Nari pension (Refer paragraph No. 2.3)
5.	1. SSP Pensioner Mst	Age Calculated on 31.07.2020 following filter Applied: "Gender"- 1(female), "Marital Status" 1,2,3,(widow, divorced, separated) "Sanction no."- not null "Stop date"-1.1.1900(by default) where pension not stopped "Social Scheme Id"-(3,17,18) "Age Calculated on 31.07.2020"-age above 75, age between 60-74	Age is calculated as on 31.07.2020 using "dob column". To get records of female beneficiaries who are getting pension in CMOASPS having marital status widow, separated, divorced following filters is applied. Where "social scheme id" is 3-cmoaps, 17-cmoaps-sc, 18-cmoaps-st and "Gender is 1(Female)" and marital status is 1-Divorced,2-Widow,3-Separtated and "sanction no" is not null and "stop date" is 1.1.1900(by default date where pension has not stopped). Further, to bifurcate female beneficiaries on the basis of age as on 31.07.2020, filter is applied and records having age above-75, and age between 60-74 are separated.	Rates of pension paid to the beneficiaries (Refer paragraph No. 2.7)
6.	1.SSP Pensioner query 2.SSP Pensioner Mst	Joined with App Id and Difference in Query date and solution date calculated than Filter Applied: "Solution'- null "Description"- not null Difference in Query date and solution date- above "22" "Query Date"-01.04.2017 to 31.07.2020 "Social Scheme Id"-1,3,13,14,17,18	SSP pensioner query table is joined with SSP Pensioner Mst by App id and following filters were applied: Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and "query date " is 01.04.2017 to 31.07.2020. After that, 1. To get records null queries "Description" filter is used where description is null. 2. To get records where pensioner's query not attended, filter is used where solution is null 3. To get the number of days taken for attending the query, difference between query date and solution date is calculated.	Grievance redressal cell (Refer paragraph No. 4.4)

S No.	Name of table	Working Details	Remarks	Subject of Para
			And filter is applied to get records where difference is more than 22 days.	
7.	1. SSP Pensioner Mst 2. SSP Pension Payment 3. SSP Bill entry	SSP Pensioner Mst Joined with SSP Pension payment by "App Id" and SSP Pension Payment Joined with SSP Bill Entry by "Reference No." Filter Applied "Social scheme id"-1,3,13,14,17,18 "payment month and payment year-04-2017 to 07-2020 Bill type-"2" (first payment) Difference in Sanction Date +4 and TV Date- above -'1' day	"SSP pension payment" table is joined with "SSP Pensioner Mst" table by App Id and with "SSP Bill Entry" table by "Reference no." following filters are applied:- Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and payment month & payment year is from 4-2017 to 7-2020 and Bill type is 2(first payment). Further, difference between sanction date+4 days and TV date is calculated and all records where difference is more than 1 day are selected.	Timely payment of pension (Refer paragraph No 4.1)
8.	1.SSP Pensioner Mst 2.SSP Pensioner Payment 3. SSP Bill entry	SSP Pensioner Mst Joined with SSP Pension payment by "App Id" and SSP Pension Payment Joined with SSP Bill Entry by "Reference No." Filter applied "TV No" –Null "Social scheme id"-1,3,13,14,17,18 "payment month and payment year-04-2017 to 07-2020	"SSP pension payment" table is joined with "SSP Pensioner Mst" table by App Id and with "SSP Bill Entry" table by "Reference no." following filters are applied: Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and payment month & payment year is from 4-2017 to 7-2020 and "TV no." is null.	Procedure to address pension payment failure (Refer paragraph No 4.3)
9.	1.SSP Pensioner Mst 2.SSP Pensioner Payment 3.SSP bill entry	SSP Pensioner Mst Joined with SSP Pension payment by "App Id" and SSP Pension Payment Joined with SSP Bill Entry by "Reference No." filter applied "Social scheme id"-1,3,13,14,17,18 "Bill Type;-1" (regular payment) difference in "payment due date" and "TV date"(payment due date created as 7th of following month)-above '1' day "payment month and payment year-04-2017 to 07-2020	"SSP pension payment" table is joined with "SSP Pensioner Mst" table by App Id and with "SSP Bill Entry" table by "Reference no." following filters are applied: Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and payment month & payment year is from 4-2017 to 7-2020 and Bill type is 1(Regular payment). Further, payment due date calculated as 7th day of the following month. And difference between payment due date and TV date is calculated and all records where difference is more than 1 day are selected.	Timely payment of pension (Refer paragraph No 4.1)

S No.	Name of table	Working Details	Remarks	Subject of Para
10.	1.SSP Pensioner Mst 2.SSP Pensioner Payment 3.SSP Pension Returned	SSP Pensioner Mst Joined with SSP Pension payment by "App Id" And SSP Pension Payment Joined with SSP Pension Returned by "pay id." filter applied "Social scheme id"-1,3,13,14,17,18 "Payment month & Year from 01.04.2017 to 31.07.2020"	"SSP pension payment" table is joined with "SSP Pensioner Mst" table by App Id and with "SSP Pension Returned" table by "Pay Id." Then following filters are applied: Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and payment month & payment year is from 4-2017 to 7-2020.	Procedure to address pension payment failure (Refer paragraph No 4.3)
11.	1.SSP Other Doc Mst 2.SSP Pensioners Mst	Joined with "App Id" Following filter applied Uid no. – Null Janaadhar ID–Null Bhamashah No. – Null App id-1,3,13,14,17,18 Application status-15 Sanction date- 01.04.2017 to 31.07.2020	"SSP pensioner Mst" table is joined with "SSP Other Doc Mst" table by App Id and following filters are applied:- Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st, 1-cmwps,13-cmwps sc,14-cmwps-st and application status is 15 (Regular pensioner) and UID is null, Janaadhar ID no. is null and Bhamashah No. is null. Sanction date- 01.04.2017 to 31.07.2020	Details of Bhamashah/Jan-Aadhaar/Aadhaar number (Refer paragraph No. 2.8)
12.	1.SSP payment recovery 2.SSP Pensioner Mst	Joined by "App Id" Following Filter Applied "Social Scheme Id"-1,3,13,14,17,18 "Remaining Rcv Amt"-above '0' and filter "recovery reason" applied and numeric and number value selected.	'SSP Payment Recovery' table is joined with 'SSP Pensioner Mst' by App ID column. Then to get the data related to the selected schemes, filter is used in column "Social Scheme ID" and 1-cmwps,13-cmwps-sc,14-cmwps-st,3-cmoaps, 17-cmoaps-sc ,18-cmoaps-ST are selected. After that, filter is applied in the column "Remaining Rcv Amt" to get the records in which remaining recovery exists and all values greater than '0' were selected and filter was applied on "recovery reason" applied to select records with numeric and number values.	Application Controls of RajSSP (Refer paragraph No. 2.10.5)
13.	1.SSP Pensioner query 2.SSP Pensioner Mst	SSP pensioner query table Joined with SSP pensioner Mst by App Id and Filter Applied: "Query Date"-01.04.2017 to 31.07.2020 "Social Scheme Id"-1,3,13,14,17,18 and in "Solution"-Absurd values selected.	SSP pensioner query table is joined with SSP Pensioner Mst by App id and following filter are applied. Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and "query date " is 01.04.2017 to 31.07.2020. After that,to get records having absurd values "solution" filter is used and absurd values selected.	Application Controls of RajSSP (Refer paragraph No. 2.10.5)

S No.	Name of table	Working Details	Remarks	Subject of Para
14.	1.SSP Kiosk App Rec Verification 2.SSP Pensioner Mst	SSP Kiosk App Rec Verification table Joined with SSP pensioner Mst by App Id and Filter Applied: "app Date"- 01.04.2017 to 31.07.2020 "Social Scheme Id"- 1,3,13,14,17,18 and in "Verify Remark"-Absurd values selected.	SSP Kiosk App Rec table is joined with SSP Pensioner Mst by App id and following filters were applied: Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and "app date " is 01.04.2017 to 31.07.2020. After that, to get records having absurd values in "Verify Remark" column, filter was used and absurd values were selected.	Application Controls of RajSSP (Refer paragraph No. 2.10.5)
15.	1.SSP Pensioner Certificate 2.SSP Pensioner Mst	SSP pensioner Certificate table Joined with SSP pensioner Mst by App Id and Filter Applied: "app Date"- 01.04.2017 to 31.07.2020 "Social Scheme Id"- 1,3,13,14,17,18 and in "Husband Divorce Issuing Authority ", "Age issuing Authorty"-Absurd values selected.	SSP pensioner Certificate table is joined with SSP Pensioner Mst by App id and following filter were applied: Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and "app date " is 01.04.2017 to 31.07.2020. After that, to get records absurd value "Husband Divorce Issuing Authority ", "Age issuing Authorty"- filter was used and absurd values were selected.	Application Controls of RajSSP (Refer paragraph No. 2.10.5)
16.	1.SSP Pensioner Mst 2.SSP Village Mst 3.SSP Doc Mst	1. SSP pensioner mst table Joined with SSP village Mst by village Id and Filter Applied: "app Date"- 01.04.2017 to 31.07.2020 "Social Scheme Id"- 1,3,13,14,17,18 "sanction no –not a null value" and in "pincode"-null 2. SSP pensioner mst table Joined with SSP Doc Mst by app Id and Filter Applied: "app Date"- 01.04.2017 to 31.07.2020 "Social Scheme Id"- 1,3,13,14,17,18 , "sanction no –not a null value" and "annual income"-null	SSP village Mst table is joined with SSP Pensioner Mst by Village id and following filters were applied. Where "social scheme id" is 3-cmoaps, 17-cmoaps-sc, 18-cmoaps-st. 1-cmwps, 13-cmwps sc, 14-cmwps-st and "app date" is 01.04.2017 to 31.07.2020 and "Sanction No." is not a null value and "Pincode" is null value. 2. SSP Doc mst table was joined with SSP Pensioner Mst by App id and following filters were applied: Where "social scheme id" is 3-cmoaps,17-cmoaps-sc,18-cmoaps-st. 1-cmwps,13-cmwps sc,14-cmwps-st and "app date" is 01.04.2017 to 31.07.2020 and "Sanction No." is not a null value and "Annual income" is null value	Application Controls of RajSSP (Refer paragraph No. 2.10.5
17.	1. SSP Pensioner Mst 2. SSP kiosk Token details	SSP pensioner Mst table is joined with SSP Kiosk Token Details by app id. Calculated Diff in trans date of "SSP kiosk Token Details" and Sanction date	SSP Pensioner Mst Table was joined with SSP Kiosk Token Details table by app id and in column 'Social Scheme ID' filter is used (1-cmwps, 13-cmwps-sc,14-cmwps-st,3-cmoaps, 17-cmoaps-sc ,18-cmoaps) to select	Sanction of applications (Refer paragraph No. 2.2)

S No.	Name of table	Working Details	Remarks	Subject of Para
		Filter Applied "Trans date of SSP Kiosk Token details"-01.04.2017 to 31.07.2020 "Social Scheme Id"-1,3,13,14,17,18 "Sanction number."-Not null "Diff in trans date of ssp kiosk Token details and Sanction date" is more than 45 days	the schemes. After that filter is used in column "Trans date of SSP Kiosk Token details" to get the records for the period 01.04.2017 to 31.07.2020. Then 'sanction No. is not a null value' is filtered to get all sanctioned applications. Then difference between trans date of SSP kiosk Token Details and sanction date is calculated and all those records were filtered where the difference between trans date and sanction date was more than 45 days.	

Statement showing details of RajSSP reports used during audit

S. No.	Name of report	Working Details	Remarks	Subject of Para
1	Public service Guarantee report	Reports pertaining to Selected Schemes obtained. Difference between Application date and sanction date calculated, there after records are filter where difference is more than 45 Days		Sanction of applications (Refer paragraph No. 2.2)
2	Post Audit Recovery Amt After Canceled Auto Sanctioned	Reports obtained and records related to Selected Schemes filtered.		Post audit of auto-escalated applications (Refer paragraph No. 2.6)
3	Bill summary TV date wise	Reports obtained and Selected Schemes records where TV date is greater than 7th of the corresponding month filtered. Further, filter where bill date is less than 25th is applied to get records where delayed bill prepared.		Timely payment of pension (Refer paragraph No. 4.1)
4	Payment Return Date Wise	Reports obtained and Selected Schemes records filtered.		Procedure to address pension payment failure (Refer paragraph No. 4.3
5	Status of auto verify or sanctioned application	Reports analyzed		Post audit of auto-escalated applications (Refer paragraph No. 2.6)
6	Block wise blank Bhamashah or Aadhaar number	Reports obtained and Selected Schemes records where Bhamashah and Aadhar is not available filtered.		Details of Bhamashah/Jan-Aadhaar/Aadhaar number (Refer paragraph No. 2.8)
7	OAP-7 and *Sservice guarantee report'*	Mismatch of information of first payment dates in two reports of RajSSP		Application Controls of RajSSP (Refer paragraph No. 2.10.5)

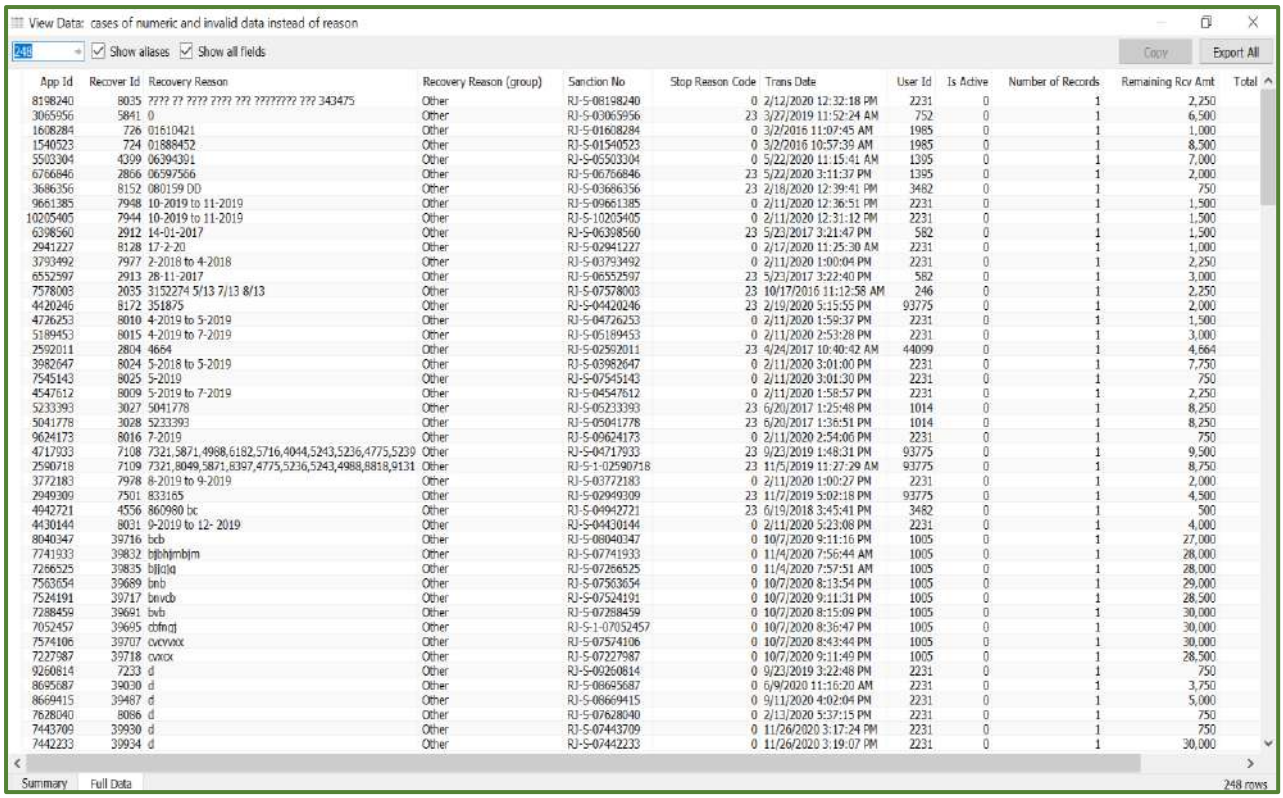
Statement showing details in analysis of Data Dump where significant findings not found

S No.	Name of table	Working Details	Remarks
1.	1. Bhamashah Uid Marital Status 2. SSP Pensioner Mst	Joined with App Id following filter Applied: "Gender" "Social Scheme Id", "Marital Status", "Stop date", "Sanction no." Age Calculated on 31.07.2020	No significant findings found
2.	1. SSP Wrong village 2. SSP Pensioner Mst	Joined with App Id following filter Applied: "Social Scheme Id",-1,3,13,14,17,18 App date-01.04.2017 to 31.07.2020	No significant findings found
3.	1. SSP Change Scheme for Existing pensioner 2. SSP Pensioner Mst	Joined with "App Id" Filter Applied: "New Scheme"-1,3,13,14,17,18 "old Scheme"-4,5,7,8,10,11	No significant findings found
4.	1. SSP Pensioner Mst	following filter Applied: "App date",-01.04.2017 to 31.07.2020 "Social Scheme Id "-1,3,13,14,17,18 " Sanction date", 01.04.2017 to 31.07.2020 "Is Seeded" "ApplicatiopStatus-15"	No significant findings found
5.	1.SSP Pensioners Mst	Calculated eligibility date as DOB +55 years and DOB+58 years and Calculated Diff in App date and eligibility Date Filter Applied – "Appdate"-01.04.2017 to 31.07.2020 "Gender"- 1 and 2 "Diff in App date and eligibility Date"- above 121 days	No significant findings found
6.	SSP payment	following filter Applied: "value date",- 01.04.2017 to 31.07.2020	No significant findings found
7.	Ssp token request Id SSP pensioner mst	SSP pensioner mst table joined with SSP token request id by app id.	No significant findings found
8.	Ssp arear for paid amount. SSP pensioner Mst	SSP arrear for paid amount table joined with SSP pensioner mst table by app id and Table analysed with Rajssp reports.	No significant findings found
9.	Ssp total pension payment SSP pensioner Mst	SSP total pension payment table joined with SSP treasury Mst by tressury id.	No significant findings found
10.	Ssp kiosk token details	SSP pensioner mst table joined with SSP kiosk token details table by app id.	No significant findings found
11.	Payment After Death And Remarriage	Reports analyzed.	No significant findings found

Annexure C

(Refer paragraph 1.8 (ii))

Screenshot of the table 'SSP Payment Recovery' of RajSSP containing absurd recovery reasons



View Data: cases of numeric and invalid data instead of reason

Show aliases | Show all fields | Copy | Export All

App Id	Recover Id	Recovery Reason	Recovery Reason (group)	Sanction No	Stop Reason Code	Trans Date	User Id	Is Active	Number of Records	Remaining Rcv Amt	Total
8198240	8035	???? ?? ???? ???? ??? ???????? ??? 343475	Other	RJ-S-08198240	0	2/12/2020 12:32:18 PM	2231	0	1	2,250	
3065956	5841	0	Other	RJ-S-03065956	23	3/27/2019 11:52:24 AM	752	0	1	6,500	
1608284	726	01610421	Other	RJ-S-01608284	0	3/2/2016 11:07:45 AM	1985	0	1	1,000	
1540523	724	01888452	Other	RJ-S-01540523	0	3/2/2016 10:57:39 AM	1985	0	1	8,500	
5503304	4399	06394391	Other	RJ-S-05503304	0	5/22/2020 11:15:41 AM	1395	0	1	7,000	
6766846	2866	06597566	Other	RJ-S-06766846	23	5/22/2020 3:11:37 PM	1395	0	1	2,000	
3686356	8152	080159 DD	Other	RJ-S-03686356	23	2/18/2020 12:39:41 PM	3482	0	1	750	
9661385	7948	10-2019 to 11-2019	Other	RJ-S-09661385	0	2/11/2020 12:36:51 PM	2231	0	1	1,500	
10205405	7944	10-2019 to 11-2019	Other	RJ-S-10205405	0	2/11/2020 12:31:12 PM	2231	0	1	1,500	
6398560	2912	14-01-2017	Other	RJ-S-06398560	23	5/23/2017 3:21:47 PM	582	0	1	1,500	
2941227	8128	17-2-20	Other	RJ-S-02941227	0	2/17/2020 11:25:30 AM	2231	0	1	1,000	
3793492	7977	2-2018 to 4-2018	Other	RJ-S-03793492	0	2/11/2020 1:00:04 PM	2231	0	1	2,250	
6552597	2913	28-11-2017	Other	RJ-S-06552597	23	5/23/2017 3:22:40 PM	582	0	1	3,000	
7578003	2035	3152274 5/13 7/13 8/13	Other	RJ-S-07578003	23	10/17/2016 11:12:58 AM	246	0	1	2,250	
4420246	8172	351875	Other	RJ-S-04420246	23	2/19/2020 5:15:55 PM	93775	0	1	2,000	
4726253	8010	4-2019 to 5-2019	Other	RJ-S-04726253	0	2/11/2020 1:59:37 PM	2231	0	1	1,500	
5189453	8015	4-2019 to 7-2019	Other	RJ-S-05189453	0	2/11/2020 2:53:28 PM	2231	0	1	3,000	
2592011	2804	4664	Other	RJ-S-02592011	23	4/24/2017 10:40:42 AM	44099	0	1	4,664	
3982647	8024	5-2018 to 5-2019	Other	RJ-S-03982647	0	2/11/2020 3:01:00 PM	2231	0	1	7,750	
7545143	8025	5-2019	Other	RJ-S-07545143	0	2/11/2020 3:01:30 PM	2231	0	1	750	
4547612	8009	5-2019 to 7-2019	Other	RJ-S-04547612	0	2/11/2020 1:58:57 PM	2231	0	1	2,250	
5233393	3027	5041778	Other	RJ-S-05233393	23	6/20/2017 1:25:48 PM	1014	0	1	8,250	
5041778	3028	5233393	Other	RJ-S-05041778	23	6/20/2017 1:36:51 PM	1014	0	1	8,250	
9624173	8016	7-2019	Other	RJ-S-09624173	0	2/11/2020 2:54:06 PM	2231	0	1	750	
4717933	7108	7321,5871,4988,6182,5716,4044,5243,5236,4775,5239	Other	RJ-S-04717933	23	9/23/2019 1:48:31 PM	93775	0	1	9,500	
2590718	7109	7321,8049,5871,8397,4775,5236,5243,4988,8818,9131	Other	RJ-S-1-02590718	23	11/5/2019 11:27:29 AM	93775	0	1	8,750	
3772183	7978	8-2019 to 9-2019	Other	RJ-S-03772183	0	2/11/2020 1:00:27 PM	2231	0	1	2,000	
2949309	7501	833165	Other	RJ-S-02949309	23	11/7/2019 5:02:18 PM	93775	0	1	4,500	
4942721	4556	860980 bc	Other	RJ-S-04942721	23	6/19/2018 3:45:41 PM	3482	0	1	500	
4430144	8031	9-2019 to 12- 2019	Other	RJ-S-04430144	0	2/11/2020 5:23:08 PM	2231	0	1	4,000	
8040347	39716	bcb	Other	RJ-S-08040347	0	10/7/2020 9:11:16 PM	1005	0	1	27,000	
7741933	39832	bjbhjmbjm	Other	RJ-S-07741933	0	11/4/2020 7:56:44 AM	1005	0	1	28,000	
7266525	39835	bjjqkq	Other	RJ-S-07266525	0	11/4/2020 7:57:51 AM	1005	0	1	28,000	
7563654	39689	bnb	Other	RJ-S-07563654	0	10/7/2020 8:13:54 PM	1005	0	1	29,000	
7524191	39717	bnvcb	Other	RJ-S-07524191	0	10/7/2020 9:11:31 PM	1005	0	1	28,500	
7288459	39691	bvb	Other	RJ-S-07288459	0	10/7/2020 8:15:09 PM	1005	0	1	30,000	
7052457	39695	cbfmqj	Other	RJ-S-1-07052457	0	10/7/2020 8:36:47 PM	1005	0	1	30,000	
7574106	39707	cvcvvxx	Other	RJ-S-07574106	0	10/7/2020 8:43:44 PM	1005	0	1	30,000	
7227987	39718	cvxcx	Other	RJ-S-07227987	0	10/7/2020 9:11:49 PM	1005	0	1	28,500	
9260814	7233	d	Other	RJ-S-09260814	0	9/23/2019 3:22:48 PM	2231	0	1	750	
8695687	39030	d	Other	RJ-S-08695687	0	6/9/2020 11:16:20 AM	2231	0	1	3,750	
8669415	39487	d	Other	RJ-S-08669415	0	9/11/2020 4:02:04 PM	2231	0	1	5,000	
7628040	8086	d	Other	RJ-S-07628040	0	2/13/2020 5:37:15 PM	2231	0	1	750	
7443709	39930	d	Other	RJ-S-07443709	0	11/26/2020 3:17:24 PM	2231	0	1	750	
7442233	39934	d	Other	RJ-S-07442233	0	11/26/2020 3:19:07 PM	2231	0	1	30,000	

Summary | Full Data | 248 rows

Details of Weak Input Controls

Table name	Column Name	Occurrence of Invalid/vague values[66] in Rows
SSP Payment Recovery	Recovery Reason	248/3,605 (6.88 *Per cent*)
SSP Pensioner query	Solution	1,007/17,921 (5.62 *per cent*)
SSP Kiosk App Rec Verification	Verifying Remarks	7,841/23,98,110 (0.33 *Per cent*)
SSP Pensioner Certificate	Age Issue Authority	2,878/81,178 (3.55 *per cent*)
	Husband divorce Issuing	6,238/81,178 (7.68 *per cent*)

Source: Information derived from RajSSP data dump

[66] Invalid values like symbols, alphanumeric entries etc.

Annexure D

(Refer paragraph 2.4 (ii))

Statement showing details of the beneficiaries whose applications for pension under CMOASPS were rejected (Block: Municipality, Jobner, Jaipur)

S.No.	Name of Beneficiary	Certificates available in the records	Age as on the date applications	Date of Application	Date of Birth as per Aadhaar or Janadhaar	Age according to Aadhaar as on the date of applications
1	Rajadevi/Ramniwas Prajapat	Aadhaar, Bhamashah card, Ration card etc.	54 Year 9 Months	16.10.2019	01.01.1960	59 Year 11 Months
2	Ikramuddin/ Gulab	Aadhaar, Bhamashah card, Ration card etc.	56 Year 9 Months	15.10.2019	01.01.1960	59 Year 11 Months
3	Kishan Lal Khatik/ Khema Ram Khatik	Aadhaar, Bhamashah card, Ration card etc.	57 Year 10 Months	13.11.2019	01.01.1961	58 Year 10 Months
4	Kamala Devi / Gopal Lal Dayma	Aadhaar, Bhamashah card, Ration card etc.	54 Years 5 Months	11.06.2020	01.01.1965	55 Year 5 Months
5	Meena Jain W/O Mahesh Jain	Aadhaar, Bhamashah card, Ration card etc.	51 Year 6 Months	25.07.2020	19.02.1965	55 Year 5 Months

Annexure E

(Refer paragraph 2.5 (ii))

Statement showing details of payment of pension after death/Marriage due to wrong annual verification

(Amount in ₹)

S.No.	District	Pension Sanctioning Authority	Name of Pensioner	Name of Scheme	PPO No	Date of Death	Year of Annual verification showing Pensioner alive	Amount paid after death of pensioner (Upto July 2020)
	Cases found during Scrutiny of Records							
1	Sikar	SDO Sikar	Abdul Sattar/Faizu Khan Chauhan	CMOASPS	RJ-S-07297171	30-03-2019	2019	10500
2			Batul Bano/Yasin Bano	CMENSPS	RJ-S-06767390	07-08-2019	2019	15000
3			Fakir Mohammad/ Kalu	CMOASPS	RJ-S-02065258	22-12-2018	2018 &2019	18000
4			Gita Devi/Chhitar mal	CMENSPS	RJ-S-05358620	29-04-2018	2018 &2019	27000
5			Keshardev/ Moti lal	CMOASPS	RJ-S-05107301	22-10-2018	2019	20500
6			Lada/Kajod mal	CMENSPS	RJ-S-00033086	14-02-2019	2019	17000
7			Mena/Liladh ar Bhargav	CMENSPS	RJ-S-00207641	03-04-2018	2018 &2019	13500
8			Rameshwer/ Nathumal	CMOASPS	RJ-S-2-01932803	01-01-2019	2019	19000
9			Sugni/Sagar mal Chhipa	CMENSPS	RJ-S-01316690	16-06-2019	2019	18000
10	Sikar	BDO Danta Ramgarh	Bhagirath/H ari Singh	CMOASPS	RJ-S-07824121	unavailable	2017,2018&20 19	22750
11			BhanwarSin gh/ Kishore Singh	CMOASPS	RJ-S-07704100	unavailable	2017,2018&20 19	22750
12			Lachha/Nola Ram	CMOASPS	RJ-S-05141772	unavailable	2017,2018&20 19	31750
13			Manbhari/Ki sturMal	CMENSPS	RJ-S-01912100	unavailable	2017,2018&20 19	54000
14			Magna Ram/Ratan Ram	CMOASPS	RJ-S-02755314	unavailable	2017,2018&20 19	31750
15	Jaipur	SDO Sambhar	Santosh Devi/Ramaw tar	CMOASPS	RJ-S-04010895	08-05-2019	2019	11250
Total								**332750**

	Cases found during Beneficiery survey							
S.No.	District	Pension Sanctioning Authority	Name of Pensioner	Name of Scheme	PPO No	Date of Death	Year of Annual verification showing Pensioner alive	Amount paid after death of pensioner (Upto July 2020)
1	Ajmer	SDO Ajmer	Ajij/Madari Khan	CMOASPS	RJ-S-05177446	24-08-2019	2019	1500
2			Chhagni Bai/Mohan lal	CMOASPS	RJ-S-1-04978252	06-04-2019	2019	11250
3	Ajmer	BDO Kishangarh	Birdi Chand/PrabhuRam	CMOASPS	RJ-S-03180098	08-02-2016	2017,2018&2019	10500
4			Sugni Devi/Hanuman	CMOASPS	RJ-S-05854671	04 year ago	2017,2018&2019	13250
5			Mangi Devi Kumawat/Bheru	CMOASPS	RJ-S-07118656	30-04-2015	2016,2017,2018&2019	14000
6			Gulabi Devi/Narayan Nath	CMOASPS	RJ-S-05333573	01 year ago	2019	6000
7			Norati Devi/Bhanwar Lal	CMOASPS	RJ-S-05540620	17-10-2019	2019	9000
8			Suraj Karan/Chhitar	CMOASPS	RJ-S-03113789	24/02.2015	2016,2017,2018&2019	14000
9	Alwar	BDO Bansur	Dhunda Devi/Prabhudayal saini	CMOASPS	RJ-S-01071979	28-08-2018	2018&2019	20000
10			Rampratap/Motu Ram	CMOASPS	RJ-S-04505559	26-01-2018	2018 &2019	26,250
11			Prem Kanwar/Fateh Singh	CMENSPS	RJ-S-01050514	02-10-2019	2019	9000
12	Alwar	TO Alwar	Ramesh Chand/Girwar	CMOASPS	RJ-S-08449692	21-09-2019	2019	7500
13	Dausa	SDO Dausa	Nusroo Khan/NajirKhan	CMOASPS	RJ-S-01450869	29-09-2016	2016,2017,2018&2019	23000
14	Sikar	SDO Sikar	Dholi/Jaganram	CMENSPS	RJ-S-1-04761225	20-11-2017	2017,2018&2019	42,750
15	Sikar	BDO Danta Ramgarh	Chunki Devi Kumawat/Mangla Ram	CMENSPS	RJ-S-05729355	06-04-2019	2019	22500
16			Gulla Ram/Hira Ram raigar	CMOASPS	RJ-S-04829759	16-09-2016	2016,2017,2018&2019	39250
17			Babu Khan/Didarbax	CMOASPS	RJ-S-1-05141578	18-01-2016	2016,2017,2018&2019	22750
Total								**292500**
Grand Total								**625250**

Annexure F

(Refer paragraph 2.6)

Statement showing details of Auto-escalated cases pending for post-audit beyond 60 days in Block Sikar (Urban)

S.No.	Name of Beneficiary	PPO Number	Name of Scheme	Date of application	Date of Sanction	Current status
1	Jamil	RJ-S-10980563	CMOASPS	19-03-2020	19-04-2020	Regular pension
2	Amina Bano	RJ-S-10984663	CMOASPS	19-03-2020	19-04-2020	Regular pension
3	Sajida begam	RJ-S-10924460	CMENSPS	16-03-2020	19-04-2020	Regular pension
4	Aslam/Aludin	RJ-S-10987426	CMOASPS	19-03-2020	19-04-2020	Regular pension
5	Rahim Chauhan	RJ-S-11015132	CMOASPS	08-04-2020	24-05-2020	Regular pension
6	Khatun	RJ-S-11013250	CMOASPS	06-04-2020	22-05-2020	Regular pension
7	Shanti Devi	RJ-S-11013466	CMOASPS	06-04-2020	22-05-2020	Regular pension
8	Mohammad Sattar	Rj-S-11010733	CMOASPS	02-04-2020	18-05-2020	Regular pension
9	Shamim	RJ-S-11672140	CMOASPS	23-09-2020	28-10-2020	Regular pension
10	Gulab	RJ-S-10988509	CMOASPS	19-03-2020	19-04-2020	Regular pension
11	Rashida Bano	RJ-S-10985159	CMOASPS	07-03-2020	19-04-2020	Regular pension
12	Shamim	RJ-S-10988147	CMOASPS	19-03-2020	19-04-2020	Regular pension
13	Jaibunisha Bhati	RJ-S-11015379	CMOASPS	08-04-2020	24-05-2020	Regular pension
14	Kamla Devi	RJ-S-10980946	CMOASPS	18-03-2020	19-04-2020	Regular pension
15	Santosh Mathur	RJ-S-10983313	CMOASPS	18-03-2020	19-04-2020	Regular pension
16	Santosh Devi	RJ-S-10986716	CMOASPS	19-03-2020	19-04-2020	Regular pension
17	Shushila Devi	RJ-S-10980915	CMENSPS	18-03-2020	19-04-2020	Regular pension
18	Bismilla	RJ-S-10983082	CMOASPS	18-03-2020	19-04-2020	Regular pension
19	Suresh Sharma	RJ-S-10983861	CMOASPS	07-03-2020	19-04-2020	Regular pension
20	Bajrang Lal Soni	RJ-S-11015522	CMOASPS	15-04-2020	31-05-2020	Regular pension
21	Premlata Soni	RJ-S-11015531	CMOASPS	15-04-2020	31-05-2020	Regular pension

S.No.	Name of Beneficiary	PPO Number	Name of Scheme	Date of application	Date of Sanction	Current status
22	Pramod kumar	RJ-S-11009092	CMOASPS	31-03-2020	16-05-2020	Regular pension
23	Ashok	RJ-S-10987075	CMOASPS	19-03-2020	19-04-2020	Regular pension
24	Mamta	RJ-S-10980878	CMENSPS	18-03-2020	19-04-2020	Regular pension
25	Jamuna Devi	RJ-S-10981097	CMENSPS	18-03-2020	19-04-2020	Regular pension
26	Kherunisha	RJ-S-10982399	CMOASPS	18-03-2020	19-04-2020	Regular pension
27	Chand Khan	Rj-S-10984405	CMENSPS	19-03-2020	19-04-2020	Regular pension
28	Devali Devi	RJ-S-10982816	CMENSPS	18-03-2020	19-04-2020	Regular pension
29	Santosh Devi	RJ-S-10993190	CMENSPS	20-03-2020	30-04-2020	Regular pension
30	Laxmi Devi	RJ-S-11661824	CMOASPS	23-09-2020	28-10-2020	Regular pension
31	Ramawtar Saini	Rj-s-11663562	CMOASPS	23-09-2020	28-10-2020	Regular pension
32	Laxmi	RJ-S-11666071	CMOASPS	23-09-2020	28-10-2020	Regular pension
33	Kusum Bhargav	Rj-S-10986255	CMOASPS	19-03-2020	19-04-2020	Regular pension
34	Nur Jaha	RJ-S-11015129	CMOASPS	08-04-2020	24-05-2020	Regular pension
35	Rukhsana	RJ-S-11019069	CMOASPS	15-04-2020	31-05-2020	Regular pension

Annexure G

(Refer paragraph 2.6)

Statement showing details of pensioners found ineligible in post-audit

(Amount in ₹)

S.No.	Name of Block	PPO Number	Pension Scheme	Pensioner Name	Name of Father/Husband	Date of Sanction	Total
1	ALWAR	RJ-S-10011884	CMENSPS	Sarita Taneja	Savanram Taneja	06-09-2019	500
2		RJ-S-09986211	CMOASPS	Babu Lal	Kanhaiya Lal	06-09-2019	3750
3		RJ-S-10032424	CMOASPS	Beena	Chjuram Ram Saini	06-09-2019	750
4		RJ-S-10048491	CMOASPS	Rajendra Kumar	Komal Chand	06-09-2019	750
5		RJ-S-09995557	CMOASPS	Hariom Gupta	Ram Charan Gupta	06-09-2019	750
6		RJ-S-10037390	CMENSPS	Alka Gupta	Rajendar Parsad	06-09-2019	500
7		RJ-S-10027046	CMOASPS	Ramavtar	Ghasi Ram	06-09-2019	750
8		RJ-S-08650752	CMOASPS	Ramesh Chand Sharma	Kalicharan Sharma	12-09-2019	750
9		RJ-S-08658498	CMOASPS	Kamlesh Sharma	Bhagirath Sharma	12-09-2019	750
10		RJ-S-09994216	CMOASPS	Premlata	Nem Chand	06-09-2019	750
11		RJ-S-10004043	CMOASPS	Daulat Ram	Late Sahida Ram	06-09-2019	750
12		RJ-S-10004084	CMOASPS	Gulab Devi	Late Roopa	06-09-2019	750
13		RJ-S-10028539	CMOASPS	Geeta Gupta	Omprakash	06-09-2019	750
14		RJ-S-10028590	CMOASPS	Omprakash	Rameshwar Dayal	06-09-2019	750
15		RJ-S-10037292	CMOASPS	PHOOL WATI	RAM SINGH SAINI	06-09-2019	750
16		RJ-S-08441386	CMOASPS	Sarla Devi	Gangaram	06-09-2019	750
17		RJ-S-10028562	CMOASPS	Lokesh Sharma	Bihari Lal Sharma	06-09-2019	750
18		RJ-S-10028791	CMOASPS	Umesh Sharma	Bihari Lal	06-09-2019	750
19		RJ-S-10028915	CMOASPS	Shila Sharma	Puran Mal Sharma	06-09-2019	750
20		RJ-S-10038177	CMOASPS	Usha Sharam	Lt Pooran	06-09-2019	750
21		RJ-S-10012967	CMOASPS	Surendra Singh Chauhan	Ram Charan	06-09-2019	750
22		RJ-S-10057454	CMOASPS	Babulal	Munna Lal	06-09-2019	750
23		RJ-S-10074811	CMOASPS	Usha Rani	Jagdish Prasad	09-09-2019	750
24		RJ-S-09994702	CMENSPS	Santosh Kumari	Chiman Lal	06-09-2019	750
25		RJ-S-09994758	CMOASPS	Jagdish Prasad	Harish Chand	06-09-2019	750
26		RJ-S-10008587	CMOASPS	SUSHILA VERMA	SUWA	06-09-2019	750
27		RJ-S-09981423	CMOASPS	Nihal Jain	Shikhar Jain	06-09-2019	750
28		RJ-S-09984769	CMOASPS	Umesh Chand	Madan Mohan	06-09-2019	750
29		RJ-S-09984878	CMOASPS	Sharda	Gangaram	06-09-2019	750
30		RJ-S-10073441	CMOASPS	Vimla Devi	Sampat Ram	06-09-2019	3000

S.No.	Name of Block	PPO Number	Pension Scheme	Pensioner Name	Name of Father/Husband	Date of Sanction	Total
31		RJ-S-10062912	CMOASPS	koyal devi	chunna lal/nand lal	06-09-2019	750
32		RJ-S-09981442	CMOASPS	Pushpa Devi	Pannalal	06-09-2019	750
33		RJ-S-10011062	CMOASPS	janak dulari	bhiram singh	06-09-2019	750
34		RJ-S-10042744	CMENSPS	sheela devi	tulsi ram	06-09-2019	750
35		RJ-S-10057629	CMENSPS	Parwati Sindhi	Jaldas	06-09-2019	1500
36		RJ-S-10044152	CMOASPS	Panna Lal	Shiv Dayal Gupta	06-09-2019	750
37		RJ-S-09987870	CMOASPS	Santosh Devi	Bhore Lal	06-09-2019	750
38		RJ-S-10023304	CMOASPS	Bhagwan Das Agrawal	Pyarelal Agrawal	06-09-2019	750
39		RJ-S-10025696	CMOASPS	Premlata	Madan Lal	06-09-2019	750
40		RJ-S-10051675	CMOASPS	Ramavtar Sharma	Hajari Lal	06-09-2019	750
41		RJ-S-09993142	CMOASPS	Sushila Devi	Sohan Lal	06-09-2019	750
42		RJ-S-09981153	CMOASPS	Kelash Chand	Ghasi Ram	06-09-2019	750
43		RJ-S-10070808	CMENSPS	Santosh	Fouji/Lilu Yogi	06-09-2019	500
44		RJ-S-10003764	CMOASPS	Asha Agrawal	Badri Prasad	06-09-2019	750
45		RJ-S-10002060	CMOASPS	Lata Jain	Tej Pal Jain	06-09-2019	750
46		RJ-S-10056984	CMOASPS	Deep Chand	Radhe Shyam	06-09-2019	750
47		RJ-S-10003172	CMOASPS	Bhagwan Sahay Saini	Baljiram	06-09-2019	750
48		RJ-S-10003327	CMOASPS	Gangoli Devi	Ramyo Saini	06-09-2019	750
49		RJ-S-10055964	CMOASPS	Manbhari Devi	Mool Chand	06-09-2019	1000
50		RJ-S-10056059	CMOASPS	Brij Mohan Khandelwal	Gopi Lal Khandelwal	06-09-2019	1000
51		RJ-S-10066502	CMENSPS	Sapna Sharma	Brahmdat	06-09-2019	3500
52		RJ-S-10041692	CMOASPS	Vimla Sharma	Nanagram/Yadram	06-09-2019	750
53		RJ-S-09980653	CMOASPS	Manju	Manni Ram/Manniram	06-09-2019	750
54		RJ-S-10002089	CMOASPS	Chotelal	Asha Ram	06-09-2019	750
55		RJ-S-10011610	CMOASPS	Kamlesh	Manak Chand	06-09-2019	750
56		RJ-S-10006641	CMOASPS	Mulchand Jaga	Kishanlal	06-09-2019	750
57		RJ-S-10056460	CMOASPS	Shree Niwas Gupta	Vishambhar Dayal	06-09-2019	750
58		RJ-S-10056495	CMOASPS	Suman Gupta	Prahlad Raj	06-09-2019	750
59		RJ-S-09995552	CMOASPS	Satish	Deshraj	23-07-2019	750
60		RJ-S-10062869	CMOASPS	Raghuvir Prasad Gupta	Makkhan Lal	09-06-2020	750
61		RJ-S-10074510	CMOASPS	Jamoti Devi	Mool Chand Agarwal	09-09-2019	1000
62		RJ-S-09995482	CMOASPS	Vijay Kumar	Roshan Lal	09-06-2019	750
63		RJ-S-09983271	CMOASPS	Puran Chand	Ram Dayal	09-06-2019	750
64		RJ-S-10057809	CMOASPS	Sarala Sharma	Govinn D Za	09-06-2019	750
65	Bansur	RJ-S_10374393	CMOASPS	Kesar Devi	Moolchan	20.11.2019	2250
66		RJ-S_10620086	CMOASPS	Matadeen	Givinda	02.02.2020	750

S.No.	Name of Block	PPO Number	Pension Scheme	Pensioner Name	Name of Father/Husband	Date of Sanction	Total
67		RJ-S_10374310	CMOASPS	Ramrati Devi l	Shimbhu dayal	20.11.2019	2250
68		RJ-S_10374379	CMOASPS	Ramniwas yadav	Kanehya lal	20.11.2019	2250
69		RJ-S_10372066	CMOASPS	Barkat Devi	Makhan lal	02.12.2019	1500
70		RJ-S_10337305	CMOASPS	Ramesh Devi	Ramshwroop	12.11.2019	2250
71		RJ-S_10370802	CMOASPS	Jasram	Duala ram	19.11.2019	2250
72		RJ-S_10411134	CMOASPS	Kishori lal	Madan lal	01.12.2019	1500
73		RJ-S_10364880	CMOASPS	Mahesh	Arjan	18.11.2019	2250
74		RJ-S_10367394	CMOASPS	Harial /Sujaram	Sujaram	24.11.2019	2250
75		RJ-S_10385566	CMOASPS	Hanuman Gujar/	Surjan Gujar	24.11.2019	2250
76		RJ-S_10382311	CMOASPS	Totaram	Kabul chand	23.11.2019	2250
77		RJ-S_10355410	CMOASPS	Hardan	Shyolal	18.11.2019	2250
78		RJ-S_10411060	CMOASPS	Krishana	Kishori lal	01.12.2019	1500
79		RJ-S_104226714	CMOASPS	Bimla Devi	Jit Ram	06.12.2019	1500
80		RJ-S_10338516	CMOASPS	Gyana Devi	Sardara	12.11.2019	1500
81		RJ-S_10635762	CMOASPS	Maya Devi	Mukh ram	06.02.2020	750
82		RJ-S_10355437	CMOASPS	Koshyala Devi	Bhura ram	18.11.2019	2250
83		RJ-S_10650316	CMOASPS	Sampat ram	Kaluram	10.02.2020	750
84		RJ-S_10383236	CMOASPS	Patashi Devi	Chandar das	23-11-2019	2250
85	TONK	RJ-S-10042472	CMOASPS	Mubark	Saadat Ali	16.09.2019	6000
86		RJ-S-010866649	CMOASPS	Shahida	Noshekhan	12.04.2020	750
87		RJ-S-10872784	CMOASPS	Mohmmad	Zahurkhan	13.03.2020	1500
88		RJ-S-10002602	CMOASPS	Nasrin	Farukh	16.09.2019	9750
89		RJ-S-11018469	CMOASPS	Manbhar	Bhuraji	29.05.2020	750
90	KISHANGARH	RJ-S-10594301	CMOASPS	Ummed Singh	Hanuman Singh	25/01/2020	750
91		RJ-S-10454723	CMOASPS	Hajari	Chhitar	17/12/2019	1500
92		RJ-S-10603677	CMOASPS	Ladi Devi	Jagram	27/01/2020	1500
93		RJ-S-10590753	CMOASPS	Galla Devi	Ramdhan	28/01/2020	750
94		RJ-S-10437451	CMOASPS	Shri Kishan	Rodu Ji	16/12/2019	1500
95		RJ-S-10586366	CMOASPS	Guman Singh Rajpurohit	Sivraj Singh Rajpurohit	22/01/2020	750
96		RJ-S-08520999	CMOASPS	Ghisa	Rama	21/09/2019	9750
97	RUPANGARH	RJ-S-10695623	CMOASPS	Rama Gurjar	Chhothu	27/02/2020	750
98		RJ-S-11044990	CMOASPS	Singari	Mangu Ram	24/06/2020	750
99		RJ-S-11025063	CMOASPS	Mangudi	Uma Ram	19/06/2020	750
100		RJ-S-10602745	CMOASPS	Heera Devi	Rama Ram	27/01/2020	750
101	SIKAR	RJ-S-10483310	CMOASPS	Nasim Bano	Gulser Khan	25/12/2019	1500
102		RJ-S-10395950	CMOASPS	Patasi Devi	Boduram	24/12/2019	3000
103		RJ-S-10408057	CMENSPS	Lali Devi	Bheru Lal	24/12/2019	1500
104		RJ-S-10454989	CMOASPS	Dula Ram	Panna Ram	24/12/2019	1500
105		RJ-S-10027904	CMOASPS	Likhama Ram Swami	Ladu Ram	16/09/2019	1000
106		RJ-S-10032531	CMENSPS	Rampyari	Khumanaram	16/09/2019	500
107		RJ-S-10141730	CMOASPS	Guljhari	Mangalaram	07/10/2019	7500
108		RJ-S-09961849	CMOASPS	Sanwar Mal	Kishan Lal	16/09/2019	12750
109		RJ-S-10466004	CMOASPS	Mahaveer	Jgnath	24/12/2019	10500

S.No.	Name of Block	PPO Number	Pension Scheme	Pensioner Name	Name of Father/Husband	Date of Sanction	Total
110		RJ-S-10288708	CMOASPS	Teja Ram	Bhagwan Ram	19/11/2019	2250
111		RJ-S-09943504	CMENSPS	Sukhi Devi	Nandlal Sharma	16/09/2019	17000
112		RJ-S-10451534	CMOASPS	Nathi	Baksaram	24/12/2019	1500
113		RJ-S-10372622	CMOASPS	Chimana Ram Adav	Hanamana Ram	19/11/2019	3000
114		RJ-S-10001474	CMOASPS	Gopal Ram	Kushala Ram	16/09/2019	12750
115		RJ-S-11459612	CMOASPS	Islami Bano	Mukarab Khan	17/09/2020	3750
116		RJ-S-10944658	CMENSPS	Rahmat Bano	Sadul Khan	27/04/2020	5000
117		RJ-S-10843221	CMOASPS	Ram Kanwar	Ugam Singh	07/04/2020	6750
118		RJ-S-10390653	CMOASPS	Gokul Chand Saini	Prahlad Ram Saini	25/11/2019	11250
119		RJ-S-10475183	CMOASPS	Saravati	Gidaram	24/12/2019	1500
120		RJ-S-10028007	CMOASPS	Jora Devi	Ghasi Ram	16/09/2019	750
121		RJ-S-10259821	CMOASPS	Om Prakash	Partu Ram	24/12/2019	1500
122		RJ-S-10037381	CMOASPS	Ramdev Singh	Moba Ram	16/09/2019	17000
123		RJ-S-10441494	CMOASPS	Gyarsi Devi	Madev	24/12/2019	1500
124		RJ-S-10475184	CMOASPS	Pappu Ram	Phual Ram	24/12/2019	1500
125		RJ-S-10037802	CMOASPS	Madan Lal	Ganpat Ram	24/12/2019	1500
126		RJ-S-09984198	CMOASPS	seva ram	dula ram	16/09/2019	12750
127		RJ-S-10459142	CMOASPS	Shyopal	Nathu Ram	24/12/2019	9750
128		RJ-S-10407986	CMOASPS	Sonpal	Mangala Raam	24/12/2019	1500
129		RJ-S-10433655	CMOASPS	Amar Singh	Chotu Singh	24/12/2019	5250
130		RJ-S-10357034	CMOASPS	Radha Devi	Ganpat Raam	16/11/2019	2250
131		RJ-S-09918002	CMOASPS	Raghunath	Gida Ram	16/09/2019	750
132		RJ-S-09994622	CMOASPS	Tulsiram	Chaukharam	16/09/2019	750
133	DANTA RAMGARH	RJ-S-11129606	CMOASPS	Narain	hanman	20/07/2020	4500
134		RJ-S-10531992	CMOASPS	Chhota Ram	Suwa Lal	08/01/2020	6750
135	SAMBHAR	RJ-S-10983178	CMOASPS	Lalita Devi	Rameshwar Lal	03/05/2020	750
136		RJ-S-10036361	CMOASPS	Mohani Devi	Hiralal Saini	17/09/2019	1500
137		RJ-S-09583857	CMOASPS	Prem Devi	Narayan Ji Sain	16/09/2019	3000
138		RJ-S-10983194	CMOASPS	Satyanaryan Sharma	Ramniwas	03/05/2020	750
139		RJ-S-09929082	CMOASPS	Rajendra Kumar Agarwal	Ramprasad	16/09/2019	3750
140		RJ-S-10983078	CMOASPS	Raju Gujrati	Kodna	03/05/2020	750
141		RJ-S-10983093	CMOASPS	Shanti	Tanji Gujrati	03/05/2020	750
142	DAUSA	RJ-S-10030792	CMOASPS	Uma Shanker Sharma	Banwari Sharma	16/09/2019	3000
143		RJ-S-10031752	CMOASPS	Urmila Sain	Nathu Lal	16/09/2019	3000
144		RJ-S-10029303	CMOASPS	Rambabu Sharma	Kalyan Sahay	16/09/2019	3000
145		RJ-S-10038318	CMOASPS	Rameshwar Prasad Sharma	Balu Ram Sharma	16/09/2019	3000
146		RJ-S-09985140	CMOASPS	Lalata Prashad	Kalayan Sahay	16/09/2019	3000
147		RJ-S-08188037	CMOASPS	gulab devi	man phool	22/09/2019	3000
148		RJ-S-09990961	CMOASPS	Jagdish Sharma	Ramkishor Sharma	16/09/2019	3000
149		RJ-S-08185916	CMOASPS	ganga ram	narayan beirwa	22/09/2019	3000
150		RJ-S-09990703	CMOASPS	Mohan Lal Gupta	Ganga Sahay Gupta	16/09/2019	4000
151		RJ-S-10137623	CMOASPS	Ramniwas Bairwa	Mahadev Bairwa	06/10/2019	2250

S.No.	Name of Block	PPO Number	Pension Scheme	Pensioner Name	Name of Father/Husband	Date of Sanction	Total
152	LALSOT	RJ-S-10478727	CMOASPS	Mool Chand Sahu	Vijay Narayan Sahu	23/12/2019	2250
153		RJ-S-11240523	CMENSPS	Manbhar Devi	Bhonrilal	06/08/2020	500
154		RJ-S-11100013	CMOASPS	Fulchand Meena	Ramchandra	23/07/2020	1500
155		RJ-S-11105686	CMOASPS	anita devi	ramkhiladi	23/07/2020	1500
156		RJ-S-11169395	CMENSPS	Suman Devi Sain	Badree Lal	26/07/2020	1000
157		RJ-S-11105813	CMOASPS	Ramavatar Sain	Kesari Lal	23/07/2020	1500
158		RJ-S-10462676	CMOASPS	Bhart Lal	Chanda Gurjar	20/12/2019	2250
159		RJ-S-10483547	CMOASPS	Shri Kishan Gurjar	Hardev Gurjar	25/12/2019	2250
160		RJ-S-11163548	CMOASPS	Puniram Saini	Jayraam	25/07/2020	1500
161		RJ-S-11498546	CMOASPS	Bhouri Devi	Ramchandra	28/09/2020	750
162		RJ-S-11114056	CMOASPS	Basanti Devi	Kistur	18/07/2020	1500
163		RJ-S-11114063	CMOASPS	Ramjilal Tailor	Bheru Lal	18/07/2020	2000
164		RJ-S-10561539	CMENSPS	Chandr Bai Kanwar	Govindsingh	16/01/2020	6000
165		RJ-S-11146072	CMENSPS	Badam Meena	Sanwal Ram Meena	22/07/2020	1000
166		RJ-S-11151672	CMOASPS	Munni Devi Chhipa	Lallu Chhipa	24/07/2020	1500
167		RJ-S-11500953	CMOASPS	Laxmi Narayan Saini	Jaynarayan	28/09/2020	750
168		RJ-S-09977308	CMENSPS	rekha sharma	kailashchand sharma	16/09/2019	6000
169		RJ-S-11322300	CMOASPS	Kailash Meena	Krishn	21/08/2020	750
170		RJ-S-10496045	CMOASPS	Gallu Prasad Meena	Tundaram	30/12/2019	3750
171		RJ-S-10650146	CMENSPS	Bhuli Devi	Narayan Meena	10/02/2020	1500
172		RJ-S-10431650	CMOASPS	bholi devi	nanagram	07/12/2019	5250
173		RJ-S-11374288	CMOASPS	Ramkaran Meena	Panchu Ram Meena	30/08/2020	750
174		RJ-S-11498583	CMOASPS	Panchuram Kharwal	Gyarsilal Kharwal	28/09/2020	750
175		RJ-S-10588633	CMOASPS	Gulab Devi	Rama Nand Sharma	23/01/2020	3750
176		RJ-S-10498127	CMOASPS	Panchi Devi	Raghunath	30/12/2019	1500
177		RJ-S-10651240	CMOASPS	Jagdish Prasad	mulachand	10/02/2020	750
178		RJ-S-10412104	CMOASPS	Indra Devi Sharma	shyamlal sharma	01/12/2019	2250
						Total	**400500**

Annexure H

(Refer paragraph 2.8)

Statement showing Duplicate Beneficiaries

S. No.	Name of benef-iciary	Husband/ Father's name	Date of Birth	Address	PPO Number	Date of Sanction	Is seeded with Aadhaar/ Jan-aadhaar	Name of Scheme	Bank Account Number	Payment made upto
1	Halki Meena	Gulab	01-01-1959	Karouli, Block Mandrayal Village Dhoreta	RJ-S-07801797	13-01-2017	Yes	CMOASPS	41340100004034	May 2021
2					RJ-S-08048001	31-07-2017	No		478220791909	
3	Santosh Devi	Kishan Lal	13-07-1958	Jhunjhunu, ward-19 Pilani	RJ-S-08044368	18-07-2017	No	CMOASPS	34227373414	February 2021
4					RJ-S-08045703	20-09-2017	Yes	IGNWPS	34297373414	May 2021
5	Vidya Devi	Banwari Lal	01-01-1959	Ward no. 12, Sadulpur Churu	RJ-S-08093278	12-09-2017	No	CMOASPS	09568100005974	May 2021
6					RJ-S-07816629	16-02-2017	Yes		20005118520013551	
7	Sayar Kanwar	Punjraj Singh	01-01-1954	Gram Gopalsar, Balesar, Jodhpur	RJ-S-07923727	12-04-2017	No	CMOASPS	122232110006473	April 2021
8					RJ-S-07177508	31-05-2015	Yes			May 2021

Annexure I

(Refer paragraph 2.8, Case Study 3)

Statement showing details of double payment to beneficiaries

(Amount in ₹)

S. No.	Name of beneficiary	Scheme	PPO Number	Sanction Date	Type of payment	From	To	Months	Pension	Total pay-ment
1	Rajdevi/ Lal Singh Yadav	CMENSPS	RJ-S-07642610	29.08.2016	Payment to bank account number 01260100004119, Bank of Baroda, Rupangarh	Aug-16	Feb-19	31	500	15500
						Mar-19	Jul-20	17	750	12750
		CMOASPS	RJ-S-1-03141653	23.05.2013	Payment by money order	Apr-16	Dec-18	33	500	16500
						Jan-19	Jul-20	19	750	14250
2	Mangi Devi / Sawant Singh	IGNOAPS	RJ-S-00297109	27.12.2004	Payment to bank account number 01260100006484, Bank of Baroda, Rupangarh	Apr-17	Dec-18	21	750	15750
						Jan-19	Jul-20	19	1000	19000
		CMENSPS	RJ-S-1-01324336	27.12.2004	Payment by money order	Jul-16	Feb-18	20	500	10000
						Mar-18	Jul-20	29	1000	29000
3	Rampyari/ Premchand	CMENSPS	RJ-S-05353439	29.07.2013	Payment by money order	Apr-16	Feb-19	35	500	17500
						Mar-19	Jul-20	17	750	12750
		CMENSPS	RJ-S-01455482	30.07.2012	Payment to bank account number 50097262291, Allahabad Bank, Rupangarh	Apr-16	Jul-20	52	500	26000
Total										**189000**

Annexure J

(Refer paragraph 2.8)

Statement showing details of beneficiaries not having Aadhaar/ Jan-Aadhaar

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
1	Ajmer	RJ-S-1-01502366	Jethi Bai	Rugha
2	Ajmer	RJ-S-1-01502571	Nathu Devi	Prabhu Lal
3	Ajmer	RJ-S-1-01510684	Naina	Devi Lal
4	Ajmer	RJ-S-1-01132648	Shakuntala	Ashok Chand
5	Ajmer	RJ-S-1-01128589	Parwati Devi	Roshan Lal
6	Ajmer	RJ-S-1-01254134	Ram Pyari	Ramet
7	Ajmer	RJ-S-1-01128271	Seeta	Shankar Lal
8	Ajmer	RJ-S-1-01529050	Krishna Chouhan	Ajitraj Singh
9	Ajmer	RJ-S-2-01533528	Renu	Naresh
10	Ajmer	RJ-S-1-03330292	Prem Kumari	Rampal Singh
11	Ajmer	RJ-S-1-03368533	Hera Devi	Nanak Ram
12	Ajmer	RJ-S-1-03383103	Lila	Bhagwaan Das
13	Ajmer	RJ-S-1-03404127	Sudha	Panna Lal
14	Ajmer	RJ-S-1-03445584	Vidhya Devi	Satya Narayan
15	Ajmer	RJ-S-1-03449535	Durga Dvi	Madan Lal
16	Ajmer	RJ-S-1-03460256	Radha	Ramnivas
17	Ajmer	RJ-S-1-03355667	Gulab Bai	Kishan
18	Ajmer	RJ-S-1-03355435	Ruki	Nand Lal
19	Ajmer	RJ-S-1-03348487	Chandra Kala	Madan Lal
20	Ajmer	RJ-S-1-03435354	Malti	Kailash Chand
21	Ajmer	RJ-S-1-03343082	Biki Bai	Moti Ram
22	Ajmer	RJ-S-1-03352965	Renuka Chorasiya	Pram Chand Chorasiya
23	Ajmer	RJ-S-1-03386187	Leelu Devi	Shrawan Kumar
24	Ajmer	RJ-S-1-03366227	Manju Devi	Shankar Lal
25	Ajmer	RJ-S-1-03400081	Banshi Singh Shekhawat	Bhagwan Singh
26	Ajmer	RJ-S-2-03453846	Badhu Mal	Nainmal
27	Ajmer	RJ-S-2-03447427	Savitri Bai	Rameshwar Lal
28	Ajmer	RJ-S-1-03340901	Munni Devi Chorisiya	Suraj Narayan Chorisiya
29	Ajmer	RJ-S-2-03635198	Kulwant Kour	Shayam Singh
30	Ajmer	RJ-S-1-03622407	Genni	Mangal Singh
31	Ajmer	RJ-S-1-03629625	Birma Devi	Shambu Dayal
32	Ajmer	RJ-S-1-03692722	Panchi Devi	Rampal
33	Ajmer	RJ-S-2-03726069	Bina Devi Sharma	Amrit Kumar Sharma
34	Ajmer	RJ-S-1-03727732	Meena Agarwal	Premnarayan
35	Ajmer	RJ-S-1-03748451	Gulab	Nanu Ram
36	Ajmer	RJ-S-1-03782099	Kamla Devi	Kanhiya Lal
37	Ajmer	RJ-S-1-03807344	Sheela Devi	Om Parkash
38	Ajmer	RJ-S-1-03814592	Sheela Sharma	Omprakash Sharma
39	Ajmer	RJ-S-1-03734530	prem kanwar	mohan singh
40	Ajmer	RJ-S-1-03860017	Basanti Devi	Lt Ramsingh
41	Ajmer	RJ-S-1-03666552	Seeta Devi	Ramdev Mali
42	Ajmer	RJ-S-1-03824767	Jubeda Bano	Abdul Ajij
43	Ajmer	RJ-S-1-03702584	Ratan Lal	Sunda Ji
44	Ajmer	RJ-S-2-03622989	Yashoda Devi	Mohan Lal
45	Ajmer	RJ-S-1-03774171	Soni	Shrawan
46	Ajmer	RJ-S-1-03889324	Krishna Devi	Pushp Kumar
47	Ajmer	RJ-S-1-03910230	Renuka Sharma	Kailash Shankar Sharma

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
48	Ajmer	RJ-S-2-03915946	Jivani	Sardar Ji
49	Ajmer	RJ-S-1-04003647	Eshwari	Lekhumal
50	Ajmer	RJ-S-1-03958436	Sushila Pawar	Ramesh Pawar
51	Ajmer	RJ-S-1-03733595	Lajwanti	Chelaram
52	Ajmer	RJ-S-1-03649012	Baraji Devi	Amba Lal
53	Ajmer	RJ-S-1-03841452	Mani Bai	Rama
54	Ajmer	RJ-S-1-03660490	Pritam Kour	Harbhajan Singh
55	Ajmer	RJ-S-1-03655980	Sayari	Kalaji
56	Ajmer	RJ-S-1-03998672	Rasida Begam	Gulam Muinudin
57	Ajmer	RJ-S-1-03943567	Fatama Begam	Abbas Khan
58	Ajmer	RJ-S-1-03963831	Kanta Devi Tapadiya	Ghanshyam Das
59	Ajmer	RJ-S-1-03709705	Jamna Bai	Madan Lal
60	Ajmer	RJ-S-1-03710701	Choti	Kaluram
61	Ajmer	RJ-S-1-03777984	Panni Devi	Lt Mohan Lal
62	Ajmer	RJ-S-1-03782680	Soni Bai	Natthu Lal
63	Ajmer	RJ-S-1-03866187	Surja Bai	Shayam Lal
64	Ajmer	RJ-S-1-03992481	Shanti Devi	Dhanna Lal
65	Ajmer	RJ-S-1-03992183	Meera Devi	Puran
66	Ajmer	RJ-S-2-03907482	Nangi Devi	Ram Singh
67	Ajmer	RJ-S-1-03905584	Leela Devi	Kailash Chand
68	Ajmer	RJ-S-1-03901274	Munni Devi	Chittarmal
69	Ajmer	RJ-S-1-03734058	Choti	Mannaram
70	Ajmer	RJ-S-1-03639240	Jamna Devi	Lalchand
71	Ajmer	RJ-S-1-03866212	Bhanwari	Surajmal
72	Ajmer	RJ-S-1-03648678	Shanti Devi	Laduram
73	Ajmer	RJ-S-1-03665262	Sharda Marothiya	Shankarlal Marothiya
74	Ajmer	RJ-S-1-03665402	Lachhi Devi	Sadul Gurjar
75	Ajmer	RJ-S-1-03775416	Rukama Devi	Madan Lal
76	Ajmer	RJ-S-1-03839221	Neelu	Rajkumar
77	Ajmer	RJ-S-1-03779060	Kamlesh Gehlot	Hari Singh
78	Ajmer	RJ-S-2-03818417	Shravani	Kanheyalal
79	Ajmer	RJ-S-2-03905399	Nani Bai	Babulal Jachak
80	Ajmer	RJ-S-1-03927594	Kanta Devi	Lt Satyanarayan Sen
81	Ajmer	RJ-S-2-03931023	Archena	Rajandra Sen
82	Ajmer	RJ-S-1-03988490	Chanda Devi	Om Prakash Verma
83	Ajmer	RJ-S-1-03886432	Sita	Sadul
84	Ajmer	RJ-S-4-03908848	Reshami Bano	Husain
85	Ajmer	RJ-S-2-03814237	Meena Devi	Shankar Lal
86	Ajmer	RJ-S-1-03799774	Beena Devi	Bhagwan Singh
87	Ajmer	RJ-S-1-03859580	Nosar	Rama
88	Ajmer	RJ-S-1-03806481	Bhawari Devi	Amarchand
89	Ajmer	RJ-S-1-03851543	Kamla Devi	Ratanlal
90	Ajmer	RJ-S-1-03846520	Amri Devi	Ramdhan Khrol
91	Ajmer	RJ-S-1-03802077	Akil Ahmad	Bashir Ahmad
92	Ajmer	RJ-S-1-03963970	Suresh Gur	Pesuram Gur
93	Ajmer	RJ-S-1-03976043	Kishan Gopal Mittal	Ramratan Mittal
94	Ajmer	RJ-S-1-03869874	Kishan Lal	Mohan Lal
95	Ajmer	RJ-S-1-03731139	Bhanwar Lal Tak	Nathulal
96	Ajmer	RJ-S-1-03631147	Fulchand	Jodharam
97	Ajmer	RJ-S-1-03891607	Abdul Rashid	Chotu Khan
98	Ajmer	RJ-S-1-03631635	Santokh Singh	Ramchndra
99	Ajmer	RJ-S-1-03794737	Ishwar	Tarachand
100	Ajmer	RJ-S-1-03738322	Ram Swarop	Narayan Singh
101	Ajmer	RJ-S-1-03902404	Ajay Kumar	Jamman Lal

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
102	Ajmer	RJ-S-1-03982203	Amba Lal	Bhawar Lal
103	Ajmer	RJ-S-1-03963576	Ramprasad	Mitthuram
104	Ajmer	RJ-S-1-03877117	Kishan Lal	Chandar Ji
105	Ajmer	RJ-S-1-03969167	Ajeet Singh	Ramdev
106	Ajmer	RJ-S-1-03902589	Chotu Singh	Kamma Singh
107	Ajmer	RJ-S-1-03820867	Rupa Gurjar	Narayan Gurjar
108	Ajmer	RJ-S-2-03938594	Sharwan Kumar Choudhary	Kana Ram
109	Ajmer	RJ-S-1-03931274	Nirmala	Lt Hasaram
110	Ajmer	RJ-S-1-04558034	Dhapu Bai	Lal Chand
111	Ajmer	RJ-S-1-04662022	Munnu Devi	Heera Lal
112	Ajmer	RJ-S-1-04613956	Chhotu Lal	Lalaram Kahar
113	Ajmer	RJ-S-1-05190130	Seeta Devi	Taju Mal
114	Ajmer	RJ-S-1-05162936	Sarswati	Let Shri Pritam Kumar
115	Ajmer	RJ-S-1-04883812	Munni Bano	Bashir Mohammad
116	Ajmer	RJ-S-1-04959938	Sugani Devi	Chiranji Lal
117	Ajmer	RJ-S-1-04979898	Madhubala	Bansilal Sharma
118	Ajmer	RJ-S-1-05072093	Pushpa Sharma	Ashok Kumar
119	Ajmer	RJ-S-1-05093127	Krishna Soni	Sataynaryan Soni
120	Ajmer	RJ-S-1-05092863	Meera	Hargun Das
121	Ajmer	RJ-S-1-04853547	Gomati Devi Khendelwal	Amarchand Khendelwal
122	Ajmer	RJ-S-1-05068508	Bina Bai Bai	Shyam Lal
123	Ajmer	RJ-S-1-04980889	Manna Devi	Surajmal
124	Ajmer	RJ-S-1-05091010	Mangi Bai	Chatarbhuj
125	Ajmer	RJ-S-1-04927713	Tara Devi	Shobhagat Amba
126	Ajmer	RJ-S-1-04977178	Galku Devi	Kaluram Nirmal
127	Ajmer	RJ-S-1-05000066	Prem Devi	Rajesh
128	Ajmer	RJ-S-1-04826297	Shanti Devi	Keval Chand Chouhan
129	Ajmer	RJ-S-1-05067625	Duli Bai	Bheemraj
130	Ajmer	RJ-S-2-04866595	Jadaw	Magan Singh
131	Ajmer	RJ-S-2-05093893	Anveera	Shamsudin
132	Ajmer	RJ-S-1-04927471	Hjara Bano	Yasin Mohmad
133	Ajmer	RJ-S-1-04927815	Khatun Bano	Taj Mohmad
134	Ajmer	RJ-S-1-05079453	Birji Devi	Ghisu Lal
135	Ajmer	RJ-S-1-04854001	Amarchand Khandelwal	Sualal Khandelwal
136	Ajmer	RJ-S-1-04852376	Sajjan Singh Marothiya	Banshi Lal Marothiya
137	Ajmer	RJ-S-1-04887279	Chen Singh	Mangal Singh
138	Ajmer	RJ-S-1-05093646	Ramniwas Parik Parik	Mohraj Parik
139	Ajmer	RJ-S-1-05071698	Shyam Lal Lal	Shankar Lal
140	Ajmer	RJ-S-1-04890088	Babulal	Mulchand
141	Ajmer	RJ-S-1-05091559	Hanuman Prasad Soni	Chaturbuj Soni
142	Ajmer	RJ-S-1-05001464	Dulari Devi	Tejpaal
143	Ajmer	RJ-S-1-00207350	Kundan Kanwar	Ram Niwas
144	Ajmer	RJ-S-1-00261380	Sakina	Mota
145	Ajmer	RJ-S-1-00307168	Vimla Devi	Gopal Kishan Sharma
146	Ajmer	RJ-S-1-00327026	Sushila	Madan Lal
147	Ajmer	RJ-S-1-00277950	Ghuman Kanwar	Hanuman Sing
148	Ajmer	RJ-S-1-00278033	Rekha	Kishan Chand
149	Ajmer	RJ-S-1-00274501	Jagdish Sharma	Chet Ram
150	Ajmer	RJ-S-1-00215611	Hemlata Devi	Govind Cheepa
151	Ajmer	RJ-S-1-00388294	Poornima	D M Saxena
152	Ajmer	RJ-S-1-00222455	Vimla	Sardar Bahadur Singh
153	Ajmer	RJ-S-1-00327018	Norat Mal	Devi Lal
154	Ajmer	RJ-S-1-00389415	Phuli Devi	Yakub
155	Ajmer	RJ-S-1-04050954	Seeta	Basant

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
156	Ajmer	RJ-S-1-04078807	Hamida	Alauddin
157	Ajmer	RJ-S-1-04099617	Seeta Devi	Radheshyam
158	Ajmer	RJ-S-1-04178956	Madhu	Laxman
159	Ajmer	RJ-S-1-04042354	Leela	Jayram Das
160	Ajmer	RJ-S-1-04045822	Jaya	Omprakash
161	Ajmer	RJ-S-1-04112396	Champa	Amarchand
162	Ajmer	RJ-S-3-04169627	Sundar	Partap
163	Ajmer	RJ-S-1-04139514	Kamala	Seerumal
164	Ajmer	RJ-S-1-04066905	Brajmohini	Vijaykant
165	Ajmer	RJ-S-1-04100637	Narayani Bai	Bhagwan Das
166	Ajmer	RJ-S-1-04060379	Justina	Abraham
167	Ajmer	RJ-S-1-04128710	Meru Visha	Gulab Rasul
168	Ajmer	RJ-S-1-04114602	Pushpa Devi Verma	Ram Gopal
169	Ajmer	RJ-S-1-04042973	Geeta Devi	Bansi Lal
170	Ajmer	RJ-S-1-04044572	Saraswati	Chaman Kishor Uchenia
171	Ajmer	RJ-S-1-04075941	Nathi Devi	Seeta Ram
172	Ajmer	RJ-S-1-04114501	Pani Devi	Sukhdev
173	Ajmer	RJ-S-1-04159599	Santosh	Satynarayan
174	Ajmer	RJ-S-1-04176734	Seema	Mukesh
175	Ajmer	RJ-S-1-04204098	Pushpa	Premchand
176	Ajmer	RJ-S-1-04124360	Kamla Bai	Govind Das
177	Ajmer	RJ-S-1-04060041	Munni Devi	Brajendar Singh
178	Ajmer	RJ-S-1-04043694	Chandra Devi	Sundar Das Manwani
179	Ajmer	RJ-S-1-04273371	Rameshwari Devi	Bhanwarlal
180	Ajmer	RJ-S-2-04104289	Gyan Chand	Amar Chand
181	Ajmer	RJ-S-1-04169135	Omparkash	Poonam Chand
182	Ajmer	RJ-S-1-04183806	Madan Singh	Bhanwar Singh
183	Ajmer	RJ-S-1-04248411	Ram Gopal Verma	Ganpat Lal
184	Ajmer	RJ-S-1-04114871	Deep Chand Tak	Bala Baksh
185	Ajmer	RJ-S-1-04163221	Bhanwar Lal Dyma	Lalu Ram
186	Ajmer	RJ-S-1-04027819	Gyarsi Devi	Kishan Lal
187	Ajmer	RJ-S-1-03383608	Rukma	Samratha
188	Ajmer	RJ-S-1-03974347	Nanda Ji	Hameer Guwariya
189	Ajmer	RJ-S-1-04004926	Kanaram	Late Hajari
190	Ajmer	RJ-S-1-04517959	Rukhmani	Mirchumal
191	Ajmer	RJ-S-1-04318913	Mohni Devi	Hukam Chand
192	Ajmer	RJ-S-4-04327114	Lattu Devi	Sharvan Lal
193	Ajmer	RJ-S-1-04326738	Rukma	Sukhdev
194	Ajmer	RJ-S-2-05108123	Asmat Bibi	Akbar Ali
195	Ajmer	RJ-S-1-05108662	Barkat	Mustak Ahmad
196	Ajmer	RJ-S-2-05108959	Panibai	Mangi Lal
197	Ajmer	RJ-S-1-05113653	Saliya Bibi	Najeer Shekh
198	Ajmer	RJ-S-1-05164145	Kishanbai	Shravan Kumar
199	Ajmer	RJ-S-1-05182173	Lijved	Victor
200	Ajmer	RJ-S-1-05191640	Taramani Devid	John Devid
201	Ajmer	RJ-S-1-05205961	Najiran Nisha	Moha Umar
202	Ajmer	RJ-S-2-05121731	Sita	Mangha Ram
203	Ajmer	RJ-S-1-05099628	Rajkumari Chaudhary	Radeysham Chaudhary
204	Ajmer	RJ-S-1-05137177	Mumtaj Khan	Zafar Ahmad Khan
205	Ajmer	RJ-S-2-05136768	Leela	Dayal Das
206	Ajmer	RJ-S-1-05126394	Kesar Bai	Tola Ram
207	Ajmer	RJ-S-1-05095684	Kanchan Devi	Ramchandre
208	Ajmer	RJ-S-1-05106507	Bhagwati	Pravan
209	Ajmer	RJ-S-1-05144212	Hardevi	Naresh

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
210	Ajmer	RJ-S-1-05137973	Deropti Devi	Nihalchand
211	Ajmer	RJ-S-1-05144581	Godawari	Badri Prasad
212	Ajmer	RJ-S-1-05121374	Pushpa Devi	Om Prakash
213	Ajmer	RJ-S-1-05114206	Geeta Devi	Prahalad Chand
214	Ajmer	RJ-S-1-05151727	Rahmati Bano	Mahboob
215	Ajmer	RJ-S-1-05109350	Bano Begam	Munir Ahemad
216	Ajmer	RJ-S-1-05100679	Halima Baigam	Sikandar Khan
217	Ajmer	RJ-S-1-05134463	Norti Devi	Mohanlal
218	Ajmer	RJ-S-1-05178095	Vimla Devi	Nathu Lal
219	Ajmer	RJ-S-1-05098404	Haliman	Imamudin
220	Ajmer	RJ-S-1-05106518	Dhapu Devi Rawat	Bhomsingh
221	Ajmer	RJ-S-1-05128806	Munna Lal Gupta	Khayali Ram Gupta
222	Ajmer	RJ-S-1-05201298	Govind Ram	Rajomal
223	Ajmer	RJ-S-1-05150891	Ramchandra Soni	Juharmal Soni
224	Ajmer	RJ-S-1-05200902	Ishwar Lal	Surajmal
225	Ajmer	RJ-S-1-05176729	Panna Lal	Girdhari Lal
226	Ajmer	RJ-S-1-05100663	Shabir Khan	Saidurahman
227	Ajmer	RJ-S-1-05977747	Jannat	Mangal Khan
228	Ajmer	RJ-S-1-05997734	Premwati	Shyam Sunder
229	Ajmer	RJ-S-1-06051556	Duru Manglani	Narayan Das Manglani
230	Ajmer	RJ-S-1-05918235	Godawari Rohara	Nandlal Rohara
231	Ajmer	RJ-S-1-06022821	Jameela	Bholu Khan
232	Ajmer	RJ-S-1-05998366	Gulab Bai	Mangi Lal
233	Ajmer	RJ-S-1-05884397	Raji Bai	Moti Lal
234	Ajmer	RJ-S-1-05806185	Kesar	Madha Gurjar
235	Ajmer	RJ-S-1-05904791	Gafoor	Rahaman
236	Ajmer	RJ-S-1-05887620	Zahoor Mohd	Lal Mohd
237	Ajmer	RJ-S-1-05939074	Sampat	Pushkar Narayan Sain
238	Ajmer	RJ-S-1-05977910	Nanki Devi	Bhanwar Lal
239	Ajmer	RJ-S-1-05922222	Jivan Lal Sharma	Motilal
240	Ajmer	RJ-S-1-01850324	Rama Gupta	Shiv Shankar Gupta
241	Ajmer	RJ-S-1-03180698	Padma Devi	Late Shri Vishan Das Vatvani
242	Ajmer	RJ-S-1-03065073	Kethreen Fancis	Francis Stifan
243	Ajmer	RJ-S-1-03067733	Kesar Devi	Mohan Lal
244	Ajmer	RJ-S-1-03067586	Savitri Devi	Bhagwan Das Jalotiya
245	Ajmer	RJ-S-1-03140596	Kishni Devi	Ganpath Lal
246	Ajmer	RJ-S-1-03089243	Kamla Devi	Devkaran Jangid
247	Ajmer	RJ-S-2-01850351	Prem Devi	Mohan Lal
248	Ajmer	RJ-S-1-03155012	Shankarlal	Kesaram
249	Ajmer	RJ-S-1-03148942	Jareena	Rahman Khan
250	Ajmer	RJ-S-1-03476267	Gaytry Agarwal	Arun Kumar Agarwal
251	Ajmer	RJ-S-1-03478769	Lilawati Jariwala	Thakur Bhai Jariwala
252	Ajmer	RJ-S-1-03544073	Ishvari Devi	Khushal Das
253	Ajmer	RJ-S-1-03510976	Rekha Sharma	Om Prakash
254	Ajmer	RJ-S-1-03512412	Meena Mathur	Omprakash Mathur
255	Ajmer	RJ-S-1-03520245	Prem Lata	Om Parkash
256	Ajmer	RJ-S-1-03559644	Manju Sharma	Vishnu Datt
257	Ajmer	RJ-S-1-03537939	Munni Devi	Bhagwan Das
258	Ajmer	RJ-S-1-03473762	Kamla	Ramlal
259	Ajmer	RJ-S-1-03595507	Sarla Devi	Bhajan Lal
260	Ajmer	RJ-S-1-03586724	Krishana Rawat	Prem Prakash Rawat
261	Ajmer	RJ-S-1-03595480	Hasrat Begam	Chand Mohammad
262	Ajmer	RJ-S-2-03595348	Kanchan Pal Chouhan	Lal Singh Chouhan
263	Ajmer	RJ-S-1-03559686	Ramlal	Gokul Gurjar

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
264	Ajmer	RJ-S-2-03984203	Chothi	Bheru Ji
265	Ajmer	RJ-S-1-03793316	Mangi Bai	Heera Ji
266	Ajmer	RJ-S-1-04143163	Lila Bulchandani	Moolchand
267	Ajmer	RJ-S-1-05380437	Chanra Joshi	Bhuvnashwar Joshi
268	Ajmer	RJ-S-1-05393934	Tara Bai	Bhanwar Singh Gehlot
269	Ajmer	RJ-S-1-05395973	Rami Devi	Gulab Daan
270	Ajmer	RJ-S-1-05405123	Parbha Mundra	Satyanarayan Mundra
271	Ajmer	RJ-S-1-05413939	Fatma Begam	Fazluddin
272	Ajmer	RJ-S-1-05414449	Kamla	Roopchand
273	Ajmer	RJ-S-1-05414452	Vidhya Devi	Gulab Ray
274	Ajmer	RJ-S-1-05445774	Afjal Bano	Aslam
275	Ajmer	RJ-S-1-05471871	Kesar	Nathu Lal
276	Ajmer	RJ-S-1-05486389	Fooli	Hajari
277	Ajmer	RJ-S-1-05455783	Santosh Agrawal	Laxminarayan
278	Ajmer	RJ-S-1-05357702	Safedi Bano	Chhote Khan
279	Ajmer	RJ-S-1-05396031	Anita Kumawat	Moti Lal
280	Ajmer	RJ-S-1-05394013	Shama Varma	Mukesh Varma
281	Ajmer	RJ-S-1-05445731	Amina Begam	Waliodin Shekh
282	Ajmer	RJ-S-1-05469043	Norin Chabda	Devender Singh Chabda
283	Ajmer	RJ-S-1-05448666	Jubeda	Nasriudin
284	Ajmer	RJ-S-1-05490002	Kavita Tulsani	Tola Ram
285	Ajmer	RJ-S-1-05406306	Krishana Devi	Lal Singh
286	Ajmer	RJ-S-1-05486360	Choti Bai	Ranjit Singh
287	Ajmer	RJ-S-1-05492717	Prem Devi	Amar Chand Chauhan
288	Ajmer	RJ-S-1-05445713	Meena Ramchandani	Hariram Chandani
289	Ajmer	RJ-S-1-05486322	Sati Devi	Saval Das
290	Ajmer	RJ-S-1-05372282	Kamla Devi	Chandra Narayan
291	Ajmer	RJ-S-1-05413239	Qamar Zehra	Mukhtar Hussain
292	Ajmer	RJ-S-1-05451325	Biradhibai	Khiyaram
293	Ajmer	RJ-S-1-05458379	Choti Devi	Lalchand
294	Ajmer	RJ-S-3-05486100	Sushila Sharma	Om Prakash
295	Ajmer	RJ-S-1-05491866	Geeta Devi	Ashok
296	Ajmer	RJ-S-1-05419298	Shanti Devi	Rameshwar Parsad
297	Ajmer	RJ-S-1-05455802	Methi	Budha
298	Ajmer	RJ-S-1-05489680	Munna Devi	Ramchandra
299	Ajmer	RJ-S-1-05414456	Rabiya Bibi	Abdul Gaffar
300	Ajmer	RJ-S-1-05401416	Mukhtar Hussain	Ronak Husain
301	Ajmer	RJ-S-1-05448717	Abdul Jabbar	Abdul Sattar
302	Ajmer	RJ-S-2-05138232	Manju Devi Verma	Pirem Parksh
303	Ajmer	RJ-S-1-06089812	Purnima Maheswari	Radhe Shyam
304	Ajmer	RJ-S-1-06065377	Ghisi	Ummed Khan
305	Ajmer	RJ-S-1-06066180	Kesar Devi	Mela Singh
306	Ajmer	RJ-S-1-06067042	Sajani	Harchand
307	Ajmer	RJ-S-1-06131027	Gulabi	Chagan
308	Ajmer	RJ-S-3-06172204	Ramati	Ramchandra
309	Ajmer	RJ-S-1-06172986	Moulana Kamruddin	Badrudeen
310	Ajmer	RJ-S-1-06086789	Jawari Khan	Mangla Khan
311	Ajmer	RJ-S-1-06188629	Jagdish Sen	Habu Lal
312	Ajmer	RJ-S-1-05991519	Kamla Devi	Moti Bhagat
313	Ajmer	RJ-S-1-05913147	Lakshi	Jagdish Gir
314	Ajmer	RJ-S-2-06930204	Kavita Basntani	Ghanshyam
315	Ajmer	RJ-S-1-06971032	Vina Aswani Aswani	Chandra Prakash
316	Ajmer	RJ-S-1-06997221	Paras Devi Jain	Harak Chand
317	Ajmer	RJ-S-1-07005132	Gopi Bai Damani	Sadhu Mal

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
318	Ajmer	RJ-S-1-06968038	Sister Tressy Sister	Methyu
319	Ajmer	RJ-S-1-06928760	Sohan Kanwar Kanwar	Mangal Singh
320	Ajmer	RJ-S-1-06930546	Shanti Devi Devi	Suraj Mal
321	Ajmer	RJ-S-1-06751086	Geeta Devi	Kishan Rawat
322	Ajmer	RJ-S-1-06755039	Kiran Devi	Devi Singh
323	Ajmer	RJ-S-1-06818556	Lad Devi Devi	Prahlad Chandra
324	Ajmer	RJ-S-1-06934732	Ashiya Bibi Bibi	Mohammad Hanif
325	Ajmer	RJ-S-1-06790574	Deepa Kakwani	Gul Kakwanai
326	Ajmer	RJ-S-1-06985094	Kamla Devi	Hajari Lal
327	Ajmer	RJ-S-1-06771234	Kanchan Sankhla	Bhupendra Singh
328	Ajmer	RJ-S-1-06960992	Lila Devi	Lila Ram
329	Ajmer	RJ-S-1-06938316	Madhu Ji Tanwar	Onkar
330	Ajmer	RJ-S-1-06953286	Mool Chand Lalwani	Natthu Mal
331	Ajmer	RJ-S-1-06935128	Vishnu Datt Tailor	Ghisu Lal
332	Ajmer	RJ-S-1-06926787	Mahadev Prasad Prasad	Nathu Lal
333	Ajmer	RJ-S-1-06929648	Shekh Jalim	Shek Kadar
334	Ajmer	RJ-S-1-07674505	Rebecca Sen	Ramesh Chandra
335	Ajmer	RJ-S-1-01633231	Narbada Devi	Mangilal
336	Ajmer	RJ-S-1-01789681	Durga Devi	Darshan Singh
337	Ajmer	RJ-S-1-01720597	Kamla Bai	Chandar Lal
338	Ajmer	RJ-S-1-01667509	Leena	Dinesh Kumar
339	Ajmer	RJ-S-2-03235655	Koshliya Motiyani	Sobhraj Motiyani
340	Ajmer	RJ-S-1-03270602	Hari Bai	Paaru Mal
341	Ajmer	RJ-S-2-03285727	Bhuri Devi	Mohan Lal
342	Ajmer	RJ-S-2-03299593	Kusum Lata	Vishnu Sawrup
343	Ajmer	RJ-S-2-03288866	Radha Tolani	Syam Sundar Tolani
344	Ajmer	RJ-S-1-03319987	Gulab Devi	Om Singh
345	Ajmer	RJ-S-1-03053268	Parvati Devi	Tekam Chand
346	Ajmer	RJ-S-1-03299305	Premlata Mishra	Ramesh Dut
347	Ajmer	RJ-S-1-03208015	Savitri Devi	Paman Das
348	Ajmer	RJ-S-1-03232956	Laxmi Devi	Amrit Kumar
349	Ajmer	RJ-S-1-03321612	Chandrkanta	Omprakash
350	Ajmer	RJ-S-1-03311918	Munni Devi	Satyanarayan
351	Ajmer	RJ-S-1-03200793	Ganga	Tejumal
352	Ajmer	RJ-S-1-03295908	Choti	Ratanlal
353	Ajmer	RJ-S-1-03274995	Norati Bai	Ratan Lal
354	Ajmer	RJ-S-1-03277834	Lila	Kishan Lal
355	Ajmer	RJ-S-1-03242416	Mastan Shah	Qurban Shan
356	Ajmer	RJ-S-1-03478909	Salimi Devi	Hurra Kathat
357	Ajmer	RJ-S-1-06074766	Sister Selina	M M Josef
358	Ajmer	RJ-S-1-07021926	Martha Patrick Patrick	Raviendra Kumar
359	Ajmer	RJ-S-1-07114069	Rekha Sharma Sharma	Laxmi Narayan
360	Ajmer	RJ-S-2-07123870	Vishani	Narayan Das
361	Ajmer	RJ-S-1-07298561	Radha Devi Devi	Girdhari Lal
362	Ajmer	RJ-S-2-07300944	Satwant Kour Kour	Trilochan Singh
363	Ajmer	RJ-S-1-07301623	Maya Devi	Kishan Chand
364	Ajmer	RJ-S-1-07302490	Radha Agarwal Agarwal	Bhagwan Das
365	Ajmer	RJ-S-1-07134197	Lata Assudani Assudani	Prem Assudani
366	Ajmer	RJ-S-1-07222374	Dayavati	Bhagwan Das
367	Ajmer	RJ-S-2-07227572	Sunita Tulsani	Trith Das
368	Ajmer	RJ-S-1-07237006	Laxmi Devi Gidwani	Bhag Chand
369	Ajmer	RJ-S-1-07256975	Devki Pahlad Sirwani	Prahlad
370	Ajmer	RJ-S-1-07260272	Bhagwanti	Meva Ram
371	Ajmer	RJ-S-1-07270183	Gita Devi	Narsingh

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
372	Ajmer	RJ-S-1-07132462	Chanda Devi Devi	Lal Das
373	Ajmer	RJ-S-1-07119975	Meena Devi	Prabhu Lal
374	Ajmer	RJ-S-2-07234642	Kamla Devi	Gordhan Lal
375	Ajmer	RJ-S-1-07259545	Jhamkoo	Dalla Ji
376	Ajmer	RJ-S-1-07294283	Hira Devi Devi	Ram Prasad
377	Ajmer	RJ-S-1-07015131	Loretta Lowden Lowden	J P Lowden
378	Ajmer	RJ-S-1-07058541	Madhu Kanwar	Shivraj Singh
379	Ajmer	RJ-S-1-07122824	Rani Mathur	Vijay Mathur
380	Ajmer	RJ-S-1-07104509	Krishna Devi Bijawat Bijawat	Kishan Chand
381	Ajmer	RJ-S-1-07217335	Dalbir Singh Singh	Harbans Singh
382	Ajmer	RJ-S-1-07262695	Mohan Nagora Nagora	Devi Lal
383	Ajmer	RJ-S-1-07103735	Ganpat Rai	Lala Ram
384	Ajmer	RJ-S-1-07105371	Saty Narayan Jhanwar	Harvilas
385	Ajmer	RJ-S-1-06221747	Pushpa Sharma	Ravindra Kumar Sharma
386	Ajmer	RJ-S-1-06341478	Bhavana Adhikari	Kamal Singh
387	Ajmer	RJ-S-1-06357970	Santara Devi	Dindayal
388	Ajmer	RJ-S-1-06577240	Laxmi Devi	Shayam Das
389	Ajmer	RJ-S-1-06661451	Radha Swami	Trilok Chand
390	Ajmer	RJ-S-1-06625095	Pooja Devi	Ghanshyam Das
391	Ajmer	RJ-S-1-06662789	Sundari	Hundal Lal
392	Ajmer	RJ-S-1-06253678	Afsari Begam	Hashmatullah
393	Ajmer	RJ-S-3-06197114	Kamala Devi	Brij Lal Chouhan
394	Ajmer	RJ-S-1-06434540	Nathi Bai	Gopi Ram
395	Ajmer	RJ-S-1-06459740	Gita	Nahar Singh
396	Ajmer	RJ-S-1-06579644	Kamla	Tarachand
397	Ajmer	RJ-S-1-06297641	Panchi Devi Rawat	Choga Singh Rawat
398	Ajmer	RJ-S-1-06553674	Kiran Devi	Ratan Lal
399	Ajmer	RJ-S-1-06663934	Meera Meera	Laxman Singh
400	Ajmer	RJ-S-1-06716968	Kanij Fatma	Sayed Wahid Hussen
401	Ajmer	RJ-S-1-06699638	Hira Bai	Sewa Ram
402	Ajmer	RJ-S-1-06434724	Shanti Devi	Bhagchand Rawat
403	Ajmer	RJ-S-1-06683177	Maina	Nami Chand
404	Ajmer	RJ-S-1-06373027	Vimala Gehlot	Ramesh Chand Gehlot
405	Ajmer	RJ-S-2-06349394	Vidhyadhar Shashtri	Dwarka Prasad
406	Ajmer	RJ-S-1-06216326	Wasima Bibi	Dilshad Hussain
407	Ajmer	RJ-S-1-06398179	Johari Lal Jain	Lajjaram
408	Ajmer	RJ-S-1-06387635	Aisha Khatoon	Mohammad Islam Warsi
409	Ajmer	RJ-S-1-06463667	Nand Lal Bansal	Duli Chand
410	Ajmer	RJ-S-1-06474021	Ghisa Singh	Raju Singh
411	Ajmer	RJ-S-1-06477908	Ratan Devi Soni	Sobhag Chander
412	Ajmer	RJ-S-1-06719058	Nirmal Kumar Jain	Nami Chand
413	Ajmer	RJ-S-1-07277507	Ramu	Birada Nai
414	Ajmer	RJ-S-1-07212015	Bhanwar Lal Lal	Mangi Lal
415	Ajmer	RJ-S-1-06926588	Dhapu Devi	Ladu
416	Alwar	RJ-S-1-00536120	Jagana	Bhavni Singh
417	Alwar	RJ-S-1-00545955	LALTA	Manga Lal
418	Alwar	RJ-S-1-00553516	Laxmi Devi	Gokul Chand
419	Alwar	RJ-S-2-00447967	Pyaro Devi	SHANKAR LAL
420	Alwar	RJ-S-1-00451031	Pachi	Puran Mal
421	Alwar	RJ-S-1-00536102	PHOOL DEVI	Mohan
422	Alwar	RJ-S-1-00447951	PHOOL DEVI	Bhagwan
423	Alwar	RJ-S-1-03002408	Sumitra Devi	Laxmi Chand
424	Alwar	RJ-S-1-03002500	Vimla	Somnath
425	Alwar	RJ-S-1-03009503	Ram Bai	Ram Lal

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
426	Alwar	RJ-S-1-03047251	Shkuntla	Kishan Lal
427	Alwar	RJ-S-1-03002930	Ramkali	Pannalal
428	Alwar	RJ-S-1-03940464	Gyarasi Devi Sharma	Kishan Lal
429	Alwar	RJ-S-1-03751568	Chamali	Mohan Lal
430	Alwar	RJ-S-1-03942320	Mahendar Kaur	Meva Singh
431	Alwar	RJ-S-1-03849842	Ganga	Leela Ram
432	Alwar	RJ-S-1-03854907	Natthi Bai	Heera Lal Jatav
433	Alwar	RJ-S-1-03825382	Trivani Devi	Om Prakash
434	Alwar	RJ-S-1-04003767	Revati Devi	Kailasha Prasad
435	Alwar	RJ-S-1-03646010	Sangita Sharma	Nand Lal
436	Alwar	RJ-S-1-03623962	Baghu	Girdhari
437	Alwar	RJ-S-1-03651060	Phooli Devi	Haraya Ram
438	Alwar	RJ-S-1-03892226	Santo Devi	Shivlal
439	Alwar	RJ-S-1-03683469	Meera Sain	Ram Babu Sain
440	Alwar	RJ-S-2-03679395	Maya Devi	Mohanlal
441	Alwar	RJ-S-2-03831873	Champa	Kishan Lal
442	Alwar	RJ-S-1-03980094	Lichcho	Mohan Ram Saini
443	Alwar	RJ-S-2-03987658	Pram Saini	Mohanlal
444	Alwar	RJ-S-1-07018934	Radha Luhar	Bhajan Lal
445	Alwar	RJ-S-1-07130537	Radha Khatri	Kishan Lal Khatri
446	Alwar	RJ-S-1-02364327	Imarati	Shersingh
447	Alwar	RJ-S-1-03094830	Kalawati Devi	Suresh Chand
448	Alwar	RJ-S-2-03068820	Phool Bai	Balkishan
449	Alwar	RJ-S-2-03061207	Deendayal Gupta	Prabhu Dayal Gupta
450	Alwar	RJ-S-1-03515528	Jamni	Balkishan
451	Alwar	RJ-S-1-03471903	Malti Devi	Hukam Chand
452	Alwar	RJ-S-1-03568561	Ram Sukhi	Kishan Gopal
453	Alwar	RJ-S-2-03469952	Sita Devi	Manohar Lal
454	Alwar	RJ-S-1-03487941	Kiran	Kishori
455	Alwar	RJ-S-1-03487893	Ram Devi	Laxmi Narayan
456	Alwar	RJ-S-1-03471248	Desh Raj	Jay Dayal
457	Alwar	RJ-S-1-03985128	Vidha Devi	Vijay Singh Yadav
458	Alwar	RJ-S-1-04761136	Girraji Devi Saini	Kundan Singh
459	Alwar	RJ-S-1-04728879	Sukhram	Shyambaksh
460	Alwar	RJ-S-1-04611851	Meena Devi Soni	Sita Ram Soni
461	Alwar	RJ-S-1-07240499	Moolchand Saini	Tarachand Saini
462	Alwar	RJ-S-1-01765884	Puspa Devi Saini	Rajendra Prasad
463	Alwar	RJ-S-1-02558366	Bhoti Devi	Kishori Lal
464	Alwar	RJ-S-1-03368278	Kishan Pyari	Pyare Lal
465	Alwar	RJ-S-1-03407987	Guddi Devi	Jagdish
466	Alwar	RJ-S-1-03434543	Shanti Devi	Puran Mal
467	Alwar	RJ-S-1-03348433	Chrandarkala	Ramkishan
468	Alwar	RJ-S-1-05357314	Kamla Devi	Sahajram
469	Alwar	RJ-S-1-05361768	Omprakash Kapoor	Lal Chand Kapoor
470	Alwar	RJ-S-1-06768799	Anjue Kaur	Nanak Singh
471	Alwar	RJ-S-1-01072590	Sugana	Ramji Lal
472	Alwar	RJ-S-1-01068745	Pushpa Devi	Yadram
473	Alwar	RJ-S-1-01071503	Prem Bai	Narayan Daas
474	Alwar	RJ-S-1-02792681	Dharm Singh	Dayal Singh
475	Alwar	RJ-S-1-02823726	Mulchand	Gorelal
476	Alwar	RJ-S-1-04150326	Sona Devi	Laxman Ram
477	Alwar	RJ-S-1-04181327	Phoola Devi	Ganga Ram
478	Alwar	RJ-S-1-04286428	Rani Devi	Bhagchand Gijwani
479	Alwar	RJ-S-2-04300805	Kanta Devi	Ramchandra Gupta

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
480	Alwar	RJ-S-1-04317028	Narayani	Kajodram
481	Alwar	RJ-S-1-04363113	Chhota Devi	Anandi Lal
482	Alwar	RJ-S-3-04287533	Pushpa Devi	Subash Chand
483	Alwar	RJ-S-1-04354651	Ramaavtar Sahu	Lalaram
484	Alwar	RJ-S-1-04929601	Shakuntala Devi	Shyam Vihari Gupta
485	Alwar	RJ-S-1-06182332	Prem Sharma	Radheshyam Sharma
486	Bansur	RJ-S-2-01073785	Santi Devi	Sujan Singh
487	Bansur	RJ-S-1-01148650	Bhawar Kawar	Matadeen Singh Rajut
488	Bansur	RJ-S-1-02109785	Sarvan Devi	Bhambhu Ram Meena
489	Bansur	RJ-S-1-05315831	Sarti Devi	Bhagvana
490	Bansur	RJ-S-1-06765851	Prem Devi	Chhitar Mal
491	Bansur	RJ-S-1-06746563	Buddha Ram	Jita Ram
492	Bansur	RJ-S-1-01684001	Para Devi	Sadhu Ram Gurjar
493	Bansur	RJ-S-1-02025890	Tofa Devi	Dashrath Singh
494	Bansur	RJ-S-1-05584314	Soni Devi	Chhotu
495	Bansur	RJ-S-1-03111348	Sarvan Devi	Bansiram
496	Bansur	RJ-S-1-03860596	Narayani Devi	Mojiram
497	Bansur	RJ-S-2-04096740	Suraji Devi	Nand Ram Swami
498	Bansur	RJ-S-1-04854501	Phoola Ram	Balu Ram
499	Bansur	RJ-S-3-06803620	Prabhati Devi	Ramniwas
500	Bansur	RJ-S-2-06812562	Panna Devi	Ruga Das
501	Dantaramgarh	RJ-S-1-02898086	Chandri	Bhura Ram
502	Dantaramgarh	RJ-S-1-02834811	Kesari Devi	Kanaram Kichar
503	Dantaramgarh	RJ-S-1-04362081	Mohani Devi	Narayan Lal
504	Dantaramgarh	RJ-S-1-05112839	Supyar Kawer	Hanuman Singh
505	Dantaramgarh	RJ-S-1-04898596	Gulli Devi	Keshu Ram Kumawat
506	Dantaramgarh	RJ-S-1-04950560	Mukati Devi	Pratap Das Swami
507	Dantaramgarh	RJ-S-1-04951211	Pemali Devi	Chandra Ram Yadav
508	Dantaramgarh	RJ-S-3-05669744	Bajaji Devi Balai	Chandra Ram Balai
509	Dantaramgarh	RJ-S-1-01992234	Anjan Kanwar	Kalyan Singh
510	Dantaramgarh	RJ-S-1-02768728	Chunki Devi	Anandi Lal
511	Dantaramgarh	RJ-S-1-03229138	Bhagchand	Nandaram
512	Dantaramgarh	RJ-S-1-04798467	Radha Devi	Lichman Jat
513	Dantaramgarh	RJ-S-1-04654535	Lad Kanwar	Bachan Singh
514	Dantaramgarh	RJ-S-1-06994513	Tulsi Devi Jat	Narayan Ram
515	Dantaramgarh	RJ-S-1-01374202	Rukma Devi	Kajju Ram Balai
516	Dantaramgarh	RJ-S-1-02387572	Aachuki Devi	Mangi Lal
517	Dantaramgarh	RJ-S-1-02443776	Bali Davi	Hanaman
518	Dantaramgarh	RJ-S-1-02444021	Kesar	Dama
519	Dantaramgarh	RJ-S-1-03229074	Supyar Kanwar	Mal Singh
520	Dantaramgarh	RJ-S-1-02975280	Narayani Devi	Hanman Ram
521	Dantaramgarh	RJ-S-1-03066644	Ramli Devi	Dala Ram Jat
522	Dantaramgarh	RJ-S-1-03162892	Paipi Devi	Chuna Ram
523	Dantaramgarh	RJ-S-1-03452732	Baluri Devi	Bhura Ram
524	Dantaramgarh	RJ-S-1-05033727	Kawari Devi	Bholu Ram
525	Dantaramgarh	RJ-S-1-05014778	Patasi	Dola Ram
526	Dantaramgarh	RJ-S-1-05304986	Guli Devi	Jodha Ram Jat
527	Dantaramgarh	RJ-S-1-05339251	Bhagwani Devi	Godu Ram Kumawat
528	Dantaramgarh	RJ-S-1-05103237	Munga Lal Bagari	Hanuman Prasad Bagari
529	Dantaramgarh	RJ-S-2-02185640	Phooli Devi	Bhairu Ram Raigar
530	Dantaramgarh	RJ-S-1-02157534	Laduri	Boduram
531	Dantaramgarh	RJ-S-2-02198577	Hava Kanwar	Sawai Singh
532	Dantaramgarh	RJ-S-1-03306874	Narayani Devi	Bholu Ram
533	Dantaramgarh	RJ-S-1-03848553	Shanti	Mula Ram

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
534	Dantaramgarh	RJ-S-1-04790640	Mangi Devi	Mangu Ram
535	Dantaramgarh	RJ-S-1-05159113	Birdi Devi	Chhotu Ram
536	Dantaramgarh	RJ-S-1-05133006	Chandri Devi	Jasa Ram Jat
537	Dausa	RJ-S-1-04616766	Nayaran Saini	Birda Saini
538	Dausa	RJ-S-1-05306604	Panchi Devi Saini	Mulchand Saini
539	Dausa	RJ-S-1-05902200	Shanti Devi	Rangal Lal Bairwa
540	Dausa	RJ-S-2-06460115	Laxma Devi	Arjun Lal Meena
541	Dudu	RJ-S-3-03102888	Mali Devi Raigar	Kanaram Raigar
542	Dudu	RJ-S-1-03739256	Gulab Devi	Nathuram Bairwa
543	Dudu	RJ-S-1-03454709	Bhanwar Lal Jat	Bholu Ram Jat
544	Dudu	RJ-S-1-04660816	Soni Devi	Mansukh
545	Dudu	RJ-S-2-05405387	Ramkanya	Bhanwar Lal
546	Dudu	RJ-S-1-05405504	Sajna Devi	Ramchandr Jat
547	Dudu	RJ-S-1-05405258	Bhanwar Lal	Pachu Ram
548	Dudu	RJ-S-1-05404798	Ramchandr	Goradhan
549	Dudu	RJ-S-1-01594963	Suwa Devi	Sharvan Lal
550	Dudu	RJ-S-2-01512740	Gopi Ram Jat	Gordhan Jat
551	Dudu	RJ-S-2-03120887	Gopali Devi Bairwa	Shyojiram Bairwa
552	Dudu	RJ-S-1-03696584	Kanwari Devi	Devkaran
553	Dudu	RJ-S-1-05127056	Bholu Ram	Heera Ram Jat
554	Dudu	RJ-S-1-02484290	Sharvan Lal	Bhura Ram Jat
555	Dudu	RJ-S-1-03531870	Keli Devi	Kisan Ram
556	Dudu	RJ-S-1-04034730	Rampyari Devi	Ganga Ram
557	Kishangarh	RJ-S-1-02939052	Harchand	Mukna
558	Kishangarh	RJ-S-1-03113449	Bhanwar Lal	Rampal Khatik
559	Kishangarh	RJ-S-1-03123549	Dwarka Prasad	Rupa Das
560	Kishangarh	RJ-S-1-04201557	Sayari Devi	Gopal Regar
561	Kishangarh	RJ-S-1-01947377	Rampyari	Devi Lal
562	Kishangarh	RJ-S-1-03122440	Motiram	Soram Jajunda
563	Kishangarh	RJ-S-1-03015265	Rukama	Bhanwar Lal
564	Kishangarh	RJ-S-1-05333497	Panna	Bija Regar
565	Kishangarh	RJ-S-1-05341571	Bhanwari Devi	Shoyoram
566	Kishangarh	RJ-S-1-05986144	Chothi Regar	Rameshwar Regar
567	Kishangarh	RJ-S-1-03049517	Jhamri Devi	Moti Ram Regar
568	Kishangarh	RJ-S-2-03274127	Bhagchand Parashar	Babulal
569	Kishangarh	RJ-S-1-03810933	Savitri Devi	Bajarang Lal Sharma
570	Kishangarh	RJ-S-1-03364622	Ghishi Devi	Kana Gurjar
571	Kishangarh	RJ-S-1-04312552	Ratan Lal Jat	Hira Lal Jat
572	Kishangarh	RJ-S-1-04826028	Santosh Kanwar	Moti Singh
573	Kishangarh	RJ-S-1-06481117	Rukma Devi Jat	Rama Jat
574	Lalsot	RJ-S-1-00656899	Ramki Devi Prajapat	Ramchandar Parjapat
575	Lalsot	RJ-S-1-05650357	Ram Chandra Gurjar	Ranjeet Gurjar
576	Lalsot	RJ-S-1-01976211	Rampati Devi Jaga	Rameshwar Jaga
577	Malpura	RJ-S-1-04872595	Rampayri Devi	Bajrang Daroga
578	Sikar	RJ-S-1-02409487	Nazama Bano	Usmangani
579	Sikar	RJ-S-1-02453133	Patasi Devi	Shiv Karan
580	Sikar	RJ-S-1-04765733	Ramdev	Kesha Ram
581	Sikar	RJ-S-1-03513329	Ghoki Devi	Ganpat Ram
582	Sikar	RJ-S-1-04074747	Jamila	Mahamud
583	Sikar	RJ-S-1-05298754	Rajiya Bano	Anwar Ali
584	Sikar	RJ-S-1-05244252	Geeta Devi	Babu Lal
585	Sikar	RJ-S-1-05265577	Parwati Devi	Surjaram Dhaka
586	Sikar	RJ-S-1-05327166	Shanti Devi	Rugnath Saini
587	Sikar	RJ-S-1-05125027	Sajana Devi	Mohan Lal

S.No.	Name of Block	Sanction No.	Pensioner Name	Father Name
588	Sikar	RJ-S-1-05113633	Ratandi Devi	Mangi Lal
589	Sikar	RJ-S-1-04446599	Soni	Majid Khan
590	Sikar	RJ-S-2-05079333	Jiwani Devi	Aladeen
591	Sikar	RJ-S-2-05319565	Vimla Devi Nayak	Nathuram Nayak
592	Sikar	RJ-S-1-05357691	Narani Devi	Danaram
593	Sikar	RJ-S-1-05270115	Chand Bano	Khuda Bax
594	Sikar	RJ-S-1-05177266	Radha Devi	Chula Ram
595	Sikar	RJ-S-2-05127697	Satyanarayan	Jamana Lal
596	Sikar	RJ-S-1-03128961	Mohani Devi	Banwari Lal
597	Sikar	RJ-S-1-02485967	Deendayal Mathur	Chajulal
598	Sikar	RJ-S-2-04796457	Mangej Devi	Nath Mal Pareek
599	Sikar	RJ-S-1-05180044	Shugra	Abdul Gaffur
600	Sikar	RJ-S-1-05123443	Liyakat	Abdullah
601	Sikar	RJ-S-1-05164903	Sabir	Bhure Kha
602	Sikar	RJ-S-1-05370645	Maya Devi Nayak	Ganpat Ram Nayak
603	Tonk	RJ-S-1-04910973	Rasheeda	Mohammad Yusuf
604	Tonk	RJ-S-1-01360839	Hamida Be	Makbul Amahad
605	Tonk	RJ-S-1-01357098	Jainab	Fayyaz
606	Sambhar	RJ-S-1-04009276	Aachuki Devi	Kedarmal Sain
607	Sambhar	RJ-S-1-02658898	Radha Devi	Ishwar Lal Kumawat

Annexure K

(Refer paragraph 2.10.5 (a) (ii))

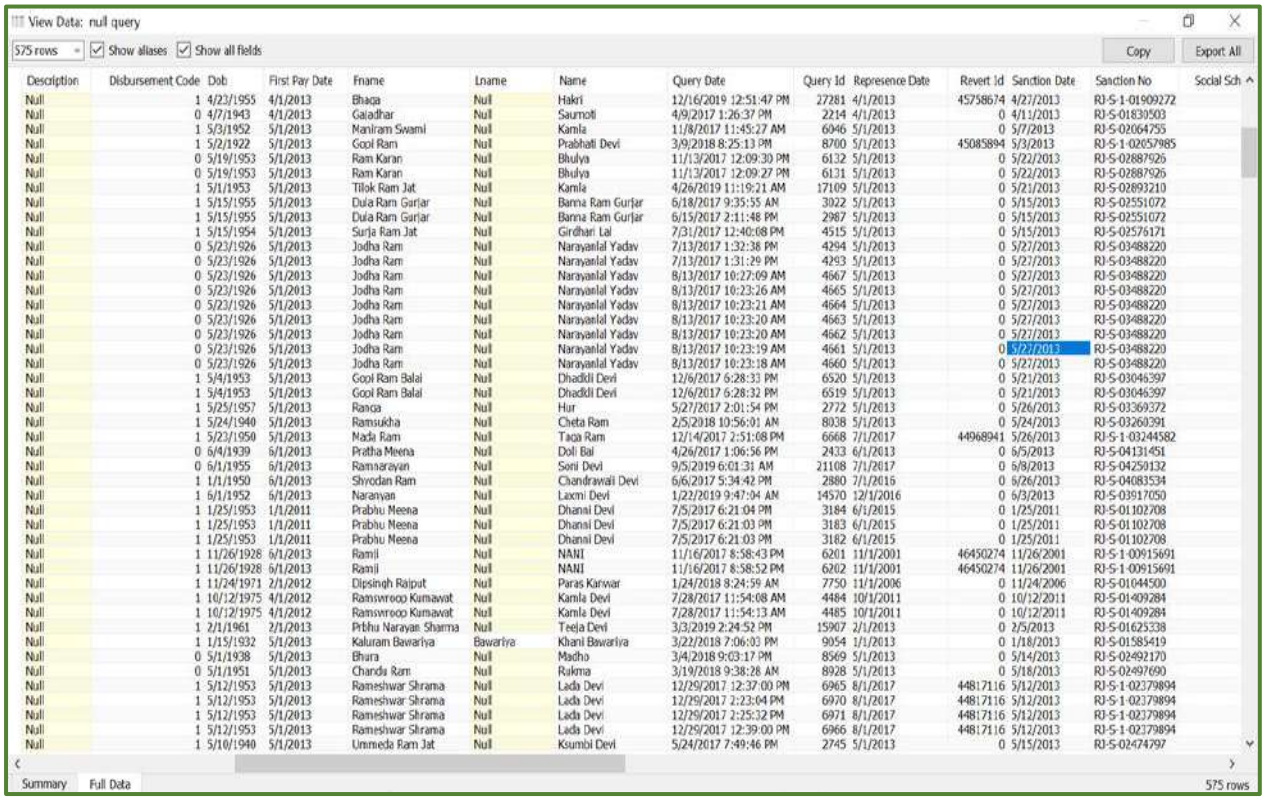
Screenshot of "Husband Divorce Issuing Authority" table of RajSSP not showing required information

AppId	AppNo	Appdate	Appid	Application Status	Dob	First Pay Date	Fname	Gender	Husband Divorce Issuing Authority	Husband Divorce Issuing Date	Lname	Marital Status	Name	Number of Records	Sanction Date	Sanction No	Social Scheme	Stop Date	Stop Reason Code	Trans Date
4E+06	RJ-A-04462733	06-06-2013	4462733	15	06-06-1992	06-01-2013	Pannalal	1				3	Lila Nayak	1	6/14/2013	RJ-S-0446273	1	########	0	########
4E+06	RJ-A-03947585	06-01-2013	3947585	19	06-01-1950	06-01-2013	Mangal Jat	1				1	538 Shanti	1	06-05-2013	RJ-S-0394756	1	12/25/	0	########
5E+06	RJ-A-04611324	06-06-2013	4611324	19	06-06-1979	06-01-2013	Yogesh Pramar	1				3	Lara Prmar	1	6/14/2013	RJ-S-0461132	1	2/26/	0	6/14/2013 11:34:00 AM
4E+06	RJ-A-03990696	06-02-2013	3990696	15	06-02-1926	06-01-2013	Gulac Khan	1				1	Afroj	1	06-05-2013	RJ-S-0399069	1	########	0	########
4E+06	RJ-A-03990731	06-02-2013	3990731	15	06-02-1966	06-01-2013	Sher Singh	1				1	Mathura	1	06-05-2013	RJ-S-0399073	1	########	0	########
4E+06	RJ-A-03990845	06-02-2013	3990845	15	06-02-1973	06-01-2013	Chunni Lal	1				1	Parvati Devi	1	06-05-2013	RJ-S-0399084	13	########	0	########
4E+06	RJ-A-03991044	5/26/2013	3991044	15	5/26/1984	06-01-2013	Gordhan Das	1				1	Anita	1	06-05-2013	RJ-S-0399104	1	########	0	########
4E+06	RJ-A-03991163	06-02-2013	3991163	15	06-02-1994	06-01-2013	Mansul Khan	1				1	Mina	1	06-05-2013	RJ-S-0399116	1	########	0	########
4E+06	RJ-A-03998827	06-02-2013	3998827	19	06-02-1985	06-01-2013	Nur Chammed	1				1	Afsana	1	06-05-2013	RJ-S-0399882	1	########	0	########
4E+06	RJ-A-03998892	06-02-2013	3998892	15	06-02-1973	06-01-2013	Pukhraj	1				1	Mathura	1	06-05-2013	RJ-S-0399889	13	########	0	########
4E+06	RJ-A-03998966	06-02-2013	3998966	15	06-02-1986	06-01-2013	Chela Ram	1				1	Rekha	1	06-05-2013	RJ-S-0399896	13	########	0	########
4E+06	RJ-A-04027108	06-02-2013	4027108	15	06-02-1985	06-01-2013	Mohammad Rafik	1				1	Shahjaha	1	06-05-2013	RJ-S-0402710	1	########	0	########
4E+06	RJ-A-04027178	06-02-2013	4027178	15	06-02-1989	06-01-2013	Shiv Kumar	1				1	Neeru Kumari	1	06-05-2013	RJ-S-0402717	13	########	0	########
4E+06	RJ-A-03963527	06-01-2013	3963527	15	06-01-1982	06-01-2013	Mohammad Sharif	1				1	Sakira	1	06-04-2013	RJ-S-0396352	1	########	0	########
4E+06	RJ-A-03964458	06-01-2013	3964458	15	06-01-1977	06-01-2013	Mehamud Khan	1				3	Mehrunisha	1	06-04-2013	RJ-S-0396445	1	########	0	########
4E+06	RJ-A-04332534	06-05-2013	4332534	15	06-05-1974	06-01-2013	Jakir Hussain	1				3	Shamim	1	06-11-2013	RJ-S-0433253	1	########	0	10/24/2013 4:54:00 PM
4E+06	RJ-A-04333100	06-05-2013	4333100	15	06-05-1970	06-01-2013	Gorilal Ji	1				3	Amba Bai Kharik	1	06-11-2013	RJ-S-0433310	13	########	0	11/20/2013 10:51:00 AM
4E+06	RJ-A-04413232	06-04-2013	4413232	15	06-04-1975	06-01-2013	Dhuli Ji	1				3	Lalita Vaid	1	06-12-2013	RJ-S-0441323	1	########	0	########
4E+06	RJ-A-04298283	06-03-2013	4298283	15	09-01-1961	06-01-2013	Suresh	1				3	Maya Petare	1	06-11-2013	RJ-S-0429828	13	########	0	10/31/2013 10:42:00 AM
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5E+06	RJ-A-04639685	06-06-2013	4639685	15	06-06-1966	06-01-2013	Ramesh Chandra Ji	1				3	Hemlata Sharma	1	6/25/2013	RJ-S-0463968	1	########	0	########
4E+06	RJ-A-04243557	06-03-2013	4243557	15	06-03-1959	06-01-2013	Bheru Lal	1				3	Suraj Bai	1	06-06-2013	RJ-S-0424355	14	########	0	10/17/2013 3:26:00 PM
4E+06	RJ-A-04098633	06-01-2013	4098633	15	06-01-1966	06-01-2013	Jagnnath Ji	1				1	Kamla	1	06-04-2013	RJ-S-0409863	14	########	0	12/18/2013 9:49:00 AM
4E+06	RJ-A-04411829	06-07-2013	4411829	15	06-07-1983	06-01-2013	Kheraram Ji	1				3	Ganga Bai	1	06-12-2013	RJ-S-0441182	14	########	0	12/18/2013 9:55:00 AM
5E+06	RJ-A-04571416	06-06-2013	4571416	15	06-06-1973	06-01-2013	Moh Saide Khan	1				3	Rehana Bano	1	6/14/2013	RJ-S-0457141	1	########	0	########
4E+06	RJ-A-04242570	06-03-2013	4242570	15	06-03-1977	06-01-2013	Lal Chand	1				3	Babli	1	06-06-2013	RJ-S-0424257	1	########	0	10/14/2013 12:24:00 PM
4E+06	RJ-A-04298940	06-03-2013	4298940	15	06-03-1989	06-01-2013	Bhagvati Lal	1				1	Kiran Prajapat	1	06-11-2013	RJ-S-0429894	1	########	0	########

Annexure L

(Refer paragraph 2.10.5 (a) (iii))

Screenshot of grievance redressal table in RajSSP without description of the complaints



View Data: null query

575 rows | Show aliases | Show all fields | Copy | Export All

Description	Disbursement Code	Dob	First Pay Date	Fname	Lname	Name	Query Date	Query Id	Represence Date	Revert Id	Sanction Date	Sanction No	Social Sch
Null	1	4/23/1955	4/1/2013	Bhaga	Null	Hakri	12/16/2019 12:51:47 PM	27281	4/1/2013	45758674	4/27/2013	RJ-S-1-01909272	
Null	0	4/7/1943	4/1/2013	Gajadhar	Null	Saumoti	4/9/2017 1:26:37 PM	2214	4/1/2013	0	4/11/2013	RJ-S-01830503	
Null	1	5/3/1952	5/1/2013	Maniram Swami	Null	Kamla	11/8/2017 11:45:27 AM	6046	5/1/2013	0	5/7/2013	RJ-S-02064755	
Null	1	5/2/1922	5/1/2013	Gopi Ram	Null	Prabhati Devi	3/9/2018 8:25:13 PM	8700	5/1/2013	45085894	5/3/2013	RJ-S-1-02057985	
Null	0	5/19/1953	5/1/2013	Ram Karan	Null	Bhulya	11/13/2017 12:09:30 PM	6132	5/1/2013	0	5/22/2013	RJ-S-02887926	
Null	0	5/19/1953	5/1/2013	Ram Karan	Null	Bhulya	11/13/2017 12:09:27 PM	6131	5/1/2013	0	5/22/2013	RJ-S-02887926	
Null	1	5/1/1953	5/1/2013	Tilok Ram Jat	Null	Kamla	4/26/2019 11:19:21 AM	17109	5/1/2013	0	5/21/2013	RJ-S-02893210	
Null	1	5/15/1955	5/1/2013	Dula Ram Gurjar	Null	Banna Ram Gurjar	6/18/2017 9:35:55 AM	3022	5/1/2013	0	5/15/2013	RJ-S-02551072	
Null	1	5/15/1955	5/1/2013	Dula Ram Gurjar	Null	Banna Ram Gurjar	6/15/2017 2:11:48 PM	2987	5/1/2013	0	5/15/2013	RJ-S-02551072	
Null	1	5/15/1954	5/1/2013	Surja Ram Jat	Null	Girdhari Lal	7/31/2017 12:40:08 PM	4515	5/1/2013	0	5/15/2013	RJ-S-02576171	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	7/13/2017 1:32:38 PM	4294	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	7/13/2017 1:31:29 PM	4293	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	8/13/2017 10:27:09 AM	4667	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	8/13/2017 10:23:26 AM	4665	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	8/13/2017 10:23:21 AM	4664	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	8/13/2017 10:23:20 AM	4663	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	8/13/2017 10:23:20 AM	4662	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	8/13/2017 10:23:19 AM	4661	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	0	5/23/1926	5/1/2013	Jodha Ram	Null	Narayanlal Yadav	8/13/2017 10:23:18 AM	4660	5/1/2013	0	5/27/2013	RJ-S-03488220	
Null	1	5/4/1953	5/1/2013	Gopi Ram Balai	Null	Dhadkli Devi	12/6/2017 6:28:33 PM	6520	5/1/2013	0	5/21/2013	RJ-S-03046397	
Null	1	5/4/1953	5/1/2013	Gopi Ram Balai	Null	Dhadkli Devi	12/6/2017 6:28:32 PM	6519	5/1/2013	0	5/21/2013	RJ-S-03046397	
Null	1	5/25/1957	5/1/2013	Ranga	Null	Hur	5/27/2017 2:01:54 PM	2772	5/1/2013	0	5/26/2013	RJ-S-03369372	
Null	1	5/24/1940	5/1/2013	Ramsukha	Null	Cheta Ram	2/5/2018 10:56:01 AM	8038	5/1/2013	0	5/24/2013	RJ-S-03260391	
Null	1	5/23/1950	5/1/2013	Nada Ram	Null	Taga Ram	12/14/2017 2:51:08 PM	6668	7/1/2017	44968941	5/26/2013	RJ-S-1-03244582	
Null	0	6/4/1939	6/1/2013	Pratha Meena	Null	Doli Bai	4/26/2017 1:06:56 PM	2433	6/1/2013	0	6/5/2013	RJ-S-04131451	
Null	0	6/1/1955	6/1/2013	Ramnarayan	Null	Soni Devi	9/5/2019 6:01:31 AM	21108	7/1/2017	0	6/8/2013	RJ-S-04250132	
Null	1	1/1/1950	6/1/2013	Shyodan Ram	Null	Chandrawali Devi	6/6/2017 5:34:42 PM	2880	7/1/2016	0	6/26/2013	RJ-S-04083534	
Null	1	6/1/1952	6/1/2013	Narayan	Null	Laxmi Devi	1/22/2019 9:47:04 AM	14570	12/1/2016	0	6/3/2013	RJ-S-03917050	
Null	1	1/25/1953	1/1/2011	Prabhu Meena	Null	Dhanni Devi	7/5/2017 6:21:04 PM	3184	6/1/2015	0	1/25/2011	RJ-S-01102708	
Null	1	1/25/1953	1/1/2011	Prabhu Meena	Null	Dhanni Devi	7/5/2017 6:21:03 PM	3183	6/1/2015	0	1/25/2011	RJ-S-01102708	
Null	1	1/25/1953	1/1/2011	Prabhu Meena	Null	Dhanni Devi	7/5/2017 6:21:03 PM	3182	6/1/2015	0	1/25/2011	RJ-S-01102708	
Null	1	11/26/1928	6/1/2013	Ramji	Null	NANI	11/16/2017 8:58:43 PM	6201	11/1/2001	46450274	11/26/2001	RJ-S-1-00915691	
Null	1	11/26/1928	6/1/2013	Ramji	Null	NANI	11/16/2017 8:58:52 PM	6202	11/1/2001	46450274	11/26/2001	RJ-S-1-00915691	
Null	1	11/24/1971	2/1/2012	Dipsingh Rajput	Null	Paras Kanwar	1/24/2018 8:24:59 AM	7750	11/1/2006	0	11/24/2006	RJ-S-01044500	
Null	1	10/12/1975	4/1/2012	Ramswroop Kumawat	Null	Kamla Devi	7/28/2017 11:54:08 AM	4484	10/1/2011	0	10/12/2011	RJ-S-01409284	
Null	1	10/12/1975	4/1/2012	Ramswroop Kumawat	Null	Kamla Devi	7/28/2017 11:54:13 AM	4485	10/1/2011	0	10/12/2011	RJ-S-01409284	
Null	1	2/1/1961	2/1/2013	Prbhu Narayan Sharma	Null	Teeja Devi	3/3/2019 2:24:52 PM	15907	2/1/2013	0	2/5/2013	RJ-S-01625338	
Null	1	1/15/1932	5/1/2013	Kaluram Bawariya	Bawariya	Khani Bawariya	3/22/2018 7:06:03 PM	9054	1/1/2013	0	1/18/2013	RJ-S-01585419	
Null	0	5/1/1938	5/1/2013	Bhura	Null	Madho	3/4/2018 9:03:17 PM	8569	5/1/2013	0	5/14/2013	RJ-S-02492170	
Null	0	5/1/1951	5/1/2013	Chanda Ram	Null	Rukma	3/19/2018 9:38:28 AM	8928	5/1/2013	0	5/18/2013	RJ-S-02497690	
Null	1	5/12/1953	5/1/2013	Rameshwar Sharma	Null	Lada Devi	12/29/2017 12:37:00 PM	6965	8/1/2017	44817116	5/12/2013	RJ-S-1-02379894	
Null	1	5/12/1953	5/1/2013	Rameshwar Sharma	Null	Lada Devi	12/29/2017 2:23:04 PM	6970	8/1/2017	44817116	5/12/2013	RJ-S-1-02379894	
Null	1	5/12/1953	5/1/2013	Rameshwar Sharma	Null	Lada Devi	12/29/2017 2:25:32 PM	6971	8/1/2017	44817116	5/12/2013	RJ-S-1-02379894	
Null	1	5/12/1953	5/1/2013	Rameshwar Sharma	Null	Lada Devi	12/29/2017 12:39:00 PM	6966	8/1/2017	44817116	5/12/2013	RJ-S-1-02379894	
Null	1	5/10/1940	5/1/2013	Ummeda Ram Jat	Null	Ksumbi Devi	5/24/2017 7:49:46 PM	2745	5/1/2013	0	5/15/2013	RJ-S-02474797	

Summary | Full Data | 575 rows

Annexure M

(Refer paragraph 2.10.5 (c) (i))

Screenshot of Pensioner's Payment Register (OAP 7) of RajSSP erroneously showing payment of pension

Pensioner's Payment Register (OAP-7)

Pensioner Name : Kakoodevi
District Name : BARMER
Block Name : FAGLIYA
Father Name : Nimba Ram
Grampanchayat Name : FAGLIYA
Village Name : HEMAWAS
Sanction Date : 24/09/2019
Represence Date : 01/09/2019
Date of Birth : 01/01/1963
Current Bank/Postoffice Branch Name (IFSC) : STATE BANK OF INDIA-SERWA (SBIN0031704)
Current Account No. : 36888947748
Address : Hemawas, Phagliya, SERWA, Barmer
Current Disbursment : BANK ACCOUNT
Current Status : Regular Pensioner

Treasury Name	Scheme Name	Sanction No./ OLDPPONo.	Month-Year	St. Bill No.-St. Bill Date Ct. Bill No.-Ct. Bill Date	St. Reff.No.-Ct. Reff.No.--MO Serial No	St. TV No.-St. TV Date Ct. TV No.-Ct. TV Date	Disbursment Bill Pay No-Bill Pay Date	Account No.	Bank/PO Branch Name (IFSC)	Retrun Date Return Reason	St. Share	Ct. Share	Amt	Rec.Amt	Print Status
SEDVA	CMOAPS-SC	RJ-S-10088938 / RJ-S-10088938	September-2019	536-02/12/2019	1221959		BANK ACCOUNT	36888947748	STATE BANK OF INDIA-SERWA (SBIN0031704)	/	750	0	750	0	NonPrint
			October-2019	555-02/12/2019	1222215		BANK ACCOUNT	36888947748	STATE BANK OF INDIA-SERWA (SBIN0031704)	/	750	0	750	0	Print
			November-2019	555-02/12/2019	1222215		BANK ACCOUNT	36888947748	STATE BANK OF INDIA-SERWA (SBIN0031704)	/	750	0	750	0	Print
			December-2019	607-27/12/2019	1241888		BANK ACCOUNT	36888947748	STATE BANK OF INDIA-SERWA (SBIN0031704)	/	750	0	750	0	Print
			January-2020	661-21/01/2020	1252497	130708-03/03/2020	BANK ACCOUNT	36888947748	STATE BANK OF INDIA-SERWA (SBIN0031704)	/	750	0	750	0	Print
			February-2020	74-13/04/2020	1326950	3697-15/04/2020	BANK ACCOUNT	36888947748	STATE BANK OF INDIA-SERWA (SBIN0031704)	/	750	0	750	0	Print
			March-2020	10-01/04/2020	1319021	1875-03/04/2020	BANK ACCOUNT	36888947748	STATE BANK OF INDIA-SERWA (SBIN0031704)	/	750	0	750	0	Print
										Total Paid Amount	5250	0	5250		

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Annexure N

(Refer paragraph 2.10.5 (c)(i))

Screenshot showing Pension Payment not having TV Number

Pensioner's Payment Register (OAP-7)

Pensioner Name : Mohan
Father Name : Kishna
District Name : NAGAUR
Block Name : PARBATSAR
Village Name : GORJI KA PURA
Grampanchayat Name : KUNDARI
Sanction Date : 10/07/2015
Represence Date : 01/07/2015
Date of Birth : 10/07/1955
Current Bank/Postoffice Branch Name (IFSC) : Marudhra Gramin Bank SBI-Peeh (RMGB0000371)
Current Account No. : 83029574158
Address : V- Gorji Ka Pura Po- Kundari
Current Disbursment : BANK ACCOUNT
Current Status : Regular Pensioner

Treasury Name	Scheme Name	Sanction No./ OLDPPONo.	Month-Year	St. Bill No.- St. Bill Date Ct. Bill No.- Ct. Bill Date	St. Reff.No.- Ct. Reff.No.-- MO Serial No	St. TV No.- St. TV Date Ct. TV No.- Ct. TV Date	Disbursment Bill Pay No- Bill Pay Date	Account No.	Bank/PO Branch Name (IFSC)	Retrun Date Return Reason	St. Share	Ct. Share	Amt	Rec. Amt	Print Status
NAGAUR	CMOAPS-SC	RJ-S-07110342 / RJ-S-07110342	April-2021	1404821-30/04/2021	1404821	23374-07/05/2021	BANK ACCOUNT	83029574158	Marudhra Gramin Bank SBI-Peeh (RMGB0000371)	/	750	0	750	0	NonPrint
			May-2021	1407262-27/05/2021	1407262	35330-09/06/2021	BANK ACCOUNT	83029574158	Marudhra Gramin Bank SBI-Peeh (RMGB0000371)	/	750	0	750	0	NonPrint
			June-2021	1409659-29/06/2021	1409659	49713-30/07/2021	BANK ACCOUNT	83029574158	Marudhra Gramin Bank SBI-Peeh (RMGB0000371)	/	750	0	750	0	NonPrint
			July-2021	1412627-30/07/2021	1412627	60373-16/08/2021	BANK ACCOUNT	83029574158	Marudhra Gramin Bank SBI-Peeh (RMGB0000371)	/	750	0	750	0	NonPrint
			August-2021	1415834-28/08/2021	1415834		BANK ACCOUNT	83029574158	Marudhra Gramin Bank SBI-Peeh (RMGB0000371)	/	750	0	750	0	NonPrint
										Total Paid Amount	3750	0	3750		

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Pensioner's Payment Register (OAP-7)

Pensioner Name : Sugani
Father Name : shrikishan
District Name : NAGAUR
Block Name : PARBATSAR
Village Name : MANDOWARI
Grampanchayat Name : KALETRA
Sanction Date : 09/10/2018
Represence Date : 01/10/2018
Date of Birth : 01/01/1963
Current Bank/Postoffice Branch Name (IFSC) : UCO BANK-BABAICHA (UCBA0001182)
Current Account No. : 11823211002192
Address : Mandowari, Kaletara, Parbatsar, Nagaur
Current Disbursment : BANK ACCOUNT
Current Status : Regular Pensioner

Treasury Name	Scheme Name	Sanction No./ OLDPPONo.	Month-Year	St. Bill No.- St. Bill Date Ct. Bill No.- Ct. Bill Date	St. Reff.No.- Ct. Reff.No.-- MO Serial No	St. TV No.- St. TV Date Ct. TV No.- Ct. TV Date	Disbursment Bill Pay No- Bill Pay Date	Account No.	Bank/PO Branch Name (IFSC)	Retrun Date Return Reason	St. Share	Ct. Share	Amt	Rec. Amt	Print Status
NAGAUR	CMOAPS-SC	RJ-S-08819342 / RJ-S-08819342	April-2021	1405115-30/04/2021	1405115	22254-05/05/2021	BANK ACCOUNT	11823211002192	UCO BANK-BABAICHA (UCBA0001182)	/	750	0	750	0	NonPrint
			May-2021	1407001-27/05/2021	1407001	35248-09/06/2021	BANK ACCOUNT	11823211002192	UCO BANK-BABAICHA (UCBA0001182)	/	750	0	750	0	NonPrint
			June-2021	1409588-29/06/2021	1409588	49289-29/07/2021	BANK ACCOUNT	11823211002192	UCO BANK-BABAICHA (UCBA0001182)	/	750	0	750	0	NonPrint
			July-2021	1412498-30/07/2021	1412498	62464-12/08/2021	BANK ACCOUNT	11823211002192	UCO BANK-BABAICHA (UCBA0001182)	/	750	0	750	0	NonPrint
			August-2021	1415705-28/08/2021	1415705		BANK ACCOUNT	11823211002192	UCO BANK-BABAICHA (UCBA0001182)	/	750	0	750	0	NonPrint
										Total Paid Amount	3750	0	3750		

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Pensioner's Payment Register (OAP-7)

Pensioner Name : Magani
Father Name : Ghisaram
District Name : PALI
Block Name : DESURI
Village Name : DESURI
Sanction Date : 17/09/2018
Grampanchayat Name : DESURI
Represence Date : 01/09/2018
Date of Birth : 01/01/1958
Current Bank/Postoffice Branch Name (IFSC) : STATE BANK OF INDIA-DESURI (SBIN0031192)
Current Account No. : 61259253690
Address : 524 Lato Ka Baas, Desuri, Pali
Current Disbursment : BANK ACCOUNT
Current Status : Regular Pensioner

Treasury Name	Scheme Name	Sanction No./ OLDPPONo.	Month-Year	St. Bill No.- St. Bill Date Ct. Bill No.- Ct. Bill Date	St. Reff.No.- Ct. Reff.No.-- MO Serial No	St. TV No.- St. TV Date Ct. TV No.- Ct. TV Date	Disbursment Bill Pay No- Bill Pay Date	Account No.	Bank/PO Branch Name (IFSC)	Retrun Date Return Reason	St. Share	Ct. Share	Amt	Rec. Amt	Print Status
PALI	CMOAPS	RJ-S-08857125 / RJ-S-08857125	April-2021	1404918-30/04/2021	1404918	22994-06/05/2021	BANK ACCOUNT	61259253690	STATE BANK OF INDIA-DESURI (SBIN0031192)	/	750	0	750	0	NonPrint
			May-2021	1407220-27/05/2021	1407220	34794-08/06/2021	BANK ACCOUNT	61259253690	STATE BANK OF INDIA-DESURI (SBIN0031192)	/	750	0	750	0	NonPrint
			June-2021	1409631-29/06/2021	1409631	48877-28/07/2021	BANK ACCOUNT	61259253690	STATE BANK OF INDIA-DESURI (SBIN0031192)	/	750	0	750	0	NonPrint
			July-2021	1412502-30/07/2021	1412502	62466-12/08/2021	BANK ACCOUNT	61259253690	STATE BANK OF INDIA-DESURI (SBIN0031192)	/	750	0	750	0	NonPrint
			August-2021	1415810-28/08/2021	1415810		BANK ACCOUNT	61259253690	STATE BANK OF INDIA-DESURI (SBIN0031192)	/	750	0	750	0	NonPrint
										Total Paid Amount	3750	0	3750		

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Pensioner's Payment Register (OAP-7)

Pensioner Name : Gyan
Father Name : Hari Singh
District Name : SIKAR
Block Name : NECHWA
Village Name : MIRAND
Sanction Date : 28/05/2019
Grampanchayat Name : MEERAN
Represence Date : 01/05/2019
Date of Birth : 01/01/1955
Current Bank/Postoffice Branch Name (IFSC) : Baroda Rajasthan Kshetriya Gramin Bank-Garoda (BARB0BRGBXX)
Current Account No. : 45300100007140
Address : Hanman Singh, MIRAND, MIRAN, LAXMANGARH, Sikar
Current Disbursment : BANK ACCOUNT

Treasury Name	Scheme Name	Sanction No./ OLDPPONo.	Month-Year	St. Bill No.- St. Bill Date Ct. Bill No.- Ct. Bill Date	St. Reff.No.- Ct. Reff.No.-- MO Serial No	St. TV No.- St. TV Date Ct. TV No.- Ct. TV Date	Disbursment Bill Pay No- Bill Pay Date	Account No.	Bank/PO Branch Name (IFSC)	Retrun Date Return Reason	St. Share	Ct. Share	Amt	Rec. Amt	Print Status
SIKAR	CMOAPS	RJ-S-08857125 / RJ-S-08857125	April-2021	1404517-30/04/2021	1404517	22886-06/05/2021	BANK ACCOUNT	45300100007140	Baroda Rajasthan Kshetriya Gramin Bank-Garoda (BARB0BRGBXX)	/	750	0	750	0	NonPrint
			May-2021	1407749-28/05/2021	1407749	35827-10/06/2021	BANK ACCOUNT	45300100007140	Baroda Rajasthan Kshetriya Gramin Bank-Garoda (BARB0BRGBXX)	/	750	0	750	0	NonPrint
			June-2021	1409777-29/06/2021	1409777	54428-30/07/2021	BANK ACCOUNT	45300100007140	Baroda Rajasthan Kshetriya Gramin Bank-Garoda (BARB0BRGBXX)	/	750	0	750	0	NonPrint
			July-2021	1412579-30/07/2021	1412579	59334-13/08/2021	BANK ACCOUNT	45300100007140	Baroda Rajasthan Kshetriya Gramin Bank-Garoda (BARB0BRGBXX)	/	750	0	750	0	NonPrint
			August-2021	1415818-28/08/2021	1415818		BANK ACCOUNT	45300100007140	Baroda Rajasthan Kshetriya Gramin Bank-Garoda (BARB0BRGBXX)	/	750	0	750	0	NonPrint
										Total Paid Amount	3750	0	3750		

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Annexure O

(Refer paragraph 2.10.5 (c) (ii))

Screenshots of OAP 7 and Service Guarantee reports of RajSSP showing mismatched information regarding payment of pension of the same beneficiary (PPO No. RJ-S-08141587)

Public Service Guarantee Report

(Date From 01/04/2017-Date To-31/07/2020)

Block Name : DAUSA — Pension Scheme : CMOAPS-SC

S.No	Pensioner Name	Father/Husband Name	Pensioner Address	Sanction No.	Application Date	Sanction Date	Forward To Treasury Date	First Payment Date
1	Rukmani	Jagannath	102, 102, Jagdish Bairwa, Ward No 5, Railway Phatak Ke Pass, Dausa	RJ-S-08141587	22/09/2017	20/11/2017	20/11/2017	01/11/2017
2	Jagdish	Mangal Ram	102, 102, Jagdish Bairwa, Ward No 5, Railway Phatak Ke Pass, Dausa	RJ-S-08141604	22/09/2017	18/10/2017	18/10/2017	01/10/2017
3	Shanti	Sohan Lal Bairwa	Mishra Nagar New Mandi Road Dausa, Mishra Nagar New Mandi Road Dausa , Mishra Nagar New Mandi Road D	RJ-S-09615575	04/04/2019	19/07/2019	19/07/2019	01/07/2019
4	Kishori	Chhitar Mal	Kishori Lal, Ward No 7, New Colony, Dausa	RJ-S-08189510	08/11/2017	21/03/2018	21/03/2018	01/03/2018
5	Prem	Ram Sahay	Kishori Lal, Ward No 7, New Colony, Dausa	RJ-S-08430420	15/03/2018	04/06/2018	04/06/2018	01/06/2018
6	Kesar	Ramkishan	592, Kishan Lal Banshiwal,	RJ-S-08658136	14/06/2018	30/08/2018	30/08/2018	01/08/2018

Pensioner's Payment Register (OAP-7)

Pensioner Name : Rukmani — District Name : DAUSA — Block Name : DAUSA
Father Name : Jagannath — Grampanchayat Name : — Village Name : WARD 05
Sanction Date : 20/11/2017 — Represence Date : 01/11/2017 — Date of Birth : 05/04/1958
Current Bank/Postoffice Branch Name (IFSC) : BANK OF BARODA-JAIPUR ROAD DAUSA (BARB0JAIDAU) — Current Account No. : 144710031496
Address : 102, 102, Jagdish Bairwa, Ward No 5, Railway Phatak Ke Pass, Dausa — Current Disbursment : BANK ACCOUNT
Current Status : Regular Pensioner

Treasury Name	Scheme Name	Sanction No./ OLDPPONo.	Month-Year	St. Bill No.-St. Bill Date Ct. Bill No.-Ct. Bill Date	St. Reff.No.-Ct. Reff.No.--MO Serial No	St. TV No.-St. TV Date Ct. TV No.-Ct. TV Date	Disbursment Bill Pay No-Bill Pay Date	Account No.	Bank/PO Branch Name (IFSC)	Retrun Date Return Reason	St. Share	Ct. Share	Amt	Rec.Amt	Print Status
DAUSA	CMOAPS-SC	RJ-S-08141587 / RJ-S-08141587	November-2017	1353-05/12/2017	780966	42676-11/12/2017	BANK ACCOUNT	144710031496	DENA BANK-dena bank Dausa (BKDN0711447)	/	500	0	500	0	Print
			December-2017	1415-26/12/2017	789735	49891-30/01/2018	BANK ACCOUNT	144710031496	DENA BANK-dena bank Dausa (BKDN0711447)	/	500	0	500	0	Print
			January-2018	1545-23/01/2018	806184	69563-31/03/2018	BANK ACCOUNT	144710031496	DENA BANK-dena bank Dausa (BKDN0711447)	/	500	0	500	0	NonPrint
			February-2018	242-09/05/2018	822183	10165-14/05/2018	BANK ACCOUNT	144710031496	DENA BANK-dena bank Dausa (BKDN0711447)	/	500	0	500	0	Print
			March-2018	16-03/04/2018	840999	3706-21/04/2018	BANK ACCOUNT	144710031496	DENA BANK-dena bank Dausa (BKDN0711447)	/	500	0	500	0	Print
										Total Paid Amount	2500	0	2500		

Annexure P

(Refer paragraph 4.3 (ii))

Statement showing details of beneficiaries whose pension arrears were not paid

(Amount in ₹)

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pension arrear	Total amount of pension arrear
1	Jrina	Abdul Hamid	RJ-S-04668040	May-16	Aug-17	15	500	7500
2	Harinarayan	Ladhu	RJ-S-03914182	Sep-16	Aug-17	11	500	5500
3	Koslya Devi	Ramkishan Jat	RJ-S-05344435	Sep-16	Aug-17	11	500	5500
4	Bijaram Meena	Jodhram Meena	RJ-S-05691235	Sep-16	Aug-17	11	500	5500
5	Rampal Ji Kumawat	Ramdev Ji Kumawat	RJ-S-04707168	May-16	Aug-17	15	500	7500
6	Aandi Devi Kumawat	Rampal Ji Kumawat	RJ-S-04707234	May-16	Aug-17	15	500	7500
7	Bhuli Devi	Hariram Gurjar	RJ-S-03914320	Sep-16	Aug-17	11	500	5500
8	Ramkishan jat	Ramlal Jat	RJ-S-04576531	May-16	Aug-17	15	500	7500
9	Jhamku Devi	Ramdev Bairwa	RJ-S-01420267	May-16	Sep-17	16	500	8000
10	Rukama Devi	Mohoru Ram Jat	RJ-S-02088388	Jun-16	Sep-17	15	500	7500
11	Madan	Sujaram	RJ-S-01425085	May-16	Sep-17	16	500	8000
12	Fula Devi Kharol	Mul Chand	RJ-S-04030658	Sep-16	Sep-17	12	500	6000
13	Chhitar Mali	Ramkaran	RJ-S-01512758	Jul-16	Sep-17	14	500	7000
14	Bhuli Devi	Harnath Bagariya	RJ-S-01423112	May-16	Sep-17	16	500	8000
15	Chanda Ram Balai	Baluram	RJ-S-01366141	Jun-16	Oct-17	16	500	8000
16	Barji Devi	Devkaran Gurjar	RJ-S-07160478	Sep-16	Oct-17	13	500	6500
17	Chind Devi	Gopi Ram	RJ-S-05290282	Jun-16	Oct-17	16	500	8000
18	Bhuri Devi	Ram Karan Gurjar	RJ-S-06392759	May-16	Oct-17	17	500	8500
19	Ramkaran	Ladu Gurjar	RJ-S-06392753	May-16	Oct-17	17	500	8500
20	Gayarsi Devi	Manmal Prajapat	RJ-S-04660095	May-16	Oct-17	17	500	8500
21	Girdhari Lal Meena	Mangu Ram Meena	RJ-S-2-05400622	Oct-16	Oct-17	12	500	6000
22	Mangal Chand	Rugha Ram Raigar	RJ-S-05980436	Dec-16	Nov-17	11	750	8250
23	Krisna Devi	Sarwan Lal	RJ-S-04697779	May-16	Nov-17	18	500	9000
24	Syani Devi	Ramlal Jat	RJ-S-05005390	Oct-16	Nov-17	13	500	6500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
25	Meera Devi	Banna Ram Raigar	RJ-S-01418225	Jun-16	Nov-17	17	500	8500
26	Ratani Devi	Ratan Lal Raigar	RJ-S-03710790	Dec-16	Nov-17	11	500	5500
27	Bardi Devi	Sharvan Raigar	RJ-S-03743359	Dec-16	Nov-17	11	500	5500
28	Gopal Kanwar	Radhuveer Singh Khagarot	RJ-S-01486211	May-16	Nov-17	18	500	9000
29	Radhuveer Singh	Harisingh Kagarot	RJ-S-01486204	May-16	Nov-17	18	500	9000
30	Geeta	Kishan Lal	RJ-S-01479010	Oct-16	Nov-17	13	500	6500
31	Chotu Ram Mali	Kana Ram Mali	RJ-S-07189744	May-16	Nov-17	18	500	9000
32	Dhapu Devi	Ugmaram Bairwa	RJ-S-03740058	May-16	Nov-17	18	500	9000
33	Dhapu Devi	Ramnarayan	RJ-S-01722869	Oct-16	Dec-17	14	500	7000
34	Jebun Begam	Munir Ahmad	RJ-S-03939944	Jan-17	Jan-18	12	500	6000
35	Ladhu Ram Gujar	Bhairu	RJ-S-03393290	Sep-16	Jan-18	16	500	8000
36	Gyana Devi	Mangu Bagaria	RJ-S-01418723	Nov-16	Feb-18	15	500	7500
37	Mangal Ram Gurjar	Nanda Ram Gurjar	RJ-S-06245322	Jan-17	Feb-18	13	500	6500
38	Rampyari Jat	Kana Jat	RJ-S-03461212	Jun-16	Mar-18	21	500	10500
39	Bannaram Jat	Ramdev	RJ-S-05139488	Apr-17	Mar-18	11	750	8250
40	Ganga Devi	Madan Lal Yadav	RJ-S-04223032	Apr-17	Apr-18	12	750	9000
41	Jassa	Kalu	RJ-S-07763825	Apr-17	Apr-18	12	750	9000
42	Mukna Bagriya	Chanda Bagriya	RJ-S-01418988	Nov-16	Apr-18	17	500	8500
43	Rampyari Gurjar	Narayan Gurjar	RJ-S-03480630	Mar-17	Apr-18	13	500	6500
44	Ghasi Ram	Ram Lal Jat	RJ-S-02087044	Jan-17	Apr-18	15	500	7500
45	Chitar Mal	Chigan Lal	RJ-S-04223799	Sep-16	Apr-18	19	500	9500
46	Badri Sanwal	Ramnath Sanwal	RJ-S-05620752	Sep-16	Apr-18	19	500	9500
47	Goga Devi Meena	Mohan Lal Meena	RJ-S-04007740	Mar-17	May-18	14	500	7000
48	Jamuna Devi	Hanuman Choudhary	RJ-S-07290385	Mar-17	May-18	14	500	7000
49	Hanuman Singh	Magan Singh	RJ-S-05223771	Dec-16	May-18	17	500	8500
50	Prakash Kanwar	Padam Singh	RJ-S-04401727	May-17	May-18	12	500	6000
51	Kani Gurjar	Bhanwar Gurjar	RJ-S-04444136	Jan-17	Jul-18	18	500	9000

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
52	Lachha Devi	Ramchandra Kumawat	RJ-S-07336686	Jul-17	Aug-18	13	500	6500
53	Gulab Devi	Radheshyam Ji	RJ-S-01513680	Jun-17	Aug-18	14	500	7000
54	Dhnaa	Kishna Ram	RJ-S-04370270	Jul-17	Aug-18	13	750	9750
55	Ladalisaran Sharma	Kalyan Mal Sharma	RJ-S-07140697	Sep-16	Aug-18	23	500	11500
56	Shree Ram	Kamai Jat	RJ-S-04767325	Oct-16	Aug-18	22	500	11000
57	Laxmi	Rupnaryan	RJ-S-04432478	Jul-17	Sep-18	14	500	7000
58	Sita Ram	Deva Ram	RJ-S-04435859	Jul-17	Oct-18	15	500	7500
59	Pura Ram	Bodu Ram Balai	RJ-S-01281563	Nov-17	Oct-18	11	750	8250
60	Bhuri	Ramdhan	RJ-S-01294164	Aug-17	Oct-18	14	500	7000
61	Hanuman Todawata	Dhanna Ram Todawata	RJ-S-03569740	Nov-17	Nov-18	12	750	9000
62	Manbhar	Jutharam	RJ-S-03884396	Sep-17	Nov-18	14	500	7000
63	Manni Devi	Jagdish Prasad Kumawat	RJ-S-04207356	Feb-17	Nov-18	21	500	10500
64	Rampyari Devi Balai	Mevaram Balai	RJ-S-02105169	Nov-17	Dec-18	13	500	6500
65	Laxmi Devi	Nanagram Bairwa	RJ-S-04447088	Nov-17	Dec-18	13	500	6500
66	Manna Devi	Rampal	RJ-S-07992441	Nov-17	Dec-18	13	500	6500
67	Hira	Hanuman	RJ-S-04575293	Jul-17	Dec-18	17	500	8500
68	Gopal	Shrawan	RJ-S-05400218	Apr-17	Jan-19	21	500	10500
69	Manbhar	Shoji	RJ-S-04455327	Nov-17	Jan-19	14	500	7000
70	Gandi Devi	Aanandi Lal	RJ-S-04334244	Jul-17	Jan-19	18	500	9000
71	Hanuman Shai Meena	Okar Mal Meena	RJ-S-04028644	Nov-17	Feb-19	15	500	7500
72	Chanda Ram Jat	Uda Ram Jat	RJ-S-05578374	Jan-18	Apr-19	15	500	7500
73	Lata Devi	Madan Rajnat	RJ-S-07405934	Nov-17	Mar-19	16	500	8000
74	Narayan Jat	Chanda Ram	RJ-S-07982616	Jan-18	Mar-19	14	500	7000
75	Kali devi	Girdhari	RJ-S-05338800	Nov-18	May-19	6	500	3000
76	Girdhari Lal	Pannaram Gurjar	RJ-S-05344481	Oct-18	Apr-19	6	500	3000
77	Jhamku Devi	Birdi Chand	RJ-S-07890290	Nov-18	May-19	6	500	3000
78	Sangari Devi	Chhitar Mal Devanda	RJ-S-06397031	May-18	Apr-19	11	500	5500
79	Prabhati	Hanuman	RJ-S-04316970	May-18	Apr-19	11	500	5500
80	Ratni Devi	Ram Avtar	RJ-S-04014360	May-18	Apr-19	11	500	5500
81	Tejram Gurjar	Surajkaran	RJ-S-05214436	May-18	Apr-19	11	500	5500
82	Chottu Ram	Harlal Jat	RJ-S-05427356	May-18	Apr-19	11	500	5500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
83	Jamana Devi	Chottu Ram	RJ-S-05533414	May-18	Apr-19	11	500	5500
84	Lachhma Devi	Harji	RJ-S-07712592	May-18	Apr-19	11	500	5500
85	Bhavri Devi	Chuttan	RJ-S-04698459	May-18	Apr-19	11	500	5500
86	Ramkanwari Devi	Jaidev Jat	RJ-S-06899385	May-18	Apr-19	11	750	8250
87	Rameshvar Meena	Rughnath Meena	RJ-S-06291007	May-18	Apr-19	11	750	8250
88	Rameshwari Devi	Rameshwar Lal	RJ-S-07942488	May-18	Apr-19	11	500	5500
89	Bhuli Devi	Chitar Mal Gurjar	RJ-S-03718444	May-18	Apr-19	11	750	8250
90	Jamna Devi	Bhuranath	RJ-S-05444270	May-18	Apr-19	11	500	5500
91	Sita Devi	Sreshwar	RJ-S-03459628	May-18	Apr-19	11	500	5500
92	Soni	Hanuman	RJ-S-03699190	May-18	Apr-19	11	500	5500
93	Lachhma Devi	Maharam Jat	RJ-S-03702864	May-18	Apr-19	11	500	5500
94	Prabhati devi	Ramchand Jat	RJ-S-03722112	May-18	Apr-19	11	750	8250
95	Manbhr Devi	Ramjivan Gurjar	RJ-S-05184748	May-18	Apr-19	11	500	5500
96	Chhoti Devi	Dhanna Ram Burdak	RJ-S-06568370	Oct-18	Apr-19	6	500	3000
97	Ramjiwan Jat	Bhura ram	RJ-S-03357380	May-18	Apr-19	11	500	5500
98	Rama Devi	Madan Lal Kumawat	RJ-S-07088652	May-18	Apr-19	11	500	5500
99	Ramlal	Laduram	RJ-S-03602600	May-18	Apr-19	11	500	5500
100	Thija	Hira	RJ-S-04316491	May-18	Apr-19	11	750	8250
101	Sarju Devi	Ramswaroop Bairwa	RJ-S-03454849	May-18	Apr-19	11	500	5500
102	Narbda Devi	Arjun Bhopa	RJ-S-01444116	Mar-18	Apr-19	13	500	6500
103	Teja	Lalaram	RJ-S-04560177	May-18	Apr-19	11	750	8250
104	Ghisi Devi	Pachuram Gujar	RJ-S-06599867	May-18	Apr-19	11	750	8250
105	Husan Mohmmad	Bodu Khan	RJ-S-05219738	May-18	Apr-19	11	500	5500
106	Pachi Devi Jat	Syokaran	RJ-S-03395132	May-18	Apr-19	11	500	5500
107	Sayer Dvi	Ugma Jat	RJ-S-03464922	May-18	Apr-19	11	500	5500
108	Perm	Chand	RJ-S-03961069	May-18	Apr-19	11	500	5500
109	Chand	Ramdev	RJ-S-03960733	May-18	Apr-19	11	500	5500
110	Ratan Khatik	Bholu Ram	RJ-S-04114587	May-18	Apr-19	11	500	5500
111	Harfuli	Ladhu	RJ-S-04323751	May-18	Apr-19	11	500	5500
112	Bhuli devi	Boduram Jat	RJ-S-06466702	May-18	Apr-19	11	500	5500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
113	Subla Devi	Gopal Lal Garva	RJ-S-01378377	Oct-18	Apr-19	6	500	3000
114	Amari Devi	Kajod Mal Bawariya	RJ-S-05314442	May-18	Apr-19	11	500	5500
115	Jugpal Das	Shyoji Ram das	RJ-S-07729101	May-18	Apr-19	11	500	5500
116	Sarju Devi	Bhagaram Jat	RJ-S-05691308	May-18	May-19	12	500	6000
117	Jyana Devi	Surajmal	RJ-S-03620549	May-18	May-19	12	500	6000
118	Bhuri Devi	Mohan Bali	RJ-S-07159898	May-18	May-19	12	500	6000
119	Sita	Madan	RJ-S-04035481	May-18	May-19	12	500	6000
120	Ghisi Devi	Bhura Balai	RJ-S-05522697	May-18	May-19	12	750	9000
121	Rukamani Devi Sharma	Gopi Ram	RJ-S-04223063	May-18	May-19	12	750	9000
122	Sawta Ram	Dalu Ram	RJ-S-05343848	May-18	May-19	12	500	6000
123	Narayan	Balu Ram	RJ-S-05290086	May-18	May-19	12	500	6000
124	Shanti Devi Bairwa	Shankar Lal Bairwa	RJ-S-05415033	May-18	May-19	12	500	6000
125	Rampal	Chanda	RJ-S-03947791	May-18	May-19	12	750	9000
126	Rama Devi	Baluram Kumawat	RJ-S-05344845	May-18	May-19	12	500	6000
127	Kesar	Mohan	RJ-S-04034634	May-18	May-19	12	500	6000
128	Hanuman	Nanag	RJ-S-04331012	May-18	May-19	12	500	6000
129	Kamla	Hanuman	RJ-S-04326624	May-18	May-19	12	500	6000
130	Manbhar Devi	Hanuman	RJ-S-04004601	May-18	May-19	12	500	6000
131	Kanvari Devi	Ranglal	RJ-S-05288714	May-18	May-19	12	500	6000
132	Mewa Ram Gurjar	Moola Ram Gurjar	RJ-S-1-04007745	May-18	May-19	12	500	6000
133	Gulab Devi	Balveer Bhopa	RJ-S-04446233	May-18	May-19	12	500	6000
134	Chitar Mal Sharma	Ramnath Sharma	RJ-S-07058246	May-18	May-19	12	500	6000
135	Batul Bano	Bhadar Kha	RJ-S-06653170	May-18	May-19	12	500	6000
136	Shanti Devi	Gopiram Gurjar	RJ-S-05220137	May-18	May-19	12	500	6000
137	Kisturi Devi	Hari Raigar	RJ-S-06391827	May-18	May-19	12	750	9000
138	Sayar Devi	Ram Narayan Jat	RJ-S-07438888	May-18	May-19	12	500	6000
139	Shusila Devi	Ramcharan Berwa	RJ-S-05419990	May-18	May-19	12	500	6000
140	Kani Devi Berwa	Nathuram	RJ-S-05290014	May-18	May-19	12	500	6000
141	Suraj Devi	Sita Ram	RJ-S-05339946	May-18	May-19	12	500	6000
142	Keli Devi	Ramlal Gurjar	RJ-S-03378740	May-18	May-19	12	500	6000

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
143	Prem Devi	Laxman Khatik	RJ-S-07403417	May-18	May-19	12	500	6000
144	Jmal	Khudhbaksh	RJ-S-03775246	May-18	May-19	12	500	6000
145	Kesar Devi	Shyojiram Gujar	RJ-S-06653172	May-18	May-19	12	500	6000
146	Ram Lal Meena	Narayan Meena	RJ-S-03603778	May-18	May-19	12	500	6000
147	Sarju Devi	Ramlal Meena	RJ-S-03669323	Jun-18	May-19	11	500	5500
148	Sitaram Meena	Madhuram	RJ-S-04914924	May-18	May-19	12	500	6000
149	Gopi	Mahdev	RJ-S-03699469	May-18	May-19	12	750	9000
150	Laxmi Narayan Daroga	Deva Ram	RJ-S-07933262	Jun-18	May-19	11	500	5500
151	Hanuman Lal Berwa	Kalu Ram	RJ-S-04213420	May-18	May-19	12	500	6000
152	Tara Devi	Hanuman Berwa	RJ-S-04030859	May-18	May-19	12	500	6000
153	Mani Devi	Ladu Ram Mena	RJ-S-07058656	May-18	May-19	12	750	9000
154	Shyoji Ram Singh	Durga Singh Naruka	RJ-S-04049549	May-18	May-19	12	500	6000
155	Muli Devi	Hanuman	RJ-S-04336733	May-18	May-19	12	500	6000
156	Lala Ram Gurjar	Kana ram Gurjar	RJ-S-05420046	May-18	May-19	12	500	6000
157	Keshar Devi	Laxmi Narayan Daroga	RJ-S-07933256	Jun-18	May-19	11	500	5500
158	Gangha	Ramkaran	RJ-S-03758672	May-18	May-19	12	750	9000
159	Tara Chand	Kalyan Mal	RJ-S-04322910	Jul-17	May-19	22	500	11000
160	Bardi Devi	Pratap Gurjar	RJ-S-03686202	Jun-18	May-19	11	500	5500
161	Bardi Devi	Narayan	RJ-S-04328923	May-18	May-19	12	500	6000
162	Gulab Devi	Okar Mal Bagda	RJ-S-05530223	Jun-18	May-19	11	500	5500
163	Onkar Mal Bagda	Balu Ram	RJ-S-05344509	Jun-18	May-19	11	500	5500
164	Jhamku Devi Jat	Laxman Todawata	RJ-S-03567126	May-18	Jun-19	13	500	6500
165	Rammi Bano	Santar Khan	RJ-S-05220436	May-18	Jun-19	13	500	6500
166	Sayr Devi	Mularam Gujar	RJ-S-05185385	May-18	Jun-19	13	500	6500
167	Koyali Devi	Kan Singh Daroga	RJ-S-04049630	Feb-19	Jun-19	4	750	3000
168	Sujaram	Roduram Gurjar	RJ-S-03743143	Jan-17	May-18	16	500	8000
169	Sugna	Panchuram	RJ-S-03532928	Dec-16	May-18	17	500	8500
170	Sayri	Ram Karan	RJ-S-02433502	Apr-17	May-18	13	500	6500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
171	Kamla Devi	Ratan Lal Khati	RJ-S-1-05661065	Oct-16	Jun-18	20	500	10000
172	Heera Lal Mali	Norata Mali	RJ-S-1-04706350	Apr-17	Jul-18	15	500	7500
173	Bhawari	Suwa Bagariya	RJ-S-01422271	Nov-16	Jul-18	20	500	10000
174	Ranglal Gurjar	Harji Gurjar	RJ-S-1-03711046	Sep-16	Aug-18	23	500	11500
175	Harji	Bholu	RJ-S-02200547	Jun-17	Aug-18	14	500	7000
176	Klla Ram Jat	Narayan Jat	RJ-S-05650654	Apr-17	Aug-18	16	750	12000
177	Bhanwar Lal Jat	Suwa Lal Jat	RJ-S-05778086	Apr-17	Sep-18	17	500	8500
178	Babu	Abdul	RJ-S-04096206	Jan-17	Oct-18	21	500	10500
179	Fula Devi	Kanaram Khumahar	RJ-S-04736260	Dec-17	Nov-18	11	500	5500
180	Nosar Devi Daroga	Govind Ram Daroga	RJ-S-01323494	Feb-18	Jan-19	11	500	5500
181	Ladu Ram Bairwa	Dhanna Ram Bairwa	RJ-S-08036167	Feb-18	Jan-19	11	500	5500
182	Galku Devi	Kishan Gurjar	RJ-S-01582204	Jun-17	Jan-19	19	750	14250
183	Jagdish	Bahwar Lal	RJ-S-05640467	Nov-17	Jan-19	14	500	7000
184	Suwa Lal Bairwa	Juwar Lal	RJ-S-03775897	Feb-17	Jan-19	23	500	11500
185	Daya Ram	Mithu Mau	RJ-S-01417121/84004	Apr-17	Feb-19	22	500	11000
186	Seeta Devi	Ganesh	RJ-S-02206320	Mar-17	Feb-19	23	500	11500
187	Kamali Devi	Chitar Gurjar	RJ-S-03047821	Feb-18	Feb-19	12	500	6000
188	Bhagwati Devi Swami	Shyam Lal Swami	RJ-S-01486111	Dec-17	Mar-19	15	500	7500
189	Sugani Devi	Banaram	RJ-S-03062808	Aug-17	Mar-19	19	500	9500
190	Rajkanwar	Rup Singh	RJ-S-04732669	May-18	Apr-19	11	500	5500
191	Jagdish	Mukana	RJ-S-04098277	May-18	Apr-19	11	500	5500
192	Prabhati Mali	Gordan Mali	RJ-S-04573709	May-18	Apr-19	11	500	5500
193	Jainu Bano	Piru Mohaamad	RJ-S-04755420	May-18	Apr-19	11	500	5500
194	Chunni Devi	Gullaram	RJ-S-07583564	May-18	May-19	12	500	6000
195	Norti Devi	Ganesh Ram	RJ-S-07823515	May-18	Apr-19	11	500	5500
196	Saraju Devi	Kishan Lal Balai	RJ-S-01307509/83656	Mar-18	Apr-19	13	500	6500
197	Ganga Devi	Heera Bairwa	RJ-S-03739058	May-18	Apr-19	11	500	5500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
198	Mohan Kanwar	Bahadur Singh	RJ-S-04478479	May-18	Apr-19	11	750	8250
199	Hangam Devi	Nanda Ram Gurjar	RJ-S-07438664	May-18	Apr-19	11	750	8250
200	Gulab Devi	Bodu Ram	RJ-S-04462372	Mar-17	Feb-18	11	500	5500
201	Gora Devi Kumhar	Ramdhan Kumhar	RJ-S-1-03638591	Aug-16	Mar-18	19	750	14250
202	Badam Devi	Pachu Raigar	RJ-S-01423762/83237	Oct-16	Mar-18	17	500	8500
203	Parsan Devi	Chitter Meena	RJ-S-1-03592803	Dec-16	Mar-18	15	500	7500
204	Laxman Kharol	Baluram Kharol	RJ-S-04614316	May-16	Apr-18	23	500	11500
205	Prabhati Devi	Nathu Mali	RJ-S-07480813	Oct-16	Dec-17	14	500	7000
206	Babu Khan	Wajir Kha	RJ-S-1-014474945	Nov-16	Dec-17	13	500	6500
207	Jamela	Babu Kha	RJ-S-1-04683628	Nov-16	Dec-17	13	500	6500
208	Mumtaj	Beli Kha	RJ-S-01515117	Jan-17	Jan-18	12	500	6000
209	Nandaram	Devkaran	RJ-S-03688990	Jan-17	Jan-18	12	500	6000
210	Ratani Devi	Nandaram	RJ-S-03613454	Jan-17	Jan-18	12	500	6000
211	Jamana	Pachu	RJ-S-03927941	Jun-16	Jan-18	19	500	9500
212	Jarina	Abdul Hamid	RJ-S-04668040	May-16	Aug-17	15	500	7500
213	Santosh Devi	Laxman Kharol	RJ-S-04700349	May-16	Jan-18	20	500	10000
214	Shyonarayan	Harakn	RJ-S-04475678	Oct-16	Jan-18	15	500	7500
215	Chhoti Devi	Sukha Raigar	RJ-S-03920815	Jun-16	Jan-18	19	500	9500
216	Ganga Devi	Madhu Bawriya	RJ-S-07398802	May-16	Feb-18	21	500	10500
217	Geta Meena	Ramjilal Meena	RJ-S-0371110	Dec-16	Feb-18	14	500	7000
218	Hukama Ram Jat	Heera	RJ-S-03764624	Jun-16	Feb-18	20	500	10000
219	Ram Pal Jat	Onkar Jat	RJ-S-04566794	May-16	Feb-18	21	750	15750
220	Sita Ram	Chitar Bairwa	RJ-S-04655418	May-16	Apr-18	23	500	11500
221	Ratani Devi Bairwa	Narayan Bairwa	RJ-S-01390925	Aug-16	Apr-18	20	750	15000
222	Jayana Devi Jat	Nandaram	RJ-S-01483861	Jan-17	Apr-18	15	500	7500
223	Bajrang Dhobi	Govardhan Dhobi	RJ-S-03710979	Sep-16	Apr-18	19	500	9500
224	Parema Lohar	Masru Lohar	RJ-S-06998704	Apr-17	Apr-18	12	500	6000
225	Shanti Devi	Bajrang Meena	RJ-S-03743314	Dec-16	May-18	17	500	8500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
226	Nandu Devi	Shyoji Ram	RJ-S-05470788	Jul-17	Apr-19	21	500-	10500
227	Gyarsi	Ramdhan	RJ-S-04684083	May-18	Apr-19	11	500	5500
228	Sawalram Kumhar	Ramdev kumhar	RJ-S-03529681	May-18	Apr-19	11	500	5500
229	Gyarsi Devi	Bheru Ram khati	RJ-S-07221577	May-18	May-19	12	750	9000
230	Shrawani Devi	Gopi Ram Jat	RJ-S-07299723	May-18	Apr-19	11	500	5500
231	Bhadam Devi Bagriya	Bagawan Bagriya	RJ-S-05668809	May-18	Apr-19	11	500	5500
232	Indra	Gayarsi Lal Mali	RJ-S-04708611	May-18	Apr-19	11	500	5500
233	Mangal	Rampal	RJ-S-04583407	May-18	Apr-19	11	500	5500
234	Dakha Devi Jat	Kalyan	RJ-S-07848125	May-18	Apr-19	11	500	5500
235	Sujan Singh	Kishor Singh	RJ-S-05980505/82135 A	May-18	May-19	12	750	9000
236	Ramkaran Gurjar	Ramdev Gurjar	RJ-S-04508839	May-18	May-19	12	500	6000
237	Deu Devi	Ramkaran Gurjar	RJ-S-04521014	May-18	May-19	12	500	6000
238	Gopal Swami	Ramchandra	RJ-S-03699539	May-18	May-19	12	500	6000
239	Jumma	Gopi Ram	RJ-S-04476260	Jun-18	May-19	11	500	5500
240	Pokhar Jat	Harkaran	RJ-S-05176410	May-18	May-19	12	500	6000
241	Ghordhan	Nathu Ram	RJ-S-04455065	May-18	May-19	12	500	6000
242	Bhawri Devi	Ghordhan	RJ-S-04453224	May-18	May-19	12	500	6000
243	Rama Devi	Rameswar Jat	RJ-S-07348522	Dec-18	May-19	5	500	2500
244	Hagami Devi	Harji Raam Bhil	RJ-S-1-04503724	May-18	May-19	12	500	6000
245	Amri Devi	Shyoji	RJ-S-05191504	May-18	May-19	12	500	6000
246	Ramdhan Jat	Chitar Jat	RJ-S-06252794	May-18	May-19	12	500	6000
247	Suwa Lal Mali	Gordhan Mali	RJ-S-05621808	May-18	May-19	12	500	6000
248	Laduram	Mulchand Rana	RJ-S-06836223	Jun-18	May-19	11	500	5500
249	Sayar	Balu Ram	RJ-S-03770368	May-18	May-19	12	500	6000
250	Sita Devi	Ram Chandra Daroga	RJ-S-07844573	May-18	May-19	12	500	6000
251	Hari Ram Mali	Norata mali	RJ-S-04711354	May-18	May-19	12	500	6000
252	Mangi Devi	Hari Ram Mali	RJ-S-04711985	May-18	May-19	12	500	6000
253	Manbhar Devi Jat	Sunda Ram Jat	RJ-S-06606581	May-18	May-19	12	500	6000

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
254	Rupa Devi	Kishana Ram Gurjar	RJ-S-07153092	May-18	May-19	12	500	6000
255	Banni Devi	Shri Ram karan	RJ-S-04469720	May-18	May-19	12	500	6000
256	Mangali Devi	Gopi Ram Mali	RJ-S-05687249	May-18	May-19	12	500	6000
257	Panna Lal	Kunji Lal	RJ-S-04594943	May-18	May-19	12	500	6000
258	Bhuli devi	Chotu	RJ-S-03638648	May-18	May-19	12	500	6000
259	Mohani Devi	Ram Jeevan Jat	RJ-S-03967607	May-18	May-19	12	500	6000
260	Paana Devi	Madhu Puri	RJ-S-04460031	May-18	May-19	12	750	9000
261	Santosh Devi Meena	Mohan Lal Meena	RJ-S-05687202	May-18	May-19	12	500	6000
262	Madan Lal Kumhar	Shrilal Kumahar	RJ-S-1-03669912	May-18	May-19	12	500	6000
263	Manohar Devi	Madan Kumhar	RJ-S-1-03644471	May-18	May-19	12	500	6000
264	Ratan Lal Berwa	Ramu Berwa	RJ-S-04433006	May-18	May-19	12	500	6000
265	Ghisi Devi	Ratan Lal	RJ-S-04828430	May-18	May-19	12	500	6000
266	Tejpal Berwa	Madu Ram Berwa	RJ-S-07213870	May-18	May-19	12	500	6000
267	Geeta Devi Harijan	Kishan Lal Harijan	RJ-S-1-04735660	May-18	May-19	12	500	6000
268	Magadhu Devi	Ramesawar	RJ-S-04540510	May-18	May-19	12	500	6000
269	Hasina Bano	Sabbir Mohomad	RJ-S-07733431	May-18	May-19	12	500	6000
270	Chind Devi	Gopi Ram	RJ-S-05290282	May-18	May-19	12	500	6000
271	Bidam Devi	Badri Meena	RJ-S-05050727	Mar-18	May-19	14	500	7000
272	Lad Kanwar	Kalyan Singh	RJ-S-04738092	May-18	May-19	12	500	6000
273	Nirmla Devi	Tikam Chand	RJ-S-01357295	May-16	Aug-17	15	750	11250
274	Prem Devi	Ramchandra Regar	RJ-S-01186905	Sep-16	Aug-17	11	500	5500
275	Surgyan devi	Ramuji Daroga	RJ-S-01284535	Jun-16	Sep-17	15	500	7500
276	Sharvani Devi	Mhadev Jat	RJ-S-01332322	May-16	Sep-17	16	500	8000
277	Jyana Devi	Banna Ram Burdak	RJ-S-05291759	Oct-16	Sep-17	11	500	5500
278	Manbhar Devi	Bhanwar Lal Gurjar	RJ-S-01326803	Jun-16	Oct-17	16	500	8000
279	Syani Devi	Ramjivan Jat	RJ-S-01301136	May-16	Nov-17	18	500	9000
280	Kesar Devi	Bhagvat Ram Khatik	RJ-S-01353252	Nov-16	Feb-18	15	500	7500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
281	Shree Kanwar	Bheru Singh	RJ-S-01346577	Jan-17	Mar-18	14	500	7000
282	Papu Devi	Sardar Gurjar	RJ-S-01581549	Sep-16	Apr-18	19	500	9500
283	santosh Devi	Ramratan Meena	RJ-S-07304234	Jul-17	Jun-18	11	500	5500
284	Kamla Devi	Kaluram Kumavat	RJ-S-01277857/83521	Nov-17	Jan-19	14	500	7000
285	Rekha Kanwar	Sharwan Singh	RJ-S-01378071	Jul-17	Jan-19	18	500	9000
286	Kesar Devi	Mool Chand	RJ-S-07705231	Jul-17	Jan-19	18	500	9000
287	Sugani	Sitaram Khatik	RJ-S-05755018	May-18	Apr-19	11	500	5500
288	Bodi Devi	Nanu ram Kumawat	RJ-S-07146513	May-18	Apr-19	11	500	5500
289	Maya Devi	Ram Dayal	RJ-S-04159239	May-18	Apr-19	11	500	5500
290	Santosh Devi	Birdi Chand Badbhujy	RJ-S-07928984	May-18	May-19	12	500	6000
291	Pabti Devi	Sawta Ram	RJ-S-1-05344706	May-18	May-19	12	1000	12000
292	Puspa Devi Bhad	Mularam Bhad	RJ-S-06792768	May-18	May-19	12	500	6000
293	Puspa Devi Tepan	Malu Ram Tepan	RJ-S-07980565	Jun-18	May-19	11	500	5500
294	Bhanwari Devi	Hanuman Kumawat	RJ-S-04449125	May-18	May-19	12	500	6000
295	Bhwer Devi	Ram Sukh	RJ-S-03944967	May-18	May-19	12	500	6000
296	Laxmi	Suraj Mal Khatik	RJ-S-07701111	May-18	May-19	12	500	6000
297	Sajna Devi	Mitthan Lal Yadav	RJ-S-04013531	May-18	May-19	12	500	6000
298	Raja Devi	Rameshvar Jat	RJ-S-01295797/84160	May-18	May-19	12	1000	12000
299	Kani Devi	Sitaram	RJ-S-03886295	May-18	May-19	12	500	6000
300	Manphool Devi	Late Narayan Kumhar	RJ-S-1-03564470	Jul-16	May-18	22	500	11000
301	Sumitra Devi	Shiv Parsad Sharma	RJ-S-01355093/85162	Apr-17	Jun-18	14	500	7000
302	Bhuli Devi	Bhanwar Lal Jat	RJ-S-01286564/83771	Sep-16	Aug-18	23	500	11500
303	Rasal Devi	Hari Ram Gurjar	RJ-S-01592218	Jun-17	Feb-19	20	500	10000
304	Durga Sen	Mahesh Chand Sen	RJ-S-03712128	Mar-18	Mar-19	12	500	6000
305	Ruksana	Abdul Rehman	RJ-S-04722740	May-18	Apr-19	11	500	5500

S. No.	Name of Beneficiary	Name of Father/Husband	PPO No.	Month of stoppage of pension	Month of restoring of pension	Total months for which pension was not received	Per month amount of pen-sion arrear	Total amount of pension arrear
306	Nanthi Devi	Ram Lal	RJ-S-03294178	May-18	Apr-19	11	500	5500
307	Santosh Devi Pareek	Ganesh Narayan Pareek	RJ-S-01323343	May-16	Mar-18	22	500	11000
308	Sayar Devi	Banshi Rana	RJ-S-01313187/82688	Apr-17	Apr-18	12	500	6000
309	Supyar Devi	Mahaveer Prasad Bairva	RJ-S-01332839/82890	May-16	Feb-18	21	500	10500
310	Lada Devi	Bodhuram Meena	RJ-S-01286673/83823	Sep-16	Feb-18	17	500	8500
311	Vinod Kanwar	Suresh Singh Badwa	RJ-S-07304148	May-18	Apr-19	11	500	5500
312	Nirmla Devi	Bansi Lal Rana	RJ-S-04724120	May-18	Apr-19	11	500	5500
313	Rafika	Munni Shak	RJ-S-04724329	May-18	May-19	12	500	6000
314	Kanta Devi	Bhagchand Jain	RJ-S-01299667/83228	Mar-18	May-19	14	1000	14000
315	Manisha Devi	Hansraj Bairwa	RJ-S-07705390	May-18	May-19	12	500	6000
316	Kesar Devi	Harlal Balai	RJ-S-01256541/83856	Mar-18	May-19	14	500	7000
Total								**2249750**

Annexure Q

(Refer paragraph 4.3(iii))

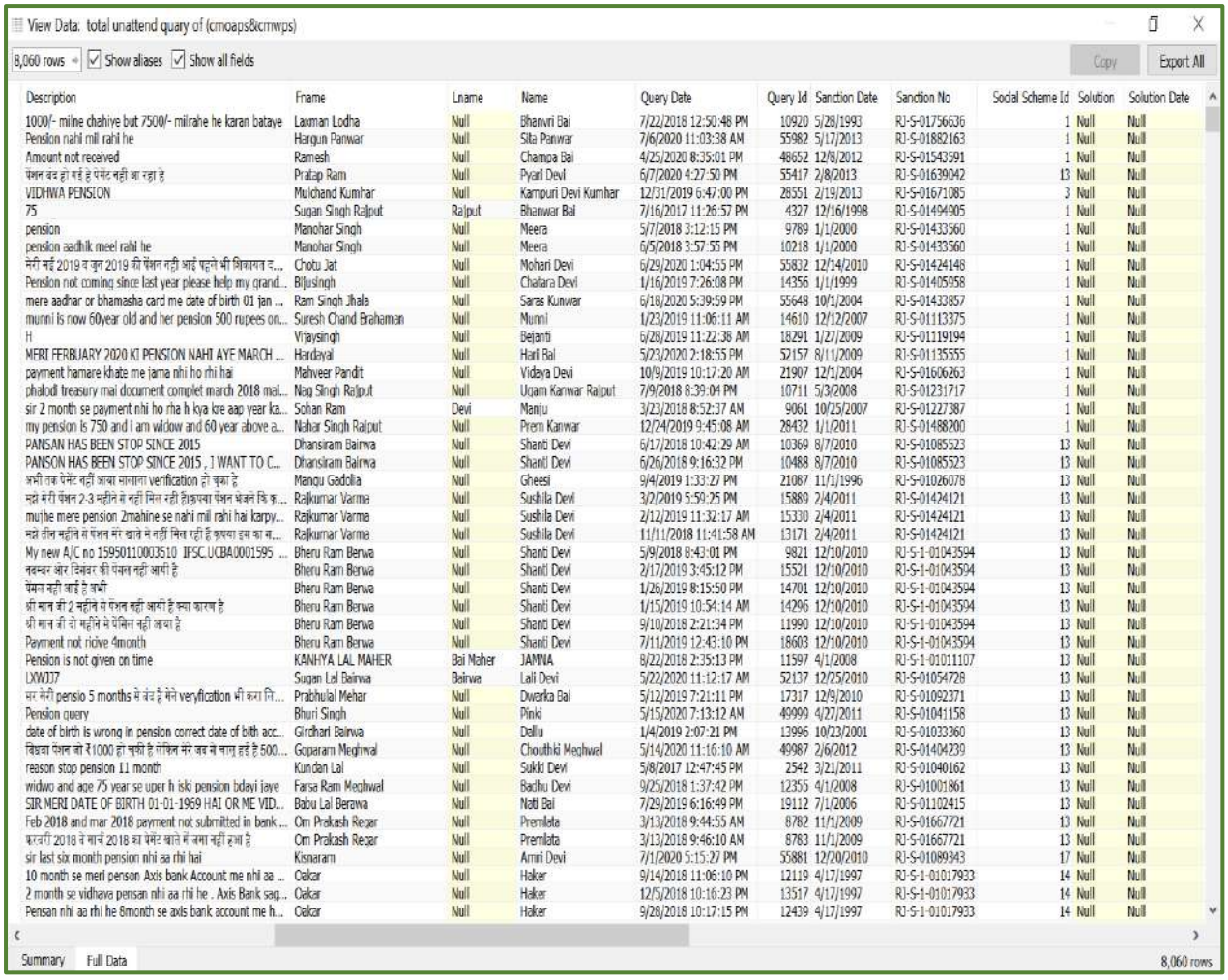
Statement showing details of beneficieries of CMWPS (now CMENSPS) whose pension was stopped

S.No	Name of Pensioner	Block	PPO No	Month of Last Pension paid
1	Bina/Rajkumar	Ajmer/ Urban	RJ-S-00226294	Apr-18
2	Godawari/Sukhdev	Ajmer/ Urban	RJ-S-03245450	Apr-18
3	Pankaj Sharma/Govind narayan	Ajmer/ Urban	RJ-S-03448869	Apr-18
4	Bal Kanwar/Sher Singh	Ajmer/ Urban	RJ-S-03456904	Apr-18
5	Anjana Bansal/Jagdish Chander	Ajmer/ Urban	RJ-S-1-03475799	Apr-18
6	Shanti Devi/Panna Lal	Ajmer/ Urban	RJ-S-1-02126545	Apr-18
7	Anita/Mahesh Chand	Alwar/Urban	RJ-S-01137154	Sep-18
8	Ram Bai/Chhitter Mal	Alwar/Urban	RJ-S-01619602	Aug-18
9	Lali Devi/Ram Dhan	Alwar/Urban	RJ-S-04188856	Jul-17
10	Santosh Devi/ Mudrram	Alwar/Urban	RJ-S-03009808	Aug-18

Annexure R

(Refer paragraph 4.5)

Screenshot showing unattended complaints on RajSSP portal



View Data: total unattend quary of (cmoaps8icmwps)

8,060 rows | Show aliases | Show all fields | Copy | Export All

Description	Fname	Lname	Name	Query Date	Query Id	Sanction Date	Sanction No	Social Scheme Id	Solution	Solution Date
1000/- milne chahiye but 7500/- milrahe he karan bataye	Laxman Lodha	Null	Bhanvri Bai	7/22/2018 12:50:48 PM	10920	5/28/1993	RJ-S-01756636	1	Null	Null
Pension nahi mil rahi he	Hargun Panwar	Null	Sita Panwar	7/6/2020 11:03:38 AM	55982	5/17/2013	RJ-S-01882163	1	Null	Null
Amount not received	Ramesh	Null	Champa Bai	4/25/2020 8:35:01 PM	48652	12/8/2012	RJ-S-01543591	1	Null	Null
पेंशन बंद हो गई है पेमेंट नहीं आ रहा है	Pratap Ram	Null	Pyarl Devi	6/7/2020 4:27:50 PM	55417	2/8/2013	RJ-S-01639042	13	Null	Null
VIDHWA PENSION	Mulchand Kumhar	Null	Kampuri Devi Kumhar	12/31/2019 6:47:00 PM	28551	2/19/2013	RJ-S-01671085	3	Null	Null
75	Sugan Singh Rajput	Rajput	Bhanwar Bai	7/16/2017 11:26:57 PM	4327	12/16/1998	RJ-S-01494905	1	Null	Null
pension	Manohar Singh	Null	Meera	5/7/2018 3:12:15 PM	9789	1/1/2000	RJ-S-01433560	1	Null	Null
pension aadhilk meel rahi he	Manohar Singh	Null	Meera	6/5/2018 3:57:55 PM	10218	1/1/2000	RJ-S-01433560	1	Null	Null
मेरी मई 2019 व जून 2019 की पेंशन नही आई पहले भी शिकायत द...	Chotu Jat	Null	Mohari Devi	6/29/2020 1:04:55 PM	55832	12/14/2010	RJ-S-01424148	1	Null	Null
Pension not coming since last year please help my grand...	Bijusingh	Null	Chatara Devi	1/16/2019 7:26:08 PM	14356	1/1/1999	RJ-S-01405958	1	Null	Null
mere aadhar or bhamasha card me date of birth 01 jan ...	Ram Singh Jhala	Null	Saras Kunwar	6/18/2020 5:39:59 PM	55648	10/1/2004	RJ-S-01433857	1	Null	Null
munni is now 60year old and her pension 500 rupees on...	Suresh Chand Brahaman	Null	Munni	1/23/2019 11:06:11 AM	14610	12/12/2007	RJ-S-01113375	1	Null	Null
H	Vijaysingh	Null	Bejanti	6/28/2019 11:22:38 AM	18291	1/27/2009	RJ-S-01119194	1	Null	Null
MERI FERBUARY 2020 KI PENSION NAHI AYE MARCH ...	Hardayal	Null	Hari Bai	5/23/2020 2:18:55 PM	52157	8/11/2009	RJ-S-01135555	1	Null	Null
payment hamare khate me jama nhi ho rhi hai	Mahveer Pandit	Null	Videya Devi	10/9/2019 10:17:20 AM	21907	12/1/2004	RJ-S-01606263	1	Null	Null
phalodi treasury mai document complet march 2018 mal...	Nag Singh Rajput	Null	Ugam Kanwar Rajput	7/9/2018 8:39:04 PM	10711	5/3/2008	RJ-S-01231717	1	Null	Null
sir 2 month se payment nhi ho rha h kya kre aap year ka...	Sohan Ram	Devi	Manju	3/23/2018 8:52:37 AM	9061	10/25/2007	RJ-S-01227387	1	Null	Null
my pension is 750 and I am widow and 60 year above a...	Nahar Singh Rajput	Null	Prem Kanwar	12/24/2019 9:45:08 AM	28432	1/1/2011	RJ-S-01488200	1	Null	Null
PANSAN HAS BEEN STOP SINCE 2015	Dhansiram Bairwa	Null	Shanti Devi	6/17/2018 10:42:29 AM	10369	8/7/2010	RJ-S-01085523	13	Null	Null
PANSON HAS BEEN STOP SINCE 2015 , I WANT TO C...	Dhansiram Bairwa	Null	Shanti Devi	6/26/2018 9:16:32 PM	10488	8/7/2010	RJ-S-01085523	13	Null	Null
अभी तक पेमेंट नहीं आया मालाता verification हो चुका है	Mangu Gadoliа	Null	Gheesi	9/4/2019 1:33:27 PM	21087	11/1/1996	RJ-S-01026078	13	Null	Null
महे मेरी पेंशन 2-3 महीने से नहीं मिल रही हैकृपया पेंशन चेंजने कि कृ...	Rajkumar Varma	Null	Sushila Devi	3/2/2019 5:59:25 PM	15889	2/4/2011	RJ-S-01424121	13	Null	Null
muthe mere pension 2mahine se nahi mil rahi hai karpy...	Rajkumar Varma	Null	Sushila Devi	2/12/2019 11:32:17 AM	15330	2/4/2011	RJ-S-01424121	13	Null	Null
महे तीन महीने से पेंशन मेरे खाते मे नहीं मिल रही है कृपया इस का स...	Rajkumar Varma	Null	Sushila Devi	11/11/2018 11:41:58 AM	13171	2/4/2011	RJ-S-01424121	13	Null	Null
My new A/C no 15950110003510 IFSC.UCBA0001595 ...	Bheru Ram Berwa	Null	Shanti Devi	5/9/2018 8:43:01 PM	9821	12/10/2010	RJ-S-1-01043594	13	Null	Null
नवम्बर और दिसंबर की पेंशन नहीं आयी है	Bheru Ram Berwa	Null	Shanti Devi	2/17/2019 3:45:12 PM	15521	12/10/2010	RJ-S-1-01043594	13	Null	Null
पेंशन नहीं आई है अभी	Bheru Ram Berwa	Null	Shanti Devi	1/26/2019 8:15:50 PM	14701	12/10/2010	RJ-S-1-01043594	13	Null	Null
श्री मान जी 2 महीने से पेंशन नहीं आयी है क्या कारण है	Bheru Ram Berwa	Null	Shanti Devi	1/15/2019 10:54:14 AM	14296	12/10/2010	RJ-S-1-01043594	13	Null	Null
श्री मान जी दो महीने से पेंशन नही लाया है	Bheru Ram Berwa	Null	Shanti Devi	9/10/2018 2:21:34 PM	11990	12/10/2010	RJ-S-1-01043594	13	Null	Null
Payment not riciive 4month	Bheru Ram Berwa	Null	Shanti Devi	7/11/2019 12:43:10 PM	18603	12/10/2010	RJ-S-1-01043594	13	Null	Null
Pension is not given on time	KANHYA LAL MAHER	Bai Maher	JAMNA	8/22/2018 2:35:13 PM	11597	4/1/2008	RJ-S-1-01011107	13	Null	Null
LXW377	Sugan Lal Bairwa	Bairwa	Lali Devi	5/22/2020 11:12:17 AM	52137	12/25/2010	RJ-S-01054728	13	Null	Null
मर मेरी pensio 5 months मे बंद है मेने verylfication भी करा लि...	Prabhulal Mehar	Null	Dwarka Bai	5/12/2019 7:21:11 PM	17317	12/9/2010	RJ-S-01092371	13	Null	Null
Pension query	Bhuri Singh	Null	Pinki	5/15/2020 7:13:12 AM	49999	4/27/2011	RJ-S-01041158	13	Null	Null
date of birth is wrong in pension correct date of bith acc...	Girdhari Bairwa	Null	Dallu	1/4/2019 2:07:21 PM	13996	10/23/2001	RJ-S-01033360	13	Null	Null
विधवा पेंशन जो रे 1000 हो चुकी है लेकिन मेरे जब मे चालू हुई है 500...	Goparam Meghwal	Null	Chouthki Meghwal	5/14/2020 11:16:10 AM	49987	2/6/2012	RJ-S-01404239	13	Null	Null
reason stop pension 11 month	Kundan Lal	Null	Sukki Devi	5/8/2017 12:47:45 PM	2542	3/21/2011	RJ-S-01040162	13	Null	Null
widwo and age 75 year se uper h iski pension bdayi jaye	Farsa Ram Meghwal	Null	Badhu Devi	9/25/2018 1:37:42 PM	12355	4/1/2008	RJ-S-01001861	13	Null	Null
SIR MERI DATE OF BIRTH 01-01-1969 HAI OR ME VID...	Babu Lal Berawa	Null	Natl Bai	7/29/2019 6:16:49 PM	19112	7/1/2006	RJ-S-01102415	13	Null	Null
Feb 2018 and mar 2018 payment not submitted in bank ...	Om Prakash Regar	Null	Premlata	3/13/2018 9:44:55 AM	8782	11/1/2009	RJ-S-01667721	13	Null	Null
फरवरी 2018 ने मार्च 2018 का पेमेंट खाते में जमा नहीं हुआ है	Om Prakash Regar	Null	Premlata	3/13/2018 9:46:10 AM	8783	11/1/2009	RJ-S-01667721	13	Null	Null
sir last six month pension nhi aa rhi hai	Kisnaram	Null	Amri Devi	7/1/2020 5:15:27 PM	55881	12/20/2010	RJ-S-01089343	17	Null	Null
10 month se meri penson Axis bank Account me nhi aa ...	Oakar	Null	Haker	9/14/2018 11:06:10 PM	12119	4/17/1997	RJ-S-1-01017933	14	Null	Null
2 month se vidhava pensan nhi aa rhi he . Axis Bank sag...	Oakar	Null	Haker	12/5/2018 10:16:23 PM	13517	4/17/1997	RJ-S-1-01017933	14	Null	Null
Pensan nhi aa rhi he 8month se axis bank account me h...	Oakar	Null	Haker	9/26/2018 10:17:15 PM	12439	4/17/1997	RJ-S-1-01017933	14	Null	Null

Summary | Full Data | 8,060 rows

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सत्यमेव जयते

Report of the Comptroller and Auditor General of India on Performance Audit of Prevention, Protection and Redressal of Crime against Women in Rajasthan

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

Government of Rajasthan

Report No. 4 of the year 2022

Report of the
Comptroller and Auditor General of India
on
Performance Audit of
Prevention, Protection and Redressal of Crime against Women in Rajasthan

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Preface

This Report has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution of India.

This Report contains the results of performance audit of **'Prevention, Protection and Redressal of Crime against Women in Rajasthan'** for the period 2012-20. This performance audit assesses the status of crimes being committed against women in Rajasthan and examines the steps taken by the various State Government agencies to address the prevalent issues.

The Performance Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Executive summary

Purpose of undertaking this audit

The Indian Constitution in its Preamble, Fundamental Rights, Fundamental Duties and Directive Principles not only grants equality to women, but also empowers the State to adopt measures of positive discrimination in favour of women for obviating the social, economic and political disadvantages faced by them.

Rajasthan was among the top four states in the country with the highest number of registered crimes against women during 2010-2016; fifth during 2017-2018 and second during 2019 as per statistics of the National Crime Records Bureau.

Incidence of registered crime against women in Rajasthan increased from 18,344 in 2010 to 41,623 in 2019 registering a growth of 126.90 *per cent* during 2010-19 with annualized growth rate of 10.86 *per cent*. Crime rate against women in Rajasthan was consistently higher than all India average and the neighboring states for this period.

A Performance Audit on *'Prevention, Protection and Redressal of Crime against Women in Rajasthan'* was conducted to assess the effectiveness of the measures taken or to be taken and efficacy of redressal mechanism as prescribed under various Acts, special local laws etc., for protection of women. The Audit covered five departments - Women Empowerment Directorate (WED), Social Justice and Empowerment Department (SJED), Department for Child Rights (DCR), Home Department and Legal Services Authorities and two commissions (Rajasthan State Commission for Women (RSCW) and Rajasthan State Commission for Protection of Child Rights (RSCPCR)).

The PA covered the implementation of nine special and local laws by these authorities i.e.

- The Protection of Women from Domestic Violence Act, 2005,
- The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013,
- The Prohibition of Child Marriage Act, 2006,
- Rajasthan Prevention of Witch-hunting Act, 2015,
- The Dowry Prohibition Act, 1961,
- The Protection of Children from Sexual Offences Act, 2012,
- The Immoral Traffic (Prevention) Act, 1956,
- The Indecent Representation of Women (Prohibition) Act, 1986 and
- The Commission of Sati (Prevention) Act, 1987.

The performance audit originally covered the period of five years from April 2012 to March 2017. Audit findings were discussed with the Additional Chief Secretary, Home, Secretary, Women and Child Development, Member Secretary, RSLSA, Director SJED and Director, Child Rights in an exit conference held on 15 February 2019. As the state government's replies on many of the issues raised were in the nature of work in progress, Audit decided

to verify the progress made upto March 2020 by the concerned departments vis. a. vis. the commitments made by them. However, due to constraints imposed by Covid-19 pandemic, the audit examination (August-September 2020) was limited to units located in Jaipur and Tonk districts. Later, improving situation with respect to pandemic and the easing of related restrictions enabled audit examination (August-October 2021) of remaining six administrative districts (Udaipur, Pratapgarh, Pali, Baran, Bharatpur and Kota) and seven police districts viz. Udaipur, Pratapgarh, Pali, Baran, Bharatpur and Kota Rural and Kota City. The Audit scrutiny revealed that there was minimal improvement in overall situation and performance of certain districts was still poor and alarming.

Results in Brief

The Women Empowerment Directorate, Social Justice & Empowerment Department and Department for Child Rights were responsible for prevention of crime and protection of women from domestic violence, sexual harassment at workplaces, child marriage, witch-hunting, practice of dowry and protection of girls from sexual offences. These departments were required to create awareness amongst the public and train and sensitise the workforce. However, absence of state level integrated action plans for protection and development of women, shortage of key grass root level implementing personnel, non-identification of vulnerable areas, lack of basic facilities and security lapses in rehabilitation homes hampered the effective enforcement of the various statutes/acts/policies.

The Police Department was responsible for registration and timely investigation of women related crimes. However, issues such as higher number of cases registered through alternate means like court intervention instead of directly through the police stations, slackness in collecting, forwarding, and examining of samples related to sensitive crimes such as rape etc., points towards inadequate working of police department in the area of women related crimes. Further, the Legal Services Authorities, were responsible for creating legal awareness, providing legal aid and ensuring timely disbursal of compensation to victims. However, shortage of key personnel, lack of updated training material and delays in decision making deprived the victims of effective legal assistance and due compensation.

Principal findings of this Performance Audit

The principal audit findings that led to audit conclusions and recommendations are as follows:

Statistical trend of Crime against Women in Rajasthan

- There was an increase of 126.90 *per cent* with annualized growth rate of 10.86 *per cent* in registered crimes against women during 2010-19 and the crime rate against women in Rajasthan was consistently higher than the all India average and the neighboring states for the period 2010-19.

(Paragraph 1.1, 2.1 and 2.2)

- During the period 2010-19, 3,566 crime cases were registered under various women related special and local laws while 2,68,172 cases were registered under various heads of crime against women under IPC.

(Paragraph 2.4)

Planning

- During 2012-20, neither the plans for development and protection of women were received from concerned departments nor were efforts made by WED to obtain and integrate such plans. The State Government finalized and implemented the new *'Rajasthan State Policy for Women 2021'* in April 2021 (replacing Rajasthan State Policy for Women 1996 and Rajasthan State Policy for Girl Child 2013), despite it being under consideration since 2013.

(Paragraph 3.1.1 and 3.1.4)

- Consolidated action plan for protection and empowerment of the girls was not prepared by WED during 2017-20, though in each of these years it had requested the concerned departments to forward action plans prepared by them.

(Paragraph 3.1.2)

Recommendations

1. *The State Government should prepare an integrated work plan to prevent atrocities and violence against women and girl child based on inputs from all concerned stakeholders according to the 'Rajasthan State Policy for Women 2021'.*

2. *Women Empowerment Department should ensure coordination and regular interaction with stakeholder departments so that the objectives of 'Rajasthan State Policy for Women 2021' are meaningfully and effectively achieved.*

Enforcement

- Filing of Domestic Incident Reports under PWDV Act, suffered for want of adequate numbers of Protection Officers as duties/functions of POs were assigned additionally to District Programme Officers/*Prachetas* of WED who were already deficient in the department.

(Paragraph 3.2.1)

- WED did not ensure constitution of Internal Committees in all offices/workplaces in the State where ten or more employees were working.

(Paragraph 3.2.2)

- Four thousand five hundred and fifty three cases of dowry death (section 304B of IPC) and 1,38,195 cases of domestic violence including demand of dowry were registered during 2010-19 in the State but none of the aggrieved persons or relatives approached the Chief Dowry Prohibition Officers to report their grievances. This pointed to the fact that the mechanism as specified in the Act was either non-existent or non-functional.

(Paragraph 3.2.5)

- Out of 25,849 cases relating to crime against women in 47 test checked police stations during 2012-20, delays in completion of investigation in 5,081 cases (19.66 *per cent*) relating to dowry, rape, POCSO and domestic violence etc., ranged from 60 to 1,855 days after registration of cases and approval of competent authority was also not obtained in these cases.

(Paragraph 3.2.8)

- In 14.90 *per cent* of the Rape and POCSO cases (150 out of 1007 test checked cases), though samples (clothes, semen, swab, blood etc.) were collected and deposited in *Malkhana* (store of seized items) during 2012-20, they were not sent to the FSL for forensic tests. Further, in 763 cases (75.77 *per cent*), samples were forwarded to the FSL with delays upto 3 years during 2012-20.

(Paragraph 3.2.11.1)

- The quality of investigation of cases relating to rape and POCSO suffered as there was slackness in collecting samples, failure to forward or delayed forwarding of samples for examination, delay in collection of the examination reports, pointing to insensitivity and gross negligence on part of the police. In such a situation, possibility of adverse impact on investigation and conviction in such heinous crimes cannot be ruled out.

(Paragraph 3.2.11.1)

Recommendations

3. *The State Government should ensure constitution of Internal Committees in all Public and Private Institutions for effective enforcement of 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act'.*

4. *The State Government may ensure that the registered cases of crimes against women are investigated and the charge sheets are filed as per the time schedule prescribed by law.*

5. *The State Government should train police personnel to handle cases of crime against women with due sensitivity in order to improve the trust of the public at large and specially women on the police.*

6. *The State Government should collect details of the cases where there has been negligence and delays in collection and forwarding of samples for forensic examination and fix responsibility against the erring officials.*

7. *In order to increase the efficiency and effectiveness of investigation of cases especially related to rape/POCSO, the State Government should encourage the investigating officers to adequately utilize the investigation apparatus including MFUs, DNA testing and audio-visual recording.*

Rehabilitation

- NGOs run *Swadhar Grehs*, which were set up to support women in difficult circumstances, did not adhere to the procedure for admission of inmates and information of admission was not forwarded to police. Further, vocational/skill upgradation training was not provided to inmates.

(Paragraph 3.3.2.1)

- Out of seven *Swadhar Grehs* functional in the State as of March 2017, only four remained functional as of March 2020 while the remaining three were closed down. In the *Swadhar Grehs* that were functional, vocational/skill upgradation training was not provided to inmates.

(Paragraph 3.3.2.4)

- Out of eight Protective and Rehabilitation (P&R) Homes established under this Scheme and functional in the State as of March 2016, only one P&R Home at Dungarpur was functional as of March 2020.

(Paragraph 3.3.3.2)

- Out of 861 police stations in the State, Para Legal Volunteers (PLVs) were deployed in only 52 police stations (6.04 *per cent*) as of March 2020. Further, PLVs were not available in 246 police stations under eight test checked DLSAs as of March 2020. In DLSA Pali all required 27 PLVs were deployed.

{Paragraph 3.3.5.2 (b)}

Recommendation

8. *Legal aid clinics should be established in all urban local bodies, police stations, jails and gram panchayat headquarter; and Para Legal Volunteers be deployed in each police station to ensure assistance to victims of crime against women.*

Enhancing Public Awareness

- For disposal of complaints received from aggrieved women, no public hearing was organized by Rajasthan State Commission for Women in three

districts (Jalore, Sawaimadhopur and Sirohi) during 2013-20; in 8 districts during 2014-20; one district (Churu) during 2015-20 and in 11 districts during 2017-20.

(Paragraph 3.4.5)

- There was lack of efforts by the Department of Child Rights in creating awareness and sensitising the government functionaries about the various provisions of the Protection of Children from Sexual Offences (POCSO) Act.

(Paragraph 3.4.8)

- Only 0.90 lakh students out of 35.91 lakh were associated in the Know Your Student/Know Your Police Programme in 11 test checked police districts during 2017-20.

{Paragraph 3.4.9(b)}

Recommendation

9. *The State Government should take steps to partner civil society groups and Non-Governmental Organisations in generating and enhancing awareness among the targeted groups about the statutory measures in place for protection of women. The authorities responsible should plan to use social media alternatives for generating awareness among the society at large. The police authorities should conduct the 'Know Your Student-Know Your Police' program on an annual basis.*

Human Resources Management

- Even after the assurance given by the Government on filling up the vacant posts on priority basis in WED, test checked offices of the Deputy Directors/Assistant Directors (DDs/ADs) were continuously facing significant shortage, ranging from 58.33 to 85.71 *per cent*, in various cadres. The shortage was very high in Baran (85.71 *per cent*), Pratapgarh (83.33 *per cent*), Udaipur (70.83 *per cent*), Bharatpur (70.59 *per cent*) and Jaipur (68.18 *per cent*) districts as of March 2020.

(Paragraph 3.5.1)

- There was shortage of 13.61 *per cent* human resources against the total sanctioned posts in the State Police Department as of January 2020. Moreover, shortage in Inspector/Sub-Inspector/Assistant Sub Inspector cadres, the field level authorities responsible for investigation of criminal cases, was as high as 37.71 *per cent*.

(Paragraph 3.5.5)

- Women constitute less than nine *per cent* of the sanctioned state police workforce, which could be affecting efficiency of activities such as

investigation, sample collection, counselling etc. to be carried out. Further, presence of women personnel is helpful in providing comfort and confidence to women victims to come forward for registration of complaints.

(Paragraph 3.5.6)

Recommendations

10. *The State Government should ensure that critical posts e.g. Protection Officer, Child Marriage Prohibition Officer, Dowry Prohibition Officer etc. are filled up on priority. It also needs to ensure concerted action for developing expertise in relevant areas, by providing regular, comprehensive and focused training to the officials.*

11. *The State Government should appoint the required number of administrative functionaries in respective field offices.*

12. *State Government should ensure that adequate infrastructure and human resources are provided to Nari Niketans / Mahila Sadan and Balika Grehs as these are essential for providing shelter and relief to women and girl children in difficult circumstances.*

13. *The State Government through coordination between police department and recruitment agency should prepare strategy to gradually increase the proportion of women personnel in police workforce.*

Internal Control Mechanism

- Only 12.89 *per cent* (87 against 675) of the prescribed visits in *Mahila Surksha evam Salaha Kendra* were conducted by POs during 2014-20. Further, against 121 mandated inspections, not a single inspection was carried out by PO Jaipur – West, Udaipur, Pratapgarh and Bharatpur during 2017-20.

(Paragraph 4.1.3)

- The authorities concerned did not undertake proper monitoring of the shelters and protective homes and did not meet at prescribed periodicity to discuss critical issues of welfare of women and girl child.

(Paragraph 4.1.6 and 4.1.9)

Recommendations

14. *The State Government should ensure that the State level monitoring mechanism through Rajasthan State Commission for women etc. functions as per prescribed guidelines. The designated authorities should conduct the prescribed number of public meetings and internal meetings so as to monitor the efficacy of the measures taken for welfare and protection of women in the State.*

15. *The State Government should ensure that the monitoring committees envisioned under the various statutes (e.g. Dowry Prohibition Act, Rajasthan Juvenile Justice (Care and Protection of Children) Rules etc.) are duly constituted and function as per the mandate provided by their respective statutes.*

16. *Proper monitoring and regular supervisions of the Swadhar Grehs, Balika Grehs and Protection & Rehabilitation Homes for timely rectification of irregularities in providing the services to the inmates should be ensured.*

Chapter 1

Introduction

Chapter-1
Introduction

1.1 Introduction

The Indian Constitution in its Preamble, Fundamental Rights, Fundamental Duties and Directive Principles not only grants equality to women, but also empowers the State to adopt measures of positive discrimination in favour of women for obviating the social, economic and political disadvantages faced by them. Within the framework of a democratic polity, our laws, development policies, plans and programmes have aimed at women's advancement in different spheres. India has ratified the Convention on 'Elimination of All Forms of Discrimination against Women' in 1993 and accepted the Sustainable Development Goal number 5 (Gender Equality) as adopted by the United Nations.

The crimes which are directed specifically against women are characterized as **'Crime against Women[1]'**. They also include physical and emotional abuse, neglect and exploitation of girl children through activities such as child pornography and sex trafficking of minor girls.

Crime against women is broadly classified under two categories, i.e. crime under Indian Penal Code (IPC) and crime under Special and Local Laws (SLLs). Consolidated position of the total incidence of registered crime against women in Rajasthan during January 2010-December 2019, as provided by the Director General of Police, Rajasthan, is given in ***Table 1.***

Table 1

Classified under	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*2018*	*2019*	*Total*
IPC crimes	18,177	19,899	21,775	28,984	31,035	28,053	27,308	24,735	27,314	40,892	2,68,172
SLL crimes	167	192	210	204	130	124	348	879	581	731	3,566
Total Crimes	**18,344**	**20,091**	**21,985**	**29,188**	**31,165**	**28,177**	**27,656**	**25,614**	**27,895**	**41,623**	**2,71,738**
% increase (wrt 2010)	**-**	**9.52**	**19.85**	**59.11**	**69.89**	**53.60**	**50.76**	**39.63**	**52.07**	**126.90**	

Source: Data provided by DGP, Rajasthan

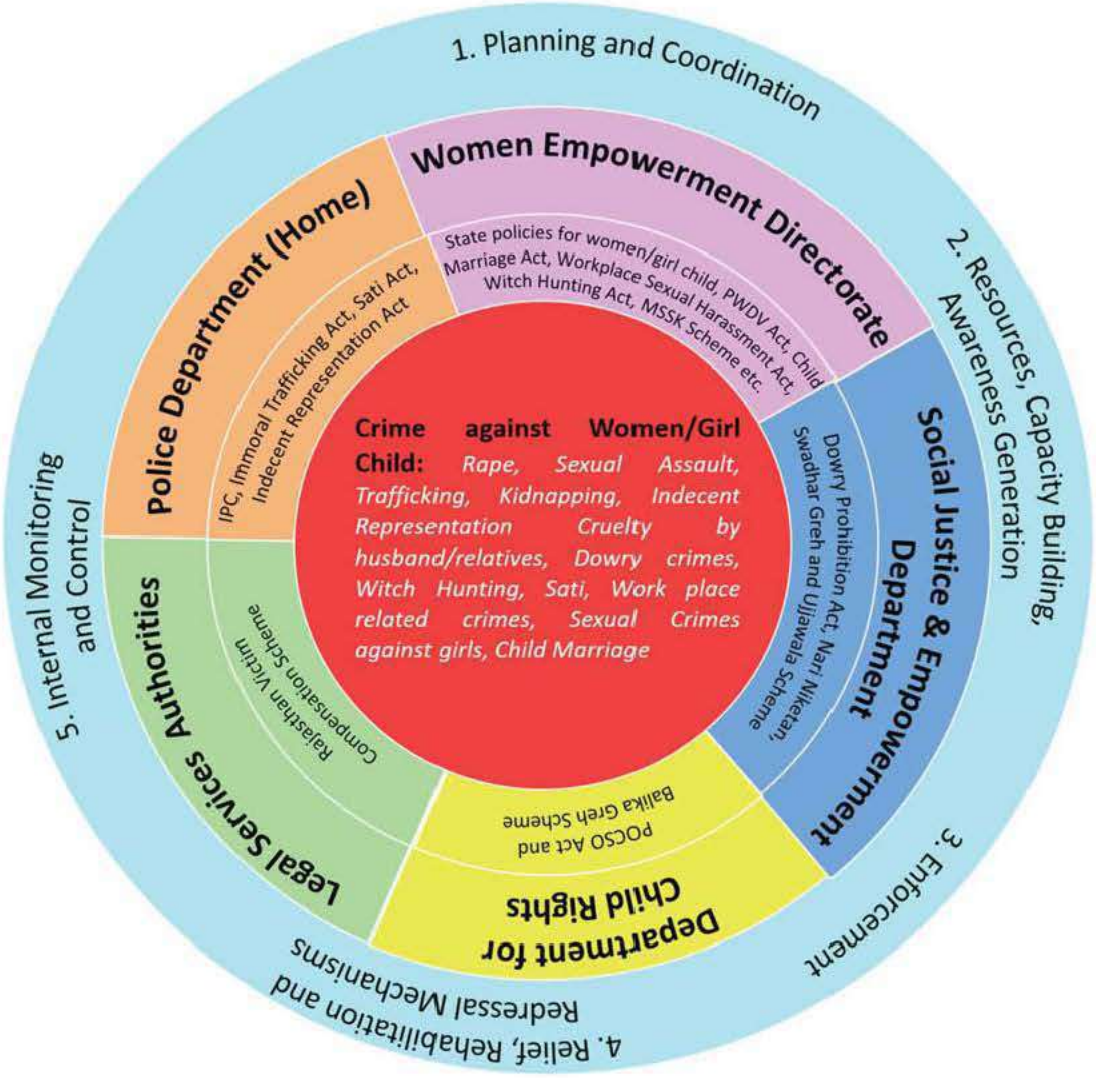
It is evident from *Table 1* that the total number of crimes against women registered a growth of 126.90 *per cent* during 2010-19. Rape, assault on women with intent to outrage her modesty, cruelty by husband or his relatives, kidnapping and abduction of women and dowry death are the major crimes in the State. More than 50 *per cent* of the total reported cases fall under the category *"cruelty by husband or his relatives"*.

[1] UN General Assembly, Declaration on the Elimination of Violence against Women.

1.2 Institutions responsible for implementation of policies and Acts

The state has a huge administrative apparatus to deal with these issues, with five departments i.e. Women Empowerment Directorate (WED) under Women and Child Development (WCD) Department, Social Justice and Empowerment Department (SJED), Department for Child Rights (DCR), Police Department (Home) and Legal Services Authorities, independent agencies and autonomous bodies along with many NGOs working in the field of women welfare and safety. The following diagram presents the holistic picture of these agencies and their roles in preventing and dealing with crimes against women in the State.

Chart 1: Tackling crime against women: Legislation, Government Departments, their functional areas and their responsibilities



These bodies have to act in tandem to successfully prevent crimes, provide relief & ensure rehabilitation of victims and pursue cases effectively so as to bring the victims to justice.

The various policies, acts and schemes implemented by these five departments are discussed below:

1.2.1 Women Empowerment Directorate

Women Empowerment Directorate (WED) is the nodal department for implementation and monitoring of the objectives of the Rajasthan State Policy for Women 1996 and Rajasthan State Policy for the Girl Child 2013. WED is responsible for implementation of the 'Protection of Women from Domestic Violence Act, 2005'; 'The Prohibition of Child Marriage Act, 2006'; 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013'; 'Rajasthan Prevention of Witch-hunting Act, 2015' and GoR operated Mahila Suraksha and Salaha Kendra (MSSK) (Regulation and Grant) Scheme, 2010.

1.2.2 Social Justice and Empowerment Department

Social Justice and Empowerment Department (SJED) is responsible for implementation of 'Dowry Prohibition Act, 1961'. It is responsible for providing assistance for rehabilitation and re-integration of victim women by providing shelter homes[2]. Further, it is also responsible for the implementation of centrally sponsored schemes like *Swadhar Greh* and *Ujjawala* and state sponsored schemes like *Nari Niketan/Mahila Sadan*.

1.2.3 Department for Child Rights

The Department for Child Rights is responsible for implementation of the 'Protection of Children from Sexual Offences (POCSO) Act, 2012' and state sponsored scheme *Balika Greh* for the care and protection, rehabilitation and re-integration of girls.

1.2.4 Home Department

Police under Home Department is responsible for enforcement of Law and Order. The Police Department is responsible for registration of cases under IPC and SLLs, investigation of crime incidents, submission of final report/challan to the court, implementation of 'The Immoral Traffic (Prevention) Act, 1956'; 'The Indecent Representation of Women (Prohibition) Act, 1986' and 'The Commission of Sati (Prevention) Act, 1987' in the State.

1.2.5 Legal Services Authorities

Rajasthan State Legal Services Authority (RSLSA) and District Legal Services Authorities (DLSAs) are responsible for providing free and competent legal services to the weaker sections (including women) of the society. Compensation to the victims or their dependent who suffered loss or injuries as a result of crime and who required rehabilitation is provided by the legal services authorities through 'Rajasthan Victim Compensation Scheme, 2011'.

1.2.6 Rajasthan State Commission for Women

The Rajasthan State Commission for Women (RSCW), established in May 1999, has a wide mandate to deal with the complaints received in written or

2 *Nari Niketans/Mahila Sadan, Swadhar Grehs* and *Ujjawala Homes.*

orally regarding atrocities on women and to also create awareness regarding women empowerment.

1.2.7 Rajasthan State Commission for Protection of Child Rights

Rajasthan State Commission for Protection of Child Rights (RSCPCR) was established in February 2010 with the objective to protect, promote and defend child rights through review of policies, legislations/other safe guards and create awareness. RSCPCR also has powers to intervene in cases of violation of child rights in the State.

In this backdrop a Performance Audit on 'Prevention, Protection and Redressal of Crime against Women in Rajasthan' was conducted to assess the effectiveness of the measures taken or to be taken and efficacy of redressal mechanism as prescribed under various Acts, special local laws etc., for protection of women.

1.3 Audit Objectives

Audit objectives for conducting performance audit were to assess:

- Whether a comprehensive policy and a robust planning and coordination mechanism among departments existed for prevention, enforcement and redressal of all forms of violence against women and girl child?
- Whether enforcement of provisions under the various Acts and related schemes/programmes/mechanisms for curbing of all forms of violence against women and girl child was effective?
- Whether relief, rehabilitation and other necessary assistance were adequately and timely provided to the victims?
- Whether measures to promote public awareness, augment resources and build capacity amongst executing personnel were adequate, timely and effective?
- Whether the monitoring structures and evaluation mechanisms were effective in improving the State machinery involved in curbing crime against women and girl child?

1.4 Audit Criteria

Audit criteria for this Performance Audit were based on the following sources:

- The Indian Penal Code, 1860 and the Code of Criminal Procedure, 1973;
- Special and Local Laws, Rules and Regulations i.e. (i) The Protection of Women from Domestic Violence Act, 2005; (ii) The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; (iii) The Prohibition of Child Marriage Act, 2006; (iv) Rajasthan Prevention of Witch-hunting Act, 2015; (v) The Dowry Prohibition Act,

1961; (vi) The Protection of Children from Sexual Offences Act, 2012; (vii) The Immoral Traffic (Prevention) Act, 1956; (viii) The Indecent Representation of Women (Prohibition) Act, 1986; and (ix) The Commission of Sati (Prevention) Act, 1987.

- Rajasthan State Policy for Women, 1996;
- Rajasthan State Policy for the Girl Child, 2013;
- Rajasthan Police Manual, 2001;
- General Financial and Accounting Rules;
- Rajasthan Victim Compensation Scheme 2011; and
- Instructions/Guidelines/Circulars issued by Government of India and State Government.

1.5 Scope of Audit and Methodology

The Performance Audit originally covered the period of five years from April 2012 to March 2017. Eight administrative districts[3] (out of 33) were selected using *'Probability Proportional to size sampling without Replacement'* method and eleven police districts[4] (out of 13 in the selected administrative districts) were selected for test check of records.

An Entry Conference was held on 29 June 2017 with Special Secretary, Law and Legal Affairs Department, Commissioner WED, Director SJED, Member Secretary, Rajasthan State Commission for Protection of Child Rights and Member Secretary, Rajasthan State Commission for Women, Deputy Secretary RSLSA and Superintendent of Police (Civil Rights) wherein audit objectives, audit criteria, audit scope and methodology were discussed.

During the conduct of Audit, records of Commissioner, WED, Director of SJED, Director of Department for Child Rights, Director General of Police, selected 11 Deputy Commissioners of Police (DCPs)/Superintendents of Police (SPs) offices, 48 police stations[5] (out of 244 police stations of selected 11 police districts) selected randomly through IDEA Software, State Forensic Science

3 Jaipur, Tonk, Baran, Kota, Udaipur, Pratapgarh, Bharatpur and Pali.

4 Jaipur (East), Jaipur (West), Jaipur (Rural), Tonk, Baran, Kota (Rural), Kota (City), Udaipur, Pratapgarh, Bharatpur and Pali.

5 **District Jaipur (West):** Mahila Police Station (MPS) Bani Park, Police Station (PS) Bhakrota and Sadar; **Jaipur (East):** MPS Gandhi Nagar, PS Lal kothi and Transport Nagar; **Jaipur (Rural):** MPS Jaipur Rural, PS Phulera, Narena and Amarsar; **Tonk:** MPS Tonk, PS Sadar, Baroni and Niwai; **Kota City**: MPS Kota City, PS Bheemganj Mandi, Railway Colony and Kaithuni Pole; **Kota (Rural):** MPS Kota Rural, PS Kaithun and Chechat; **Baran:** MPS Baran, PS Kotwali, Nahargarh and Chhabra; **Udaipur:** MPS Udaipur, PS Hiran Magri, Ogana, Sayara, Dabok, Amba Mata, Hathi Pole, Dhan Mandi and Bekaria; **Pratapgarh:** MPS Pratapgarh, PS Parsola and Pratapgarh; **Bharatpur:** MPS Bharatpur, PS Kotwali, Sewar, Nadbai and Khoh; and **Pali:** MPS Pali, PSs Kotwali, Sanderao, Sojat Road and Gudha Aindla and PS Cyber Crime, Jaipur.

Laboratory including three Regional Forensic Science Laboratories[6] were test checked. Further, records of RSLSA and nine DLSAs[7] were also test checked.

The Audit methodology involved scrutiny of records of implementing agencies, collection and analyses of data, issuing audit queries and obtaining response to audit queries. Further, joint physical inspections of rehabilitation homes, Internal Committees (ICs) operated by Governmental/Non-Governmental organizations and legal aid clinics were also conducted in the test checked districts. Feedback survey of 80 *Sathins*[8] (10 *Sathins* from each selected district) and 140 rural women (10 women from each *Gram Panchayats*) of 14 selected *Gram Panchayats*[9] of these districts was also conducted during Audit.

Audit findings were discussed with the Additional Chief Secretary, Home, Secretary, Women and Child Development, Member Secretary, RSLSA, Director SJED and Director, Child Rights in an Exit Conference held on 15 February 2019.

Subsequent to the Exit Conference and in view of the nature of responses of the State Government to audit observations, Audit decided to verify the progress made upto March 2020 by the concerned departments vis-a-vis the commitments made by them. A number of findings regarding lapses in coordination between stakeholder departments as well sensitive issues involving acute human dimension warranted reverification. However, due to constraints imposed by Covid-19 pandemic, the audit examination (August-September 2020) was limited to relevant units of two administrative districts (Jaipur and Tonk), four police districts (Jaipur East, Jaipur West, Jaipur Rural and Tonk) and the State level offices of concerned departments. Further, a survey of women working in Government/private sector offices in Jaipur was also conducted during this phase for assessment of general awareness of various actions/Acts/Rules relating to crime against women.

The updated report was sent to the stakeholder departments in December 2020 and their replies were received during January-February 2021. A meeting with Principal Secretary Home, Police authorities and Secretary, Women and Child Development Department was also conducted on 4th February 2021. The views and replies of the Departments have been suitably incorporated in this report at appropriate places.

The report was not finalized due to second wave of Covid-19 in the state and the country. Later, with the easing of pandemic and related restrictions audit examination (August-October 2021) of remaining six administrative districts (Udaipur, Pratapgarh, Pali, Baran, Bharatpur and Kota) and seven police

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6 Kota, Udaipur and Bharatpur.

7 Tonk, Kota, Baran, Udaipur, Pratapgarh, Bharatpur, Jaipur District, Jaipur Metro and Pali.

8 '*Sathin*' is a *gram panchayat* level female worker. She is appointed by *Gram Sabha*. She has the responsibility to create awareness among women about various acts and schemes implemented by various departments regarding prevention, protection and redressal of crime against women, etc.

9 Khairabad, Kesar (Kota); Sisarma, Ladani (Udaipur); Mandola, Rani Barod (Baran); Bilwa, Bambhori (Jaipur); Mahmadpura, Bachamadi (Bharatpur); Bomadra, Rohat (Pali); Dangarthal (Tonk) and Avleswar (Pratapgarh).

districts viz. Udaipur, Pratapgarh, Pali, Baran, Bharatpur and Kota Rural and Kota City was conducted. An updated report was sent to stakeholder departments on 30th November 2021. The replies of WCD, SJED and DCR have been received and suitably included at appropriate places. The replies of Home Department and Law and Legal Department were not received (February 2022) though repeated reminders (December 2021 and January 2022) were issued.

1.6 Acknowledgement

Audit acknowledges the cooperation of Government of Rajasthan including Additional Chief Secretary, Home Department, DGP, Police, Principal Secretary, Women and Child Development Department, Principal Secretary, Social Justice and Empowerment Department, Principal Secretary, Department of Law and Legal Affairs, Chairperson, Rajasthan State Commission for Women, Chairperson, Rajasthan State Commission for Protection of Child Rights, and Secretary, Rajasthan State Legal Services Authority. Audit also appreciate the assistance provided by the field functionaries of these departments for smooth conduct of the audit.

Chapter 2

Statistical trend of Crime against Women in Rajasthan

Chapter-2
Statistical trend of Crime against Women in Rajasthan

2.1 Statistical trend of Crime against Women in Rajasthan

Information related to crimes against women in Rajasthan are consolidated at Director General of Police, Rajasthan and reported by State Crime Records Bureau (SCRB) through its annual reports *'Crime in Rajasthan'*. At the national level, National Crime Records Bureau (NCRB) compiles state level data and reports it through its annual reports *'Crime in India'*.

During this audit, state level information was obtained from Director General of Police, Rajasthan. For comparative analysis of Rajasthan's performance vis-a-vis All India Average as well as other States individually, data was taken from reports (2010-19) of NCRB.

Incidence of registered crime against women in Rajasthan under IPC and SLLs during January 2010-December 2019[10], as provided by the Director General of Police, Rajasthan, are given in ***Table 2*** below.

Table 2

S. No.	*Crime Head*	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*	*2018*	*2019*	*Total*
(A)	**Crime under Indian Penal Code**											
1	Cruelty by husband or his relatives **(Section 498A of IPC)**	11,145	12,218	13,312	15,094	15,905	14,383	13,811	11,508	12,250	18,432	1,38,058
2	Assault on women with intent to outrage her modesty **(Section 354 of IPC)**	2,339	2,447	2,352	4,829	5,999	4,813	4,839	4,883	5,249	8,802	46,552
3	Kidnapping and abduction of women **(Section 363 to 364A and 366 to 369 of IPC)**	2,477	2,713	2,697	4,047	4,421	4,167	4,010	3,837	4,247	5,907	38,523
4	Rape **(Section 376 of IPC)**	1,571	1,800	2,049	3,285	3,759	3,644	3,656	3,305	4,335	5,997	33,401
5	Dowry death **(Section 304B of IPC)**	462	514	478	453	408	463	462	457	404	452	4,553
6	Attempt to commit rape **(Section 376 and 511 of IPC)**			0	0	373	407	340	550	620	1,019	3,309

[10] SCRB and NCRB both report crime statistics calendar year wise in their publications. Hence all crime data in this report has been presented calendar year wise.

S. No.	Crime Head	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
7	Abetment of suicide of women **(Section 306 of IPC)**	160	198	149	179	143	161	167	153	153	186	1,649
8	Insult to the modesty of women **(Section 509 of IPC)**	23	9	18	25	18	9	15	24	34	69	244
9	Human Trafficking **(Section 370 and 370A of IPC)**			0	0	3	4	1	7	4	5	24
10	Unnatural Offences **(Section 377 of IPC)**			0	0	3	2	5	6	0	0	16
11	Acid attack /Attempt to Acid attack **(Section 326A & B of IPC)**			0	0	3	0	2	4	2	3	14
12	Importation of girls **(Section 366B of IPC)**	0	0	0	1	0	0	0	1	0	0	2
13	Others		0	720	1,071	0	0	0	0	16	20	1,827
	Total IPC Crime	**18,177**	**19,899**	**21,775**	**28,984**	**31,035**	**28,053**	**27,308**	**24,735**	**27,314**	**40,892**	**2,68,172**
(B)	**Special and Local Laws**											
1	The Protection of Children from Sexual Offences Act, 2012			0	0	0	0	265	740	449	571	2,025
2	The Immoral Traffic (Prevention) Act, 1956	82	81	99	74	78	86	56	86	62	40	744
3	The Indecent Representation of Women (Prohibition) Act, 1986	80	102	62	68	18	9	8	6	7	5	365
4	The Dowry Prohibition Act, 1961	3	4	39	57	12	9	3	1	5	4	137
5	The Protection of Women from Domestic Violence Act, 2005	-	-	0	0	17	14	4	9	3	2	49
6	The Prohibition of Child Marriage Act, 2006	2	5	10	5	5	6	12	6	11	19	81
7	The Rajasthan Prevention of Witch-hunting Act, 2015 (enacted by the State Legislature)	-	-	-	-	-	0	0	31	17	49	97
8	The Sexual Harassment of Women at Workplace	-	-	-	0	0	0	0	0	0	0	0

S. No.	Crime Head	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
	(Prevention, Prohibition and Redressal) Act, 2013											
9	The Commission of Sati (Prevention) Act, 1987	0	0	0	0	0	0	0	0	0	0	0
10	Others (Cyber Crime)	0	0	0	0	0	0	0	0	27	41	68
	Total SLL Crime	**167**	**192**	**210**	**204**	**130**	**124**	**348**	**879**	**581**	**731**	**3,566**
	Grand Total (IPC + SLLs)	**18,344**	**20,091**	**21,985**	**29,188**	**31,165**	**28,177**	**27,656**	**25,614**	**27,895**	**41,623**	**2,71,738**

Source: Data provided by DGP, Rajasthan

It is evident from ***Table 2*** above that:

- Incidence of registered crime against women in Rajasthan increased from 18,344 in 2010 to 41,623 in 2019 registering a growth of 126.90 *per cent* during 2010-19 with annualized growth rate[11] of 10.86 *per cent.*

- Incidence of registered crime against women has increased by 49.21 *per cent* during the year 2019 over the year 2018.

- The share of registered crime against women in the total crime under IPC increased[12] from 11.15 *per cent* in 2010 to 18.15 *per cent* in 2019 in Rajasthan.

- 'Rape', 'assault on women with intent to outrage her modesty', 'cruelty by *husband or his relatives', 'kidnapping and abduction of women' and 'dowry death'* are the major registered crimes against women in the State. These constituted 96.08 *per cent* of the total registered crimes against women in the State.

- In terms of total registered crimes against women, Rajasthan was ranked higher than most other Indian States. Rajasthan was ranked fourth during 2010-2016; fifth during 2017-2018 and was placed second during 2019 as per statistics of the National Crime Records Bureau.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that the process of registration of criminal complaints in the State has been facilitated, and hence the increase in these figures was a completely normal and natural process. It was further added

11 2011: 9.52 *per cent*; 2012: 9.43 *per cent*; 2013: 32.76 *per cent*; 2014: 6.77 *per cent*; 2015: (-) 9.59 *per cent*; 2016: (-) 1.85 *per cent;* 2017: (-) 7.38; *per cent* 2018: 8.91 *per cent* and 2019: 49.21 *per cent.*

12 Share of women related IPC crimes in total IPC crimes from 2010 to 2019 - 2010: 11.15 *per cent*; 2011: 12.01 *per cent*; 2012: 12.74 *per cent*; 2013: 14.77 *per cent*; 2014: 14.75 *per cent*; 2015: 14.16 *per cent;* 2016: 15.14 *per cent;* 2017: 14.56 *per cent*; 2018: 15.89 *per cent* and 2019: 18.15 *per cent.*

that it was not fair to conclude that crimes against women had increased in the State.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that it was true that the number of registered crimes had increased by 126.90 *per cent* during the period 2010 to 2019. However, especially for 2019 figures, it was also noteworthy that increase in registered crimes such as violence and cruelty by relatives or husband etc. was due to simplification of the process of registering FIR, better behavior of Police Department with the public, enhanced sensitivity towards women victims and development of techniques of media and communication methods etc.

- For Rajasthan's 33 administrative districts, district average of women related crime incidence was 1040 in 2019. ***Chart 2*** gives the geographical spread and concentration of crime incidence in Rajasthan in 2019.

- Amongst the 40 police districts of Rajasthan, for the year 2019, Jaisalmer (303), Jodhpur East (509), Dungarpur (537), Sirohi (591) and Jalore (596) were the districts with lowest crime incidence while Alwar (2,528), Ajmer (2,043), Bhilwara (1,728), Bharatpur (1,671) and Sriganganagar (1,668) were the districts with highest crime incidence during 2019. (Depicted in ***Chart 3***).

Chart 2: Geographical concentration of crime in Rajasthan in 2019

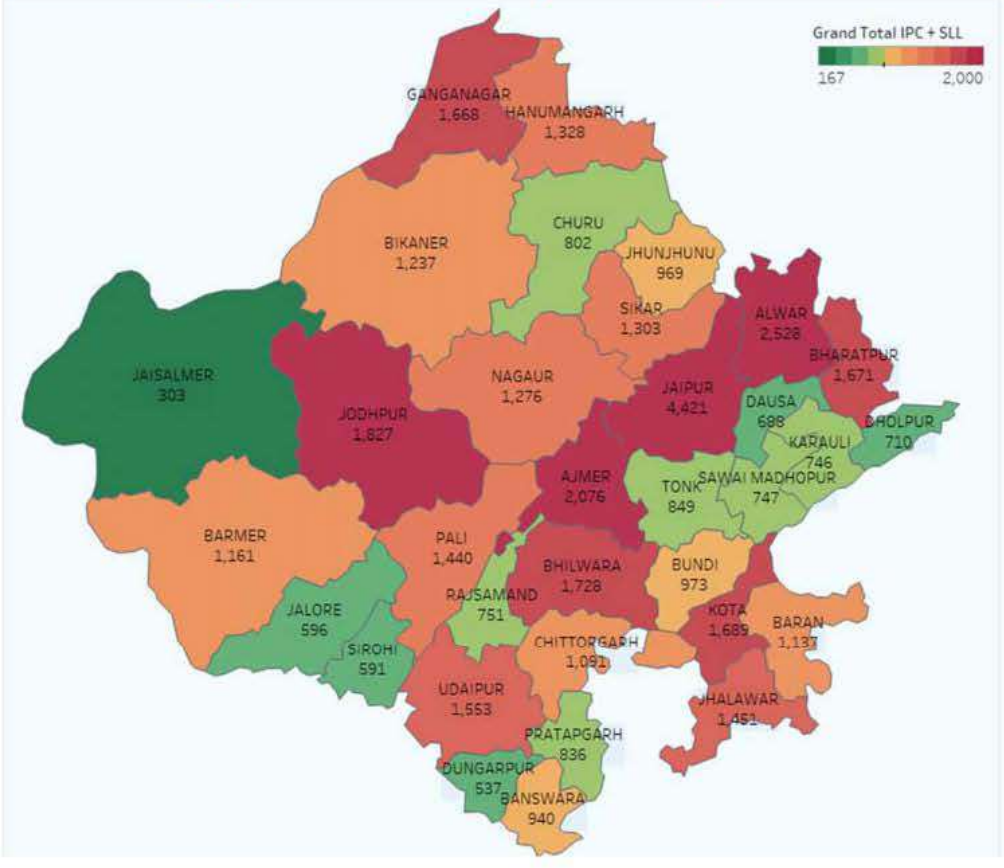
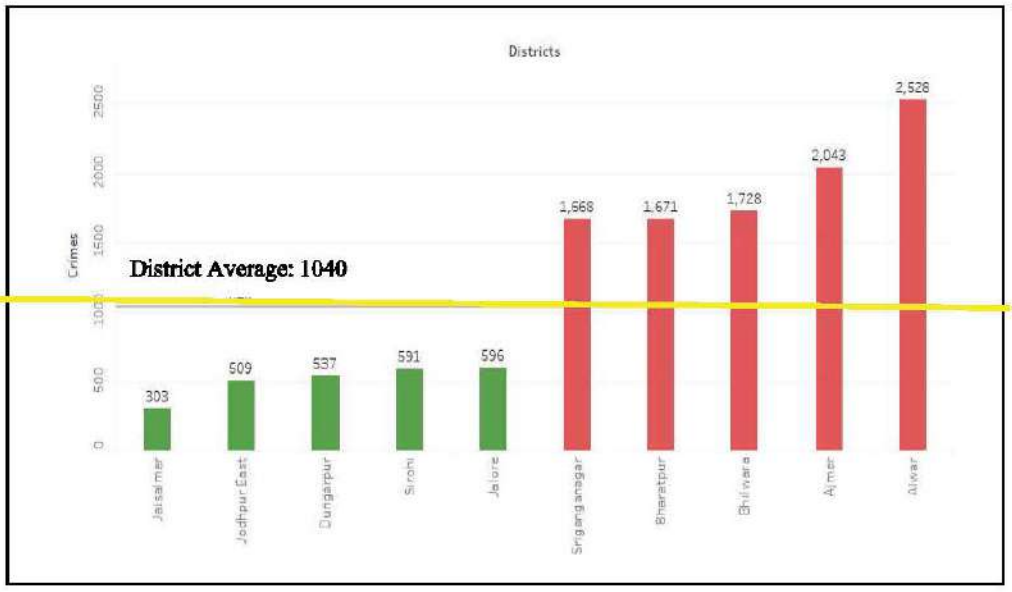


Chart 3: Comparison of least/ highest crime prone districts in 2019



During analysis of total registered crime against women of neighbouring states as per statistics of the National Crime Records Bureau and crime data of Rajasthan as provided by the Director General of Police, Rajasthan, following were noticed:

2.2 Higher rate of registered Crime against Women in Rajasthan

The details of total crime against women, crime rate (the number of total crimes against women per lakh female population) in the State as compared with neighboring states and all India average during 2010-19 are given in ***Table 3.***

Table 3

Year	Total crime against women in India	Total crime against women in Rajasthan	Percentage of crime in Rajasthan with reference to all India	Rank of Rajasthan based on total crime	All India crime rate	Crime rate[13] of Rajasthan (total crime per lakh female population)	Rajasthan Rank based on crime rate	Crime rate of Madhya Pradesh	Crime rate of Uttar Pradesh	Crime rate of Gujarat
2010	2,13,585	18,344	8.59	4	18.00	**27.10**	5	22.80	10.10	14.00
2011	2,28,650	20,091	8.79	4	18.90	**29.00**	7	22.90	11.30	14.60
2012	2,44,270	21,985	9.00	4	41.74	**63.75**	6	47.75	24.25	33.58
2013	3,09,546	29,188	9.43	4	52.24	**83.13**	4	61.64	32.93	42.63
2014	3,37,922	31,165	9.22	3	56.30	**91.40**	3	79.00	38.30	37.20
2015	3,27,394	28,177	8.61	4	53.90	**81.50**	5	65.50	34.80	26.30
2016	3,38,954	27,656	8.16	4	55.20	**78.30**	5	71.10	47.50	28.70
2017	3,59,849	25,614	7.12	5	57.90	**73.30**	6	78.60	53.20	27.00
2018	3,78,277	27,895	7.37	5	58.80	**75.10**	5	73.50	55.70	26.00
2019	4,05,861	41,623	10.26	2	62.40	**110.40**	2	69.00	55.40	27.10

Source: Total crime against women in India: 'Crime in India' reports of NCRB for 2010-2019. Data of column 'Total crime against women in Rajasthan' from DGP Rajasthan.

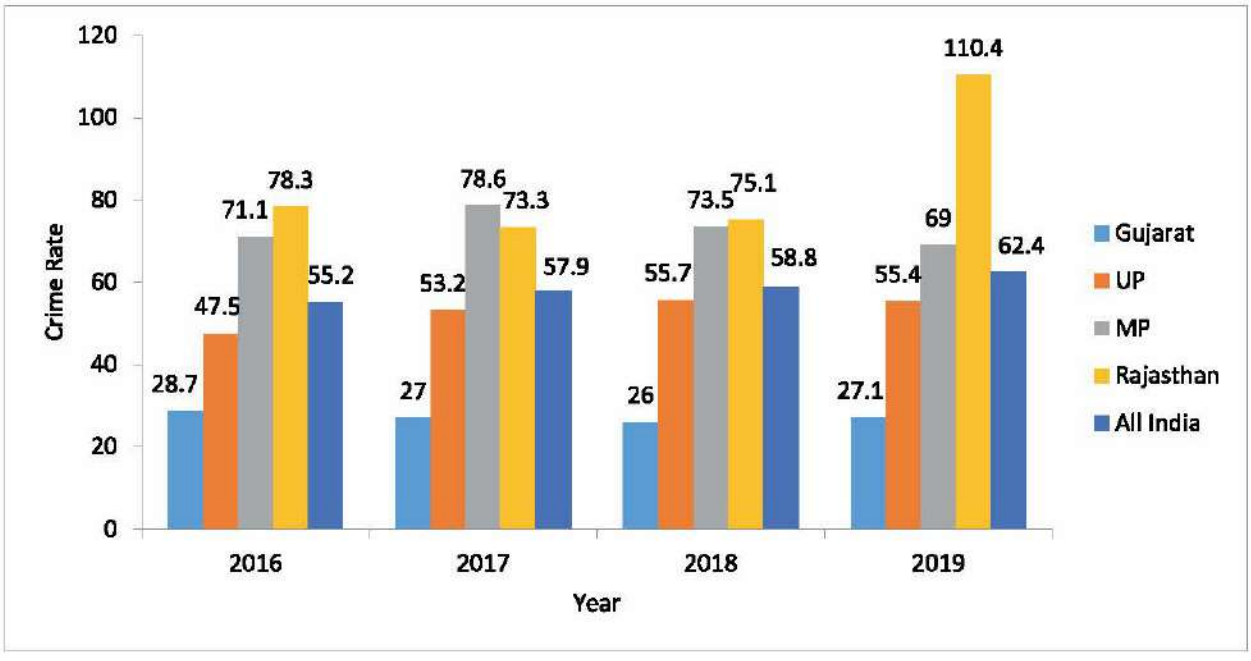
It can be seen from the above table that:

13 In NCRB report 'Crime in India', 'Crime Rate' has been calculated on the basis of population of the respective segment of the population viz. Women, SC/ST etc. Crime Rate = Number of Cases Reported / Mid-Year Projected Population in Lakhs.

- Crime rate against women in Rajasthan was consistently higher than all India average and the neighboring states for the period 2010-19 as depicted in ***Chart 4***.

- Crime rate against women is defined as the ratio of total women related crimes and the total female population in lakh. The change in crime rate in Rajasthan from 27.10 in 2010 to 110.40 in 2019 (increase of 83.30 i.e. 307.38 *per cent*) was very high as compared to the change in all India average from 18.00 to 62.40 (increase of 44.40 i.e. 246.67 *per cent*) during the same period.

Chart 4: Crime rate against women of Rajasthan compared with neighboring States and All India Average



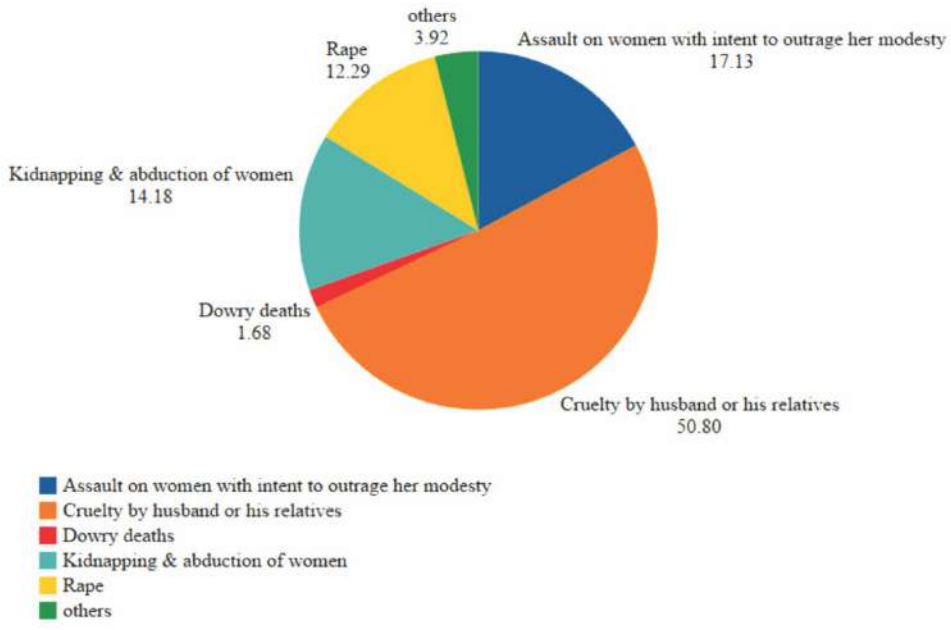
- Rajasthan had 5.78 *per cent* share of India's female population during 2019. However, the percentage of crime against women in the State was 10.26 *per cent* of the total registered crime against women in India during 2019.

2.3 Status of Crimes against Women reported under Indian Penal Code

Analysis of the data provided in Table 2 with respect to major crime against women registered under IPC indicates the following:

- During 2010-19, cruelty by husband or his relatives (50.80 *per cent*), assault on women with intent to outrage her modesty (17.13 *per cent*), kidnapping & abduction of women (14.18 *per cent*), rape (12.29 *per cent*) and dowry death (1.68 *per cent*) constituted 96.08 *per cent* of the total registered crimes against women in the State as depicted in the ***Chart 5.***

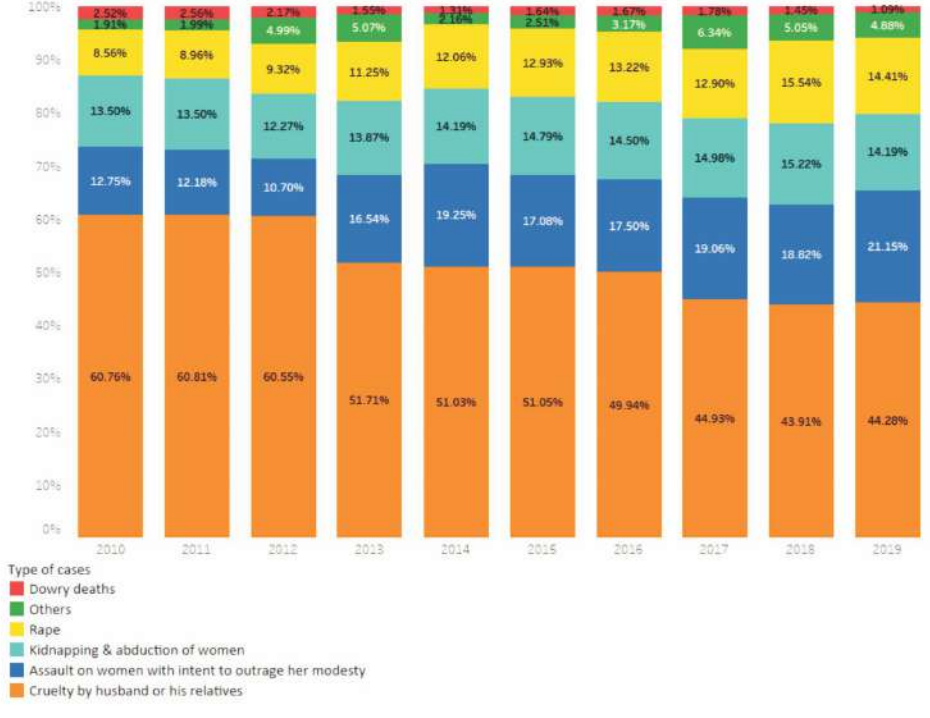
Chart 5: Relative share of major registered crimes against women in Rajasthan during 2010-19



- There was a substantial increase in assault on women with intent to outrage her modesty (276.31 *per cent*), rape (281.73 *per cent*), kidnapping & abduction of women (138.47 *per cent*) and cruelty by husband or his relatives (65.38 *per cent*) over the period 2010-19.

- Year wise trend of share of major crimes against women registered during 2010-19 is depicted in ***Chart 6.*** It shows that crimes such as rape, assault on women with intent to outrage her modesty have increased over the years.

Chart 6: Year wise trend of share of major registered crimes against women in Rajasthan during 2010-19



- As per crime data available in NCRB report 2019, Rajasthan was ranked first with regard to the cruelty by husband or his relatives and rape; 4th with regard to dowry death and assault on women with intent to outrage her modesty and 6th with regard to kidnapping & abduction of women cases registered in the country.

- A total of 6,373 persons[14] were convicted for Rape (4,963) and Dowry Death (1,410) cases by the courts in the State during the year 2012 to 2019.

- Total of 30,030 Rape cases were registered[15] in the State during the period 2012-2019. Of these, 3,322 cases were committed against women belonging to Scheduled Caste (SCs) and Scheduled Tribe (STs) (SCs: 2,704 and STs: 618). Out of these 3,322 cases, in 1,205 cases (SCs: 1,009 and STs: 196) Final Reports for closure were filed and in 1,713 cases (SCs: 1,366 and STs: 347) challans were submitted in the court by investigative officer. 404 cases (SCs: 329 and STs: 75) were pending.

Further, district level analysis of crime data of 2019 provided by the Office of the DGP Rajasthan is depicted in ***Chart 7.***

Chart 7: Crime prone districts on basis of major women related registered crimes in Rajasthan during 2019

Cruelty by husband or his relatives (18,432 cases)	Assault on women with intent to outrage her modesty (8,802 cases)	Kidnapping & abduction of women (5,907 cases)	Rape (5,997 cases)	Dowry Deaths (452)
• Ajmer (971)	• Ajmer (471)	• Udaipur (359)	• Alwar (382)	• Alwar (59)
• Sriganganagar (914)	• Jhalawar (440)	• Ajmer (268)	• Bharatpur (290)	• Bharatpur (37)
• Bharatpur (835)	• Bhilwara (408)	• Bhilwara (251)	• Ajmer (252)	• Dholpur (20)
• Bhilwara (777)	• Barmer (397)	• Bharatpur (245)	• Sriganganagar (248)	• Dausa (19)
• Hanumangarh (746)	• Pali (393)	• Banswara (214)	• Bikaner (227)	• Hanumangarh (19)

Home Department, GoR in its reply (February 2021) to the draft report (December 2020), while quoting the NCRB Report that *'crime is manifestation of myriad complex factors, and since States have different policies and procedures, comparison among States on the basis of these published data alone should be avoided'*, stated that there is a difference between increase in crime and increased registration of crimes. The increase in number as shown in the report is due to enhanced facilitation by the Department for women to come forward and register their grievances openly which was not the case earlier. Department also stated that in 2019, 45.88 *per cent* of the cases registered under

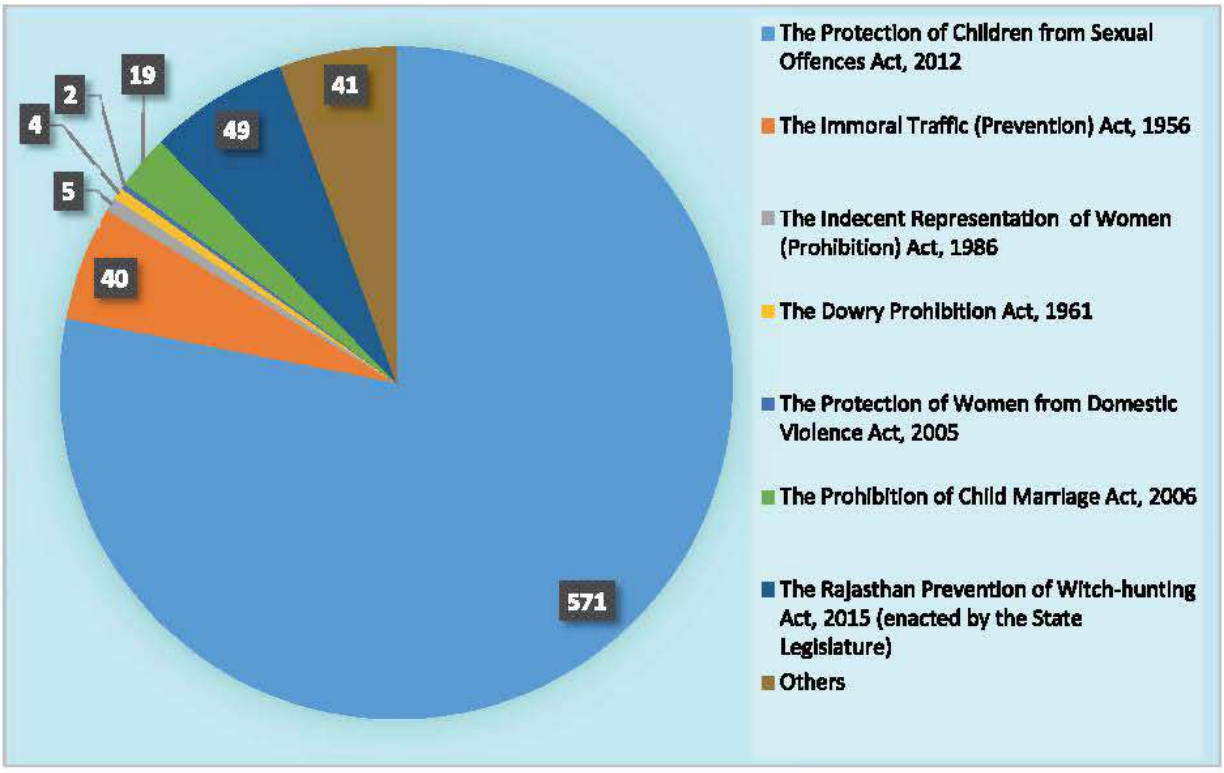
14 As per 'Crime in Rajasthan' published by Director General of Police Rajasthan.
15 As per monthly crime reports published by Director General of Police Rajasthan.

atrocities against women were later found to be false. While appreciating the reply of the Home Department, audit is of the view that because of a substantial increase in the number of registered crimes, the department would do well to follow NCRB report's suggestion to carry out a professional investigation of underlying factors, jointly with local communities, to suitably address the issues involved and act on the real verified reasons for increase in numbers of crimes.

2.4 Registration under Special and Local Laws

State Crime Records Bureau's report 'Crime in Rajasthan' states that Special and Local Laws (SLLs) are victim/rehabilitation centric and are intended to provide victims added protection, monetary relief, rehabilitation, free legal aid/counseling etc. Cases under SLLs are registered by police/other agencies at their own initiative and enforcement of these laws has a definite deterrent effect. Higher number of cases under these acts represent proactive policing i.e. registering of crime indicating better policing efforts and better enforcement. During the period 2010-19, 3,566 crime cases were registered under various women related SLLs while 2,68,172 cases registered under various heads of crime against women under IPC during 2010-19. ***Chart 8*** depicts the relative share of different crimes registered under SLLs in 2019.

Chart 8: Relative share of crimes registered under SLLs in Rajasthan in 2019



- In 2019, there was decrease in registration of cases under the Immoral Traffic (Prevention) Act (35.48 *per cent*), the Indecent Representation of Women (Prohibition) Act (28.57 *per cent*), Dowry Prohibition Act (20.00 *per cent*) and Protection of Women from Domestic Violence Act, 2005 (33.33 *per cent*) in comparison to year 2018.

- Not a single case was registered under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 since its enforcement in 2013.

- However, there was increase in registration of cases under the Protection of Children from Sexual Offences Act (27.17 *per cent*), the Prohibition of Child Marriage Act (72.72 *per cent*) and Rajasthan Prevention of Witch-hunting Act (188.24 *per cent*) during 2019.

- A survey[16] of 42 women was conducted regarding awareness about violence and atrocities against women and the various Acts, rules, schemes and initiatives that are in place regarding prevention, protection and redressal of crimes against women. Responses to two multiple choice questions are shown as pie charts in ***Charts 9 and 10.*** The results of the survey are tabulated in ***Table 4***.

Chart 9: Q. Which is the most probable reason for crime against women?

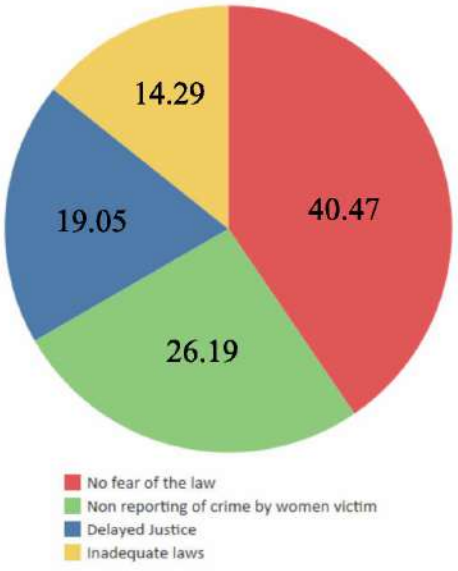
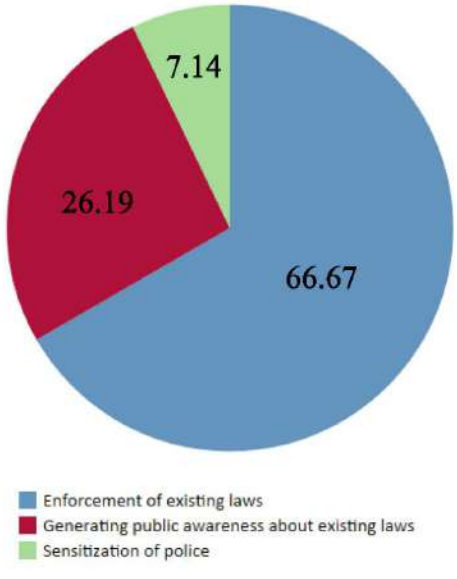


Chart 10: Q. Which of these steps is most effective in curbing crime against women?



16 All surveyed women were educated (23-Graduate, 16-Post Graduate and 3-Non-Graduate) and working professionals (37-permanent employees, 05-private employees working on contract basis) employed in government organisations and were residents of Jaipur.

Table 4

S. No	Question	Yes	No
1	*"Are you aware about the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act?"*	76.19	23.81
2	*"Does your organisation conduct programmes for awareness among employees about the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act?"*	52.38	47.62
3	*"Are you aware about Internal Committee/Local Committee?"*	76.19	23.81
4	*"Are you aware of the Legal Aid and Victim Compensation schemes being offered by the government?"*	52.38	47.62
5	*"Are you aware of the government mechanisms for reporting, getting counselling and free legal assistance in cases of abuse of women/girls?"*	59.53	40.47
6	*"Are you aware about Swadhar Grehs established by Social Justice and Empowerment Department?"*	42.86	57.14
7	*"Are you aware about Nari Niketans established by Social Justice and Empowerment Department?"*	47.62	52.38
8	*"Are you aware about of Protection of Women against Domestic Violence Act?"*	69.05	30.95
9	*"If you or anyone you know was in a situation where a police complaint had to be registered, were you directed to the Mahila evam Bal Desk in police station for assistance?"*	38.10	61.90

Conclusion

During the period 2010-19, there was an increase of 126.90 per cent, with annualized growth rate of 10.86 per cent, in registered crimes against women and the crime rate against women in State was consistently higher than all India average. The ratio of registered crime against women to total crime in Rajasthan increased from 11.15 per cent in 2010 to 18.15 per cent in 2019.

Chapter 3

Efforts made by the State Government towards prevention, protection and redressal of Crime against Women

Chapter- 3
Efforts made by the State Government towards prevention, protection and redressal of Crime against Women

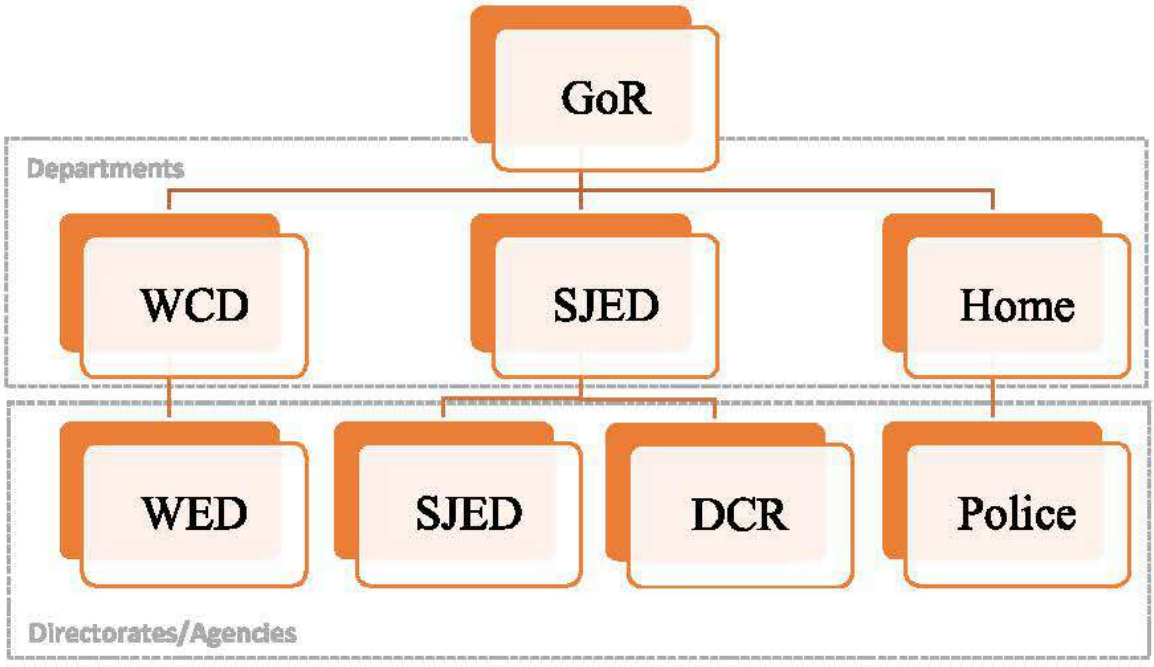
During the period 2010-19, there was an increase of 126.90 *per cent* in registered crimes against women in Rajasthan and the crime rate against women in State was consistently higher than all India average. Rajasthan with 41,623 registered crimes committed against women in 2019 was ranked second in the country. This critical situation demanded concerted and pro-active actions to be taken by the GoR and all its executive agencies. In this chapter the efforts made by the various departments for prevention and redressal of crimes against women are discussed. Given the enormity and sensitivity associated with these issues the authorities concerned were required to ensure strict compliance of the acts/laws enacted for the purpose, show compassion and sensitivity to work towards rehabilitation of the victims and take effective action to create awareness in the society about the issues faced by women and girl child. The GoR needed to institute a system where by the concerned executive departments i.e. WED, SJED, DCR, Home (Police) and Legal Services Authority perform their designated functions in a coordinated manner. These Departments had to formulate a proper plan of action to deal with this social menace which adversely affected almost half of the state's population.

This chapter is divided in five parts dealing with evaluation of planning undertaken by GoR, enforcement of acts/rules by concerned departments, rehabilitation efforts, public awareness measures taken for prevention of crime against women by the departments for women and girl child in distress and their human resources and infrastructure issues.

3.1 Planning

Planning in governmental set up involves developing annual/multi-year strategies, identifying resources and actions required to be taken to achieve government's priorities within a given time frame and by minimizing risks. This assumes even greater significance while tackling multi-dimensional issues such as preventing crime against women and ensuring women empowerment. Here the implementation of government policy requires clear and comprehensive plans which are known to all the executive agencies and are implemented by them in coordination with each other. Thus, Audit analysed whether a comprehensive policy and a robust planning and coordination mechanism among departments existed for prevention, enforcement and redressal of all forms of violence against women and girl child.

The following ***Chart 11*** shows the major departments and their directorates responsible for the planning process:



3.1.1 Non-formation of Integrated Work Plans

During the period of audit, Rajasthan State Policy for Women, 1996 was in effect. It was formulated with the objective of bringing improvement in the status and position of women, to make the process, modalities and systems dynamic in order to eliminate exploitation and exploitative practices, and to create a supportive environment for the overall development of girls and women. The Policy acknowledges that for the empowerment of women, a multi-pronged and united programme is needed in place of separate working plans of certain departments and organisations. Lack of progress on one front can slow down others. For example, social support services like child care, clean drinking water, proper sanitation facilities, income generation opportunities and mechanisms to deal with violence against women at home and in the society have to be tackled simultaneously.

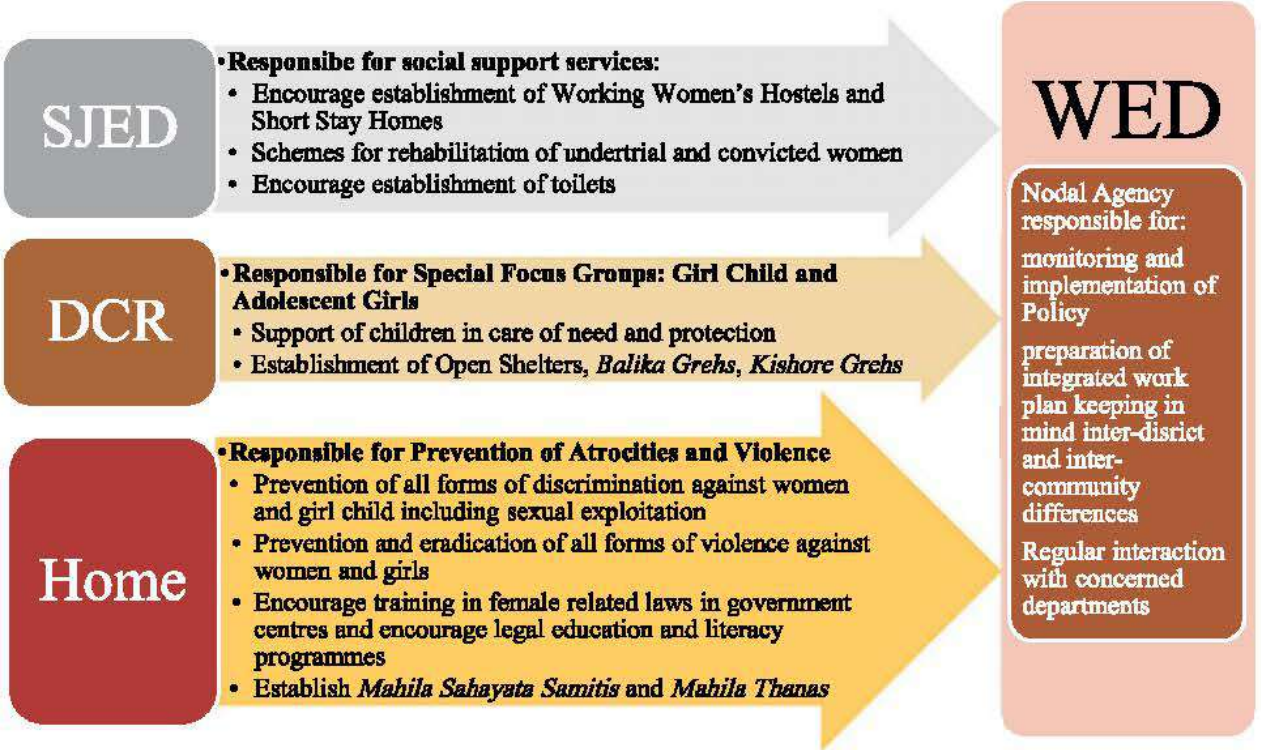
In line with this, the Policy identified and mapped key thrust areas with concerned departments. These nodal departments are responsible for preparation of their sectoral plans along with an action plan, time frame and budget. This was done to facilitate the work of preparing an integrated work plan for women's development. Women Empowerment Directorate as nodal authority for implementation and monitoring of this policy, was expected to achieve following policy objectives:

- Initiate policies and programmes to promote gender equality and social justice.
- Recognise the special needs of girl children, adolescent girls, and women in extreme poverty and difficult circumstances.
- Recognise the vicious circle of poor nutrition, poor health, early child bearing and high mortality among women.
- Ensure that all women of all ages have equal access to education appropriate to their needs.
- Create conducive environment and appropriate mechanisms for gender sensitisation of Government functionaries at all levels and in all departments.

WED was the designated nodal agency to consolidate plans of all the concerned departments such as SJED, DCR, Home, Medical and Health etc. and prepare an integrated work plan to ensure that all the stakeholder departments and agencies work in a coordinated manner towards preventing acts of crime against women and girl child.

The following chart briefly depicts the nodal departments concerned with prevention, protection and redressal of crime against women, their sectors and the broad issues they are expected to plan for:

Chart 12: Nodal Departments and their responsibilities towards Planning



These objectives were to be achieved through coordination among various departments on multiple priority areas[17]. All the concerned departments were responsible for preparation of their sectoral plans along with an action plan, time frame and budget.

Scrutiny of records of Commissioner WED revealed that neither the plans for development and protection of women were received from concerned departments nor efforts were made by WED to obtain and integrate such plans during 2012-17.

GoR stated (February 2019) that various schemes/programmes were being implemented by the WED, Education Department, Medical and Health Department, SJED etc., to achieve the objective of ensuring development, empowerment and protection of women. Further, GoR also stated (February 2019) that, in the changed social scenario, draft of new state policy for women was under consideration for finalisation with cooperation of other departments.

GoR's reply was not tenable as integrated planning, which was the primary tool for concerted action by departments, was not carried out and there were no efforts by WED to even monitor the implementation of plans of different departments.

Further scrutiny of records of Commissioner WED (September 2020) revealed that the revised policy had not been finalised as yet despite being under consideration since 2013. Further, even during 2017-20, neither the plans for development and protection of women were received from concerned departments nor efforts made by WED to obtain and integrate such plans.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that the State Policy for Women is an important document for educational development, social and economic upgradation and for protection of women from exploitation. In this context, various schemes/programmes were being implemented by the WED, Education Department, Medical and Health Department, SJED etc., but were not compiled in a work plan. The plan from concerned departments were received and a booklet namely 'Schemes for women welfare and empowerment' was prepared to create awareness about the schemes with the coordination of 17 departments. Further, GoR also stated (February 2021) that the new state policy for women would be prepared in 2021 and in future better monitoring would be ensured after consolidation of sectoral work plan of concerned departments.

WCD Department, GoR's reply was not tenable as integrated planning, which was the primary tool for concerted action by departments, was not carried out and efforts were not made by WED to monitor the implementation of plans of different departments.

17 Economic Empowerment (Rural Development Department); Social Support Services (Social Justice and Empowerment Department); Health, Nutrition and Public Health (Medical and Health Department); Literacy and Education (Primary and Secondary Education Department); Prevention of atrocities and violence (Home Department); Natural Resources and the Environment (Panchayati Raj Department); Media (Department of Public Relation) and Political Participation (Panchayati Raj Department).

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that Rajasthan State Policy for Women 2021 has been implemented in the State in April 2021. Work plan would be prepared by the nodal department and associated departments of respective sectors.

Audit is of the view that the absence of integrated planning may have negatively impacted other activities of concerned departments such as ensuring necessary infrastructure development, capacity building, awareness generation, enforcement etc. as elaborated in subsequent paragraphs.

3.1.2 Non-preparation of Action Plans under State Policy for the Girl Child

During the period of audit, Rajasthan State Policy for the Girl Child, 2013 was in effect. It envisioned creation of an enabling environment for survival, growth, development, protection and empowerment of the girl child. It stipulated development of a State Action Plan to achieve this vision through a consultative process among six departments including WCD, SJED, Home Department, Medical and Health Department, Education Department and Rural Development and Panchayati Raj Department. All the concerned departments of the State Government were required to put forward their action plans which would be combined to form the State Action Plan by WED. State Action plans for Girl Child were to be reviewed by State Task Force (STF) and approved by the Chief Minister.

Deficiencies similar to those that were noticed in the formulation of Integrated Work Plan were also noticed in the formulation of State Action Plan as well.

GoR stated (February 2019) that efforts were being made for obtaining action plans from concerned departments for preparing consolidated state action plan under State Girl Child Policy.

Further scrutiny of records of Commissioner WED revealed (September 2020) that consolidated action plan for protection and empowerment of the girls were still not prepared by WED during 2017-20, though each of these years it had requested the concerned departments to forward action plans prepared by them to WED. However, none of the Departments sent any such plan to the WED. Hence the state policy was not implemented even after lapse of seven years of notification of Rajasthan State Policy for the Girl Child, 2013.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that efforts were being made by the WED for protection and empowerment of women and girls through various schemes like *Beti Bachao Beti Padhao*, *Mahila Shakti Kendra*, One Stop Crisis Centre, *Mahila Surkasha evam Salah Kendra*, Group Marriage grant, *Amrita Haat Yojana* etc. which were in pursuance of the aims of State Girl Child Policy and the department had prepared annual work plan for aforesaid schemes. It further stated that consolidated state policy for women has been drafted and accordingly better compliance would be ensured after approval of consolidated action plan.

Audit acknowledges that a number schemes for women and girl child empowerment were launched, but the WED did not prepare consolidated action

plan for protection and empowerment of the girls after obtaining plans from the concerned department because of which concerted and coordination action of all concerned departments could not have been ensured. Also, the annual work plan of aforesaid schemes were not provided to Audit for verification.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that work plan would be prepared after coordination with responsible departments.

3.1.3 Provision for elimination of violence against girls not included in Plans for protection of child

The Department for Child Rights is the nodal agency for implementation of the National Policy for Children 2013 and other policy formulated from time to time for protection of Children. Therefore, it is responsible for implementation of schemes, policies, legislation for children and International norms. The centrally sponsored Integrated Child Protection Scheme (ICPS) is being implemented for care and protection of children. ICPS brings several existing child protection programmes[18] under one umbrella. As per chapter 9(ii) of the ICPS, the plan for protection of child is to be prepared at State and District level.

Scrutiny of records of Director, Department for Child Rights revealed that though the implementation plans were prepared during 2013-17 by the Department, the specific provisions for prevention of exploitation, sale or trafficking of girls as stipulated in the National Policy for Children 2013 and elimination of all forms of violence as contained in Sustainable Development Goals were not incorporated in these plans.

Further review (August 2020) revealed that efforts for incorporating measures to address exploitation and trafficking of girls had still not been undertaken.

DCR, GoR in its reply (January 2021) to the draft report (December 2020) stated that the Rajasthan State Policy for Girl Child 2013 was framed prior to the National Girl Child Policy 2013, which included the chapter "Protection from Violence, Abuse and Neglect". Further, it stated that the audit observation that the Policy does not include measures to prevent Girl Child abuse was not valid to some extent as in current scenario there were several legal frameworks available to prevent girl child abuse such as POCSO Act and the Juvenile Justice Act.

Audit is of the view that though Rajasthan State Policy for Girl Child 2013 included the chapter "Protection from Violence, Abuse and Neglect", the implementation plans of the department did not contain specific provisions aimed at addressing exploitation, sale, trafficking and abuse and violence against girls as desired by the National Girl Child Policy 2013 and Sustainable Development Goals.

18 Government *Kishore Greh*, Open Shelter, Foster Care, Adoption & After Care, *Balika Greh* etc.

Subsequently, it was noticed that the new Rajasthan State Policy for Women 2021 came into effect in April 2021 in which specific provisions for prevention of exploitation, sale or trafficking of girls and elimination of all forms of violence as contained in the National Girl Child Policy 2013 and Sustainable Development Goals were included.

DCR, GoR in its reply (January 2022) to the draft report (November 2021) stated that significant action was taken to protect children from human trafficking but did not provide any corroborative evidence in this regard.

3.1.4 Delay in finalising new Rajasthan State Policy for Women

Though the process of revision of Rajasthan State Policy for Women had been going on since 2013, the State Government finalized and implemented the new Policy in April 2021 (replacing Rajasthan State Policy for Women 1996 and Rajasthan State Policy for Girl Child 2013). The new policy is prepared in light of changing scenario for women in all respects i.e. gender equality, women empowerment, women safety etc. and has been framed with a view to achieve the targets set in Sustainable Development Goals 2030. In the new policy, special attention has been given to women and girl children of special focus groups including SCs, STs, working women in unorganized sector, silicosis affected women, surrogate mothers, HIV prisoners, and specially abled women etc. The new policy has laid emphasis on women related issues including birth, postnatal, nutrition and health; education and training; economic empowerment; political and social empowerment; prevention, protection and redressal; and environment, climate change and calamities and identified them as objectives to be achieved through the policy.

The Women Empowerment Directorate is the nodal department for implementation of the new policy and to develop coordinated and integrated work plan. Guidelines for implementation of the policy is to be framed by Gender Cell, Women Empowerment Directorate on behalf of WCD and a mechanism for monitoring the implementation of provisions of the new policy has also been proposed for state and district level which would require regular coordination of WCD, Health, Education, Panchayati Raj and Rural Development, Home, RSCW, RSCPCR, UN Agency, Civil Society Organisations and other concerned departments. An Integrated Online Monitoring Platform would also be developed by the Women Empowerment Directorate (Gender Cell) with the help of Department of Information and Technology. For providing physiological, medical and legal assistance to the violence affected women and girls under one roof Single Window Crisis Centres are to be established at district and block level. Guidelines for control of honour crimes and honour killings is to be issued by the Police Department.

Progress towards implementation of the new Policy was called for (October 2021) from WED, SJED, DCR, Home and Law and Legal departments, the reply for which was still awaited (January 2022) from Law and Legal Department.

Home Department informed (October 2021) that a meeting was held on 20th October 2021 under the chairmanship of Secretary, Home Department with

various concerned departments for effective and timely implementation of provisions of prevention, protection and redressal of women and girl child under new policy.

DCR informed (December 2021) that various initiatives have been undertaken including operation of seven government *Balika Grehs* and 37 non-governmental *Balika Grehs*, provision of training to Management of governing bodies/agencies under DCR through Centre for Gender Studies at HCMRIPA, Jaipur, incorporation of gender sensitization as a subject in training programmes to be conducted in 2022 and declaring fit the One Stop Crisis Management Centre, *'Aprajita/Sakhi Centre'*.

SJED informed (January 2022) that efforts were being made by the District Officers of the Department for the effective implementation and progress as per Rajashan State Women Policy 2021. It was added that coordination between the Department and WED has been established by holding meetings with them to prepare policy implementation guide.

WED informed (January 2022) that the Policy was a long-term vision document and added that sector wise working groups had been formed and sector wise interventions with existing schemes were being carried out.

3.1.5 Non preparation of Plans for prevention of atrocities and violence against women

The Home Department was responsible for prevention of atrocities and violence against women. This was to be done through stringent action, advocacy, sensitization and awareness of law enforcing departments/people. Accordingly, Home Department was responsible for preparation of plans including an action plan, time frame and budget.

Scrutiny of records of DGP Rajasthan revealed (April 2017) that plan for prevention of atrocities and violence against women was not prepared by the department. Although, the annual action plans of activities to be carried out by police were prepared by certain individual branches, the others (Housing, Armed Battalion, Personnel, Crime, ATS & SOG and Police Headquarters) did not prepare any plan during 2012-17.

Additional Director General (Civil Rights) stated (May 2018) that for prevention of crime against women, various actions/initiatives like establishment of Mahila Police Station at every district, one stop crisis management centre for women at Jaipur, conducting defence training for girl students and Know Your Student-Know Your Police programmes were taken up in the state. However, specific reply regarding existence of a definite strategy or plan for optimum implementation of these programmes was not given by the Department.

Further scrutiny (August 2020) of the records of ADG (Planning and Welfare), Rajasthan showed that action had not been taken for preparation of plans for prevention of atrocities and violence against women during 2017-20.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that various activities[19] are being carried out for prevention and protection of crime against women. It further stated that a detailed work plan had been prepared and instructions (November 2016) for compliance had been given to SP/DCP.

The reply is not tenable as plans including action plan, budget and time frame were still not in place. Due to the lack of plans the efforts being made by GoR suffered from adhocism and moreover, were not part of a more comprehensive inter-departmental plan as desired in the Rajasthan State Policy for Women. Though ADG (Civil Rights) issued instructions, no specific action plan with annual targets for reduction in crime against women was available with the Home department.

Conclusion

The State Government failed to draw up an integrated and strategic action plan for prevention and redressal of crimes against women. The Women Empowerment Directorate did not prepare plans for protection and development of women and consolidated action plan for an enabling environment for protection and empowerment of the girl child in line with 'The Rajasthan State Policy for Women' and 'Rajasthan State Policy for the Girl Child'. Department for Child Rights also did not include provisions related to prevention of exploitation, sale or trafficking of girls in their plans. New Rajasthan State Policy for women has been implemented in April 2021 replacing both, Rajasthan State Policy for Women 1996 and Rajasthan State Policy for the Girl Child 2013. The police department did not prepare strategic plan for prevention of atrocities and violence against women.

Recommendations

1. *The State Government should prepare an integrated work plan to prevent atrocities and violence against women and girl child based on inputs from all concerned stakeholders according to the 'Rajasthan State Policy for Women 2021'.*

2. *Women Empowerment Department should ensure coordination and regular interaction with stakeholder departments so that the objectives of 'Rajasthan State Policy for Women 2021' are meaningfully and effectively achieved.*

19 Mahila Garima Help Line 1090, One Stop Crisis Center for Women, Know Your Student-Know Your Police, *Mahila evam Bal Desk, Mahila Surkasha evam Salah Kendra,* Mahila Patrolling Unit, Special Investigative Unit etc. use of social media such as WhatsApp, Facebook, Twitter etc., use of common number 112 for emergency services such as ambulance, fire fighter, health, police etc., police assistance though Raj Cop Citizen App, etc., and monitoring of police work at police stations through CCTV cameras etc.

3.2 Enforcement

In Rajasthan, departments of WED, SJED and DCR are responsible for implementation of Special and Local Laws such as 'Protection of Women from Domestic Violence Act, 2005'; 'The Prohibition of Child Marriage Act, 2006'; 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013'; 'Rajasthan Prevention of Witch-hunting Act, 2015'; Dowry Prohibition Act, 1961; and 'Protection of Children from Sexual Offences (POCSO) Act, 2012'. Police under Home Department is responsible for maintaining Law and Order, registration of cases under IPC and SLLs, investigation of crime incidents, submission of final report/challan to the court, implementation of 'The Immoral Traffic (Prevention) Act, 1956'; 'The Indecent Representation of Women (Prohibition) Act, 1986' and 'The Commission of Sati (Prevention) Act, 1987' in the state.

Audit findings related to the roles and responsibilities of stakeholders involved in enforcement and implementation of the various Acts are discussed in this chapter.

Women Empowerment Directorate

3.2.1 The Protection of Women from Domestic Violence Act, 2005

The Protection of Women from Domestic Violence (PWDV) Act was enacted by GoI to provide protection and support to women affected by domestic violence[20]. PWDV Act provides relief to women in the form of protection orders, residence orders, monetary relief, custody orders and compensation orders. Its comprehensive relief coverage renders it far more effective for any victim of domestic violence to be governed under PWDV Act as against the provisions of IPC which mostly relates to conviction of crime only.

Registering of 49 cases under PWDV Act implies that only negligible number of victims of domestic violence could avail the benefits of the measures enshrined in the PWDV Act. Lack of awareness in society and sensitization of police ***(paragraph 3.4.1)*** and lack of coordination between the stakeholders ***(paragraph 3.2.1(c))*** are possible reasons for the abysmally low registration under the PWDV Act, as discussed in the succeeding paragraphs/chapters.

(a) Human Resources Management

PWDV Act and Rules provide that the State Government shall appoint Protection Officers (POs) in each district and provide necessary office assistance. The Protection Officer (PO) is the person in-charge to assist women to avail the facilities of legal aid, monetary relief, safe shelter home and medical examination as well as assist her in obtaining the appropriate order i.e. for protection, monetary relief, custody and compensation as the case may be, under the Act. The PO is also responsible for preparation of Domestic Incident Report

20 It includes all acts of omission and commission that causes injury to a woman's physical, sexual or mental health.

(DIR) and assisting the District Magistrate in advising complainant to apply for obtaining relief by way of various orders, free legal service.

Audit noticed that POs at district level had not been appointed. Instead, Government appointed (2009) all the Child Development Project Officers (CDPOs) of Integrated Child Development Services and all the *Prachetas* of WED as POs at block level for their respective jurisdiction. Further, at the district level, the charge of POs till their recruitment, was given to the District Programme Officers (DPOs) (known as Assistant Director) of WED in addition to their regular charge.

Scrutiny of records of Commissioner, WED revealed that 33 posts of POs at district level were sanctioned (August 2011) in the State, but regular officers were not appointed as of March 2018.

GoR stated (February 2019) that recruitment of POs/*prachetas* (now lady supervisors) was under process.

Further scrutiny of records of WED revealed (August 2020) that 17 Protection Officers were deployed in 17 districts[21] on regular basis. Also, 147 Lady Supervisors were deployed at block level in August 2020.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that action was being taken at departmental level to fill up the remaining posts immediately.

The Act clearly lays down important functions and responsibilities of a PO, without whom, effective implementation of the Act would be very difficult. Hence, deployment of lesser than prescribed (33 POs and 277 Lady Supervisors) POs/Lady Supervisors could have hampered implementation of the Act and providing assistance to the victims for availing facilities as prescribed in the Act.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that 35 Lady Supervisors were deployed during 2021-22 and remaining posts of Protection Officers would be filled.

(b) Lack of initiative by concerned authority

Rule 5(1) of PWDV Rules, 2006 stipulates that upon receipt of a complaint of domestic violence, the PO shall prepare a Domestic Incident Report[22] (DIR) to provide protection order, residence order, monetary relief order, custody order and compensation order etc. and submit the same to the magistrate and forward the copy thereof to the in-charge of the local police station and service providers in that area.

21 Jalore, Tonk, Ajmer, Jaipur, Banswara, Bikaner, Hanumangarh, Dholpur, Jodhpur, Pratapgarh, Jaisalmer, Baran, Sikar, Bhilwara, Dausa, Nagaur and Dungarpur.

22 As per section 2 (e) of the PWDV Act, Domestic Incident report means a report made in prescribed form on receipt of a complaint of domestic violence from an aggrieved person.

Scrutiny of records of test checked eight district offices of WED for 2012-17 revealed that in five districts (Bharatpur, Pratapgarh, Kota, Tonk and Udaipur) no complaints of domestic violence were received by the PO. In the remaining three districts (Baran, Jaipur and Pali) 2952 complaints of domestic violence were received by the POs out of which DIRs were filed by them in 2931 cases.

GoR stated (February 2019) that grievances of aggrieved women were addressed through counselling at MSSKs and in cases where complainant were not satisfied, DIRs were prepared and submitted to courts/police for relief and necessary action. The reply was not tenable as not a single DIR was prepared by the POs in these five districts.

Further scrutiny of records of test checked eight districts of WED (Jaipur and Tonk in August-September 2020, and remaining six districts in August-October 2021) revealed that during 2017-20, in two districts (Udaipur and Pali), no complaints of domestic violence were received by the PO. Further, in Tonk district, though 829 complaints of domestic violence were received by the PO DIRs were still not filed in any of these cases. In Baran and Pratapgarh districts, 537 complaints were received but DIRs were filed in only 49 (9.12 *per cent*) instances. On the other hand, in Jaipur, Bharatpur and Kota districts, 1201 complaints (Jaipur: 1104; Bharatpur: 80 and Kota: 17) of domestic violence were received by the POs and DIRs were filed in all of them.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that grievances of aggrieved women were being addressed through counselling at MSSKs, 181 Mahila Helpline and One Stop Sakhi Centres and that the DIRs were prepared as per interest and necessity of aggrieved women.

Audit noticed that as per information provided by Directorate, WED, not a single DIR was prepared by the POs/DDs/ADs/CDPOs/*Prachetas* in 22 districts in the state whereas DIRs were prepared in all the registered cases in three districts (Alwar: 20; Bharatpur: 15 and Bhilwara: 13) during 2020-21. Audit considers that in some test checked districts, the mechanism of aiding the victims through the medium of Protection Officers was not functional and efforts were not being made to improve their functioning. On the other hand, the positive trend of POs carrying out their functions in districts like Jaipur, Bharatpur and Kota was encouraging and should be replicated across the state.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that the DIRs were prepared by the Protection Officers as per necessity of aggrieved women. It was added that necessary assistance was provided through counselling at the centres due to which DIRs were filed in lesser numbers.

(c) Lack of coordination with other agencies

Section 11 (c) of PWDV Act stipulates that the State Government shall take all measures like free legal aid, medical aid, shelter home etc. to address the issues of domestic violence, through effective coordination between the departments dealing with law, home affairs, health and human resources and periodical review of the same.

Scrutiny of records of Commissioner WED revealed that no efforts were made for establishing coordination among departments and no review meetings were held during 2012-17.

GoR stated (February 2019) that issues relating to implementation of the Act were discussed in the meeting of State Steering Committee. Reply is not tenable because firstly, all stakeholders were not included in the State Steering Committee. Secondly, the Committee was constituted under MSSK scheme and discussed only selection and functioning of MSSKs.

Further scrutiny of records of WED confirmed (August 2020) that exercise for coordination among departments had still not been initiated and separate committee for review of relief to the victims had not been constituted. Moreover, the meeting of State Steering Committee was not held during 2017-20. Audit was also informed that *Zila Mahila Sahayata Samiti,* under Chairmanship of District Collector comprising the representative of Police, Health, Legal and NGOs was constituted in the district for providing relief to the victim.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) repeated its response given in February 2019.

Based on the observations, it can be concluded that a crucial requirement of the Act i.e. filing of Domestic Incident Reports, suffered for want of adequate numbers of Protection Officers as duties/functions of POs were assigned additionally to District Programme Officers/*Prachetas* of WED which were already deficient in the department. Moreover, lack of coordination/ review meetings with other departments hampered effective and expedient handling of cases of domestic violence.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that Action Plan for safety of women was being implemented by the Home Department (Nodal department) with the assistance of 14 departments.

3.2.2 The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Act seeks to provide sexual harassment free environment for women at all work places. The Act provides for the Government to notify District Officers (District Magistrate/ Additional District Magistrate/ Collector/ Deputy Collector) to exercise power and discharge functions under this Act. The Act also provides for formation of Internal Committee (IC) at unit level & Local

Committee (LC) at district level for prevention and redressal of complaints under this Act.

GoI developed online complaint management system 'Sexual Harassment electronic Box (*SHe-box*[23])' in July 2017 for registering complaints related to sexual harassment at workplace. All the District Collectors were connected with this software for ensuring action on the complaint.

Lack of initiative by concerned authority

Section 4 (1) of the Act stipulates that every employer of a workplace having more than 10 employees shall constitute a committee to be known as the 'Internal Committee' to deal with the complaint of sexual harassment at workplace. Further, Section 4 (2) provides that the Internal Committee shall consist of Presiding Officer who shall be woman employee, not less than two members from amongst employees and one member from amongst non-governmental organizations or associations.

Scrutiny of records revealed that Commissioner WED did not ensure constitution of Internal Committees in all offices/workplaces in the State where ten or more employees were working, though, Audit was informed that ICs were formed in 1,413 organizations in the State as of March 2017. In eight test checked districts, IC was constituted in 302 organizations. However, deficiencies like nomination of lesser number of members (15), non-representation of NGOs (39), non-appointment of Presiding Officer (03) and appointment of male person as Presiding Officer (13) were noticed in 42 organizations.

Further, joint physical inspections of 47 workplaces (public: 15 and private: 32) in eight test checked districts by Audit with departmental representatives revealed that IC was formed only in 40.43 *per cent* workplaces (public: 10 and private: nine, total 19). Similarly, out of 47 test checked Police Stations, ICs were constituted only in 15 Police Stations[24] (31.91 *per cent*) as of May 2018. Further, IC was also not constituted in Police Training School, Bharatpur.

GoR stated (February 2019) that letters have been issued to all Collectors/SPs for constitution of IC at all governmental/non-Governmental workplaces.

Further scrutiny of records of test checked eight districts of WED (Jaipur and Tonk in August-September 2020, and remaining six districts in August-October 2021) revealed that during 2017-20, no ICs were constituted for 1889 organisations in Pali district whereas in two districts (Jaipur and Tonk) ICs were constituted only for 36 organizations (Jaipur: 16 and Tonk: 20) while the requirement was for 133 organizations (Jaipur: 113 and Tonk: 20). In four districts (Udaipur, Kota, Baran and Bharatpur), Deputy/Assistant Director of

23 *SHe-Box* is an online complaint management system for registering complaints related to sexual harassment at workplace.

24 MPS Banipark and PSs Sadar and Bhankrota in Jaipur (West), MPS Gandhi Nagar in Jaipur (East), MPS Tonk, PSs Sadar and Niwai in Tonk, MPS Pratapgarh and PS Kotwali in Pratapgarh, MPS Pali in Pali, MPS Bharatpur, PSs Kotwali, Sewar, Khoh and Nadbai in Bharatpur.

respective districts informed that they did not know about the total number of organizations established in the respective districts but intimated that 216 ICs (Udaipur: 82; Kota: 73, Bharatpur: 28 and Baran: 33) had been constituted. In Pratapgarh district, Assistant Director informed that the required information was not being maintained in the district office.

Records of the 47 workplaces which were jointly physically inspected (July-August 2018) were not available with the Deputy/Assistant Director concerned. Hence, constitution of ICs in these places could not be verified.

Further, out of 47 test checked Police Stations, ICs were constituted only in two Police Stations (Niwai in Tonk and Mahila Police Station in Kota City) as of September 2020 and October 2021, despite GoR's specific instructions to all Collectors/ SPs referred above.

The fact that number of Police Stations having ICs had reduced shows that the efforts being made by the department were not effective.

According to Employees' State Insurance Act, 1948, all organisations having 10 or more employees would have to be registered with Employee State Insurance Corporation (ESIC). Upon enquiry by Audit, Regional Office of ESIC, Jaipur informed that 69,879 units in Rajasthan were registered with ESIC as of October 2020. Scrutiny of records of WED revealed (August 2020) that ICs were formed in 1,518 organizations as of March 2020. This implies WED had still not ensured constitution of Internal Committees in majority of offices/workplaces in the State.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that Internal Committees were constituted in 1,540 institutions as of January 2021 and instructions have been issued for constitution of ICs. Further, an online portal '*SHe-Box*' was started by GoI for effective implementation of the Act in which 38 complaints were received and 23 complaints were disposed in the State during 2017 to November 2020.

Audit acknowledges the department's response but considers that the provisions of the Act were not being fully adhered to. Further no fine was ever imposed as provided under Section 26 (1)[25] against any of the defaulting organization even after lapse of seven years of notification of the Act, which was also indicative of weak enforcement of the law by the Department.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that letters to all district collectors had been issued for constitution of ICs and furnishing yearly progress reports regarding implementation of the Act.

However, the Department did not inform about the number of institutes where ICs were constituted.

25 Section 26 (1), If the employer fails to constitute IC, he shall be punishable with fine which may extent to fifty thousand rupees.

3.2.3 The Prohibition of Child Marriage Act, 2006

To eliminate, criminalise and reduce the serious health problems associated with the social evil of child marriage, the Prohibition of Child Marriage Act was enacted (2006) for the prohibition of solemnization of child marriages and for matters connected therewith or incidental thereto. The State Government appointed all Sub Divisional Magistrates (SDMs) and *Tehsildars* as Child Marriage Prohibition Officers (CMPOs) within the area of their jurisdiction to achieve the above-mentioned objectives of the Act.

As per Police data, only 81 cases were registered under this Act in the State during 2010-19 whereas National Family Health Survey (NFHS) 4 (2015-16) survey data stated that as many as 35.40 *per cent* girls in Rajasthan were married below the age of 18 years which was very high when compared to statistics at all India level (26.80 *per cent*) and in other neighbouring states like Gujarat (24.90 *per cent*) and Uttar Pradesh (21.20 *per cent*). Moreover, Census 2011 indicates that Rajasthan ranks 3rd among all States with respect to child marriage. Further, NFHS 4 (2015-16) stated that out of 33 districts in Rajasthan, 14 districts have high prevalence, 13 districts have medium prevalence and 6 districts have low prevalence of child marriage.

Lack of proper action on complaints

Section 16 of the Prohibition of Child Marriage Act, 2006 provides various duties of CMPOs related to prevention of child marriages, including counselling the residents of the locality to not indulge in promoting, helping, aiding or allowing the solemnisation of child marriages.

Scrutiny of records of eight test checked districts revealed that CMPOs, on receipt of complaints, in 166 cases during 2012-17, bounded (warned) in writing the parents/guardians against solemnization of marriage of their children before attaining the age of marriage.

GoR stated (February 2019) that notification of revised Prohibition of Child Marriage Rules was under process for inclusion of other officers at district and block level as CMPOs and for clarifying the role of CMPOs. Further, all the CMPOs were being instructed again to take follow up measures to prevent Child Marriages.

Further scrutiny of records of WED revealed (August 2020) that notification of such revised Rules is still under process as of August 2020. Information obtained (October 2021) revealed that though during 2017–20, there were 1,827 cases in the State in which the CMPOs warned, in writing, the parents/guardians against solemnization of child marriage, no monitoring mechanism existed to track actual solemnization of such marriages at the Directorate Office or the test checked district offices and CMPOs.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that counselling for prevention of child marriage was conducted and action was taken by the CMPOs. With respect to Prohibition of Child Marriage Act and Rules, the detailed rules and proposal for amendment

in the Act though framed were not consented to by the Legal Department. It also stated that action was being initiated for notification of additional CMPOs at district and block level officers. It further stated that immediate efforts were being taken for stopping of child marriage on receipt of complaints through 181 Mahila Helpline, Rajasthan Sampark Portal etc.

Audit is of the view that laxity in finalizing Rules and delays in appointing the main functionaries under the Act has meant that Rajasthan has not been able to effectively tackle and get rid of the social evil of child marriage.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that due to concerted and coordinated efforts among the various departments, child marriage has reduced to 25 *per cent* as per National Family Health Survey 5 (NFHS 5) during the period 2019-21.

3.2.4 Rajasthan Prevention of Witch-hunting Act, 2015

Rajasthan Prevention of Witch-hunting Act[26], 2015 provides for measures to tackle the menace of witch-hunting and to prevent the practice of witch craft in the State and matters connected therewith or incidental thereto.

As per police data, 31 cases of witch-hunting were registered during 2015-17. However, in response to a question in the State Legislature, the Home Department replied that 189 such incidents had occurred during 2015-17. This indicated discrepancies in the numbers of cases related to witch-hunting being recorded.

Further, as per data provided by DGP Rajasthan, (September 2020) 106 cases were registered in the State during 2017-20 (up to March 2020).

Lack of initiative by concerned authority

As per Rule 5(i), the State Government, was required to identify the area where it had reason to believe that offence may take place or there was an apprehension of recurrence of an offence under the Act.

Scrutiny of records of Commissioner, WED showed that identification of vulnerable areas was not carried out in the State during 2015-17.

Scrutiny of records of 11 test checked SP offices revealed that 19 cases of witch-hunting (Pratapgarh-1, Tonk-3, Udaipur-12 and Pali-3) were registered during 2015-17 (upto March 2017) which reflects that these areas were vulnerable to witch-hunting but such identification was not done as of March 2017. Moreover, of the total incidents (189) which were reported by Home Department to the Legislature, 130 incidents (68.78 *per cent*) happened in three districts Bhilwara (50), Udaipur (38) and Dungarpur (42) which showed that there were vulnerable areas which required urgent, integrated and concerted efforts of all the stakeholders.

26 This Act was enacted by the State Legislature and figures of reported cases are not captured in NCRB Reports.

GoR stated (February 2019) that District Administration has been instructed (February 2018) to identify vulnerable areas for witch-hunting within one month as per model action plan.

Further scrutiny of records of WED revealed (August 2020) that identification of vulnerable areas had still not been carried out in the State as of August 2020. Records of test checked 11 police districts (Jaipur East, Jaipur West, Jaipur Rural and Tonk in August-September 2020, and remaining seven police districts in August-October 2021) revealed that 39 cases of witch-hunting (Pratapgarh-1; Tonk-17 and Udaipur-21) were registered under this Act during April 2017 to March 2020.

Further, during test check of records of DGP Rajasthan in September 2020, audit observed that 106 cases were registered in the State during 2017-20 (upto March 2020) which reflects that these areas (Bhilwara: 50; Tonk: 09; Jodhpur (West): 01; Jodhpur (Rural): 01; Banswara: 04; Ajmer: 10; Jhalawar: 03; Udaipur: 15; Dungarpur: 02; Rajsamand: 04; Pratapgarh: 03; Chittorgarh: 02 and Sawaimadhopur: 2) were vulnerable to witch-hunting but such identification was not done as of March 2020.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that five districts (Ajmer, Bhilwara, Dungarpur, Rajsamand and Udaipur) were identified as vulnerable areas for witch-hunting where more incidents had occurred. Further, 109 cases were registered in the police in the State under the act as of December 2020.

The reply is not tenable as the number of registered crimes provided by WED for districts identified as vulnerable did not tally with the data provided by DGP. Hence, the possibility of incorrect identification of vulnerable areas also existed.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that changing the list of vulnerable areas on the basis of possibilities did not seem adequate. It added that some cases were received directly by police due to which there was possibility of difference in number of registered cases.

Hence, the fact remains that WCD was not reconciling data of registered cases due to which actual status of prevalence of crime was not available with them.

3.2.5 Dowry Prohibition Act, 1961

The Dowry Prohibition Act, 1961 was enacted to prohibit the giving, taking or abetting of dowry. As per crime data available in NCRB report, Rajasthan was ranked fourth during 2019 with regard to dowry death cases registered in the country.

Dowry related registered crimes[27] account for 52.53 *per cent*[28] of total registered crime against women during 2010-19 in the state. However, at the same time registration of the cases (137) under the Dowry Prohibition Act, 1961 is negligible (0.10 *per cent*), and clearly indicative of lack of awareness among the public regarding the provisions of the Act combined with poor implementation of the Act in the State.

Lack of initiative by concerned authority

Rule 4 of the Rajasthan Dowry Prohibition Rules, 2004 stipulates that complaint can be filed by any aggrieved person or parent or relatives or by any Recognized Welfare Institution in writing to DPO. As per Section 8(B) (2) of the said Act, DPO is responsible to prevent taking or abetting the taking of dowry and to collect such evidence for prosecution of the persons committing offences under the Act.

Scrutiny of records of Chief Dowry Prohibition Officer (CDPO) revealed (September 2020) that no complaint under the Act was received in the CDPO's offices since enactment of the Act. However, as per police data, as many as 4,553 cases of dowry death (section 304B of IPC) and 1,38,195 cases[29] of domestic violence including demand of dowry were registered in various Police Stations during 2010-19 in the State.

Further scrutiny of records of test checked eight districts of SJED (Jaipur and Tonk in August-September 2020, and remaining six districts in August-October 2021) revealed that during 2017-20, none of the aggrieved persons or relatives approached the Dowry Prohibition Officers to report their grievances which clearly shows utter failure of DPOs, the Act and its implementation.

SJED, GoR did not furnish reply.

Thus, in spite of the fact that incidents related to dowry were prevalent in the society, it was astonishing to note that despite thousands of cases registered under the IPC not a single complaint was received in the office of the CDPO. Moreover, audit could not find evidence that the Department/CDPO made any effort to examine the reasons behind such tendency. This underscores the fact that the mechanism as specified in the Act was either non-existent or non-functional.

27 Dowry death (section 304B of IPC), cruelty by husband or his relatives (section 498A of IPC) and Dowry Prohibition Act, 1961

28 Percentage of cases related to dowry during 2010: 63.29 *per cent*, 2011: 63.39 *per cent*, 2012: 62.90 *per cent*, 2013: 53.46 *per cent*, 2014: 52.38 *per cent*, 2015: 52.72 *per cent*, 2016: 51.62 *per cent*, 2017: 46.72 *per cent*, 2018: 45.38 *per cent* and 2019: 45.38 *per cent*.

29 Cruelty by husband or his relatives (section 498A of IPC): 1,38,058 and Dowry Prohibition Act: 137

Police (Home Department)

3.2.6 The Indecent Representation of Women (Prohibition) Act, 1986

As per Section 4 of the Indecent Representation of Women (Prohibition) Act, 1986, no person shall publish, or cause to be published, or arrange or take part in the publication or exhibition of any advertisement and produce, sell, let to hire, distribute, circulate or send by post any book, pamphlet, papers, slide, films, writing, drawing, painting, photograph, representation or figure which contains indecent representation of women in any form.

As per police data provided (September 2020) by DGP, Rajasthan, 365 cases were registered with the police under the Act during the years 2010-19 and 68.77 *per cent* (251 cases) of the incidents were reported in 12 districts[30] alone implying that certain areas of the State were prone to crimes under this Act.

Lack of initiative by concerned authority

As per Section 5 of the Indecent Representation of Women (Prohibition) Act, 1986, any Gazetted Officer authorized by the State Government may, within the local limits of the area for which he is so authorized seize any item which he has reason to believe contravenes any of the provisions of this Act. The police staff available at a police station is authorised to take action in such cases and conduct search and seizure of the illicit materials under the Act.

A total of 183 cases were registered during 2012-19 under Indecent Representation of Women (Prohibition) Act in the State and 52.46 *per cent* of the incidents were reported in seven districts[31] .

Test check of police districts (11) revealed that 43 cases were registered in eight[32] of these districts while three had none during 2012-19. Further, merely eight of these 43 cases were registered on the basis of *suo moto* search and seizure under the Act, and that too, in only three police districts (Jaipur Rural-three, Tonk-four and Udaipur-one).

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that cases relating to indecent representation of women were being registered under Section 292, 292A, 293, 294 of Indian Penal Code/ Information Technology Act 2003 and action was being taken accordingly.

Audit is of the view that cases were not registered through the Indecent Representation of Women (Prohibition) Act, 1986 and this was indicative of lack of sincere efforts by the police to initiate requisite action as per provisions of the Act.

30 Jaipur North: 64; Jodhpur East: 32; Nagaur: 18; Bhilwara: 18; Jaipur South: 24; Bundi: 14; Jodhpur West: 12; Baran: 12; Jaipur West: 16; Jhalawar (16); Ajmer (13) and Pali (12).

31 Jaipur North: (20); Jhalawar (15); Bhilwara (14); Bundi (12); Jodhpur West (12); Baran (12) and Jaipur West (11).

32 Jaipur East (2); Jaipur West (11); Jaipur Rural (4); Tonk (1); Kota city (2); Udaipur (6); Pali (5) and Baran (12).

3.2.7 Registration of cases through court intervention

Section 154 (3) and 156 (3) of Code of Criminal Procedure, 1973 (Cr PC) provides for registration and investigation of cases at the instance of court/magistrate/higher authorities in case Police does not register the complaints in the first instance. Scrutiny of records of 11 test checked police districts revealed that majority of the crimes against women were registered using these sections during January 2012- March 2017 as shown below in ***Table 5***:

Table 5

Registered crimes against women	Registered after court intervention (sec 156(3) of CrPC)	Registered after intervention by higher authorities (sec 154(3) of CrPC)	Registered at Police Station (sec 154(1) of CrPC)
46,120	24,609 (53.36%)	1,863 (4.04%)	19,648 (42.60%)

GoR stated (March 2019) that incidents of crime were being registered freely and without fear in the state. Further, GoR attributed the registration of more cases through intervention of court to reporting the case after taking legal advice and exaggeration of the incidents by victims. However, in case of non-registration of complaints directly at the Police Stations as per Section 154(1) CrPC, departmental and legal action is initiated against the concerned officials.

Further scrutiny of records of test checked 11 police districts (Jaipur East, Jaipur West, Jaipur Rural and Tonk in August-September 2020, and remaining seven police districts in August-October 2021) revealed the following situation for the period April 2017- March 2020 as shown below in ***Table 6*** :

Table 6

Registered crimes against women	Registered after court intervention (sec 156(3) of CrPC)	Registered after intervention by higher authorities (sec 154(3) of CrPC)	Registered at Police Station (sec 154(1) of CrPC)
30,155	9,719 (32.23%)	2,429 (8.06%)	18,007 (59.71%)

It is evident from aforesaid table that there has been decrease in registration through intervention of court cases and increase of cases registered directly at police stations during 2017-20, as compared to 2012-17.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that percentage of registration of cases through court intervention had declined. Further, action had been initiated against defaulting officers who were not registering cases in police station.

However, still high percentage (32.23 *per cent*) of cases were still being registered through alternate means as found in test checked 11 police districts, suggesting that there was need for enhancing trust between ground level police functionaries and the public.

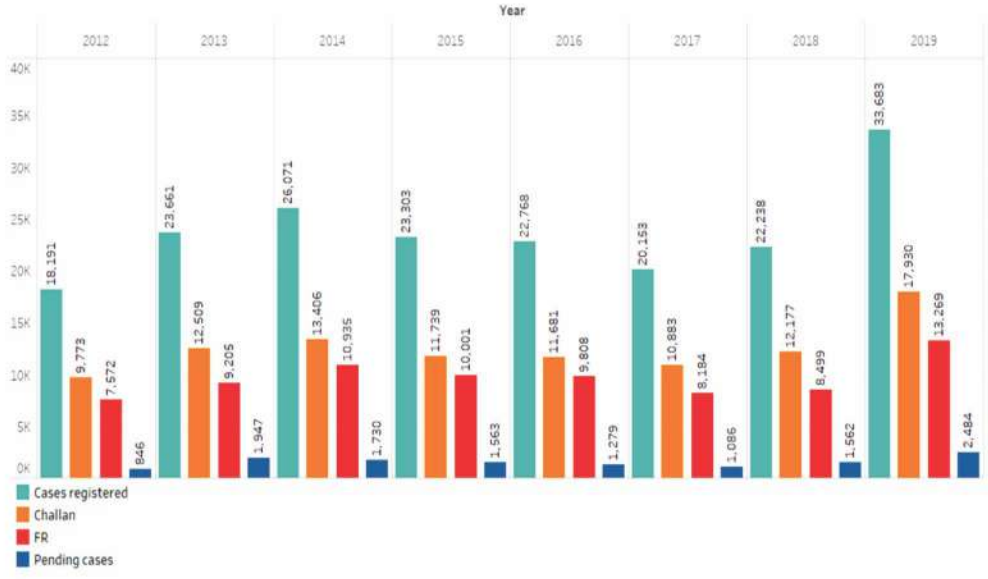
3.2.8 Delay in Investigation and submission of Challans/FRs in the Courts

Complaints reported at the police station are recorded as First Information Report. Thereafter, Investigative officer is nominated by the SHO for investigation of case. On completion of Investigation, in case sufficient evidence to proceed against an accused is not available, the investigative officer files a Final Report (closure report). Conversely when the investigative officer collects sufficient prima facie evidence against the accused, a Charge Sheet or Challan is prepared and is submitted in the court.

According to the Paragraph 4.55 of the Rajasthan Police Manual 2001, every investigation must be completed without unnecessary delay or break. Circle Officers should see that for ordinary cases, investigation is not delayed beyond 15 days without sufficient cause. In case of further delay in investigation, after reviewing the case, SP can approve extension up to 30 days, IG up to 60 days and Nodal Officer of Women Crime Redressal Cell (IG, Human Rights) for more than 60 days.

Audit observed that a total of 1,90,068 cases were registered[33] under four major crimes i.e. 'Rape', 'assault on women with intent to outrage her modesty', 'cruelty by husband or his relatives', and 'dowry death' in the State during the period 2012-2019. Out of these, 77,473 cases were closed and in 1,00,098 cases challans were submitted in the Court by investigative officers while 12,497 cases were pending. During 2012-19, 1,41,795 persons were arrested for the aforesaid four categories of crimes. Details are shown in the ***Chart 13*** below.

Chart 13: Details of cases registered, challan, Final Reports submitted in the Court and pending cases during 2012-19



33 As per monthly crime reports and 'Crime in Rajasthan' published by Director General of Police Rajasthan.

Scrutiny of records of registered 16,434 cases relating to crime against women in 47 test checked Police Stations for the period 2012-17 revealed the following:

- Delays in completion of investigation in 2,515 cases (15.30 *per cent*) relating to dowry, rape, POCSO and domestic violence etc. ranged from 60 to 1,855 days after registration of cases and approval of competent authority was also not obtained in these cases.

- After completion of investigation, delays in submission of challans (charge sheet containing charges found sustainable) to the courts for conviction ranged from 30 to 735 days in 1,113 cases (6.77 *per cent*).

- Delay in submission of Final Reports (proposal for closure of the case) to the court in 1,177 cases (7.16 *per cent*) also ranged from 30 to 1,431 days.

GoR attributed (January-March 2019) the delays in investigation to granting of stay orders by courts, overburdening of staff and delay in sample reports from Forensic Science Laboratory (FSL). Further, instructions for obtaining approval of competent authority in case of delayed investigations were also issued in September 2017 and November 2018 to all the SPs/DCPs.

Though reasons such as staff overburdening due to shortages may be genuine, the reply is not convincing as it is the responsibility of the investigating officer to timely obtain the test reports from FSL.

Further scrutiny of records of 9,415 cases relating to crime against women in 47 test checked Police Stations (14 in Jaipur East, Jaipur West, Jaipur Rural and Tonk police districts in August-September 2020, and 33 in remaining seven police districts in August-October 2021), for the period April 2017 to March 2020, revealed the following:

- Delays in completion of investigation in 2,566 cases (27.25 *per cent*) relating to dowry, rape, POCSO and domestic violence etc. ranged from 61 to 1511 days after registration of cases and approval of competent authority was also not obtained in these cases, despite instructions issued by GoR for the same.

- After completion of investigation, delays in submission of challans (charge sheet containing charges found sustainable) to the courts for conviction ranged from 31 to 1207 days in 1,612 cases (17.12 *per cent*).

- Delay in submission of Final Reports to the court in 1,151 cases (12.23 *per cent*) ranged from 31 to 1329 days.

Home Department, GoR's reply (February 2021) to the draft report (December 2020) was similar to what it gave in March 2019. Further, it stated that FSL and CCTNS projects had helped in bringing improvements in investigation of cases. ADG (Civil Rights) issued directions (December 2020) to SPs/DCPs for reduction of time limit in providing justice to victims of Rape and POCSO cases.

However, though the Home department provided aggregated data of disposal of cases, pendency etc., it did not provide details of disposal of cases highlighting the extent of delay at each level i.e. investigation and submission of Challan/FR in the courts. ***Table 7*** shows the details of pendency of cases related to crime against women during the period 2010-19. It clearly indicates that cases pending for disposal were increasing during the period.

Table 7

Year	Dowry Death	Abetment of suicide of women	Cruelty by husband or his relative	Rape	Assault on women with intent to outrage her modesty	Kidnapping and abduction of women	Others	Total
2010	65	14	324	160	30	272	55	920
2011	55	15	404	159	32	309	49	1023
2012	78	16	512	225	31	299	81	1242
2013	77	24	1155	470	245	646	126	2743
2014	50	22	1016	435	229	608	122	2482
2015	68	15	885	436	174	547	100	2225
2016	62	17	677	349	191	421	101	1818
2017	56	21	480	376	174	412	80	1599
2018	67	17	727	542	226	551	66	2196
2019	91	18	1280	643	470	766	103	3371
Total	**669**	**179**	**7460**	**3795**	**1802**	**4831**	**883**	**19619**

Timely investigation of registered cases is essential for prompt redressal of grievances and delivery of justice. However, substantial delays at each level i.e. investigation and submission of challans/final reports, without approval of competent authorities, resulted in delayed/denied redressal to victims in many cases.

3.2.9 Functioning of Mahila evam Bal Desk

Centre for Development of Police Science and Management (CDPSM), Rajasthan Police Academy (RPA) Jaipur issued (2004) guidelines for setting up *Mahila evam Bal Desk* in each police station for providing friendly and conducive environment to women and children, to convey their grievances without fear and pressure. It was also expected to assist victims by suitable measures/counseling by police. Basic facilities like female toilets, seating arrangement and display board with name and telephone number etc., was to be made available at *Mahila evam Bal Desk*. Such *Mahila evam Bal Desk* had been established in 821 police stations[34] in the state as of March 2017.

As per guidelines, one Sub-Inspector (SI) (Preferable female)/Assistant Sub-Inspector (ASI)/Head Constable (HC) with two female constables were to be deployed in each *Mahila evam Bal Desk*. Training was also required to be given to desk officers and officials.

34 This desk was to be established in the police stations (821) excluding police stations where MSSK had established (40).

Audit scrutiny (April 2017 – May 2018) of records of selected 36 test checked police stations and *Mahila evam Bal Desks* for the period 2012-17 revealed that two Desks in PSs *Bekaria* (Udaipur) and *Parsola* (Pratapgarh) were not functional. Further, female officers in charge were not deployed in 33 Desks, basic facilities/infrastructures like furniture and female toilets etc. were not provided and display boards showing details[35] of *Mahila evam Bal Desk* were not put up in most of them *(Details in Appendix-I)*

GoR stated (March 2019) that shortcomings would be removed after availability of budget and human resource. Further, instructions have been issued to all SPs/DCPs for displaying the necessary information at police stations.

Further scrutiny of records in 10 test checked Police Stations and *Mahila evam Bal Desks* (Jaipur East, Jaipur West, Jaipur Rural and Tonk police districts) in August-September 2020, and remaining 26 Police Stations and *Mahila evam Bal Desks* in August-October 2021, for the period April 2017 to March 2020, revealed that issues such as deployment of female officers in charge, availability of basic facilities/infrastructure and display boards with *Mahila evam Bal Desk* information had still not been resolved in most of them *(Details in Appendix-I)*.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that steps had been taken for better equipping the *Mahila evam Bal Desks.* For providing computer and furniture for the *Mahila evam Bal Desk,* ₹ 5.00 crore had been sanctioned and female staff (only 9 per cent available) had been deployed based on availability. It was added that female staff was deployed in four test checked police stations *Amarsar, Phulera, Narena* and *Bhankrota* in Jaipur (west). Further construction of reception hall with *Mahila evam Bal Desk* was under process in each police station.

Thus, despite instructions given by GoR, the situation has not improved on the ground which would hamper efforts towards creating a friendly and conducive environment for female victims to register their complaints.

3.2.10 Community Liaison Group

Director General of Police issued (May 2007) standing order for constituting Community Liaison Group (CLG) at each district level and police station level for maintaining law and order and to act as a bridge between police and various communities. Main purpose of CLG was to make the public self-reliant for solving their problems. Their specific tasks included conducting public awareness programmes, helping police in curbing crime in the area, work on improving police-community relations, helping police in maintaining harmony and order in the area etc. In particular, CLGs have the potential to contribute towards prevention and redressal of women related crimes by reassuring public's trust in police, by raising awareness about SLLs and by engaging the public in building a safe environment for women. The groups were to have

35 Display boards showing name, address and telephone numbers of the concern officers, commissions, protection officers, NGOs, Legal-medical assistance, protection homes/shelters and women and child helplines etc.

compulsory representation of women which would enable them to effectively present and discuss the problems being faced by women in the area.

There were 40 police district level and 821 police station level CLGs functional in the State as of March 2017. Audit scrutiny of records of 36 test checked police stations in 11 police districts revealed for the period 2012-17, the following:

- In every CLG, at least two women and two members from weaker sections were to be included compulsorily. However, in 23 police stations (63.89 *per cent*) and five SP offices (45.45 *per cent*) members from weaker section and women were not included in the concerned CLG. *(Details in Appendix-II)*

- CLG members were required to be trained regarding their responsibilities. However, in nine SP offices (81.82 *per cent*) and 24 Police Stations (66.67 *per cent*) necessary training to CLG members was not provided. *(Details in Appendix-II)*

- At beat level[36], 12 to 15 members, at police station level 20 to 35 members and at district level 20 to 40 members were to be inducted in CLGs. However, in two SP offices (Pali and Kota City) and 11 Police Stations (30.56 *per cent*) members as per norms were not included in the CLGs constituted. *(Details in Appendix-II)*

- Meetings of CLG were to be held bi-monthly at the district headquarter and police station level and once a month at the beat level. Proceedings of meetings were to be documented in a register. District level CLG was to monitor CLG meetings at police station and beat level. However, in eight SP/DCP offices shortage of CLG meetings than prescribed ranged from 57 to 97 *per cent* and in 12 police stations such shortage ranged from 13 to 100 *per cent*. Further, details of proceedings of meetings were not entered in the CLG register.

- SP offices were required to review progress on half yearly basis and submit a report to Police Headquarters and Range IG concerned on 15 January and 15 July every year. However, seven out of 11 SP offices (63.64 *per cent*) did not review the function of CLGs half yearly and also did not submit a report to Police Headquarters and the range IG concerned. *(Details in Appendix-II)*

- In nine police stations, SP Jaipur rural (2012-15), SP, Udaipur (2012-14) and SP, Pali (2014-17) records of CLG were not made available to Audit for verification. *(Details in Appendix-II)*

GoR stated (March 2019) that Community Liaison Groups after including the members of all religions, male/female, social and economic sector, have been reconstituted (January 2019) according to order of ADGP (Police Community Policing) Rajasthan, Jaipur.

36 A beat is the territory and time that a police officer patrols. Beat police typically patrol on foot or bicycle which provides more interaction between police and community members.

Further scrutiny of records in 10 test checked Police Stations (Jaipur East, Jaipur West, Jaipur Rural and Tonk police districts) in August-September 2020, and 26 Police Stations in August-October 2021, for the period April 2017 to March 2020, revealed the following:

- In 24 police stations (66.67 *per cent*) and four SP/DCP Offices (36.36 *per cent*) members from weaker section and women were not included in the concerned CLG. The records related to CLG were not provided by six test checked Police Stations *Sadar* (Jaipur West), *Ambamata, Ogana* (Udaipur), *Pratapgarh, Parsola* (Pratapgarh) *Sojat* Road (Pali). *(Details in Appendix-II)*

- In 10 SP/DCP offices (90.90 *per cent*) and 34 Police Stations (94.44 *per cent*) necessary training to CLG members was not provided. *(Details in Appendix-II)*

- In two DCP/SP offices (Jaipur-East and Kota City) and eight Police Stations (22.22 *per cent*), number of members as per norms were not included in the CLGs constituted. *(Details in Appendix-II)*

- In 10 SP/DCP offices shortage of CLG meetings than prescribed ranged from 50 to 100 *per cent.*

- 10 out of 11 SP/DCP offices (90.90 *per cent*) did not review the functioning of CLGs half yearly and also did not submit a report to Police Headquarters and the range IG concerned. *(Details in Appendix-II)*

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that separate training programme/workshop for CLG members were not organised. However, information relating to CLG work was provided during meetings of CLG members.

GoR did not provide details of CLG meetings, category wise details of members deployed in CLG at test checked districts and at police stations level. Further, details of review progress submitted half yearly by SP offices to Police Headquarters and Range IG concerned were also not provided.

Audit is of the view that non-inclusion of members from weaker section and women in CLGs, not providing necessary training members, shortages in conduct of meetings and lack of periodic review of the functioning at the level of range IG and Police Headquarters show that the CLG initiative was not being implemented as effectively as envisaged.

3.2.11 Quality of investigation of cases

3.2.11.1 Collection and sending samples to Forensic Science Laboratory

According to directions issued (September 2011) by Additional Director General (Crime Branch) and in January 2013 by the Additional Director General (Civil Rights), in respect of rape and POCSO cases, medical examination of the victim should be done within 24 hours and if accused is arrested, the samples

(clothes, semen, swab, blood etc.) of the victim and the offenders should be collected and sent to Forensic Science Laboratory (FSL) immediately for analysis. Under POCSO, test reports should be collected from FSL on priority basis and investigation should be completed within one month and challan should be submitted in the court.

Records of samples and FSL reports regarding 665 rape and POCSO cases (out of 1,133 cases) registered in 47 Police Stations during 2012-17 were test checked. Audit results involving instances of delays in sample collection, submission to FSL and receiving the test reports from FSL is given in ***Table 8***.

Table 8

Rape/ POCSO cases	Test checked	Samples collected	Not collected	Samples collected but not sent to FSL	Sample collection Delay		Delay in sending sample to FSL		Delay in collection of examination report from FSL	
					Cases	Range (days)	Cases	Range (days)	Cases	Range (days)
1,133	665	569	96	63	342	2 to 834	452	2 to 1,113	312	43 to 1,207

The following can be deduced from the table above:

- In 96 cases (14.44 *per cent*) samples were not collected and in 342 cases (*60.11 per cent*) samples of the victims/offenders were collected with delays upto 27 months.
- In 63 cases (11.07 *per cent*), samples (clothes, semen, swab, blood etc.) were collected and deposited in *Malkhana* (store of seized items). However it was not sent to the FSL for forensic tests and in 452 cases (79.44 *per cent*) samples were forwarded to the FSL with delays upto 3 years.
- In 312 cases examination reports were collected from FSL with delays upto 39 months.

GoR stated (March 2019) that the non-collection/delay collection of samples by investigating officer was either due to delay in reporting of incident or delay in providing samples by victims. It was added that instructions are issued from time to time by GoR/Police Headquarters for timely collection of samples.

The reply is not convincing as in cases where samples were collected and sent to FSL, even their test reports were not taken from FSL up to three years despite GoR instructions for timely collection of samples, submission to FSL and collection of test reports from the FSL.

Further scrutiny of records of samples and FSL reports regarding 624 rape and POCSO cases (out of 915 cases) registered in 14 test checked Police Stations (Jaipur East, Jaipur West, Jaipur Rural and Tonk police districts in August-September 2020) and remaining 33 Police Stations of Udaipur, Pratapgarh, Pali,

Kota City, Kota Rural, Baran and Bharatpur police districts in August-October 2021, for the period April 2017 to March 2020, revealed instances of delays in sample collection, submission to FSL and receiving the test reports from FSL, as given in ***Table 9.***

Table 9

Rape/ POCSO cases	Test checked	Samples collected	Not collected	Samples collected but not sent to FSL	Sample collection Delay		Delay in sending sample to FSL		Delay in collection of examination report from FSL	
					cases	Range (days)	cases	Range (days)	Cases	Range (days)
915	624	438	186	87	188	2 to 297	311	2 to 770	258	13 to 1178

The following can be deduced from the table above:

- In 186 cases (29.81 *per cent*) samples were not collected and in 188 cases (42.92 *per cent*) samples of the victims/offenders were collected with delays upto 9 months.
- In 87 cases (19.86 *per cent*), samples (clothes, semen, swab, blood etc.) were collected and deposited in *Malkhana* (store of seized items). However, they were not sent to the FSL for forensic tests and in 311 cases (71.00 *per cent*) samples were forwarded to the FSL with delays upto 25 months.
- In 258 cases examination reports were collected from FSL with delays upto 38 months.

Audit noticed that the percent of cases in which sample was not collected had increased during 2017-20 as compared to 2012-17.

Home Department, GoR's reply (February 2021) to the draft report (December 2020) was similar to what it gave in March 2019. Further, it stated that samples were being collected according to guidelines issued by Chandigarh Science Forensic Laboratory.

The slackness in collecting samples, failure to forward or delayed forwarding of samples for examination, delay in collection of the examination reports, points to insensitivity in cases related to incidents of rape and crimes under POCSO. In such a situation possibility of adverse impact on investigation and conviction in such heinous crimes cannot be ruled out.

3.2.11.2 Delay in examination of samples by FSL

Audit scrutiny of records of state FSL regarding samples received from 47 test checked police stations during 2012-17 revealed that there were significant delays in 98.64 *per cent* cases (436 cases out of 442) in examination of the

samples related to cases of rape and POCSO. The details of delays in such cases is given in the ***Table 10.***

Table 10

Name of Unit	Samples received during 2012-17 (March 2017)	Time taken in testing (in days)				
		Up to 30	31 to 90	91 to 180	181 to 365	366 and above
State FSL Jaipur	442	6	45	71	50	270

From the above table, it can be seen that there were delay of more than one year in 270 cases (61.09 *per cent*) during 2012-17 (March 2017).

Director, State FSL intimated (April 2018) that testing of samples are carried out on first cum first serve basis. It was added that, reasons for delays cannot be explained in the absence of complete details of the cases. Further, test reports at present are being sent within three months approximately from the date of receipt. The reply is not convincing only 11.54 *per cent* samples (51) were tested within period of three months and 88.46 *per cent* samples were examined with delays during 2012-17.

Further, scrutiny of records (September 2020) of state FSL regarding samples received from 47 test checked police stations during 2017-20 revealed that there were significant delays in 70.14 *per cent* cases (195 cases out of 278) in examination of the samples related to cases of rape and POCSO. The details of delays in such cases is given below in ***Table 11.***

Table 11

Name of Unit	Samples received during April 2017 to March 2020	Time taken in testing (in days)				
		Up to 30	31 to 90	91 to 180	181 to 365	366 and above
State FSL Jaipur	278	83	77	46	32	40

From the above table, it can be observed that despite improvements over previous years, still there were delays of more than 90 days in 118 cases (42.45 *per cent*) during April 2017 to March 2020.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that DNA examination was pending with FSL for none of the cases upto 2017. Further, it also stated that equipment required for DNA test were procured under Police Modernisation Scheme and *Nirbhaya Fund Yojana* and 10 personnel were deployed on contract basis during 2020 for one year.

Audit considers that the reply does not provide the complete picture as steps taken for improvement of performance of Serum, Biological and other divisions was not intimated.

3.2.11.3 Underutilization of Mobile Forensic Units

In Rajasthan, to help in evidence collection and investigation at the crime spot without delay, 34 Mobile Forensic Units (MFUs) were functional covering all 40 police districts as of March 2017.

Scrutiny of records of seven MFUs revealed that number of visits of MFUs for identification and collection of evidence material to help in investigation was minimal as they visited crime spots only in 331 (4.81 *per cent*) cases of crime against women out of the total 6,877 serious incidents (Rape and POCSO: 6,262 cases and Dowry death: 615 cases) during 2012-17. Further, the visits per month by each MFU ranged between one and six (except in Jaipur) only. Additional Directors Regional FSLs stated (October 2017-May 2018) that utilization of MFU services was dependent on police officer investigating the incidents. They also added that, had the MFU been called for at the crime spot for collection of samples/evidence, the result of investigation could have been better.

GoR stated (March 2019) that in all the rape and POCSO cases the services of MFUs are being utilized.

Further, scrutiny of records of nine MFUs maintained at State FSL revealed (September 2020) that out of total 5,913 serious incidents (Rape and POCSO: 5,567 cases and Dowry death: 346 cases) during 2017-March 2020, MFUs visited crime spots only in 488 cases (8.22 *per cent*) of crime against women. Further, the visits per month by each MFU ranged between one and seven (except in Jaipur).

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that the MFUs visited the site for identification and collection of evidence after receipt of information from police control room/investigating officer. Utilisation of MFUs was dependent on investigating officer and assistance of MFUs was being immediately provided in crime against women cases on the basis of requirement. In all sensitive cases of Rape and POCSO, MFUs were being utilised.

Details of visits carried out by 34 MFUs during 2011-2020 were also provided. However, a satisfactory reply as to why crime spots were visited only in 488 cases (8.22 *per cent*) out of 5,913 cases during 2017-20 by test checked nine MFUs was not provided.

Audit observed that there was a marginal improvement in utilisation of MFUs during the period 2017-20. However, contrary to the claims of GoR, the department had failed to ensure optimum and prompt utilization of the MFUs for collection of evidence from the location of the crime. Further, if the use of MFU was dependent on the investigating officer, such low utilization indicates that the investigating officers had not been effectively directed to use MFUs.

3.2.11.4 Not conducting DNA test and Audio-Visual recording

Considering the significance of DNA testing in ensuring convictions and removing doubts in cases of rape and POCSO, Director General of Police

directed (June 2010 and January 2013) that in rape cases, DNA test must be carried out compulsorily and in POCSO cases, DNA test was to be assured preferably. Additionally, blood, sputum/saliva, semen, vaginal swab etc., samples were to be necessarily taken and kept in reserve, so that DNA test may be carried out as and when needed. Further, all the relevant aspects of case were to be recorded verbatim in the statement of the victims and audio-visual recording should be ensured in all the POCSO cases.

Scrutiny of records of 11 test checked police districts revealed that out of 6,527 registered cases of rape/POCSO cases for the period during 2012-17, DNA tests were not conducted in any of the rape/POCSO cases except in Kota city (four cases) and Udaipur (two cases). The reasons for not conducting DNA tests were not available on record.

Further, out of 1,687 POCSO cases reported in six[37] test checked police districts, audio-visual recording was conducted only in 327 cases (19.38 *per cent*). While, audio-visual recording was not conducted in any of the 697 POCSO cases reported in five[38] test checked districts.

Similarly, DNA test was not conducted in any of the 1,133 rape/POCSO cases registered in 47 test checked police stations. Further, audio-visual recording was not conducted in 47 test checked police stations (250 POCSO cases) except in police station, *Guda Endla* (Pali) where audio-visual recordings were done in all 15 registered cases.

GoR accepted the facts and stated (January-March 2019) that action is being taken to provide necessary equipment for audio-visual recording of statements of victim in POCSO cases wherever not available. Instructions have also been issued again to all SPs/DCPs for conducting DNA tests/audio visual recordings in all rape/POCSO cases to the possible extent.

Further scrutiny of records of four test checked police districts (Jaipur East, Jaipur West, Jaipur Rural and Tonk) in August-September 2020, and remaining seven police districts in August-October 2021 revealed that DNA testing and audio-visual recording were still not being carried out in a large number of cases during 2017-20. Out of 5,258 registered cases of rape/POCSO, DNA test was not conducted in 3,643 cases (69.28 *per cent*). The reasons for not conducting DNA tests were not available on record. Out of 1,422 POCSO cases, audio-visual recording was conducted in 771 cases (54.22 *per cent*) in test checked districts. The data of audio-visual recording were not provided by three SP offices (Tonk, Jaipur East and Baran).

Similarly, DNA tests were not conducted in 637 (69.62 *per cent*) out of 915 registered rape/POCSO cases and audio-visual recordings were conducted in 257 cases out of 338 POCSO cases in 14 test checked Police Stations of Jaipur East, Jaipur West, Jaipur Rural and Tonk police districts in August-September 2020, and remaining 33 Police Stations of Udaipur, Pratapgarh, Pali, Kota City,

37 Tonk (21 out of 160), Kota Rural (27 out of 303), Udaipur (2 out of 411), Jaipur Rural (197 out of 198), Kota City (31 out of 306) and Pali (49 out of 309).

38 Jaipur (East), Jaipur (West), Baran, Bharatpur and Pratapgarh.

Kota Rural, Baran and Bharatpur police districts in August-October 2021 for the period April 2017 to March 2020.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that resources for audio-visual recording were provided in most of the police stations/circle offices. DNA testing was being carried out in sensitive rape and POCSO cases and videography was being done. Also, ADG (Civil Rights) issued (August 2020) standard operating procedure for investigation of Rape and POCSO cases.

Considering the fact that DNA test results are significant in ensuring convictions and removing doubts in cases of rape and POCSO, the reply of GoR is not tenable as during audit of 47 test checked police stations it was observed that DNA tests were not conducted in 637 (69.62 *per cent*) out of 915 registered Rape/POCSO cases for the period April 2017 to March 2020. Moreover, evidence regarding augmenting resources for audio-visual recording was not provided.

Department for Child Rights

3.2.12 The Protection of Children from Sexual Offences Act, 2012

The Protection of Children from Sexual Offences (POCSO) Act, 2012 was enacted to protect children from offences of sexual assault, sexual harassment and pornography and provide for establishment of Special Courts for trial of such offences and for matters connected therewith or incidental thereto.

As per police data, 2,025 cases were registered under the Act during 2016-19 in the State.

Lack of coordination with other agencies

The Child Welfare Committee (CWC) plays a key role in ensuring support, care, protection and rehabilitation of victims of sexual offences. As per Rajasthan Juvenile Justice (Care and Protection of Children) Rules, 2011 CWC is expected[39] to coordinate with the Police and other agencies involved in the care and protection of children with the support of District Child Protection Unit (DCPU) and submit their work report to State Child Protection Unit on quarterly basis.

During scrutiny of records of eight test checked CWCs, information regarding existence of coordination on aspects such as investigations, sample collection, forensic examinations, etc. with Police and other agencies involved in the care and protection of children was not found on record. Such information was also not made available to Audit.

GoR stated (February 2019) that coordination activities of CWCs with police, etc. is a regular process.

39 As per Rule 25(r) of Rajasthan Juvenile Justice (Care and Protection of Children) Rules, 2011.

Reply is not convincing as there were 159 instances (incidents under rape/POCSO), where samples of victims/offenders were not collected or collected but not sent for examination in FSL ***(paragraph 3.2.11.1)*** and DNA tests in POCSO cases were not conducted ***(paragraph 3.2.11.4)*** in 47 test checked police stations during 2012-17, which clearly indicate lack of communication and proper coordination between the agencies.

Further scrutiny of records in 14 test checked Police Stations (Jaipur East, Jaipur West, Jaipur Rural and Tonk police districts) in August-September 2020, and remaining 33 Police Stations in seven police districts in August-October 2021 revealed that there were 273 instances (incidents under rape/POCSO), where samples of victims/offenders were not collected or collected but not sent for examination in FSL. Further, DNA tests in 637 cases (out of 915) were not conducted ***(paragraph 3.2.11.4)*** during 2017-20. Further scrutiny of records of CWCs in two test checked districts (Jaipur and Tonk) in August-September 2020, and remaining six districts in August-October 2021, revealed that during 2017-20, coordination for monitoring of these cases by CWCs with police or courts was not apparent from the records of five test checked districts (Jaipur, Tonk, Pratapgarh, Kota and Baran). CWC Pali intimated (September 2021) that coordination was established with police and court, but no corroborative evidence was provided to Audit in this regard. Records were not provided by CWCs Udaipur (for April 2017 to 15th December 2019) and Bharatpur (for April 2017-18th October 2019). Hence, timely and effective investigations could not have been ensured.

DCR, GoR in its replies (January 2021 and January 2022) to the draft reports (December 2020 and November 2021 respectively) stated that "Rajasthan Juvenile Justice (Care and Protection of Children) Rules, 2011" was no more effective as GoI had notified new Juvenile Justice (Care and Protection of Children) Act 2015. These rules did not define the role and responsibility of Child Welfare Committee with reference to POCSO cases. In the context of POCSO cases, section 30 (XIII) of the Juvenile Justice (Care and Protection of Children) Act 2015 defines "*taking action for rehabilitation of sexually abused children who are reported as children in need of care and protection to the committee by Special Juvenile Police Unit or local police as the case may be, under POCSO Act 2012*". The POCSO Rules 2020 have been notified by the Government of India under the provisions of the POCSO Act 2012. In light of the new rules, State Government issued new set of guidelines for CWCs in the year 2020. CWC were discharging their duties in light of above mentioned provisions and other relevant provisions of POCSO Act, 2012. The CWCs did not have any role in the process and monitoring of police investigation.

The reply is not tenable as, Section 30 (xv) of the Juvenile Justice (Care and Protection of Children) Act 2015 provides that functions of the CWC includes *"co-ordination with the police, labour department and other agencies involved in the care and protection of children with support of the DCPU or the State Government*". Such coordination was not visible during Audit and GoR's reply also does not detail about the mechanism for coordination in place.

Conclusion

Still a high per cent victims of domestic violence incidents preferred to register the cases directly with the magistrates/police under sections of Indian Penal Code rather than through Protection Officers or Mahila Suraksha evam Salaha Kendras under the provisions of the PWDV Act. Filing of Domestic Incident Reports under PWDV Act, suffered for want of adequate numbers of Protection Officers as duties/functions of POs were assigned additionally to District Programme Officers/Prachetas of WED who were already in shortage in the department. WED did not ensure constitution of Internal Committees in all offices/workplaces in the State where ten or more employees were working. Adequate efforts to identify areas vulnerable to witch-hunting in any of the districts were not made.

Though Dowry Prohibition Officers were mandated to bring an end to the practice of dowry in society, none of the victims approached the CDPO in the state and DPOs in any of the district for relief.

There was lack of coordination between police and other agencies involved in the care and protection of the children.

Further, trust among the public on police functioning seemed to have improved as majority of the cases were getting registered directly in police stations. However, certain interventions such as Mahila evam Bal Desks, which were established for providing friendly and conducive environment to women and child to convey their grievances without fear and pressure, suffered for want of adequate human resource and infrastructure.

The quality of investigation of cases relating to rape and POCSO suffered as there was slackness in collecting samples, delay in forwarding of samples for examination and delay in collection of examination reports from the forensic laboratories. Also, in many cases, samples (clothes, semen, swab, blood etc.) collected from victims/offenders were not sent for forensic testing and were lying in Malkhana (store of seized items). Further, DNA test was not conducted in most of the rape and POCSO cases. This pointed to the negligence on part of the police in handling sensitive crimes relating to rape and POCSO. The delays in investigations were further exacerbated by the delays in submission of challans/FRs in a large number of cases. In such a situation possibility of an adverse impact on investigation and conviction of such heinous crimes cannot be ruled out.

Recommendations

3. *The State Government should ensure constitution of Internal Committees in all Public and Private Institutions for effective enforcement of 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act'.*

4. *The State Government may ensure that the registered cases of crimes against women are investigated and the charge sheets are filed as per the time schedule prescribed by law.*

5. *The State Government should train police personnel to handle cases of crime against women with due sensitivity in order to improve the trust of the public at large and specially women on the police.*

6. *The State Government should collect details of the cases where there has been negligence and delays in collection and forwarding of samples for forensic examination and fix responsibility against the erring officials.*

7. *In order to increase the efficiency and effectiveness of investigation of cases especially related to rape/POCSO, the State Government should encourage the investigating officers to adequately utilize the investigation apparatus including MFUs, DNA testing and audio-visual recording.*

3.3 Rehabilitation

Victims of crime against woman as well as vulnerable women living in difficult circumstances are provided relief, rehabilitation and necessary assistance so that they can lead their lives with dignity. Various schemes and measures have been formulated by the central and State Government for this purpose. The main components of rehabilitation and assistance to be provided under these schemes consist of provision of secure place as shelter, clothes and items of daily use, education facilities and legal aid. Deficiencies noticed during their implementation are elaborated in the succeeding paragraphs:

Social Justice and Empowerment Department

3.3.1 Non-performance of prescribed duties by Nari Niketans/Mahila Sadan

Nari Niketans/Mahila Sadan have been established at divisional level to provide protection to women who are victims of immoral and social atrocities and to help them start their life afresh. Further the State Government has also enacted 'Rules for Homes and Shelter 1970' for the administration, admission and rehabilitation of persons in Homes and Shelters.

There are six *Nari Niketans* and one *Mahila Sadan*[40] in the State as of March 2020. Of these, records of four *Nari Niketans/Mahila Sadan* situated in Bharatpur, Jaipur, Kota and Udaipur were test checked during July 2017-April 2018.

Scrutiny of records revealed that follow up of rehabilitated women was not carried out by any of the *Nari Niketans/Mahila Sadan* during 2012-17, though 1,223 women were rehabilitated by these *Nari Niketans/Mahila Sadan* {Bharatpur (52), Jaipur (847), Kota (163) and Udaipur (161)}.

The State Government stated (December 2018) that follow up of rehabilitated women is being carrying out regularly. The reply is not tenable as follow up of only 32 rehabilitated inmates were carried out by *Mahila Sadan* Jaipur.

40 Ajmer (50 inmates), Jodhpur (50 inmates), Bikaner (50 inmates), Kota (50 inmates), Udaipur (50 inmates), Bharatpur (50 inmates) and *Mahila Sadan*, Jaipur (150 inmates).

The records of *Mahila Sadan* Jaipur were again test checked during August 2020 while the records of *Nari Niketans* in Bharatpur, Kota and Udaipur were test checked during August-October 2021.

Further scrutiny revealed that in *Mahila Sadan* Jaipur and *Nari Niketan* Kota, though 419 women were rehabilitated by these *Nari Niketans/Mahila Sadan* {Jaipur (269) and Kota (150)} follow up of only 60 rehabilitated inmates were carried out by *Mahila Sadan* Jaipur (12) and *Nari Niketan* Kota (48) during 2017-20. Moreover, follow up of rehabilitated women was not carried out by the *Nari Niketans* Udaipur and Bharatpur during 2017-20.

SJED, GoR in its reply (January 2021) accepted the facts in the draft report (December 2020) and stated that follow-up of inmates was carried out through telephonic and video calls but record was not maintained. The records were now being maintained regarding follow up of rehabilitated women.

Audit is of the view that the situation has not improved even after assurance given by GoR as evidenced from the further scrutiny carried in 2020 and 2021. Hence, drastic measures like personal level follow up by grass root government functionaries through visits, telephonic calls and correspondence are necessary for ensuring that the main function of these facilities i.e., rehabilitation is carried out satisfactorily.

SJED, GoR in its reply (February 2022) accepted the facts in the draft report (November 2021) and stated that the Department instructed the officers in-charge of *Mahila Sadan/Nari Niketans* to give special focus on availability of basic facilities and efforts towards rehabilitation of inmates during inspection.

3.3.2 Swadhar Greh Scheme

Swadhar Greh Scheme was launched in 2011 by GoI after merging two existing schemes, *Swadhar* (2001-02) and Short Stay Home (1969). GoI released 100 *per cent* assistance directly to the *Swadhar Grehs* upto 2015-16. Since 2016-17, Central Government and State Government have financed these *Swadhar Grehs* in the ratio 60:40. The scheme is being implemented through NGOs and aims to provide temporary residential accommodation with provision of food, clothing, medical facilities, vocational and skill upgradation, training for economic rehabilitation of such women, as well as counseling, awareness generation and behavioral trainings, legal aid and guidance. *Swadhar Grehs* are to be monitored continuously at the district level by a District Women Welfare Committee (DWWC).

Out of seven functional *Swadhar Grehs*[41] in the State, audit scrutiny of three *Swadhar Grehs* (Baran, Tonk and Udaipur) having 525 inmates during 2012-17, revealed the following:

41 *Swadhar Grehs* at Baran, Dausa, Dungarpur, Jaipur, Jodhpur, Tonk and Udaipur.

3.3.2.1 Irregularities related to admission/stay of women

Scheme guidelines contain various provisions related to admission of inmates in *Swadhar Greh*. It lists the various situations and circumstances (including those suffering from domestic violence) which may be considered difficult for women. Such aggrieved women would be eligible for the benefits under *Swadhar Greh* Scheme, provided the potential beneficiary does not have any means of subsistence. The information of every victim admitted in the *Swadhar Greh* is to be sent to nearest police station. Women are to be interviewed by Counselors/Superintendent for deciding the rehabilitation programmes. Similarly, medical check-up of every admitted woman is to be undertaken within three days of admission. Further, provisions for duration of stay (up to one year for victims of domestic violence, etc.) are also given.

Scrutiny of records of three *Swadhar Grehs* revealed that:

- Implementing agencies admitted 48, 54 and 46 victim women in *Swadhar Grehs* Baran, Tonk and Udaipur respectively by recording domestic violence as reason in admission forms during 2012-17. The information of victim admitted in the *Swadhar Greh* was not sent to nearest police station. Further, corroborative evidence whether any case was registered in police station or in court against husband or his relatives, was not available on records.

- Primary interview of inmates by Counselors/Superintendent for diagnosis of problem was not carried out in Baran and Tonk during 2012-17 though an amount of ₹ 4.80 lakh and ₹ 4.08 lakh was claimed/paid in Tonk and Baran respectively for salary to Counselors. In such a situation the payments made to counselors doesn't appear to be justified.

- Prescribed medical check-up of none of the inmates admitted in the test checked *Swadhar Grehs* was undertaken during 2012-17.

- Seventy three women who were victims of domestic violence admitted at *Swadhar Greh*, Tonk stayed for more than one year and upto to seven years in violation of the provisions of the scheme.

GoR stated (December 2018) that admission of women residing in *Swadhar Greh* were as per guidelines as they were victims of domestic violence. Women were admitted on humanitarian ground and the expenses were to be borne by the NGO. Counselling and medical check-up of inmates were being done regularly by *Swadhar Grehs*. The reply is not tenable as audit scrutiny showed that provisions were not complied with and women were overstaying in *Swadhar Grehs*.

SJED, GoR in its reply (January 2021) to the draft report (December 2020) stated that most of the inmates admitted in these *Swadhar Grehs* wanted to resolve their problems through consultation and did not want to register their complaint in police station/court. Information of admitted women was being sent to nearest police station. It further stated that payment of grant was not

made in case of victims who stayed in violation of the provisions of the scheme during 2016-17 in *Swadhar Greh*, Tonk.

The reply is not tenable as for the years 2012-17, corroborative evidence relating to information of admitted victims sent to nearest police stations, primary interview by Counselors/Superintendent and medical check-ups of inmates were not provided to substantiate GoR's claim. Further, though payment regarding irregular stay of inmates in *Swadhar Greh* Tonk during 2016-17 was not made recoveries for similar payments made during 2012-16 were not carried out.

SJED, GoR in its reply (February 2022) to the draft report (November 2021) stated that Assistant Director, Tonk had been instructed for examining the payment made to the NGO during 2012-16 and in case payment was made against the rule then action for recovery had to be ensured.

3.3.2.2 Availability of infrastructure and human resource

Lack of safety arrangements for inmates

As per scheme guidelines, watchman/guard was to be deployed for providing safety of inmates of *Swadhar Grehs*. However, in *Swadhar Greh* Baran where 258 inmates were admitted, no watchman/guard was deployed during 2012-17.

GoR stated (August 2018) that explanations for irregularities have been called from the operating NGOs concerned. All Assistant/ Deputy Directors have also been instructed to submit factual report in this regard.

SJED, GoR in its replies (January 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that guard/watchman were deployed during 2012-20. However, Audit could not verify the reply as corroborative evidence such as factual report (August 2018) relating to deployment of guard/watchman during 2012-16 was not enclosed with the reply.

3.3.2.3 Provision of services to inmates

Vocational and skill upgradation training not provided to victims

Clauses B, D and H (iv) of the scheme guidelines envisage supportive institutional framework for women victims of difficult circumstances and provides for economic rehabilitation of victim women, vocational and skill upgradation training[42] under National Council for Vocational Training (NCVT) approved plan. Such trainings were to be organized by implementing agency in the recognized training institutes by Director General of Employment and Training.

Audit scrutiny of records of three test checked *Swadhar Grehs* revealed that such trainings were not provided to inmates in any of the *Swadhar Grehs*.

42 Beauty and wellness, textile and apparel sector, travel, tourism and hospitality etc.

GoR while accepting the facts stated (December 2018) that the inmates were not provided NCVT approved vocational trainings because they did not fulfill the minimum qualification criteria. Hence, only skill upgradation trainings were provided by the agencies. The fact remained that these women were not equipped with essential skills to live a life of dignity and independence in these facilities.

SJED, GoR in its replies (January 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) repeated the facts stated earlier (December 2018).

3.3.2.4 Financial Issues

Scrutiny of records of Director SJED, revealed (September 2020) that out of seven *Swadhar Grehs* functional in the State as of March 2017, only four (Jaipur, Baran, Dungarpur and Udaipur) remained functional as of March 2020. The other three were closed (*Gurukul Sewa Samiti,* Tonk (June 2017); Rajasthan Human Care Foundation Dausa (March 2018) and *Gram Vikas Sewa Sansthan,* Jodhpur (October 2018)).

In relation to accounts *of Swadhar Grehs* and *Ujjawala Homes* operating in the State, Special Secretary, SJED constituted (April 2018) an inquiry committee to examine the records and give specific recommendations within one month with respect to outstanding amounts relating to year 2016-17 and 2017-18. Audit noticed that Director, SJED made outstanding payment of ₹ 13.87 lakh to the *Swadhar Grehs* in Tonk, Baran, and Udaipur in 2019-20. *Swadhar Grehs* Tonk, Baran, and Udaipur were paid ₹ 4.51 lakh, ₹ 4.08 lakh, ₹ 5.28 lakh relating to year 2016-17. Payment to *Swadhar Greh* Tonk was made on the basis of recommendations of the committee.

Further scrutiny of records of test checked three Deputy/Assistant Directors, SJED (Tonk in September 2020 and remaining two districts in September-October 2021) revealed that during 2017-20, information about *Swadhar Grehs* regarding bills/vouchers relating to expenditure incurred, primary interviews of inmates by Counselors/Superintendent for diagnosis of problem, information sent to nearest police station, medical check-up of inmates etc. were not available with the district offices. Moreover, Assistant Director Tonk did not have information regarding rehabilitation status of inmates (25) residing at the time of closing of *Swadhar Greh.*

These findings indicate that functioning of *Swadhar Greh* was not proper and the department does not have information about the rehabilitation status of inmates who had to leave the *Swadhar Greh* upon its closure.

SJED, GoR in its reply (January 2021) to the draft report (December 2020) stated that information in this regard had been called from Assistant Director, SJED, Tonk.

SJED, GoR in its reply (February 2022) to the draft report (November 2021) stated that information in this regard had been called from Assistant Director, SJED, Tonk in December 2021 and January 2022.

However, information regarding recommendation of committee for payment to NGOs Baran and Udaipur districts were not furnished.

3.3.3 Ujjawala Scheme

The objective of *Ujjawala*[43] *Scheme* is prevention of trafficking of women and children for commercial sexual exploitation. It was introduced by GoI in 2007 and revised in April 2016. Since year 2016-17 funding pattern has been revised in ratio of 60:30:10 to be shared by Central Government, State Government and operating NGO. The scheme facilitates rehabilitation services to the victims by providing basic amenities/needs, medical treatment including counseling, legal aid and guidance and vocational training. The scheme has five components i.e. Prevention, Rescue, Rehabilitation, Re-integration and Repatriation of trafficked victims. It is to be achieved through social mobilization, involvement of local communities, awareness generation programmes and by facilitating rescue of victims from the place of their exploitation, placing them in safe custody and facilitating reintegration of the victims into the family and society at large.

Eight Protective and Rehabilitation (P&R) Homes were running in the State as of March 2016.

The implementation of the scheme was test checked in three districts (Bharatpur, Baran and Tonk) and records of two P & R Homes[44] were also test checked. The significant audit findings are elaborated in succeeding paragraphs.

3.3.3.1 Provision of services to inmates

(a) Norms for provision of basic amenities not followed

As per paragraph 3.2 of clause G of the *Ujjawala* Scheme guidelines, basic amenities like clothes, toiletries and sanitary items etc., were to be provided to each inmate. The rate of reimbursement to NGOs was ₹ 175 per month per inmate. There was no provision in the scheme guidelines for cash payment to inmates in lieu of basic amenities.

Scrutiny of records of P & R Home at Baran revealed that neither any item to be distributed under basic amenities was found purchased or received from any donors, nor provided to inmates during 2013-17. However, cash payment at the rate of ₹ 175 per month was made to inmates by the implementing agency during 2013-17.

GoR accepted (December 2018) the facts and stated that since payment made to inmates was not as per rule, the reimbursement to NGO's will not be made for the year 2016-18.

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43 *Ujjawala* Scheme discussed here is different from the *Pradhan Mantri Ujjawala Yojana (PMUY)* which aims to safeguard the health of women and children by providing them with a clean cooking fuel – LPG.

44 P & R Homes run by *Mahila Udyog Parshikshan Samiti* (in Baran) and *Gurukul Sewa Samiti* (in Tonk).

Further, GoR in its reply (January 2021) to the draft report (December 2020) stated that the department had inspected the records of *Ujjawala Greh* run by *Mahila Udyog Parshikshan Samiti* (in Baran) and cancelled the outstanding grant of the year 2016-18. However, reply regarding recovery of irregular payment made during 2013-16 was not furnished.

SJED, GoR in its reply (February 2022) to the draft report (November 2021) stated that Assistant Director Baran had been instructed to examine the payment made during 2013-16 under *Ujjawala* scheme.

(b) Insufficient accommodation for inmates

As per housing criteria of the scheme, operating agency should provide a residential space of approximately 80 square feet per inmate excluding common space and utilities. Besides, P&R Homes should be properly ventilated with adequate basic facilities of bathrooms, toilets, dining hall and a multipurpose hall to be used as a common room/ entertaining room/ training hall.

There were 47 to 50 inmates in the P&R Home Tonk during 2013-17. Joint physical inspection of P & R Homes Tonk revealed that the home was running in building comprising of three rooms, one lounge (14x12 feet approximately), one toilet and one kitchen in 500 square feet against a norm of 4,000 square feet prescribed for 50 inmates. It was also noticed that basic facilities like beds, fans and water cooler etc. were not provided to the inmates.

SJED, GoR in its reply (February 2022) to the draft report (November 2021) stated that reply from Assistant Director, Tonk was being obtained.

3.3.3.2 Financial Issues

Under the *Ujjawala Scheme*, NGOs implementing the scheme are provided funds for carrying out various functions and activities such as legal aid, medical/counselling and education, prevention activities etc. The scheme guidelines provide that grants for undertaking these activities, after approval by GoI, would be paid in instalments. First instalment is normally released with the sanction of the project, second and subsequent instalments are released on request of the State Government. Financial irregularities noticed during Audit that were related to these activities of NGOs are discussed below:

(a) Doubtful payment to NGOs

As per paragraph 3.4 of clause G of *Ujjawala* Scheme guidelines, it is important for victims to be provided with legal aid as they are the main witnesses against the traffickers/pimps/perpetrators and also the claimants to other rights like property, marital rights, divorce, maintenance and custody of children. In this regard:

- The operating NGO in Tonk district was reimbursed an amount of ₹ 4.25 lakh on legal aid though none of the inmates had court cases under consideration or pending during November 2013 to March 2017. Further, the reimbursements were made without any supporting bills/receipts.

SJED, GoR in its reply (February 2022) stated that replies from Assistant Director Tonk, was being obtained.

- In Baran, inmates (20 to 26 per month) were shown to have been paid ₹ 200 individually in cash per month in the name of legal aid and the amount was claimed as expenditure on legal aid by the operating NGO. The amount was reimbursed to NGO by the department despite the fact that none of the inmates had court cases under consideration. This resulted in irregular claim/expenditure of ₹ 2.00 lakh for legal aid during 2013-17.

- This Scheme provides Doctor's fee, cost of medicines, hospitalization, and appropriate linkages to de-addiction centres. Further, since the victims of trafficking undergo immense psychological trauma, professional counseling services is to be provided through a qualified clinical psychologist and psychiatrist. The maximum amount to be reimbursed against medical care was prescribed as ₹ 200 per month per inmate in the guidelines. In P & R Homes Baran, inmates were shown to have been individually paid ₹ 200 in cash per month in the name of medical care and the amount of ₹ 2.30 lakh was claimed and shown as expenditure during 2013-17 on medical care by the operating NGO, whereas actual medical care services should have been provided to the inmates. There were no children residing in P & R Homes Baran, despite which ₹ 200 per month per rescued victim child were shown to have been paid in cash individually to inmates for formal education. Thus, an amount of ₹ 1.60 lakhs was irregularly paid to inmates on account of formal school education during 2013-17.

- Similarly, in P & R Homes, Tonk an amount of ₹ 2.52 lakh was claimed and shown incurred on account of education expenses without any supporting bill and vouchers during the year 2013-17.

Thus, in the absence of beneficiaries as well as provision for cash payment in the scheme guidelines, payment of ₹ 6.42 lakh (₹ 2.30 lakh, ₹ 1.60 lakh and ₹ 2.52 lakh) made towards medical care and formal school education appear to be irregular and doubtful.

GoR while accepting the facts stated (December 2018) that the payment on account of medical care and education was made by Ministry of Women & Child Development, GoI upto 2015-16 and thereafter payment would be made by the department after obtaining all bills. Reply is not tenable as the payment made towards medical care and education by GoI was on the basis of request sent by SJED department for release of grant during 2013-16.

- The *Ujjawala* scheme guidelines provide for Clinical Psychologist and a part time Psychiatrist for counselling and treatment of the inmates residing in an *Ujjawala Home*. Scrutiny of record of P&R Homes Baran revealed that records were not maintained regarding counseling of inmates by the Clinical Psychologist. An amount ₹ 4.24 lakh was claimed and paid during 2013-17 for these services, but in the absence of records the extent of services provided by Clinical Psychologist/ Psychiatrist could not be verified in Audit.

The fact was also confirmed in joint physical inspection (October 2017) during which inmates also stated that they had never been counseled by Clinical Psychologist/ Psychiatrist. Thus, expenditure of ₹ 4.24 lakh charged for clinical Psychologist (₹ 2.47 lakh) and Psychiatrist (₹ 1.77 lakh) appeared dubious.

GoR intimated (December 2018) that services of psychologists were provided. The reply is not tenable as the fact was confirmed by inmates during joint physical inspection. Further, corroborating evidence was not provided by State Government with the reply.

SJED, GoR in its replies (January 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that the department had inspected the records of *Ujjawala Greh* Baran and cancelled the outstanding grant of the year 2016-18 and the payment relating to year 2015-16 was not made by GoI. GoR did not submit reply (January 2021) in respect of *Ujjawala Greh*, Tonk.

However, reply regarding payment made during 2013-15 was not furnished.

(b) Doubtful expenditure on Prevention & Counselling Activities

Under the prevention component of the *Ujjawala Scheme* guidelines, awareness generation programmes through workshops/seminars were to be undertaken for vulnerable areas (source, transit or destination for both in country and cross border trafficking).

Audit scrutiny revealed that in Baran and Bharatpur, expenditure of ₹ 5.99 lakh and ₹ 5.76 lakh was incurred on prevention activities under *Ujjawala* scheme during 2013-17. However, there were no records to suggest that selection of sites was done on the basis of their vulnerability to trafficking of women and children and further, the operating agencies (NGOs) could not furnish justification on how these activities would prevent trafficking.

Further scrutiny of records of Director, SJED revealed (September 2020) that out of eight Protective and Rehabilitation (P&R) Homes functional in the State as of March 2016, only one Protective and Rehabilitation Home at Dungarpur was functional as of March 2020. Seven Protective and Rehabilitation Homes were closed during 2016-19 (2016-17: 2; 2017-18: 4 and 2018-19: 1).

SJED, GoR in its replies (January 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that the expenditure was incurred by Community Vigilance Groups in which women were included. However, the details of activities organized for prevention and counselling activities were not provided.

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3.3.4 Balika Greh and Open Shelter

As per section 34 of Juvenile Justice (Care and Protection of Children) Act, 2000 for the reception of child in need of care and protection during the pendency of any inquiry and subsequently for their care, treatment, education,

training, development and rehabilitation, seven governmental and 22 non-governmental *Balika Grehs* and nine Open Shelters were functional in the State as of March 2017. Rules for Homes and Shelters, 1970 are also applicable to state *Balika Grehs* and Open Shelter.

Out of 19 *Balika Grehs* (Government: four and Non-Governmental: 15) and four open shelters functional in eight test checked districts, records of eight *Balika Grehs*[45] (Governmental: 4 and Non-Governmental: 4) and two open shelters[46] were test checked during September 2017 to October 2018.

Later, Director, Department for Child Rights intimated (August 2020) that as of March 2020, seven Governmental and 48 Non-Governmental *Balika Grehs* and six Open Shelters were functional in the State. Results of scrutiny of records of four test checked Government *Balika Grehs* (Jaipur in August-September 2020, and remaining three Government *Balika Grehs* in August-October 2021) have been incorporated in the succeeding paragraphs.

DCR, GoR in its reply (January 2021) to the draft report (December 2020) stated that, all Child Care Institutions including *Balika Grehs* and Open Shelters were not governed by "Rules for Home and Shelters, 1970" however all these *Balika Grehs* and Open Shelters were governed by Juvenile Justice Act since 1986.

The reply is not acceptable, as Chapter I of "Rules for the Administration, Admission and Rehabilitation of Persons in Homes and Shelters, 1970", clearly states that these rules shall apply to all homes and shelters established by the Social Welfare Department, under the Moral and Social Hygiene and After Care Programmes.

DCR, GoR in its reply (January 2022) to the draft report (November 2021) stated that provisions of the JJ Act, 2015 overrode the "Rules for the Administration, Admission and Rehabilitation of Persons in Homes and Shelters, 1970".

The reply is not tenable as there was no provision in the JJ Act, 2015 which was explicitly overriding the "Rules for the Administration, Admission and Rehabilitation of Persons in Homes and Shelters, 1970". Further, no orders/circulars etc. in this regard, if issued by GoR, were provided to Audit.

3.3.4.1 Lack of safety arrangements for inmates

During 2012-17, thirteen girls had absconded from four government *Balika Grehs* (Bharatpur: one, Jaipur: five, Kota: five and Udaipur: two), of which six girls (Bharatpur: one, Jaipur: two, Kota: two and Udaipur: one) could not be traced as of August 2018.

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45 *Balika Grehs*- Governmental: Kota, Jaipur, Bharatpur and Udaipur.
Non-Governmental: (i) *Uddyan Ghar,* Jaipur; (ii) SOS Children Village of Rajasthan, Jaipur; (iii) *Meera Nirashrit Balika Greh*, Udaipur and (iv) *Madhu Smriti Mahila evam Bal Kalyan Uthana Sansthan,* Kota.

46 Open Shelters: (i) *Jan Kala Sahitya Munch Sansthan,* Jaipur and (ii) *Manu Sewa Sansthan,* Udaipur.

- One girl from a non-governmental *Balika Greh* (*Madhu Smriti Mahila evam Bal Kalyan Uthan Sansthan,* Kota) and four girls from two open shelters (*Jan Kala Sahitya Munch Sansthan,* Jaipur: three and *Manu Seva Sansthan* Udaipur: one) who absconded were brought back to the homes during 2012-17, but one of them was found raped.

GoR, while accepting facts, stated (February 2019) that efforts are being made for tracing the girls and security guards have been posted in three shifts.

- Further scrutiny of records of four test checked Government *Balika Grehs* (Jaipur in August-September 2020 and remaining three Government *Balika Grehs* in Kota, Bharatpur and Udaipur in August-October 2021) revealed that during 2017-20, seventeen girls (Jaipur: seven, Kota: four and Bharatpur: six) had absconded, of which, six girls (Jaipur: four and Bharatpur: two) could not be traced (September 2021).

On being pointed out (August 2020) Government *Balika Greh*, Jaipur replied that FIR had been lodged in police station regarding absconded girls and search for them was being done in surrounding areas. Regarding the two girls who remained absconding during 2012-17, *Balika Greh* replied that one girl had still not been traced. *Balika Greh*, Bharatpur replied (October 2021) that report had been lodged in police station and relatives had been informed accordingly.

DCR, GoR in its reply (January 2021) to the draft report (December 2020) accepted the facts and stated that cases of absconding and escaping of girls were found in specific homes. The human resource involved and the infrastructure to control the security system had been strengthened regularly by deploying CCTVs, jammers for prohibition of mobile usage etc. Number of security guards had been increased to three guards per shift in each *Balika Greh.* Inspection mechanism had also been strengthened.

DCR, GoR in its reply (January 2022) to the draft report (November 2021) stated that in *Balika Grehs*, adequate resources were deployed along with other safety measures including surveillance by guards.

However, the corroborative evidence to substantiate the above claims was not provided.

Audit is of the view that inadequate control due to poor security and inadequate manpower deployment at *Balika Grehs*/ Open Shelters could have contributed towards absconding of girls.

3.3.4.2 Provision of services to inmates

(a) School education not provided for the girls

Rule 18 of the Rules for Homes and Shelters 1970 stipulates that there shall be arrangements in home or outside in educational institutions for imparting suitable education to inmates at government cost.

Scrutiny of records revealed that 113 girls resided for a period of more than one year during 2012-17 in four test-checked government *Balika Grehs* (Kota: 15, Bharatpur: 20, Jaipur: 63 and Udaipur: 15), but none of the girls was provided education by these *Balika Grehs*.

GoR stated (February 2019) that education is being provided to the girls who are interested. The reply is not acceptable as education to children from 6 to 14 years was compulsory in terms of Right of Children to free and compulsory Education Act, 2009. This also indicates the lack of counseling of girls for education.

Further scrutiny of records of four test checked Government *Balika Grehs* (Jaipur in August-September 2020 and remaining three Government *Balika Grehs* in August-October 2021) revealed that 71 girls (Jaipur: 17, Udaipur: 26 and Kota: 28) resided for a period of more than one year during 2017-20. Out of these 71 girls, 34 girls (Jaipur: 13, Udaipur: 18 and Kota: 03) were not provided education by these *Balika Grehs*. Further, *Balika Greh* Bharatpur did not furnish information regarding girls residing for more than one year.

On being pointed out Government *Balika Greh*, Jaipur replied (August 2020) that due to short duration of stay and lack of interest, education could not be provided. The reply is not tenable as 13 girls who were not provided school education had resided for more than a year in *Balika Greh*. Government *Balika Greh*, Udaipur replied (August 2021) that school education could not be provided to girls due to non-availability of document related to previous education. Government *Balika Greh*, Kota replied (September 2021) that education could not be provided to girls due to lack of interest.

DCR, GoR in its replies (January 2021 and January 2022) to the draft reports (December 2020 and November 2021 respectively) stated that the Juvenile Justice (Care and Protection of Children) Act, 2015 and The Juvenile Justice (Care and Protection of Children) Rule, 2016 mandated education of children who were residing in Child Care Institutions (CCI). All efforts were being made to connect children with formal or informal education, however the girls mentioned in para were residing in the CCIs for shorter period and to link them with formal education was not feasible. For any child (girl) who resided in CCIs for a longer period it was ensured that child was linked with education. Counsellors were being hired on visiting basis by the Child Care Institutions and DCPU under Integrated Child Protection Scheme. State Government had issued detailed guidelines for the reference of counselors. Considering the emergent need of regular counseling services, recently, State Government had sanctioned services of 1 Counsellor per Home.

The reply is not tenable as the audit observation pertained to girls who had resided in *Balika Greh* for more than one year during 2017-20 but were not provided school education. Also, no evidence has been provided regarding counseling for orientation towards education.

Thus, the girls staying at *Balika Grehs* were not provided opportunity to get education, making their reintegration into society even more difficult.

(b) Inadequate Medical facilities

Rules 45 of Rajasthan Juvenile Justice (Care and Protection of children) Rules, 2011 stipulates that every institution including *Balika Grehs* and Open Shelters shall maintain a medical record of each child on the basis of monthly medical check-up. They should also provide necessary medical facilities including a doctor on call for regular medical check-up and treatment, tie up with local Primary Health Centre/Government Hospital for regular visits by their doctors and students.

Further, Rule 34 of Rajasthan Juvenile Justice (Care and Protection of children) Rules, 2016 also stipulates that a nurse or a para medical shall be available round the clock.

Audit scrutiny of records of 10 test checked government/non-governmental *Balika Grehs*/open shelters for 2012-17 revealed that:

- Medical examination of admitted girls within 24 hours of admission, their monthly medical check-ups, tie-ups with local PHC, regular visits by doctors and students of Government hospital, psycho-social profiling of girls was not done in any of the test checked *Balika Grehs*/open shelters.

- Remuneration of ₹ 400 per visit to Medical Officer (upto 20 visit in a month) was payable on contract basis. However, a Medical Officer in government *Balika Greh* Udaipur was irregularly paid remuneration (₹ 1.20 lakh) for 300 visits against 14 actual visits.

GoR stated (February 2019) that medical facilities are provided and regular quarterly checkup of inmates was carried out. Reply is not tenable as records relating to regular check-ups were not maintained.

Further scrutiny of records of four test checked Government *Balika Grehs* (Jaipur in August-September 2020, and remaining three Government *Balika Grehs* in August-October 2021) revealed the following:

- Medical examination of admitted girls within 24 hours was not done during 2017-18 but it was started from 2018-19 in Government *Balika Greh* Jaipur. In Government *Balika Grehs* Udaipur and Bharatpur medical examination of admitted girls within 24 hours of admission was not done during 2017-20. Medical examination of admitted girls within 24 hours of admission was being done in Government *Balika Greh*, Kota.

- Monthly medical check-ups tie up with local PHC, regular visits by doctors and students of Government Hospital were not done in any of test checked Government *Balika Grehs*. However, weekly visit by medical officer was being carried out during 2017-20 in Government *Balika Grehs* Jaipur and Kota. Further, psycho-social profiling of girls was not done in Government *Balika Greh* Jaipur, Udaipur and Bharatpur during 2017-20.

DCR, GoR in its replies (January 2021 and January 2022) to the draft reports (December 2020 and November 2021 respectively) stated that medical facilities

were being provided and regular quarterly check-up of inmates was carried out. However, evidence regarding tie-ups with local PHC and psycho-social profiling were not provided.

(c) Non distribution of clothes

Rule 41 of the Rajasthan Juvenile Justice (Care and Protection of children) Rules, 2011 stipulates that the clothing and bedding shall be as per scale and climate conditions. The minimum standards of clothing for each girl are prescribed in ***Table 12.***

Table 12

S. No.	Articles	Quantity
1	Skirts and blouse or *Salwar Kameez* or half Sari with blouse and petticoat	5 sets per year for girls depending on age and regional preference
2	Bathing Towels	4 set every year
3	Woollen sweaters	02 sweaters biannually
4	Woollen shawls	01 biannually

Source: Schedule-I of Rajasthan Juvenile Justice (Care and Protection of children) Rules, 2011.

Scrutiny of records of 10 test checked government/non-governmental *Balika Grehs* and Open Shelters revealed the following:

(i) Government Balika Grehs

- In *Balika Greh* Kota, towel was not provided to inmate girls during 2012-13 and 2015-16.
- In *Balika Greh* Udaipur, woolen sweater and shawls were not provided to inmate girls during 2013-17 as per norms.
- In *Balika Greh* Bharatpur, sweaters and woolen shawls were not distributed to inmate girls during 2014-17. Further, towels were also not distributed during 2014-15 and 2016-17, while only three towels were distributed in 2015-16 to the 128 inmates.

Further scrutiny of records of four test checked Government *Balika Grehs* (Jaipur in August-September 2020, and remaining three Government *Balika Grehs* in August-October 2021) revealed that:

- For girls residing in *Balika Greh* Jaipur during 2017-20, Woolen shawls were not provided to five girls and Woolen Shawls and Sweaters were not provided to 17 girls, during 2017-18. Further, Woolen Shawls were not provided to 14 girls during 2018-19. Out of 825 girls[47], 103 girls[48] were provided Bath Towels and 218 girls[49] were provided *Salwar Kameez* during 2017-20.

47 825 girls (2017-18: 236, 2018-19: 252 and 2019-20: 337)
48 103 girls (2017-18: 22, 2018-19: 39 and 2019-20: 42)
49 218 girls (2017-18: 8, 2018-19: 120 and 2019-20: 90)

- For girls residing in *Balika Greh* Kota during 2017-20, Woolen Shawls and Sweaters were not provided to 167 girls[50] and 159 girls[51] during 2017-20. Out of 1018 girls[52], Bath Towels and *Salwar Kameez* were provided only to 80 girls[53] and 135 girls[54] during 2017-20.

- For girls residing in *Balika Greh* Bharatpur during 2017-20, neither cloth was purchased nor cloth distribution registers were maintained during April 2017 to 6th December 2018. Further, *Salwar Kameez,* Sweaters, Woolen Shawls were provided only on two dates i.e. 7th December 2018 (36 girls) and 16th October 2019 (28 girls). Further, Bath Towels were not provided to any of the girls residing during 2017-20. Information regarding total inmates residing in the *Balika Greh* were not provided, though called for.

Thus, girls residing in *Balika Grehs* continued to be deprived of basic clothing items necessary for comfort and health.

(ii) Non-Governmental Balika Grehs

- Woolen sweaters were not provided by *Madhu Smriti Mahila evam Bal Kalyan Uthan Sansthan*, Kota during 2012-17 except five woolen sweaters during 2013-14.

- No shawls were provided by *Meera Nirashrit Balika Greh,* Udaipur and *Madhu Smriti Mahila evam Bal Kalyan Uthan Sansthan*, Kota (except five in 2012-13 and 10 shawls in 2016-17) during 2012-17.

(iii) Open Shelter

- Towels (2013-17), woolen sweaters (2013-14) and shawls (2013-15) were not provided to resident girls of *Jan Kala Sahitya Munch Sansthan,* Jaipur.

- No clothing was provided to resident girls by *Manu Seva Sansthan*, Udaipur since inception (March 2015 to March 2017).

GoR stated (February 2019) that clothes are being provided to girls as per norms. Further, instructions will again be issued for proper maintaining of records. Reply is not acceptable as prescribed clothes were not distributed as checked during the audit. The records of receipts and distribution of the clothes and other items was also not maintained properly.

DCR, GoR in its replies (January 2021 and January 2022) to the draft reports (December 2020 and November 2021 respectively) stated that the fact that clothes were distributed to the girls could not be denied, however records were not updated. Further, directions had been issued to all the Child Care Institutions for regular distribution and managing of records.

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50 167 girls (2017-18: 41, 2018-19: 68 and 2019-20: 58)
51 159 girls (2017-18: 41, 2018-19: 66 and 2019-20: 52)
52 1018 girls (2017-18: 316, 2018-19: 372 and 2019-20: 330)
53 80 girls (2017-18: 11, 2018-19: 56 and 2019-20: 13)
54 135 girls (2017-18: 30, 2018-19: 75 and 2019-20: 30)

The reply is not tenable as the audit findings do not corroborate the facts stated by the government. It is the responsibility of the concerned authorities to maintain proper records.

State Legal Services Authority

3.3.5 Legal aid and victim compensation by RSLSA

3.3.5.1 Non disposal of applications seeking legal aid

Regulation 20(1) of the Rajasthan State Legal Services Authority Regulation 1999 provides that the application for seeking legal aid shall be processed within one month. The details of applications received for legal aid in cases of crime against women in nine test-checked DLSAs and disposal thereof during 2012-17 is given in ***Table 13.***

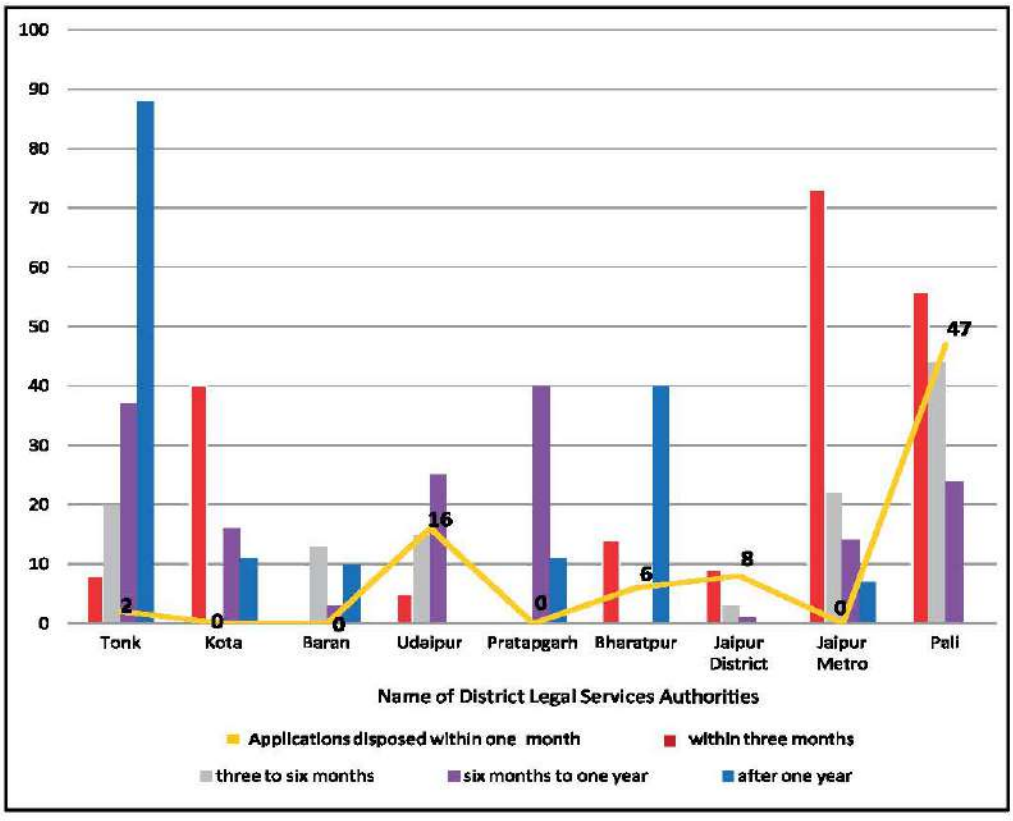
Table 13

District Legal Services Authority	Applications for legal aid	Applications disposed within one month	Applications disposed off after the prescribed period of one month			
			within three months	three to six months	six months to one year	after one year
Tonk	155	02	08	20	37	88
Kota	67	00	40	00	16	11
Baran	26	00	00	13	03	10
Udaipur	61	16	05	15	25	00
Pratapgarh	51	00	00	00	40	11
Bharatpur	60	06	14	00	00	40
Jaipur District	21	08	09	03	01	00
Jaipur Metro	177	00	73	22	14	07
Pali	171	47	56	44	24	00
Total	**789**	**79 (10.01 *per cent*)**	**205**	**117**	**160 (20.27 *per cent*)**	**167 (21.17 *per cent*)**

Thus, only 10.01 *per cent* applications were disposed within the prescribed time limit of one month. In 41.44 *per cent* cases legal aid to the victims was provided after six months.

Further, in DLSAs Pratapgarh and Baran not a single application was disposed of within the period of three months while DLSAs Tonk and Bharatpur disposed of 56.77 *per cent* and 66.67 *per cent* applications respectively after one year against prescribed norm of one month. DLSA, Jaipur metro did not dispose 61 applications for legal aid as of December 2018 after lapse of more than one year.

Chart 14: Status of application received for legal aid and their disposal during 2012-17



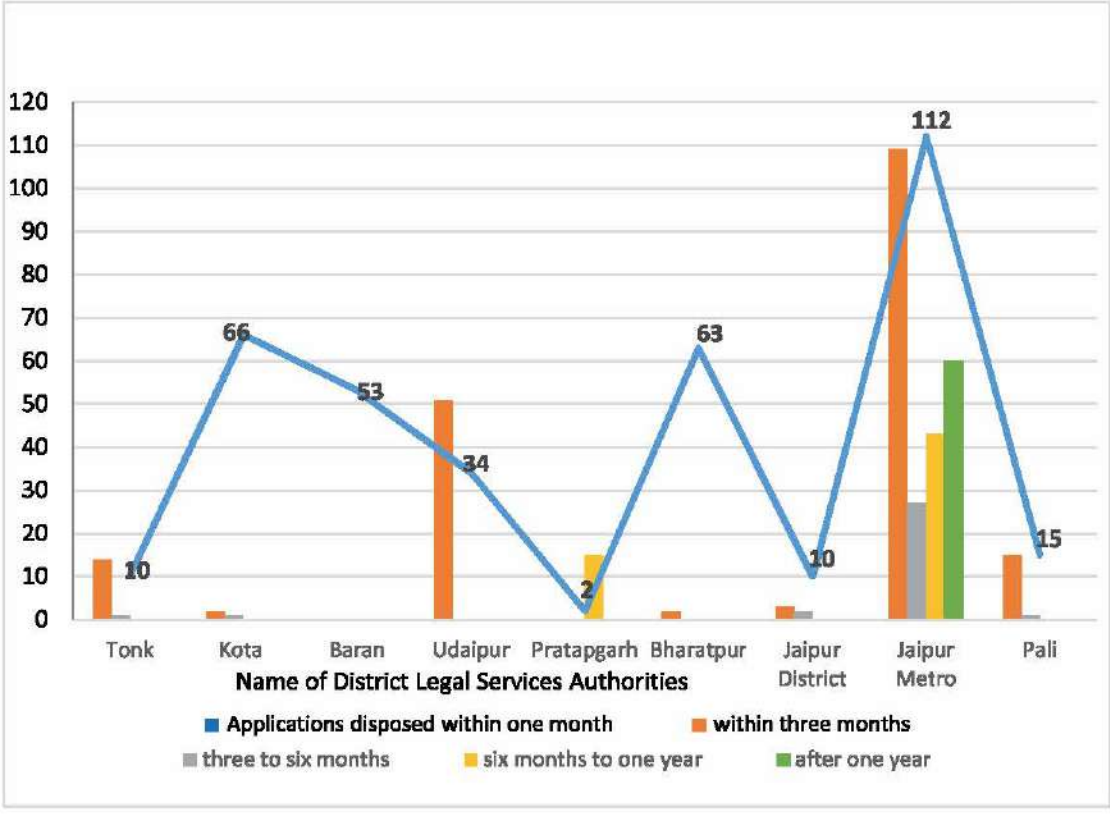
DLSA, Jaipur Metro replied (September 2020) that pending 61 legal aid applications have been disposed of.

Further audit analysis of three DLSAs (Jaipur District, Jaipur Metro and Tonk in August-September 2020) and remaining six DLSAs in August-October 2021, regarding details of applications received for legal aid and disposal thereof during 2017-20 is given in ***Table 14:***

Table 14

District Legal Services Authority	Applications for legal aid	Applications disposed within one month	Applications disposed off after the prescribed period of one month			
			within three months	three to six months	six month to one year	after one year
Tonk	25	10	14	01	00	00
Kota	69	66	02	01	00	00
Baran	53	53	00	00	00	00
Udaipur	85	34	51	00	00	00
Pratapgarh	17	02	00	00	15	00
Bharatpur	65	63	02	00	00	00
Jaipur District	15	10	03	02	00	00
Jaipur Metro	351	112	109	27	43	60
Pali	31	15	15	01	00	00
Total	**711**	**365 (51.34 *per cent*)**	**196**	**32**	**58 (8.16 *per cent*)**	**60 (8.44 *per cent*)**

Chart 15: Status of application received for legal aid and their disposal during 2017-20



Thus, 51.34 *per cent* applications were disposed within the prescribed time limit of one month during 2017-20 which shows a significant improvement over the period of 2012-17. However, in 16.60 *per cent* cases legal aid to the victims was provided after six months.

Five DLSAs Tonk, Kota, Pali, Pratapgarh and Udaipur accepted the facts (August 2020 and August-October 2021) and four DLSAs, Jaipur district, Jaipur metro, Bharatpur and Baran did not furnish reply.

Law & Legal Department, GoR in its reply (January 2021) to the draft report (December 2020) stated that 34,013 women and other persons benefited from free legal aid during 2016 to March 2020 in the State.

The reply is not pertinent to the audit observation regarding not disposing of application forms within the prescribed period.

3.3.5.2 Legal Aid Clinics

(a) Setting up of Legal Aid Clinics

RSLSA directed (September 2015) the DLSAs to establish Legal Aid Clinics (LACs) in all urban local bodies, police stations, Jails and *Gram Panchayat* headquarter to provide initial advice, assistance in preparing representations and notices, filling up forms for the benefits available under different government schemes etc. Scrutiny of information provided by RSLSA revealed that against

the target of 11,037 LACs, 6,900 LACs (62.52 *per cent*) were established as of March 2017.

Further scrutiny of information provided by RSLSA revealed (August 2020) that this figure has increased to 8,576 LACs (77.70 *per cent*) as of March, 2020.

Law & Legal Department, GoR in its reply (January 2021) to the draft report (December 2020) stated that at present 8,886 Legal Aid Clinics had been established by RSLSA.

Thus, although progress is observed, the fact remains that 2,151 (19.49 *per cent*) Legal Aid Clinics are still to be established.

(b) Short deployment of Para Legal Volunteers

As per circular issued (September 2015) by RSLSA to all the DLSAs, one ***Para Legal Volunteer*** (PLV) was to be deployed in each of the police stations to offer free legal aid services, facilitation of victims and to assist in applying for compensation.

It was observed in audit that out of 861 police stations in the State, PLVs were deployed in only 337 police stations (39.14 *per cent*) as of March 2017. Further, PLV was not available in 153 police stations under eight DLSAs (out of 35 DLSAs).

Similarly, the service of PLVs was available at only 37.55 *per cent* police stations in nine test-checked DLSAs. Further, not a single PLV was deployed at any of the police stations in Tonk and Pratapgarh districts wherein 199 and 961 rape cases respectively were registered during 2012-17. Thus, non-availability of PLVs deprived the victims of proper advice and defeated the very purpose of providing free legal aid services as well as compensation to the victims.

The deficiency of PLVs need to be viewed in light of the fact that there were 16,799 registered cases under 'rape', 'dowry death', kidnapping and abduction' and 'immoral trafficking of women and girls' in eight test checked districts during 2012-17.

Further information provided by RSLSA (August 2020) revealed that out of 861 police stations in the State, PLVs were deployed in only 52 police stations (6.04 *per cent*) as of March 2020.

Further scrutiny of records of test checked nine DLSAs (Jaipur District, Jaipur Metro and Tonk in August-September 2020, and remaining six DLSAs in August-October 2021) revealed that PLV was not available in 246 police stations[55] under eight DLSAs as of March, 2020. In DLSA, Pali all required 27 PLVs were deployed.

On being pointed out, DLSAs Jaipur District, Jaipur Metro and Tonk in August-September 2020 and Udaipur, Bharatpur, Kota, Pratapgarh and Baran in

55 246 police stations Jaipur Metro (70), Jaipur District (22), Tonk (26), Udaipur (43), Pratapgarh (15), Baran (09), Bharatpur (26) & Kota (35).

August-October 2021 stated that due to non-satisfactory work and lack of interest shown by PLVs, instructions for non-deployment of PLVs were issued by RSLSA in 2019-20.

The deficiency of PLVs need to be viewed in light of the fact that there were 7,644 registered cases under 'rape', 'dowry death', 'kidnapping and abduction' and 'immoral trafficking of women and girls' in eight DLSAs (eight test checked districts) during January 2018 to March 2020.

Law & Legal Department, GoR in its reply (January 2021) to the draft report (December 2020) stated that Rajasthan had a strong team of 3,915 Para-Legal Volunteers (PLV) throughout the State who were engaged at Police Stations and Jail Legal Aid Clinics, Village Legal Aid Clinics and in the front office of DLSA.

Reply however did not provide information regarding short deployment of PLVs at Police Stations.

Audit is of the view that non-availability of PLVs deprives victims of proper advice and defeats the very purpose of providing free legal aid services as well as compensation to the victims.

3.3.5.3 Rajasthan Victim Compensation Scheme

Whenever a recommendation is made by the Court or an application is made by victim or his/her dependent to the District Legal Service Authority or the State Legal Service Authority, as the case may be, they shall examine the case and verify the contents of the claim with regard to the loss or injury caused to victim/claimant and arising out of the reported criminal activity and shall award compensation within two months, in accordance with provisions of this Scheme.

As per Rajasthan Police Department's data, there were 46,077 registered cases under 'rape', 'dowry death', 'kidnapping and abduction' and 'immoral trafficking of women and girls' in Rajasthan during 2012-17. Audit however, observed that only 2,644 applications[56] (5.74 *per cent*) were received in legal services authorities for compensation during 2012-17. Out of the applications received, 1,319 victims (49.89 *per cent*) were paid compensation during that period and the rest were not found eligible.

Further, Rajasthan Police Department's data regarding above mentioned crimes revealed that 24,000 cases were registered in Rajasthan during January 2018 to March 2020. Audit observed that there was an improvement in terms of applications received and compensation provided as 4,013 applications (16.72 *per cent*) were received in legal services authorities for compensation during 2017-20 and out of the applications received 2,681 victims (66.81 *per cent*) were paid compensation during that period and the rest were not found eligible.

56 2012-13: 316 cases; 2013-14: 276 cases; 2014-15: 467 cases; 2015-16: 680 cases and 2016-17: 905 cases.

Specific reply was not provided by GoR which stated (January 2021) that providing compensation to the victim is welfare state's duty and it is provided when recommendation is made by police/court.

3.3.5.4 Delay in providing compensation to victims

As per the provisions of the scheme, the compensation awarded by the Special Court under the POCSO Act, 2012 shall be paid within 30 days from the date of receipt of the order of the Special Court.

RSLSA was requested to provide information of the cases related to whole State, where compensation was delayed. However, the status of delay in award/payment of compensation was not made available by RSLSA and as such Audit could not verify the number of cases in which compensation was belatedly paid.

The status of applications received (including POCSO cases), eligibility cases and instances of delayed award of compensation during 2012-17 in the nine test-checked DLSAs is given in ***Table 15***.

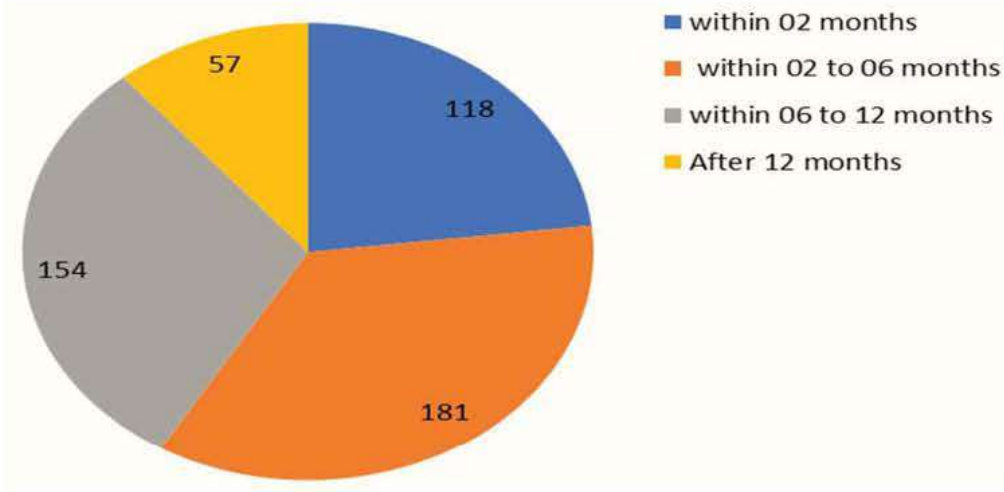
Table 15

District Legal Services Authority	Applications received for compensation	Eligible applications	Cases where compensation was awarded	Cases where compensation was awarded			
				within 02 months	within 02 to 06 months	within 06 to 12 months	After 12 months
Tonk	96	28	28	04	05	08	11
Kota	245	94	94	04	48	32	10
Baran	76	23	23	10	06	03	04
Udaipur	455	127	127	23	43	50	11
Pratapgarh	29	21	21	06	07	04	04
Bharatpur	86	35	35	21	13	01	00
Jaipur District	145	65	65	27	28	09	01
Jaipur Metro	177	122	94	05	27	47	15
Pali	63	23	23	18	04	00	01
Total	**1372**	**538**	**510**	**118**	**181**	**154**	**57**

From the table it can be observed that:

(i) Out of 510 cases where the compensation was awarded, only in 118 cases (23.14 *per cent*) it was awarded within two months. On being pointed out, the respective DLSAs intimated (August-December 2017 and January, April-May 2018) that instances of delay in payment of compensation had arisen due to late submission of documents and bank details by victims, delay in receiving information from concerned police station etc. Further, DLSA Baran also stated (October 2017) that efforts would be made for payment of compensation to the victims as soon as possible. The status of eligibility cases and instances of delayed award of compensation during 2012-17 in the nine test checked DLSAs is given in ***Chart 16***.

Chart 16: Cases with delayed award of compensation (2012-17)



(ii) DLSA Jaipur Metro did not award compensation due to non-availability of particulars of 28 victims. Further, compensation of ₹ 43.35 lakh to 17 victims of Jaipur district (nine victims) and Jaipur Metro (eight victims) was not paid up to June 2018 even after decisions for compensation were taken during November 2014 to October 2017 in the meetings of these DLSAs.

Further scrutiny of records of Jaipur metro and Jaipur district (August-September 2020) revealed that out of remaining 17 victims, compensation of ₹ 20.75 lakh[57] to 8 victims of Jaipur district (two victims) and Jaipur Metro (six victims) were paid. Remaining 9 victims (Jaipur district- 7 victims) and (Jaipur Metro-2 victims) were still not paid (pending for four to six years) compensation as of September 2020 due to non-opening of bank account and non-submission of copy of bank passbook.

Further analysis of records of test checked nine DLSAs (Jaipur District, Jaipur Metro and Tonk in August-September 2020, and remaining six DLSAs in August-October 2021) regarding status of applications received (including POCSO cases), eligibility cases and instances of delayed award of compensation during 2017-20 is given in ***Table 16.***

57 ₹ 20.75 lakh: Jaipur district (2 victims: ₹ 4.00 lakh) and Jaipur Metro (6 victims: ₹ 16.75 lakh).

Table 16

District Legal Services Authority	Applications received for compensation	Eligible applications	Cases where compensation was awarded	Cases where compensation was awarded			
				within 02 month	within 02 to 06 months	within 06 to 12 months	After 12 months
Jaipur District	160	66	66	39	27	00	00
Jaipur Metro	480	390	350	135	123	53	39
Tonk	127	67	67	44	14	07	02
Udaipur	125	90	55	31	12	06	06
Pratapgarh	30	13	13	02	04	04	03
Pali	85	70	69	31	35	02	01
Baran	87	64	64	56	08	0	0
Kota	207	154	154	88	45	17	04
Bharatpur	126	101	101	51	43	7	0
Total	**1427**	**1015**	**939**	**477**	**311**	**96**	**55**

From the table above, it can be observed that:

(i) Out of 939 cases where the compensation was awarded, in 477 cases (50.80 *per cent*) it was awarded within two months. In reply, DLSAs, Jaipur Metro, Jaipur district, and Tonk (in August-September 2020) and Udaipur, Bharatpur, Kota, Pali, Pratapgarh and Baran (in August-October 2021) stated that non-conduct of monthly meetings, non-receipt of required documents from victim, shortage of budget, non-receipt of required documents from other departments were the main reasons for delay in awarding the compensation.

(ii) Further, compensation to 152 victims of Jaipur district (14 victims), Jaipur Metro (137 victims) and Udaipur (one victim) of ₹ 233.45 lakh (Jaipur district (₹ 23.50 lakh) and Jaipur Metro (₹ 209.70 lakh) upto August 2020 and Udaipur (0.25 lakh) up to August 2021 was not paid even after decisions for compensation were taken up during May 2017 to May 2020 in the meetings.

In reply, DLSAs Jaipur Metro and Jaipur district (in September 2020) and Udaipur (in August 2021) stated that non-receipt of required documents from victim, non-opening of bank account were the main reasons. However, efforts were being made to provide payment at the earliest to victims.

Law & Legal Department, GoR in its reply (January 2021) to the draft report (December 2020) stated that compensation amounting to ₹ 97.99 crore was awarded to 6,844 beneficiaries during 2016 to March 2020. However, response to audit observation regarding delay in paying compensation to victims was not provided.

Conclusions

NGOs run Swadhar Grehs, which were set up to support women in difficult circumstances, did not adhere to the procedure for admission of inmates and information of admission was not forwarded to police. Out of seven Swadhar Grehs functional in the State as of March 2017, only four remained functional as of March 2020 while the remaining three were closed down. In the Swadhar Grehs that were functional, vocational/skill upgradation training was not provided to inmates.

'Ujjawala Scheme' was introduced to prevent trafficking of women and children from commercial sexual exploitation through social mobilization, involvement of local communities etc. Under this Scheme, medical care, education to children of inmates and basic items of daily needs were not provided to inmates. Out of eight Protective and Rehabilitation (P&R) Homes established under this Scheme and functional in the State as of March 2016, only one P&R Home at Dungarpur was functional as of March 2020. In the functional P&R Home, transparent procedures were not followed for procurement and payments. Thus, poor rehabilitation design, infrastructure and efforts leaves affected women with little alternative and no real safe home.

Further, during 2012-17, eighteen girls absconded from the test checked Balika Grehs/Open Shelters due to insufficient security of which six girls could not be traced even as of August 2018. Six girls from Balika Greh Jaipur and Bharatpur had absconded during 2017-20 and could not be traced. Irregularities like not providing school education, inadequate medical facilities, not distributing clothes as per norms etc., were also noticed.

Applications seeking legal aid were disposed off with delays by DLSAs. Para Legal Volunteers were deployed in very few police stations across the State, as of March 2020. Under the Rajasthan Victim Compensation Scheme, 2011, the number of cases in which compensation was awarded within stipulated time period was poor and, in some cases, extended beyond one year.

Recommendations

8. *Legal aid clinics should be established in all urban local bodies, police stations, jails and gram panchayat headquarter; and Para Legal Volunteers be deployed in each police station to ensure assistance to victims of crime against women.*

3.4 Gender sensitisation through training and public awareness

Public awareness and an enlightened society are key requirements for prevention of violence and discrimination against women. Various arms of the Government and NGOs are entrusted with the task of awareness creation in the society, provisions for which have been included in Policy for Women and relevant Special and Local Laws. Awareness regarding violence and atrocities against women like protection of women from domestic violence, sexual

harassment at workplaces, child marriage, witch-hunting, dowry prohibition, POCSO etc. was to be generated in the society through electronic media, print media etc. by the concerned departments. Gender sensitization training was to be given to the officials discharging duties at various levels of the government. The role, responsibility and impact of measures taken by state players for creating and spreading awareness among the populace and concerned officials are discussed here under:

Women Empowerment Directorate

3.4.1 The Protection of Women from Domestic Violence Act, 2005

Lack of initiative for generation of public awareness

Section 11 (a) and 11 (b) of PWDV Act provides that the State Government, shall take all measures to ensure that the provisions of this Act are given wide publicity through television, radio and the print media at regular intervals and periodic sensitisation and awareness training to State Government officers, including police officers and members of the judicial services is provided.

Scrutiny of records of WED revealed the following regarding lapses in public awareness generation and training of officials:

- Specified budget for publicity of the provisions of the Act was not allotted by the State Government during 2013-17, though budget head for the same was created/prescribed.

- Regular awareness programmes were not taken up by any of the eight test checked offices of the Assistant Directors of WED. Only a few isolated activities in five test checked districts such as rallies in *Gram Panchayats* and publicity through newspaper (only in Pratapgarh), puppet shows and *nukkad natak* (in Udaipur only in 2014-15) and workshops, awareness session, pamphlet distribution (in Baran during 2014-15 and 2016-17), awareness session and distribution of IEC material (in Pali only in 2016-17) and workshops in schools (in Jaipur only in 2016-17) were undertaken.

- In two test checked AD offices, only 67 (seven in Baran and 60 in Udaipur) officials of WED (57), Police (5), Legal and other Department (5) were trained during 2012-17 that too only through one training programme in each district during 2014-15.

GoR stated (February 2019) that one-day orientation programme for protection officers during 2014-15 and one-day workshop for combating crime against women during 2016-17 were also organized. GoR further stated that more efforts would be made for creating awareness through electronic media, TV, radio, etc.

Further scrutiny of records of Directorate, WED revealed (August 2020) that specified budget for publicity of the provisions of the Act had not been allotted by the State Government during 2017-20. Moreover, scrutiny of records of test

checked eight districts of WED (Jaipur and Tonk in August-September 2020 and remaining six districts in August-October 2021) revealed that awareness programmes under the Act were not organized due to non-availability of funds in five districts (Jaipur, Tonk, Pratapgarh, Bharatpur and Baran). In remaining three districts (Kota, Pali and Udaipur) it was stated that awareness was created through MSSK, One Stop Centre, *Sathins* etc. No training programme was organized in any of the test checked districts during 2017-20.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that separate budget for awareness was not allotted as Act related awareness activities were being performed by *sathins* in the villages through meetings. Also, training was imparted from time to time to the counselors of MSSKs and One Stop Centre and efforts were made for generating awareness among victims and their relatives who approached these centres. Further, printed posters were distributed in the districts. Orientation trainings for capacity building were also organized for Protection Officers in August 2020 and January 2021.

The reply is not tenable as most of the *sathins* were not aware about basic information such as location and functions of MSSKs, facilities provided in the SLLs etc. as discussed in ***paragraph 3.4.6.*** Moreover, regular awareness programmes for the public were also not taken up.

Thus, it can be concluded that publicity about the provisions of this Act and training of officials for implementation of this Act were lacking. Only a few programmes were conducted which were sporadic and thus their effectiveness at best would have been minimal. This showed lack of planning and focus towards generating awareness in public and sensitizing the officials about various provisions of the Act and Rules. This has resulted in awareness not being created amongst aggrieved women of their rights/benefits available under the Act as well as not making the officials aware about their role and responsibility in providing protection and assistance to the women facing domestic violence.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that necessary information of the PWDV Act and MSSK was provided to the *Sathins* through online trainings in February and July 2021. It was added that public awareness was being created through newspapers and TV channels.

3.4.2 The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Gender sensitization training programmes not organised

According to Section 19 (c) of the Act, every employer shall organise workshops, awareness programmes for employees and orientation programmes at regular intervals for sensitizing the IC members about the provisions of the Act.

Audit scrutiny of Commissioner, WED revealed that gender sensitization training to the members of IC was not provided in 12 districts even after four years since the enactment of the Act. Further, out of 19 workplaces where IC was formed, training to IC members was provided only in three[58] workplaces.

GoR stated (February 2019) that training programme was organized for the members of IC/LC in all the districts. Reply is not tenable as corroborative evidence for organizing training in 12 districts was not available.

Further scrutiny of records of Commissioner, WED revealed (September 2020) that gender sensitization training was provided to 50 members of ICs pertaining to various departments in January 2020 in Jaipur. When enquired (September 2020) it was stated that the information of trainings organized in the districts were maintained in the specific districts.

Further scrutiny of records of test checked eight districts of WED (Jaipur and Tonk in September 2020 and remaining six districts in August-October 2021) revealed that training programmes were not organized for the employees and members of IC/LC in the test checked districts except Baran district where three days training was organized for members of the ICs during 2017-18.

WCD Department, GoR in its replies (February 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that training was imparted from time to time to the counselors of MSSKs etc., necessary information regarding the Act was provided by One Stop Centres and MSSKs and also published in local newspapers for creating awareness.

The reply is not tenable as the above mentioned efforts are aimed at creating general awareness in public. Also, reply regarding conduct of gender sensitisation trainings for the members of ICs was not furnished.

3.4.3 The Prohibition of Child Marriage Act, 2006

(a) Lack of initiative to prevent solemnisation of Child Marriages

The Act provides that CMPOs are required to prevent the solemnization of child marriage, create awareness and sensitize the community on the issue of child marriages.

Instructions were issued from time to time to CMPOs for seeking assistance of respectable member of the locality, an officer of *gram panchayat* or municipality or government/private undertaking or an office bearer of the NGO for creating awareness and sensitization in the community. However, mechanism to ensure compliance with these instructions was not established in 14 test checked CMPOs. Thus, the status of efforts/activities for creating awareness and sensitization regarding child marriage could not be verified by Audit.

58 GBH American Hospital, Udaipur; Rukamani Birla Modern High School, Jaipur and Apollo Spectra Hospital, Jaipur

WCD Department, GoR in its replies (February 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that the provisions of the Act were being implemented effectively by the Directorate in coordination with Home, Education, Medical departments and efforts were being made to prevent solemnization of child marriage through field functionaries viz. Patwari, Gram Sevak, CDPO, Anganwadi workers, *Prachetas* and *Sathins*. Also, various awareness activities like rallies, puppet shows and workshops were being organized.

(b) Poor utilization of Financial Resources

The Department should have created public awareness about the ill effects of Child Marriages. However, scrutiny of records of Commissioner WED revealed that only ₹ 15.23 lakh[59] (average ₹ 3.05 lakh per annum) was spent on publicity through print and electronic media for generating awareness in the state during 2012-17. Further, in the eight test checked districts, awareness generation activities were not taken up for want of budget allocation.

GoR stated (February 2019) that in April 2017 an amount of ₹ 10,000 per district and ₹ 5,000 per block had been provided for awareness generation against child marriage and more efforts will be made for creating awareness through print media, electronic media, Doordarshan, etc.

Further scrutiny of records of WED revealed (August-November 2020) that ₹ 52.78 lakh (average ₹ 17.59 lakh per annum) was spent on publicity for creating awareness in the state during 2017-20 under Chief Minister Women Empowerment Programme. Out of this, in 2017-18, only ₹ 6.05 lakh were spent at the district level. Moreover, in the period 2018-20, the expenditure was incurred only at Directorate level and not at district level.

Further scrutiny of records of test checked eight districts of WED (Jaipur and Tonk in September 2020 and remaining six districts in August-October 2021) revealed that ₹ 2.25 lakh[60] was allotted during 2017-18 for awareness but only ₹ 1.62 lakh[61] expenditure was incurred for creating awareness.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that there was no separate budget provision for awareness on prevention of child marriage. Further, special campaign '*Sajha Abhiyan*' – a drive against child marriage – was organized during 2017-18 and out of allotted fund amounting to ₹ 39.00 lakh, ₹ 26.20 lakh was utilized in the State by incurring expenditure on awareness campaigns against child marriage during 2017-18. Also, related activities were regularly organized under '*Beti Bachao and Beti Padhao*'.

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59 2012-13: Nil, 2013-14: ₹ 0.34 lakh, 2014-15: ₹ 7.18 lakh, 2015-16: Nil and 2016-17: ₹ 7.71 lakh.

60 Jaipur: ₹ 0.30 lakh; Tonk: ₹ 0.45 lakh; Bharatpur: ₹ 0.40 lakh; Pali: ₹ 0.40 lakh; Baran: ₹ 0.40 lakh; Pratapgarh: ₹ 0.30 lakh; Kota: Nil and Udaipur: Nil.

61 Jaipur: ₹ 0.23 lakh; Tonk: ₹ 0.10 lakh; Bharatpur: ₹ 0.39 lakh; Pali: ₹ 0.40 lakh; Baran: ₹ 0.21 lakh; Pratapgarh: ₹ 0.29 lakh; Kota: Nil and Udaipur: Nil.

Thus, funds were not released to districts during 2018-19 and 2019-20 for creating awareness towards prevention of child marriage. Further, department did not furnish reply regarding less utilisation of allotted fund in three test checked districts Baran, Jaipur and Tonk.

Thus, though there had been an increase in allotment and expenditure towards creating awareness, at the district level, complete budget was not utilized. It is also important to note that National Family Health Survey (NFHS) 4 (2015-16) survey data states that as many as 35.40 *per cent* girls in Rajasthan were married below the age of 18 years compared to all India (26.80 *per cent*) and other neighbouring states like Gujarat (24.90 *per cent*) and Uttar Pradesh (21.20 *per cent*).

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that due to organisation of awareness programmes in government buildings with the help of NGOs, lesser than allotted funds were utilised for such activities.

3.4.4 Rajasthan Prevention of Witch-hunting Act, 2015

Lack of initiative for generation of public awareness

The Special Officer[62] (SO) appointed under the act was responsible to set up awareness centres and organize workshops to educate public about their duties and the victim women about protection available to them under the Act and related rules/regulations/schemes. The State Government was required to encourage NGOs for establishing and maintaining awareness centres and organizing workshops.

Scrutiny of records of AD, WED in eight test checked districts revealed that awareness centres were not set up in any of the districts to carry out the mandated functions. Further, efforts were not made to encourage NGOs to establish and maintain awareness centres by WED.

GoR stated (February 2019) that awareness programmes are being conducted through Sakhi Centre, MSSKs and DLSAs. Reply is not convincing as corroborative evidence was not submitted with the reply.

Scrutiny of records of Directorate, WED revealed (August 2020) that awareness centres had still not been set up in the State and efforts were not made to encourage NGOs to establish and maintain awareness centres due to non-availability of budget.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that training was imparted from time to time to the counselors of MSSKs and One Stop Centre for awareness generation. Directorate generated awareness through training programmes, online trainings organized, posters and books. The MSSKs were being utilized as awareness

62 Special Officer not below the rank of programme officer or equivalent rank of Women Empowerment Department.

centres by the Directorate. Further, it stated that there was no provision in the Act/instructions for appointing NGOs for creation of awareness.

The reply is not tenable as awareness centres were not set up in the vulnerable districts and NGOs were not encouraged to set up awareness centres as per 5(v) of rules of Rajasthan Prevention of Witch-hunting Rules, 2016.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that awareness was being generated in vulnerable areas through *Sathins*.

3.4.5 Rajasthan State Commission for Women

Lack of initiative in conducting public hearings

RSCW organizes public hearings at the district level and state level with the help of Women Empowerment Department, Police Department and local NGOs wherein the complaints received from aggrieved women are disposed by conducting spot hearings. District administration and WED are responsible for wide publicity of public hearing to be organized in a district by RSCW.

During 2012-17, total of 51 public hearings were held wherein 3,208 complaints of various nature were discussed by RSCW and suitable instructions were passed on to responsible departments. Audit scrutiny however, revealed that no public hearing was organized in five districts (Jaipur, Jalore, Karauli, Sawaimadhopur and Sirohi) during 2013-17 and in 16 districts[63] during 2014-17.

GoR stated (February 2019) that RSCW is a state level office and due to lack of resources it is difficult to conduct public hearing below district level.

Further scrutiny of records of RSCW revealed (August 2020) that total of only 10 public hearings were held wherein 359 complaints of various nature were discussed by RSCW during 2017-20.

Audit observed that no public hearing was organized in three districts (Jalore, Sawaimadhopur and Sirohi) during 2013-20; in 8 districts[64] during 2014-20; one district (Churu) during 2015-20 and in 11 districts[65] during 2017-20. No public hearing was held in the State since July 2018.

WCD Department, GoR in its reply (February 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that it was the discretionary power of the Member Secretary/ Members of the Commission to organize public hearings. Further, it was stated that it was not possible to organize public hearings due to non-nomination of Member

63 Ajmer, Banswara, Baran, Barmer, Bhilwara, Bundi, Chittorgarh, Dholpur, Dungarpur, Jaisalmer, Jhalawar, Jhunjhunu, Pratapgarh, Rajsamand, Sikar and Udaipur.

64 Banswara, Barmer, Dholpur, Dungarpur, Jaisalmer, Pratapgarh, Rajsamand and Udaipur.

65 Alwar, Bharatpur, Bikaner, Dausa, Hanumangarh, Jodhpur, Kota, Nagaur, Pali, Sriganganagar and Tonk.

Secretary and Members. Rajasthan State Commission for Women was also not constituted since October 2018.

Thus, WED missed the opportunity to reach out to the aggrieved women of the entire State through public hearings with the help of RSCW and other stakeholders. Further, efforts were also not made for conducting public hearing below the district level.

3.4.6 Performance of duties by key ground level personnel

Pracheta is the key personnel at block/*Panchayat Samiti* level who discharges the duties through *Sathin* at *Gram Panchayat* level. *Pracheta/Sathin* has special role in organizing *Jajam Baithak*[66], creating awareness in the society regarding various provision of acts and rules intended to prevent child marriage, dowry system, domestic violence and other atrocities, witch-hunting and gender discrimination. Both the personnel are also responsible to assist the victims to get benefits/reliefs from various specific schemes.

Lack of efforts to educate Sathins

Women Empowerment Directorate is responsible for providing necessary training courses to *Sathins* to make them aware of their duties and responsibilities and various Acts, Rules and Regulations related to women's cause.

A survey was conducted during Audit (August 2017-May 2018) in order to assess the impact of efforts made by *Sathins* in performing the roles envisaged[67] for them. Feedback received from 80 *Sathins* in eight test checked districts reflected disconcerting ground level situation:

- 71.25 *per cent* were not aware about the location and functions of MSSKs, and officers designated for prevention of child marriage in their area;
- 80.00 *per cent* were not aware about sections of IPC which deal with crime against women;
- 76.25 *per cent* were not aware about provisions of Special and Local Laws;
- 87.50 *per cent Sathins* (70 out of 80) stated that they were not imparted training during 2012-17 about their duties and responsibilities and about provisions of various Acts related to women's cause.
- They accepted that they did not take steps to create awareness regarding prevention of evil practices of witch-hunting, child marriage, dowry system.

66 *Sathin* organise ***'Jajam Baithak'*** on every Friday in each village of *Gram Panchayat*. *Sathin* will aware women about various acts and schemes implemented by various department regarding prevention, protection and redressal of crime against women.

67 Creating awareness of the provisions of various Acts, Laws and Schemes, complaint redressal, rehabilitation and assistance.

Further, in order to assess the impact of efforts made by *Sathins* in educating the public in their jurisdiction, a survey of 140 rural women of 14 *Gram Panchayats* (of selected eight districts) was conducted by Audit. The survey revealed that:

- The women were neither aware of various SLLs (52.86 *per cent*) nor crimes punishable under relevant sections of the IPC (54.29 *per cent* respectively).

- They were also not made aware of the assistance and relief available to them through Rajasthan Victim Compensation Scheme (70.71 *per cent*), legal aid (70.00 *per cent*) and Para Legal Volunteers (80.71 *per cent*).

GoR stated (February 2019) that refresher course for 15 days is being prepared after incorporating various Acts and Laws related to women and girl child. Accordingly, all the *Sathins* will be given refresher training from 2019-20.

Scrutiny of records of WED revealed (September 2020) that contrary to GoR's claims, refresher training programme for *Sathins* was not organised during 2019-20.

WCD Department, GoR's reply (February 2021) to the draft report (December 2020) suggests that sample size for survey of *Sathins* and rural women was inadequate and a change in sample size could result in a change in the results of the survey. Further, it stated that minimum qualification of *Sathins* was 10th class pass and hence they could not be expected to have knowledge of various legal provisions and Acts. It stated that training was imparted to all the *Sathins* during July-September 2020 through online training programmes, and one day refresher training programme. They were also trained about *e-Mitra plus* machines. *Sathins* were allowed to use Anganwadi Centres as their office to make them more effective and knowledge of departmental schemes are also provided by the district officers from time to time.

The reply is not tenable as Audit has not generalized the facts that have come out from the survey. Rather, Audit's objective was to highlight the situation at the ground level based on which the department could have carried out a thorough and comprehensive study of their own to ascertain the competence of ground level functionaries such as *Sathins* and accordingly bring a change to their training programme. Further, despite informing in its previous reply (February 2019) that refresher course for 15 days would be conducted from 2019-20, the department organised refresher training only for one day each in July and August 2020.

Thus, awareness level of *Sathins* regarding duties and responsibilities assigned to them was not adequate and accordingly women were not aware about the safety measures and assistance available to them.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that trainings to *Sathins* for increasing effectiveness of their work were provided in December 2020, February, April and July 2021 through video conferencing.

Social Justice and Empowerment Department

3.4.7 The Dowry Prohibition Act, 1961

Lack of initiative for generation of public awareness

The Chief Dowry Prohibition Officer (CDPO) designated under the Rules was also responsible for administering and coordinating the work relating to dowry prohibition throughout the state. CDPO will also be responsible for creating consciousness and awareness among the public and set out programmes with a view to uproot the evil of dowry system.

Similarly, Dowry Prohibition Officers (DPO) at district level were responsible to create awareness among the public by organizing camps, publicity through Information and Broadcasting Department, *Panchayat Samitis* and other media against dowry and to involve local people for prevention of dowry.

Scrutiny of records of Commissioner, SJED revealed that though GoR designated (2004) the Additional Director, SJED and Deputy/Assistant Directors of SJED as CDPO (at state level) and DPOs (at district level) to conduct the functions under the Act, no significant activity for creating public awareness was carried out in the state due to non-availability of funds. Further, none of the DPOs in eight test checked districts organized the public awareness programme during 2012-17. The DPOs accepted the facts and stated (July-December 2017 and April-May 2018) that no funds were provided for organizing awareness programmes.

GoR stated (December 2018) that the department organizes social welfare week every year in October wherein one day is observed as Public Consciousness Day. Further, instructions for observing the 17 July of each year, as dowry prohibition day and creating public awareness had also been issued.

Further scrutiny of records of Director, SJED revealed (September 2020) that no other significant activity for creating public awareness relating to this Act was carried out in the state due to non-availability of funds separately during 2017-20 except social welfare week and celebration of dowry prohibition day organized each year. Similar information was provided by the eight test checked district offices (Jaipur and Tonk in August-September 2020 and remaining six in August-October 2021).

SJED, GoR in its replies (January 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that the department organized social welfare week every year in October wherein one day was observed as Public Consciousness Day. Further, instructions for observing the 17 July of each year as dowry prohibition day and creating public awareness had also been issued.

The reply is not tenable as Dowry Prohibition Day was not observed in eight test checked districts (except Kota) in 2019.

Further, the reply indicates the lack of concerted efforts of the department in creation of public awareness regarding the provisions, facility or alternate remedies available under the Dowry Prohibition Act.

Department for Child Rights

3.4.8 The Protection of Children from Sexual Offences Act, 2012

(a) Lack of initiative for generation of public awareness

Section 43 of the POCSO Act stipulates wide publicity through media including television, radio and the print media at regular intervals to make the general public, children as well as their parents and guardians, aware of the provisions of the Act.

Scrutiny of records of the Director, Department for Child Rights and eight test checked DCPUs revealed that the department did not carry out any activity for public awareness through media including television, radio and the print media at regular intervals.

The State Government stated (February 2019) that various books were distributed in the schools and posters were affixed in schools/police stations. However, details regarding these book distribution exercises and use of posters were not provided to Audit. Moreover, as per intimation (July 2017) from Director, DCR, the department did not carry out any activity for public awareness through media including television, radio and the print media during 2012-17. Clearly, a concerted public awareness campaign was not planned and executed.

Upon further scrutiny of Director, DCR (August 2020), it was revealed that awareness was created through books, sun board and stickers on railway coach. However, information corroborating this was not provided to audit. More importantly, a focused effort toward building a campaign plan and executing it was still missing.

Further scrutiny of records of the eight test checked DCPUs (DCPUs Jaipur and Tonk in August-September 2020 and remaining six DCPUs in August-October 2021) revealed that the department did not carry out any activity for public awareness through media including television, radio and the print media during 2017-20.

From the information provided by the department, it is clear that there was a lot of scope for enhanced publicity about the important aspects of this Act.

DCR, GoR in its replies (January 2021 and January 2022) to the draft reports (December 2020 and November 2021 respectively) stated that awareness generation was a continuous process and many other state level and central level agencies were also involved in this process. Books, posters and other IEC material was prepared and distributed, also messages and stickers were put on railway coach, and the department had records regarding conduct of such

activities. Moreover, during last year most of these activities were done virtually.

Audit acknowledges the various awareness generation activities conducted by the department. However, the department did not furnish records regarding awareness programmes conducted through media including television, radio and the print media and their impact on target population.

(b) Periodic training for government officials not organised

As per section 43(b) of POCSO Act, the officers of the State Government and other concerned persons (including the police officers) were required to be imparted periodic trainings on the matter relating to implementation of the provisions of the Act.

Scrutiny of records of Director, Department for Child Rights revealed that periodic trainings relating to implementation of the provision of the Act were not organized during 2012-17, except for a one-day training programme in April 2015.

GoR stated (February 2019) that 71 training programmes/orientation were organised through Rajasthan Institute of Public Administration from November 2016 to January 2019. However, records related to training of police personnel and other concerned persons on POCSO were not made available to substantiate the reply.

Further scrutiny of records of Director, DCR revealed (August 2020) that periodic trainings relating to implementation of the provisions of the Act had not been organized during 2017-20. DCR stated (August 2020) that 39 trainings/workshop were organised. However, records related to training of police personnel and other concerned authorities on POCSO for the complete period (2012-2020) were not made available to substantiate the reply.

DCR, GoR in its replies (January 2021 and January 2022) to the draft reports (December 2020 and November 2021 respectively) stated that trainings/workshops were conducted on POCSO. Child Resource Centre (a separate institution) had also been established in collaboration with HCMRIPA[68], Jaipur to address the needs of the trainings. It added that 153 Trainings/Workshops and 118 special sessions were conducted by the Centre and the Data related to the trainings organised was provided to audit. It was also stated that POCSO and Child Sexual Abuse was spread between different agencies such as Police, Judiciary, RSLSA, Medical etc. and all these agencies continuously provided and rendered trainings.

The reply is not tenable as the complete details of training organized, schedule of training, name of trained personnel, expenses incurred on training etc. was not made available to audit. Hence, details of the trainings imparted by the department officials specifically on POCSO could not be verified by Audit.

68 Harish Chandra Mathur Rajasthan Institute of Public Administration.

Thus, Audit is unable to verify the claims about the efforts made by the department in creating awareness, disseminating information in the society and sensitising the government functionaries about the various provisions of the POCSO Act during 2012-20.

Police (Home Department)

3.4.9 Lack of initiative for generation of public awareness

(a) Low coverage of topics covering Crime against Women in training

Police Training Schools (PTS), Kherwara and Bharatpur were established for providing basic training and refresher courses to newly appointed Constables, Head Constables and ASIs.

Audit scrutiny of records of Commandant, Police Training Schools, Kherwara and Bharatpur revealed that in the syllabus of training programmes organized by the training schools, topics related to Special and Local Laws on crime against women were not included.

GoR accepted the facts and stated (March 2019) that instructions have been issued (November 2018) to Assistant Inspector General of Police (Training HQ) Jaipur for including topics related to Special and Local Laws on crime against women in Basic/Refresher/Promotion Cadre Courses.

Reply received (September 2020) from Additional Director General of Police (Training) revealed that only a topic on *"Prevention of Witch-Hunting Act, 2015"* was included in the syllabus of training programme for officials who were promoted from Constable to Head Constable rank. Further, it was noticed that topics related to Special and Local Laws for crime against women (other than said Act) were still not included in the syllabi of Basic/Refresher/Promotion Cadre Courses.

Commandant, PTS, Kherwara informed (October 2020) that the topic related to domestic violence, sexual harassment at workplaces and POCSO have been included in the syllabus of refresher course for Constables and Head Constables.

Home Department, in its reply GoR (February 2021) to the draft report (December 2020) stated that 439 courses had been organised in which 1852 officers/officials were trained during 2020. However, reply regarding low coverage of topics related to crime against women covered in the police training schools Kherwara and Bharatpur was not provided.

(b) Know Your Student–Know Your Police (KYS-KYP) programme

To combat the incidents of sexual harassment, assault and atrocities against the students, through establishing trust and dialogue between police and students, an awareness programme *'Know Your Student-Know Your Police'* (KYS-KYP) was launched (2013) by the Police Department. Under this programme, information related to various Acts and Rules regarding safety and protection of women was to be disseminated to 1.21 crore students (*45.80 per cent* girls' students) studying in various schools and colleges in Rajasthan (2019-20).

The KYS-KYP programme was not implemented in any of the 11 test checked police districts except Tonk where 2.40 lakh students (2015: 1.91 lakh students and 2016: 0.49 lakh students) were covered under the awareness programme during 2015 and 2016. During audit, eight Superintendents of Police accepted (April 2017-May 2018) that they did not organize any programme. However, two Superintendents of Police (Kota City and Bharatpur) intimated (October 2017 and May 2018) that awareness programmes were organized but records were not maintained, hence, their replies could not be validated in Audit.

GoR stated (March 2019) that instructions were issued (July 2018) to all the SPs/DCPs for effective implementation of KYS-KYP programme and during 2018, 4.71 lakh students were covered under the programme in the state. However, the fact remains that 95.56 *per cent* (out of 106.15 lakh students) of the total students in the State were still not covered under this programme.

Further scrutiny of records of test checked 11 police districts (Jaipur East, Jaipur West, Jaipur Rural and Tonk in August-September 2020 and remaining seven police districts in August-October 2021) revealed that only 0.90 lakh students[69] out of 35.91 lakh were imparted KYS/KYP programme in the six test checked police districts while no programme was organized in five test checked police districts[70] during 2017-20. The records relating to KYS/KYP programme organised were still not maintained by test checked Police districts.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that under KYS/KYP programme, 2.74 lakh (2018) and 1.93 lakh (2019) students studying in schools/colleges were made aware about the law/rights by the police.

Reply is not tenable as department did not furnish the details of KYS/KYP programmes organised in the schools/colleges of test checked districts.

(c) Self Defense Skill Programme

With a view to encourage girls to defend themselves in difficult situation, *'Self Defense Skill Programme'* was launched in August 2014 in the State.

Audit scrutiny of records revealed that 2.95 lakh girls were imparted self-defense skill programme in the State up to February 2018. Further, scrutiny of 11 test checked police districts revealed that 0.65 lakh girl students[71] (out of 14.07 lakh) were imparted Self Defense training under the Programme.

GoR stated (March 2019) that Self Defense Skill programme was implemented in the state and training was imparted to 3.47 lakh girl students as of December 2018. The fact remains that 92.66 *per cent* of the eligible girls in the State were still to be provided training.

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69 Jaipur-West: 2,935; Jaipur-Rural: 5,595 and Tonk: 7,860; Kota-City: 1,840; Baran: 9,317 and Bharatpur: 62,350.

70 Jaipur-East; Kota-Rural; Pali; Udaipur and Pratapgarh.

71 Udaipur (2,461); Jaipur East (475); Kota Rural (4,039); Pratapgarh (2,153); Baran (2,989); Tonk (2,789); Jaipur Rural (40,184); Bharatpur (2,218) and Pali (8,057).

Further scrutiny of records of test checked 11 police districts (Jaipur East, Jaipur West, Jaipur Rural and Tonk in August-September 2020, and remaining seven police districts in August-October 2021) revealed that only 0.46 lakh girls student[72] out of 16.62 lakh were imparted Self Defense Skill training in 10 test checked districts and no programme was organized to impart the training to the students in Jaipur-West during 2017-20.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that under Self Defense programme 0.68 lakh (2018), 0.85 lakh (2019) and 0.13 lakh (2020) girls had been trained for self-defense by the police. Further, 0.22 lakh (Jaipur-Rural), 0.02 lakh (Tonk) and 0.05 lakh (Jaipur Commissionerate) girls were trained for self-defense.

GoR did not furnish the details of self defense programmes for girls in Jaipur East and West. Moreover, details of self-defense training programme organised in Jaipur-Rural and Tonk that were provided with the reply did not tally with those provided during audit.

(d) Awareness generation among drivers and conductors

Additional Director General of Police (Civil Rights) Jaipur issued directions (March and November 2016) to all police stations to maintain database of bus/taxi drivers and conductors falling under their jurisdiction and to organize monthly meetings with the drivers and conductors of buses and taxis to make them aware about prevention of crime, especially against women and girls.

Audit scrutiny of records revealed that the programme was not implemented in the 11 test checked police districts. Further, it was also observed in the 36 test checked police stations (PSs), that the PSs did not have a database of bus/taxi drivers and conductors falling in their jurisdiction.

GoR stated (March 2019) that instructions have been issued (July 2018) to all SPs/DCPs for organizing meetings with the drivers and conductors of buses and taxis to make them aware about prevention of crime especially against women and girls.

Further scrutiny of records of test checked 11 police districts (Jaipur East, Jaipur West, Jaipur Rural and Tonk in August-September 2020 and remaining seven police districts in August-October 2021) for the period 2017-20 revealed that the programme was still not being implemented in five test checked police districts (Jaipur-East, Jaipur-Rural, Kota-City, Kota-Rural and Udaipur). Further, 5,546 drivers and conductors[73] were imparted training in six test checked police districts through workshops to make them aware about prevention of crime especially against women and girls.

Further scrutiny of records in 36 test checked Police Stations (10 Police Stations in four districts Jaipur East, Jaipur West, Jaipur Rural and Tonk police districts

72 Jaipur-East: 2,273; Jaipur-Rural: 14,825; Tonk: 125; Udaipur: 1,949; Kota City: 1,840; Kota Rural: 9,898; Pratapgarh: 540; Baran: 7,689; Bharatpur: 1,606 and Pali: 4,822.

73 5,546 drivers & conductors: (Jaipur west-2,891; Tonk-149; Baran-441; Pratapgarh-448; Pali-542 and Bharatpur-1,075).

in August-September 2020 and remaining 26 Police Stations in remaining seven police districts in August-October 2021) revealed that meetings were not organised by these police stations during 2017-20, except PS *Narena* (Jaipur-Rural), PS *Sanderao* (Pali) and PS *Bheemganj Mandi* (Kota-City). Five PSs *Ogna* (Udaipur), *Pratapgarh*, *Parsola* (Pratapgarh), *Sadar* (Tonk) and *Transport Nagar* (Jaipur East) stated that meeting were organised, however, supporting key documents were not provided to Audit.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that instructions had been issued (July 2018) to SPs/DCPs for organising meetings with drivers/conductors regarding creation of awareness for protection of women and maintenance of records in this regard. Further, panic buttons were being installed in all transport vehicles to ensure smooth and safe travel for women.

Audit is of the view that previous experience has shown that issuing instructions will not serve the intended purpose unless there is proper follow up and monitoring.

3.4.10 Rajasthan State Legal Service Authority

As per provisions of the Rajasthan State Legal Services Authority Regulations 1999, a Legal Awareness Committee was required to be constituted at every district and *taluk* level to promote legal awareness in the society, especially the women and the weaker sections of the society. The Committee was to hold Legal Literacy Camps, publish/distribute pamphlets, booklets and other newsletters for legal awareness, establish and control Para Legal Clinics to promote legal awareness. The term of office of the members of these committees has been prescribed as two years.

Further, in order to increase the frequency of holding Seminars/Legal Literacy Camps, the RSLSA issued (July 2012 and July 2018) guidelines for creation of legal awareness teams consisting of two Advocates and two PLVs at district and *taluk* levels. These Committees/teams were required to function under the directions of respective Legal Service Authorities.

Audit scrutiny of records of RSLSA and test checked DLSAs[74] revealed the following:

(a) Non-constitution of Legal Awareness Committees

Legal awareness committees were constituted intermittently during 2012-19. Audit scrutiny revealed (August 2020) that district and *taluk* level awareness committees were not reconstituted in the State after completion of their terms of two years in September 2019.

The records of meetings held by awareness committees during 2012-14 were not made available to Audit in eight test-checked DLSAs. The

74 For the audit period 2012-20: 9 test checked DLSAs (Tonk, Kota, Baran, Udaipur, Pratapgarh, Bharatpur, Jaipur District, Jaipur Metro and Pali).

Secretaries of eight test checked DLSAs[75] intimated (August 2017 and January-May 2018) that the committees were not functional and records were not maintained.

Further scrutiny of records of nine test checked DLSAs (three DLSAs Jaipur Metro, Jaipur District and Tonk in August-September 2020 and remaining six DLSAs in August-October 2021) revealed that meetings were not held by two DLSAs Jaipur Metro and Pratapgarh during 2017-20. Further, out of prescribed 84 meetings[76], cumulatively only 20 meetings[77] were held by seven DLSAs during 2017-20. On being pointed out, DLSAs Jaipur District, Jaipur Metro and Tonk in August-September 2020 and Kota, Pali and Baran in August-October 2021 accepted the facts for non/less organisation of meetings. Remaining three DLSAs Bharatpur, Udaipur and Pratapgarh did not furnish reply.

It was revealed (August 2021) that District Legal Awareness Committees were reconstituted in August 2021 in all the DLSAs in the State.

Law & Legal Department, GoR in its reply (January 2021) to the draft report (December 2020) stated that District Legal Services committees had been constituted in 35 DLSAs in September 2017 and stated that establishment of Legal awareness committee at various levels was under process.

However, department did not furnish reply regarding constitution of legal awareness committee at *Taluka* level nor did it furnish information regarding awareness committees not reconstituted in the State after completion of their terms of two years in September 2019.

(b) Legal Awareness Teams

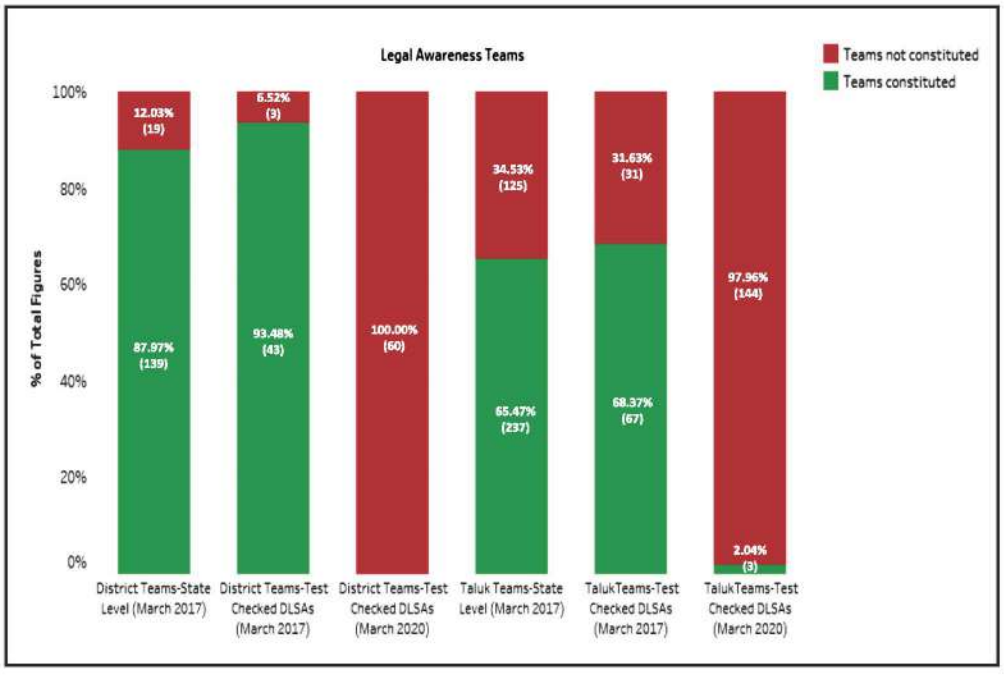
Shortfall in formation of district/*taluk* level legal awareness teams was noticed during audit. The extent of shortfall at the State level (March 2017) as well as in test checked districts (March 2020) is depicted in ***Chart 17*** below. Significantly, district level awareness teams were constituted in all the districts except Jalore as of March 2017.

75 Tonk, Kota, Baran, Udaipur, Pratapgarh, Bharatpur, Jaipur District and Pali.

76 84 meetings: (Jaipur District:12; Tonk:12; Baran:12; Udaipur:12; Bharatpur:12; Kota:12 and Pali:12).

77 20 meetings: (Jaipur District: Four, Tonk: Four, Kota: One, Baran: Three, Udaipur: Four, Bharatpur: Two and Pali: Two).

Chart 17: Constitution of district/taluk level awareness teams in the State



On being pointed out, DLSAs at Jaipur District, Kota and Udaipur stated (September 2017-January 2018) that *taluk* level teams were not constituted as the Para Legal Volunteers did not take interest in the activity.

Further scrutiny of records of nine test checked DLSAs (three DLSA Jaipur Metro, Jaipur District and Tonk in August-September 2020 and remaining six DLSAs in August-October 2021) revealed that none of the test checked DLSAs had legal awareness teams during 2019-20. Similarly, in all the test checked nine DLSA, none of the prescribed 147 legal awareness teams at *Taluk* level were functioning except in Udaipur where three teams were functioning in 2019-20.

On being pointed out, DLSAs Jaipur District and Tonk in August-September 2020 and Kota, Pali, Pratapgarh and Udaipur in August-October 2021 accepted the facts on non/less constitution of legal awareness teams. Remaining three DLSAs Jaipur Metro, Bharatpur and Baran did not furnish reply.

Law and Legal Department, GoR did not furnish reply to the draft report (December 2020) regarding constitution and functioning of legal awareness teams in test checked DLSAs and RSLSA.

(c) Deficiencies regarding Legal literacy camps

The Legal Awareness Committees/teams were required to hold *'legal literacy camps'* to promote legal awareness in the society. Member Secretary, RSLSA also issued (July 2012) instructions to DLSAs regarding creating awareness among people on various topics of laws, receiving complaints and to identify the problems of locality especially related to women and children.

It was observed that issues relating to domestic violence Act, Child labour, POCSO Act, techniques of self-defense, PCPNDT Act, Prevention of child

trafficking etc. were covered in the legal literacy camps. However, aspects such as 'Indecent Representation of Women', and 'Witch-hunting' were not covered in the legal literacy camps as these topics were not included in the annual action plans of RSLSA during 2012-17. Further, audit scrutiny of nine test checked DLSAs revealed that:

- Publicity through video/documentary films about the various aspects of the legal services programmes was not done by any of them during 2012-17.

- Further scrutiny of records of nine test checked DLSAs (three DLSA Jaipur Metro, Jaipur District and Tonk in August-September 2020 and remaining six DLSAs in August-October 2021) revealed that Publicity through video/documentary films about the various aspects of the legal services programmes was not done by any of them during 2017-20. DLSAs Jaipur District, Jaipur Metro and Tonk in August-September 2020 and Udaipur, Pratapgarh, Kota, Baran, Bharatpur and Pali in August-October 2021 accepted the facts.

- As per annual action plans of RSLSA, legal literacy classes on the issue of 'right of children and women' were to be conducted annually in high schools and colleges. Against this requirement, during 2012-15, legal literacy classes were not held by two DLSAs (Bharatpur and Jaipur district).

- Further, DLSA Jaipur District did not provide information related to conduct of legal literacy classes during 2018-20, when asked for by Audit (August-September 2020).

- Legal literacy camps were required to be organised on the occasion of women's day annually but camps were not organised by DLSAs in Jaipur district (during 2012-16), Bharatpur (during 2014-15) and Pali (during 2014-16).

- Further information provided by nine test checked DLSAs (three DLSA Jaipur Metro, Jaipur District and Tonk in August-September 2020 and remaining six DLSAs in August-October 2021) revealed that Legal literacy camps were required to be organized on the occasion of Women's Day annually but no camps were organized by DLSAs in Jaipur Metro during 2017-18. However camps were organised in remaining eight test checked DLSAs.

Law and Legal Department, GoR in its reply (January 2021) to the draft report (December 2020) stated that 1,02,276 legal literacy camps were organised and 1,50,94,827 beneficiaries benefited during the period January2016 to March 2020. GoR did not furnish reply regarding observations in test checked DLSAs and RSLSA.

Conclusion

Audit findings indicated inadequate efforts towards creating awareness in society regarding violence and atrocities against women and rehabilitation of victims. Sufficient gender sensitization/awareness trainings regarding protection of women from domestic violence, child marriages, sexual harassment at workplaces, witch hunting, dowry prohibition and protection of children from sexual offences were not conducted.

Efforts towards redressal of grievances of victims were lacking as conduct of public hearings for quick disposal of complaints of aggrieved women through spot hearings was very low in the districts throughout the period of audit.

'Sathins' at Gram Panchayat level, were not able to effectively create awareness at the grass root level due to lack of knowledge. Awareness initiatives like 'Know Your Student–Know Your Police', self-defense skill, and meetings with drivers/conductors of taxis/buses were not implemented effectively.

Recommendation

9. *The State Government should take steps to partner civil society groups and Non-Governmental Organisations in generating and enhancing awareness among the targeted groups about the statutory measures in place for protection of women. The authorities responsible should plan to use social media alternatives for generating awareness among the society at large. The police authorities should conduct the 'Know Your Student-Know Your Police' program on an annual basis.*

3.5 Human Resources and Infrastructure

Audit test checked the implementation of nine[78] Special and Local Laws enacted to provide relief/rehabilitation to the victims (women/children). Out of nine laws, there was provision for appointment of specific authorities for smooth and effective implementation in six of these laws such as appointment of Dowry Prohibition Officers under Dowry Prohibition Act 1961, Protection Officers under Protection of Women from Domestic Violence Act 2005, Child Marriage Prohibition Officers under Prohibition of Child Marriage Act 2006, Special Officer under Rajasthan Prevention of Witch-hunting Rules 2016, Special Public Prosecutor under Protection of Children from Sexual Offences Act 2012, Special Police Officer/Trafficking Police Officers under the Immoral Traffic (Prevention) Act, 1956.

78 *(i) The Protection of Women from Domestic Violence Act, 2005; (ii) The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; (iii) The Prohibition of Child Marriage Act, 2006; (iv) Rajasthan Prevention of Witch-hunting Act, 2015; (v) The Dowry Prohibition Act, 1961; (vi) The Protection of Children from Sexual Offences Act, 2012; (vii) The Immoral Traffic (Prevention) Act, 1956; (viii) The Indecent Representation of Women (Prohibition) Act, 1986; and (ix) The Commission of Sati (Prevention) Act, 1987.*

Scrutiny of records of respective departments revealed that only under the Protection of Women from Domestic Violence Act 2005, 17 Protection Officers were deployed on regular basis as against the 33 required (as discussed in *paragraph 3.2.1(a)*); For the rest, the statutory work was allotted to various State Government officers in addition to their regular duties i.e. to:

- Sub Divisional Magistrates and Tehsildars as Child Marriage Prohibition Officers (as discussed in *paragraph 3.2.3*),
- Deputy Director/Assistant Director of Women Empowerment Directorate as Special Officer under the Rajasthan Prevention of Witch hunting Rules 2016,
- Deputy Director/Assistant Director of Social Justice and Empowerment Department as Dowry Prohibition Officers (as discussed in *paragraph 3.4.7*),
- Public Prosecutor and Government Advocate as Special Public Prosecutors, and
- In-charge (Inspector) as Special Police Officer and Additional SP of Anti Human Trafficking Unit as Nodal officer.

Audit also observed that there were vacancies in lower cadres in Women Empowerment Directorate, Social Justice and Empowerment Department, Department for Child Rights and Police (Home), as discussed in the succeeding paragraphs. Thus, due to non-appointment of statutory authorities and lack of proper support system available with them, effective implementation of aforesaid statues enacted for providing care, protection and justice to women could not be ensured.

3.5.1 Women Empowerment Directorate

Human Resources at Deputy/Assistant Director Offices in WED

The Deputy/Assistant Director Offices in districts are important field formations of the Women Empowerment Directorate which facilitate and implement various activities of the department including those related to crime against women. Scrutiny of records of the position of human resource in eight test checked districts as of March 2017 shows that offices of the DDs/ADs were facing significant shortage, ranging from 50.00 to 91.67 *per cent*, in various cadres. The shortage was very high in Pratapgarh (91.67 *per cent*), Bharatpur (82.35 *per cent*), Baran (78.57 *per cent*) and Tonk (58.33 *per cent*) districts as shown in ***Table 17*** below:

Table 17

Name of districts	*Sanctioned strength*	*Person in Position*	*Vacancy (%)*
Udaipur	18	9	9(50.00%)
Kota	12	6	6(50.00%)
Jaipur	20	7	13(65.00%)
Tonk	12	5	7(58.33%)
Baran	14	3	11(78.57%)
Pratapgarh	12	1	11(91.67%)
Bharatpur	17	3	14(82.35%)
Pali	17	8	9(52.94%)

GoR stated (February 2019) that efforts are being made for filling the vacant posts on priority basis.

Further scrutiny of records of Commissioner, WED revealed (August 2020) that even after assurance given by the Government for filling the vacant posts on priority basis, test checked offices of the DDs/ADs were continuously facing significant shortage, ranging from 58.33 to 85.71 *per cent*, in various cadres. The shortage was very high in Baran (85.71 *per cent*), Pratapgarh (83.33 *per cent*), Udaipur (70.83 *per cent*) Bharatpur (70.59 *per cent*) and Jaipur (68.18 *per cent*) districts as of March 2020 which is given in ***Table 18*** below:

Table 18

Name of districts	*Sanctioned strength*	*Person in Position*	*Vacancy (%)*
Udaipur	24	7	17 (70.83%)
Kota	12	5	7 (58.33%)
Jaipur	22	7	15 (68.18%)
Tonk	13	4	9 (69.23%)
Baran	14	2	12 (85.71%)
Pratapgarh	12	2	10 (83.33%)
Bharatpur	17	5	12 (70.59%)
Pali	17	6	11 (64.71%)

The above table depicts that human resource deployment in Pratapgarh and Bharatpur district offices has improved. The incumbents for the post of AAO and Junior Assistant in Bharatpur and Senior Assistant in Pratapgarh were posted as of March 2020. Notwithstanding the minor improvements, the overall human resource situation in these districts was still very grim.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that request for recruitment was sent to Personnel and Administrative Reforms Department and efforts were made to recruit in coordination with Rajasthan Public Service Commission and Rajasthan Subordinate and Ministerial Services Selection Board.

The reply needs to be viewed in the light of the fact that 48.33 *per cent* and 75.00 *per cent* posts were still vacant against sanctioned posts in Udaipur and Pratapgarh districts respectively as of January 2021.

Audit is of the view that the huge vacancies existing in the critical field level cadres could be one of the reasons for poor implementation of the various policies and SLLs for which WED was the nodal department.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that posts were vacant due to delay in recruitment process.

3.5.2 Shortage of Field level Functionaries (Prachetas)

Pracheta is the key personnel at block/Panchayat Samiti level who discharges the duties through *Sathin at* Gram Panchayat level. *Pracheta* creates awareness in the society regarding various provision of acts and rules and is also responsible to assist the victims to get benefits/reliefs from various specific schemes.

Scrutiny of records of Commissioner, WED revealed that only 36 *Prachetas* (12.20 *per cent*) were working against sanction of 295 posts in the State as of March 2018. Further, scrutiny of records of test checked eight ADs and 11 *Prachetas* (six regular and five Lady Supervisors (LS)) revealed that:

- Only 18 *Prachetas* (21.77 *per cent*) were working against sanction of 66 Prachetas as of March 2017.
- No regular *Pracheta* was deployed in any of the blocks of four districts (Baran, Bharatpur, Tonk and Pratapgarh).
- No specific space and other facilities were earmarked at block level for *Prachetas* to perform their duties.
- Only four *Prachetas* (all regular) provided assistance regarding free legal aid, financial assistance and only three *Prachetas* provided counselling services to the rural women in need.

On being pointed out, Commissioner, WED replied (February 2018) that instructions had been issued earlier (2009-10) to the District Officers for appointment of *Pracheta* on contractual basis, while, wherever *Pracheta* was not available the additional charge of *Pracheta* had to be given to LS of Integrated Child Development Services (ICDS) Department. The reply is not convincing as only five *Prachetas*[79] had been appointed on contractual basis since the issue of instructions, as of May 2018.

GoR stated (February 2019) that post of Lady Supervisor has been created (May 2017) at block level after abolishing the post of *Pracheta*. Recruitment of Lady Supervisor is under process.

Further scrutiny of records of Commissioner, WED revealed (August 2020) that 34 Prachetas were available as of March 2020. Further, against the sanctioned

79 Banswara: Two; Udaipur: Two and Rajsamand: One.

post of 277 Lady Supervisors, 147 Lady Supervisors have been deployed in August 2020 in the blocks.

Further scrutiny of records of test checked eight districts of WED (Jaipur and Tonk in August-September 2020 and remaining six districts in August-October 2021) revealed that against sanctioned posts of 75 Lady Supervisors, orders were issued (August 2020) for posting of 36 Lady Supervisors in these districts.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that requisition for recruitment of vacant post of Supervisor at Block level was sent (May 2020) to Rajasthan Subordinate and Ministerial Selection Board and would be filled up after completion of recruitment procedure.

Thus, although positive steps have been taken to address the human resource shortages at the grass-root level, significant vacancies still remain. To ensure that aid and assistance through ground level personnel is available to women at all times and in all places, complete deployment of these functionaries is imperative. Hence, all the sanctioned posts of Lady Supervisors should be filled up at the earliest so that access for women to these aides is ensured.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that 182 Lady Supervisors had been deployed. The work against vacant posts of Lady Supervisors of WED was being performed by giving additional assignment to the Lady Supervisors of ICDS.

3.5.3 Social Justice and Empowerment Department

Nari Niketans/Mahila Sadan are rehabilitation homes established at divisional level to provide protection to women who were victims of immoral and social atrocities and to help them start their life afresh.

During scrutiny of records of four test checked *Mahila Sadan/Nari Niketans*, shortage of staff was noticed in each cadre. Against sanctioned strength of six persons[80] per *Nari Niketan,* only one or two persons were available except at Jaipur.

The State Government stated (March 2019) that vacant posts have been filled up by deputing personnel and efforts are being made for filling up of remaining vacant posts. However, supporting documents were not provided in this regard.

Further scrutiny of records of Director, SJED revealed (August 2020) persistent shortage of staff in each cadre still persists. Against sanctioned strength of six persons per *Nari Niketan,* only two or three persons were available at Udaipur, Jodhpur, Ajmer, Bikaner and Bharatpur and no person was available at Kota as of March 2020.

Further, the posts of Probation Officer (Kota and Udaipur) and Caretaker (Kota) were vacant since April 2012 and Superintendent (Udaipur, Kota and Ajmer)

80 Superintendent (1), Probation Officer (1), Caretaker (2), UDC (1), and Group D (1).

and Care taker (Jodhpur and Kota) were vacant since 2016-17, as of March 2020.

SJED, GoR in its reply (January 2021) to the draft report (December 2020) stated that officers/officials were deployed in *Mahila Sadan* and *Nari Niketans*.

The reply is not tenable as one to four posts (against six) are still vacant in *Nari Niketans* in the State. Further, nine posts (against 24) were vacant in *Mahila Sadan*, Jaipur.

Thus, in the absence of key functionaries of *Nari Niketans* the resident women were being denied meaningful opportunities to move away from their traumatic past and start their lives afresh.

SJED, GoR in its reply (February 2022) to the draft report (November 2021) stated that the staff were deployed against sanctioned posts.

However, scrutiny of the reply revealed that posts were still vacant in *Mahila Sadan* and *Nari Niketans*.

Department for Child Rights

3.5.4 Balika Greh and Open Shelter

Balika Grehs were established at each divisional level under Juvenile Justice (Care and Protection of Children) Act, 2000, for care and treatment, education, training, development and rehabilitation of girls during pendency of any inquiry and subsequently as well. Important activities *such as* regular medical checkups, school education, providing clothes and follow up of rehabilitated girls were to be done.

Posts of one Superintendent, one Probation-cum-Prison Welfare Officer[81], three Caretakers[82] and one clerk for each government *Balika Greh* were sanctioned (April 2012) by the Director, SJED, Jaipur. Details of the person in position as of March 2017 against the sanctioned posts in test checked four government *Balika Grehs* is given in ***Table 19***:

Table 19

Name of post	Sanctioned Strength (SS), Person in position (PIP) and Number of Vacancy														
	Kota			Jaipur			Udaipur			Bharatpur			Total		
	SS	PIP	Vacancy	SS	PIP	Vacancy	SS	PIP	Vacancy	SS	PIP	Vacancy	SS	PIP	Vacancy
Superintendent	01	01	00	01	00	01	01	01	00	01	00	01	04	02	02
Probation Officer	01	00	01	02	00	02	01	00	01	01	00	01	05	00	05
Caretaker[83]	03	03	00	04	01	03	03	01	02	03	03	00	13	08	05
Clerk/ Asstt. Admin. Officer	01	00	01	01	00	01	01	00	01	01	00	01	04	00	04
Total	**06**	**04**	**02**	**08**	**01**	**07**	**06**	**02**	**04**	**06**	**03**	**03**	**26**	**10**	**16**

Source: Information provided by Superintendent of concerned Balika Grehs.

81 Two posts of Probation-cum-Prison Welfare Officer were sanctioned in Jaipur.
82 Posts of four Caretakers were sanctioned in Jaipur.
83 Three caretakers in Kota and three caretakers in Bharatpur were engaged on contract basis.

It can be seen from the table that:

- There was a substantial shortage (61.54 *per cent*) of human resource as there were only ten personnel available against sanctioned strength of 26 in all four-test checked *Balika Grehs* as of March 2017.

- The shortage of staff was seen in each cadre and only one or two persons were available to run *Balika Grehs* in case of Jaipur and Udaipur.

- The post of Probation-cum-Prison Welfare Officer and clerk were vacant since April 2012 in all four-test checked *Balika Grehs*. Only one caretaker each was posted in Jaipur and Udaipur against sanction posts of four and three respectively.

Further, in two non-governmental *Balika Grehs* (*Uddayan* Care Jaipur and *Meera Nirashrit Balika Greh,* Udaipur), posts of Superintendent, Counselor, Probation Officer/child welfare officer/case worker, paramedical staff, educator, doctor, craft & music teacher and PT instructor cum yoga teacher were vacant during 2012-17.

On an average, 196 inmates were residing in each of the test checked government *Balika Grehs* in Rajasthan in December 2017. However, less than three personnel were deployed in these *Balika Grehs* implying that they were operating on an average at more than 50 *per cent* vacancy levels. Thus, staff at the *Balika Grehs* were overburdened which would have impacted the quality of care and delivery of services to resident girls.

GoR, while accepting facts, stated (February 2019) that cadre control was previously under the jurisdiction of SJED, however now separate strength of staff is being transferred to the Department for Child Rights.

Further, Audit scrutiny revealed that 1704 inmates[84] were residing in seven Governmental *Balika Grehs* in the State as of December 2019. Details of persons in position as of March 2020 against the sanctioned posts in test checked four Government *Balika Grehs* is given in ***Table 20***:

84 Ajmer (285); Bharatpur (162); Bikaner (112); Jaipur (388); Jodhpur (251); Kota (411) and Udaipur (95).

Table 20

Name of post	Sanctioned Strength (SS), Person in position (PIP) and Number of Vacancy														
	Kota			Jaipur			Udaipur			Bharatpur			Total		
	SS	PIP	Vacancy	SS	PIP	Vacancy	SS	PIP	Vacancy	SS	PIP	Vacancy	SS	PIP	Vacancy
Superintendent	01	01	00	01	01	00	01	00	01	01	00	01	04	02	02
Probation Officer	01	00	01	02	02	00	01	00	01	01	00	01	05	02	03
Caretaker[85]	03	00	03	06	02	04	03	01	02	03	00	03	15	03	12
Clerk/Asstt. Admin. Officer	01	00	01	01	01	00	01	00	01	01	01	00	04	02	02
Total	**06**	**01**	**05**	**10**	**06**	**04**	**06**	**01**	**05**	**06**	**01**	**05**	**28**	**09**	**19**

Source: Information provided by Superintendent of concerned Balika Grehs

It can be seen from the table that:

- There was a substantial shortage (67.86 *per cent*) of human resources as there were only 09 personnel available against sanctioned strength of 28 in all four-test checked *Balika Grehs* as of March 2020.
- The posts of Probation-cum-Prison Welfare Officer were vacant since April 2012 in *Balika Grehs* Kota, Udaipur and Bharatpur.
- The shortage of staff was seen in each cadre and only one person was available in each of the *Balika Grehs* Kota, Udaipur and Bharatpur.

DCR, GoR in its replies (February 2021 and January 2022) to the draft reports (December 2020 and November 2021 respectively) stated that most of the vacant posts were filled in Government *Balika Grehs* and efforts were being made to fill the remaining vacant posts.

The fact remains that absence of crucial regular personnel can affect the quality of assistance to be provided as there can be issues of continuity and commitment with contractual staff in this scenario.

Police (Home Department)

3.5.5 Shortage of human resource

Against the strength of 1,10,518 police personnel of all ranks[86] sanctioned by State Government, only 95,479 police personnel were deployed as of January 2020. Bureau of Police Research and Development also reported (January 2020) that Rajasthan had 128 police personnel per lakh population as compared to average 158 police personnel per lakh population at national level.

85 Caretakers vacancies were filled by engaging on contract basis.
86 Including Civil and Armed Forces.

Significantly, there was shortage of 13.61 *per cent* human resource against the total sanctioned posts in the State Police Department as of January 2020. Moreover, shortage in Inspector/Sub-Inspector/Assistant Sub Inspector cadres, the field level authorities responsible for investigation of criminal cases was as high as 37.71 *per cent*[87]. The detail of staff in various cadres of the State Police Department as of January 2020 is given in the ***Table 21***.

Table 21

Cadre	Sanctioned strength	Working strength	Shortage (-)	*Per cent* of Shortage
Indian Police Service	215	188	27	12.56
Addl. SP/Dy. SP	982	786	196	19.96
Inspector	1,506	1,397	109	7.24
Sub-Inspector	4,689	2,371	2,318	49.43
Assistant Sub-Inspector	6,348	4,045	2,303	36.28
Head Constable	20,334	16,593	3,741	18.40
Constable	76,444	70,099	6,345	8.30
Total	**1,10,518**	**95,479**	**15,039**	**13.61**

Source: Data provided by the State Police Department.

Audit is of the view that there could be a direct correlation between deployment of police personnel and crime against women as crime against women during 2015 (28,177), 2016 (27,656), 2017 (25,614) and 2018 (27,895) reduced as compared to 2014 (31,165) which coincided with the increase in human resource from 82,193 in 2014 to 93,057 in September 2018.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that direct recruitment was being done to fill up the shortage of human resource. Recruitment of 5,438 constables was in progress as of January 2021.

3.5.6 Shortage of Women police personnel

Ministry of Home Affairs, GoI issued Advisory (April 2013 and August 2014) according to which the representation of women in police at all levels should be increased through affirmative action so that they constitute about 33 *per cent* of the police. However, GoR issued (June 2013) orders for maintaining 30 *per cent* of the sanctioned strength as women personnel in all levels in the Police Department. During audit of records (2012-17) of 47 test checked PSs, it was seen that no women personnel were deployed in five PSs as of March 2017.

Information provided (September 2020) by DGP, Rajasthan revealed that against requirement of 33,155 (30 *per cent* of 1,10,518) women personnel in police, only 8,929 (8.08 *per cent*) were deployed as of January 2020.

Further scrutiny of records in 14 test checked Police Stations (in four police districts Jaipur East, Jaipur West, Jaipur Rural and Tonk) in August-September

87 37.71 *per cent*: sanctioned strength of 3 cadres-12,543 (Inspector-1,506, Sub inspector-4,689 and Assistant Sub inspector-6,348) shortage of 3 cadres-4,730 (Inspector-109, Sub inspector-2,318 and Assistant Sub inspector-2,303).

2020 and remaining 33 Police Stations of remaining seven police districts in August-October 2021, revealed that deployment of women personnel was inadequate against norms in all these PSs (except Ten MPSs)[88] during 2017-20.

Home Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that a provision of 33 *per cent* reservation in direct recruitment was made to meet the shortage of women police officers /officials.

The reply needs to be viewed in light of the fact that at present women constitute less than nine *per cent* of the sanctioned state police workforce, which could be affecting efficiency of activities such as investigation, sample collection, counselling etc. to be carried out. Further, presence of women personnel is helpful in providing comfort and confidence to women victims to come forward for registration of complaints. Moreover, a focused strategy to gradually increase the proportion of women personnel needs to be formulated by the Government.

3.5.7 Infrastructure for Mahila Suraksha evam Salaha Kendra (Regulation and Grant) Scheme

With an objective to provide counseling and appropriate advice to victim women and settling disputes through alternative dispute resolution mechanism, Mahila Suraksha evam Salaha Kendra (Regulation and Grant) Scheme, 2010 was being implemented in the State since June 2010. Under the scheme, 40 *Mahila Suraksha evam Salaha Kendras* (MSSKs) were established across the State, which are run by Non-Governmental Organizations (NGOs).

As per the scheme guidelines, dedicated workspace with basic facilities at MSSKs within the Mahila Police Station, was to be provided by the Police Department. At each MSSK, services of one male and one female police constable were also to be made available. Scrutiny of records of 11 test checked MSSKs during 2012-17 revealed the followings:

- Three MSSKs (Bharatpur, Pali and Tonk) were not functioning for the periods ranging between 12 to 45 months[89] due to non-selection of new NGO in time by WED.

- Lack of basic facilities like drinking water[90], female toilets[91], furniture (Tonk, Jaipur West, Bharatpur, Pali and Udaipur) and computer (Tonk, Jaipur West, Bharatpur and Pali) were noticed.

88 Jaipur-East: 15; Jaipur-West: 18; Jaipur-Rural: 18; Tonk: 12; Udaipur: 11; Kota Rural: 14; Pratapgarh: 11; Baran: 11; Bharatpur: 11 and Pali: 13.

89 Tonk: 20 March 2014 to 31 March 2015 (12 months), Pali: 01 December 2014 to 02 March 2016 (15 months) and Bharatpur: 2012-13 and 2014-17 except January 2017 to March 2017 (45 months).

90 Jaipur West, Tonk, Kota City, Udaipur, Bharatpur, Pali and Pratapgarh.

91 Jaipur West, Jaipur East, Tonk, Kota City, Baran, Udaipur, Bharatpur, Pali and Pratapgarh.

- In six MSSKs[92], neither male nor female constable was deployed for the period ranging from 24 to 60 months. Female constable was also not deployed in MSSK Jaipur (West) as of March 2017.

- Legal counsellors were not appointed by NGOs in two MSSKs at Kota City (2013-17) and Jaipur West (February 2014 to March 2017) as prescribed in the guidelines. Thus, legal advice was not available for long periods to the victims at these MSSKs.

- In four MSSKs[93], necessary records i.e. Cash Book, Budget/Grant Registers, Budget Utilisation Files, SP/SHO's recommendation files, Domestic Incident Report files and Stock Register of furniture, computer, printer etc., were not maintained.

Further, scrutiny of records of Commissioner, WED revealed (August-September 2020) that out of 40 MSSKs, 37 MSSKs in 2018-19 and 36 MSSKs in 2019-20 were functioning in the State and one MSSK at Jalore was not functioning as of August 2020 due to non-selection of new NGO in time by WED.

Further scrutiny of records in 11 test checked MSSKs (four MSSKs in four police districts Jaipur East, Jaipur West, Jaipur Rural and Tonk in August-September 2020, and seven MSSKs in remaining seven police districts in August-October 2021) during 2017-20 revealed that:

- MSSK Bharatpur was not functioning for the period May 2018 to August 2020 (28 months) due to non-selection of new NGO in time by WED.

- Lack of basic facilities like, separate counseling room[94], furniture (Tonk), female toilets[95], computer (Jaipur West, Tonk, Bharatpur and Pali) and telephone (Jaipur-Rural, Tonk, Pratapgarh, Pali and Bharatpur) were noticed.

- In five MSSKs[96], neither male nor female constable was deployed for the period April 2017 to March 2020.

- Display Board of important telephone numbers was not available in four MSSKs (Tonk, Udaipur, Pratapgarh and Baran).

- In Jaipur - West, Pali and Udaipur, during April 2017 - December 2019, necessary records i.e., Cash Book, Budget/Grant Registers, Budget Utilisation Files, SP/SHO's recommendation files, Domestic Incident Report files and Stock Register of furniture, computer, printer etc., were not maintained.

92 Kota-Rural, Tonk, Baran, Bharatpur, Pali and Pratapgarh.
93 Jaipur (East), Tonk, Pratapgarh and Baran.
94 Tonk, Udaipur, Baran, Bharatpur, Pali and Pratapgarh.
95 Jaipur East, Kota City, Pali and Pratapgarh.
96 Tonk, Baran, Bharatpur, Pali and Pratapgarh.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that necessary facilities were being provided in the MSSKs with the cooperation and coordination of Police Department and necessary records were being maintained at MSSKs. Department had made provision for providing basic facilities in the budget. Work of MSSK, Jalore could not be started due to code of conduct of election and necessary action was being taken in this regard.

The reply is not tenable as basic facilities were not available in three test checked police districts (Jaipur – East, Jaipur – Rural, Tonk) and basic records in Jaipur - West were not maintained.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that Home Department was responsible for providing basic facilities at MSSK and letters were issued to them from time to time.

Thus, the fact remains that basic facilities were not being provided.

Conclusion

Audit findings indicated that test checked offices of the DDs/ADs of WED faced significant shortage in various cadres. Against the sanctioned post of 294 Prachetas/Lady Supervisors, only 181 Prachetas/Lady Supervisors had been deployed as of August 2020. There was shortage of human resources in the Government run Nari Niketans/Mahila Sadan and Balika Grehs.

Inspectors/Sub-Inspectors/Assistants Sub Inspector hold major responsibilities of investigating crime cases, however, these cadres had 37.71 per cent vacancies which could have been a reason for delayed investigations of cases. The State police workforce had less than nine per cent of women personnel, which could affect the confidence and comfort of women victims to come forward for registration of complaints.

Recommendations

10. *The State Government should ensure that critical posts e.g. Protection Officer, Child Marriage Prohibition Officer, Dowry Prohibition Officer etc. are filled up on priority. It also needs to ensure concerted action for developing expertise in relevant areas, by providing regular, comprehensive and focused training to the officials.*

11. *The State Government should appoint the required number of administrative functionaries in respective field offices.*

12. *State Government should ensure that adequate infrastructure and human resources are provided to Nari Niketans / Mahila Sadan and Balika Grehs as these are essential for providing shelter and relief to women and girl children in difficult circumstances.*

13. *The State Government through coordination between police department and recruitment agency should prepare strategy to gradually increase the proportion of women personnel in police workforce.*

Chapter 4

Internal Control Mechanism

Chapter-4
Internal Control Mechanism

4.1 Internal control mechanism

To ensure successful implementation of the various acts/schemes for prevention of crime against women, it is imperative that the State Government should have a proper monitoring and internal control system in place. Several procedures and feedback mechanisms have already been incorporated in the acts/rules to enable the GoR to keep continuous watch over the performance of the key field functionaries. This was supposed to provide timely, adequate and accurate information to the relevant authorities to enforce mid-course corrections for enhancement of the performance of the field offices.

Curbing crime against women and girl child in a big state like Rajasthan is an ongoing task involving multiple departments carrying out different activities at different levels. To ensure that objectives under various Acts and Schemes are met satisfactorily, administration is supposed to make plans, sets targets and deploy resources in the form of funds, infrastructure and human resources.

Five Departments/authorities (WED, SJED, DCR, Police & Legal Services Authority) were primarily entrusted with the task of preparation of plans for prevention of crime against women, enforcement of various act/rules/schemes in place, generating awareness about the issues, providing relief and work towards rehabilitation of the victims and monitoring the implementation of these measures. The internal controls and monitoring mechanisms included setting up of designated committees, holding their regular meetings, preparation of annual/periodic progress reports by the field functionaries and their evaluation by the higher authorities, conduct of prescribed inspections, instituting proper security measures at shelter homes, taking measures for rehabilitation of victims/destitute etc.

Audit evaluated whether the monitoring structures and evaluation mechanisms were effective in improving the State machinery involved in curbing crime against women and girl child and the findings are described below:

Name of the Act	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.1 The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	***Section 21 of the Act***	An annual report to the employer and the District Officer	IC/LC	District officers
		The District Officer to forward brief reports on these annual reports to State Government	District officers	GoR

None of the IC/LC submitted annual reports to employers/District Officers since enactment of the Act till 2017. Further, not a single brief was sent to the State Government by any of district officers since enactment of the Act till 2017. Further scrutiny of test checked districts (Jaipur and Tonk in August-September 2020 and remaining six districts in August-October 2021) revealed that there was no improvement during 2017-20 also.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that annual report of IC/LC was being sent to Directorate by the District Officers.

The reply is not tenable as the Directorate did not have complete information about the organisations where 10 or more employees were working. It had information of only 1540 such organisations (instead of 69,879 units in Rajasthan as informed by ESIC). The test checked districts also did not have complete information of ICs. Hence, annual report submitted by District Officers to Directorate could not have given complete information.

Annual Reports of ICs/LCs provide crucial information about their existence; functioning and their role in ensuring women feel safe and protected in work environment. Department's failure to enforce this mechanism is reflected in the fact that it does not even have complete and reliable information about the total number of ICs and LCs existing in Rajasthan.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that letters were issued (February 2021 and January 2022) to District Collectors for effective implementation of the Act.

Name of the Act	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.2 The Prohibition of Child Marriage Act, 2006 & Rajasthan Prohibition of Child Marriage Rules, 2007	***Rule 5 (3)*** of ***Rajasthan Prohibition of Child Marriage Rules, 2007***	CMPO to send quarterly report to the District Magistrate on cases of attempted child marriages and the action taken.	CMPO	District Magistrate
	Rule 4 of ***Rajasthan Prohibition of Child Marriage Rules, 2007***	CMPO shall inspect from time to time records of the Marriage Registration Officer	CMPO	WED

Quarterly returns were not sent by any of the test checked CMPOs during 2012-17. GoR stated (February 2019) that all concerned officers have again been instructed for submission of Quarterly Progress Report. Further scrutiny of test checked 14 CMPOs (three CMPOs of Jaipur and Tonk in August-September 2020 and 11 CMPOs of remaining six districts in August-October 2021) revealed that there was no improvement during 2017-20 except CMPO, Pali. It was stated that the quarterly

returns were being submitted to District Magistrate but no corroborative evidence was produced to audit. CMPO Rohat (Pali) did not furnish reply as of October 2021.

Out of 14 test-checked CMPOs, inspection of Marriage Registration Officers was not carried out by nine CMPOs during the period 2012-17 and one CMPO (Rohat) conducted only one inspection in 2016-17 while other four CMPOs (Pratapgarh, Pali, Ramganj Mandi and Jaipur-I) did not provide information/ records in this regard. GoR stated (February 2019) that all concerned officers have again been instructed for regular inspection of records of Marriage Registration Officers.

On being enquired, test checked 14 CMPOs (Three CMPOs of Jaipur and Tonk in August-September 2020 and 11 CMPOs of remaining six districts in August-October 2021) revealed that there was no improvement except in Jaipur-I which carried out three inspections (*Gram Panchayat* - Sirsi, Dhankaya and Begas) during 2017-20. CMPO Rohat (Pali) did not furnish reply as of October 2021.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated (February 2021) that District Collector obtained quarterly information from SPs office relating to stopping of child marriages. Further, notified Child Marriage Prohibition officers were instructed from time to time by the Directorate to inspect offices of Marriage Registration Officers.

The reply is not tenable as CMPOs were required to send quarterly returns to district collector. Further, replies regarding non-submission of quarterly returns by three test-checked CMPOs and inspections not conducted by the two test checked CMPOs were not provided.

Rajasthan records one of the highest number of cases of child marriage and the practice has been prevailing for a long time. Sustained efforts and constant monitoring of implementation of these efforts are essential to rid the State of this social evil. However, failure to enforce basic controls such as regular submission of reports and regular inspections by higher authorities has the potential to undermine the work done by the State and prevent them from taking steps to improve the current mechanisms.

WCD Department, GoR in its reply (February 2022) to the draft report (November 2021) stated that WED consolidated the information related to stopping of child marriages after obtaining it from District Collector and SP offices.

The reply is not tenable as information related to submission of quarterly reports by CMPOs to District Magistrate and inspection of records of the Marriage Registration Offices were still not provided to Audit.

Name of the Scheme	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.3 Mahila Suraksha evam Salaha Kendra (Regulation and Grant) Scheme	***MSSKs to be visited/inspected by Programme Officers (POs) at least once in a month*** ***(Instructions (January 2014) of WED)***	MSSKs were to be visited/inspected by Programme Officers (POs) at least once in a month	Programme Officer	WED

Only 13.91 *per cent* (42 against 302) of the prescribed visits in MSSKs were conducted by POs during 2014-17. Further scrutiny of records of 11 MSSKs (four MSSKs in four Police Districts Jaipur East, Jaipur West, Jaipur Rural and Tonk during August-September 2020 and remaining seven MSSKs in seven Police Districts during August-October 2021) revealed that against 373 mandated inspections, only 45 inspections (12.06 *per cent*) were carried out in MSSKs Tonk (10), Jaipur – East (3), Jaipur – Rural (10), Pali (10), Baran (5), Kota-City (4), Kota-Rural (3). Not a single inspection was carried out by PO Jaipur – West, Udaipur, Pratapgarh, Bharatpur during 2017-20.

WCD Department, GoR in its replies (February 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that all the Deputy/Assistant Directors had been instructed (January 2021) to carry out monthly inspections of MSSKs for effective implementation and monitoring of various schemes of department and for sending the progress reports to Directorate after inspection.

The deficiencies like basic facilities, deployment of staff etc. at MSSKs have remained unnoticed/unresolved by the authorities of WED for long period of time, due to persistent lack of monitoring and supervision.

Name of the Regulation	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.4 Rajasthan State Commission for Women Regulation, 2007	***Regulation 3(1) and 4(a)***	Ordinary meeting of the Commission was to be held at least once in two months to enquire into any unfair practices, remedial action taken	Rajasthan State Commission for Women	GoR
		Report annually thereof to the State Government	Rajasthan State Commission for Women	GoR

Against the required 30 meetings, only 13 meetings were held during 2012-17. As part of further scrutiny, audit observed that situation had not improved since 2017 and only 4 meetings (against 18) were held during 2017-20. Moreover, no meeting was held during 2019-20.

WCD Department, GoR in its reply (February 2021) to the draft report (December 2020) stated that meetings of the Commission were not organised during 2019 and 2020 due to lack of required quorum and non-constitution of commission.

Thus, by not ensuring conduct of regular meetings of the Commission, the State Government failed to make use of an important feedback mechanism, based on which focused action could have been initiated.

Name of the Regulation	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.5 Dowry Prohibition Act, 1961	***Section 8(b)(4)***	State Government shall constitute/appoint an Advisory Board for the purpose of advising and assisting the Dowry Prohibition Officers	SJED	GoR

Advisory Boards were not constituted in test checked districts during 2012-17. GoR stated (December 2018) that District Advisory Boards have been constituted in four districts and the District Collectors of other districts have been instructed for nomination of social workers in the Advisory Board. Further scrutiny revealed (August 2020) that, even after lapse of two years since GoR's instructions, District Advisory Boards had still not been constituted in the remaining 29 districts of the state.

SJED, GoR in its replies (January 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) accepted the facts and stated that District Advisory Boards had been constituted in four districts and in remaining districts nomination would be done at the earliest.

Failure to install basic yet crucial monitoring mechanism such as District Advisory Boards has undermined State Government's efforts towards eliminating this scourge, as highlighted by the increasing number of dowry related crimes in Rajasthan.

Name of the Regulation	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.6 Rules for Homes and Shelters 1970	***Rule 52 and 53 (iii)***	Inspection of homes and shelters by Director SJED and Chief Inspector at least once and twice in a year respectively	Director and Chief Inspector	GoR

Director SJED (against 17 inspections) and Chief Inspector (against 34 inspections) did not carry out the inspections of the *Nari Niketans/Mahila Sadan* during 2012-17, except once in Jaipur by Director SJED. GoR stated (December 2018) that inspections were carried out by Director and Chief Inspector.

Contrary to GoR's reply, further scrutiny of records of *Mahila Sadan* Jaipur in September 2020 and *Nari Niketans* Kota, Udaipur and Bharatpur in August-October 2021 revealed that the Director, SJED, against the required 12 inspections, inspected only three times (Udaipur: August 2017; Jaipur: May 2019; and Kota: May 2019) and the Chief Inspector, against the required 24 inspections, inspected only three times (Udaipur: July 2018 and September 2019 and Jaipur: April 2018) during 2017-20.

SJED, GoR in its replies (January 2021 and February 2022) to the draft reports (December 2020 and November 2021 respectively) stated that district level monitoring committees had been constituted and quarterly meetings were organised.

However, GoR did not furnish reply regarding lesser number of inspections conducted in *Mahila Sadan*, Jaipur during 2017-20.

In the absence of adherence to simple monitoring mechanisms such as regular inspections, the deficiencies like deployment of staff, not following up of rehabilitated women etc. have remained unnoticed for long period of time.

Name of the Guidelines	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.7 Swadhar Greh scheme guidelines	***Clause K (i)***	Constitution of District Women Welfare Committee (DWWC) for ensuring their smooth functioning	Assistant Director SJED	SJED
	Appendix III	Maintenance of separate file for each inmate having complete case record	Concerned NGOs	SJED

DWWC was not constituted in any of the three test checked districts of Baran, Tonk and Udaipur. GoR stated (December 2018) that district level monitoring committees have been constituted (December 2017) and monitoring is being done regularly. Contrary to GoR's reply, further audit scrutiny of records of Assistant Director, SJED Tonk revealed (September 2020) that District Women Welfare Committee has still not been constituted in the district as of August 2020. District Office Baran and Udaipur informed (September-October 2021) that *Zila Mahila Kalyan Samitti* have been constituted in the districts.

Separate personal files of inmates as prescribed in guidelines were not maintained in *Swadhar Greh* Tonk and Baran during 2012-17. GoR stated (December 2018) that personal files were maintained during 2012-17 by *Swadhar Greh* Tonk and Baran. Further scrutiny of records of AD, SJED Tonk revealed (September 2020) that the *Swadhar Greh Gurukul Sewa Samiti* Tonk was closed in June 2017. Further scrutiny of records of DD/AD, SJED Tonk, Udaipur and Baran (Tonk in September 2020 and Udaipur and Baran in September-October 2021) revealed that personal files of inmates were not stored in records in district SJED offices.

SJED, GoR did not furnish reply.

Absence of personal files of inmates indicated that the actual assistance provided to inmates was not being properly recorded which would have hampered the assessment of efforts made towards their rehabilitation.

Name of the Acts	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.8 POCSO Act	***Section 44 (1)***	Rajasthan State Commission for Protection of Child Rights (RSCPCR) was required to monitor the implementation of the provisions of the Act.	RSCPCR	GoR

Out of total 605 complaints received by RSCPCR during January 2010 to December 2017, 503 complaints (83.14 *per cent*) were disposed and 102 (16.86 *per cent*) complaints remained pending as of March 2018. Further, scrutiny of RSCPCR revealed (September 2020) that out of total 421 complaints received during January 2018 – March 2020, 397 complaints (94.30 *per cent*) were disposed and 24 (5.70 *per cent*) complaints remained pending as of August 2020. The age of pendency in case of 28 (including previously pending 4) complaints ranged from twelve to forty-eight months. On being pointed out RSCPCR replied that complaints are pending due to non-receipt of report regarding submission of challans in the court.

DCR, GoR in its reply (January 2022) to the draft report (November 2021) stated that in few cases the investigation took more time or due to some other reasons the submission of challan may get delayed by the police, and hence such cases may not be considered as pendency of RSCPCR.

Audit is of the opinion that GoR may ensure effective monitoring to reduce the delay in disposal of cases of complaints.

Name of the Acts	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.9 Rajasthan Juvenile Justice (Care and Protection of Children) Rules 2011	***Rule 63***	Inspection committees at State and district levels were required to be constituted for monitoring and overseeing the conditions and appropriateness in the institutions (girls' homes)	DCR DCPUs	GoR DCR
	Rule 62	Permission to a juvenile or child for going on leave by JJB or CWC and to refer the case to police for bringing the child back to the institution if the juvenile or child does not return on expiry of leave	Juvenile Justice Board or Child Welfare Committee	DCPU
4.1.10 Juvenile Justice (Care and Protection of Children) Act 2015	***Section 30 (viii)***	CWC to conduct two inspections per month of residential facilities and recommend action for improvement in quality of services to the DCPU and State Government.	CWC	DCPU and State Government
4.1.11 Commission for Protection of Child Right Act 2005	***Section 13 (i)***	Rajasthan State Commission for Protection of Child Rights has the mandate for inspections of institutions and take up irregularities with the concerned authorities for remedial action.	Rajasthan State Commission for Protection of Child Rights	GoR
4.1.12 Rules for Homes and Shelters 1970	***Rule 22 (1)***	Follow up of rehabilitated girls	Concerned Home	DCR

(a) Members of voluntary organisations/ social workers were not included and these committees were not found functional as of June 2017 though orders for constitution of inspection committees at State/districts were issued (February 2012). GoR stated (February 2019) that inspection committees at state and district level were constituted in February 2012. Further scrutiny revealed (August 2020) that inspection committee at State level still did not have all the members required to be appointed (Medical expert was absent) and still it has not carried out prescribed inspections.

Further scrutiny of eight test checked DCPUs (Two DCPUs Jaipur and Tonk in August-September 2020 and remaining six DCPUs in August-October 2021) revealed that District Level Committee was constituted in all the DCPUs. However, DCPUs Jaipur and Baran did not have members from voluntary organisations/social workers in the constituted committees. Hence, inputs from non-governmental organisations engaged in these activities could not be obtained.

DCR, GoR in its reply (January 2022) to the draft report (November 2021) stated that Inspection committees at State and district levels were constituted.

However, details of nominated members were not provided to Audit.

(b) In *Madhu Smriti Mahila evam Bal Kalyan Uthan Sansthan*, Kota, 80 girls remained absent from the institution without obtaining permission of CWC, Kota during 2013-17. Of these, 42 girls did not return. Scrutiny further revealed that Child Welfare Committee as well as Sansthan did not refer these cases to police.

(c) Against the targeted 552 inspections, only 38 inspections (7 *per cent*) were carried out by five CWCs (Bharatpur, Jaipur, Tonk, Udaipur and Kota) during 2016-17. GoR stated (February 2019) that inspections of child care institutions are being carried out regularly. Further scrutiny of records of eight CWCs (two CWCs Jaipur and Tonk in August-September 2020 and remaining six CWCs in August-October 2021) revealed that, contrary to GoR's reply, frequency and number of inspections continued to be dismal. Against the targeted 1695 inspections, only 238 inspections (14.04 *per cent*) were carried out during 2017-20.

(d) The details of inspections of Government/NGOs run *Balika Grehs*, carried out by the Commission during 2012-17 was not available on records, though inspections were carried out by the chairperson of the Commission. Further, scrutiny of records of RSCPCR revealed (August 2020) that though 36 inspections (2018: 05 and 2019: 31) of Government/NGOs run *Balika Grehs* were carried out during calendar years 2018-19 relevant inspection reports were not provided to audit.

(e) Two thousand five hundred and eighty five girls were rehabilitated and discharged from 10 test checked Government/Non-Governmental *Balika Grehs* and open shelters but the follow up of rehabilitated girls as prescribed in rules was not carried out at any of the *Balika Grehs/shelters* during 2012-17. GoR stated (February 2019) that follow up of rehabilitated girls is being done by CWCs. Further scrutiny of four test checked *Balika Grehs* (*Balika Greh* Jaipur in August-September 2020 and remaining three *Balika Grehs* in August-October 2021) revealed that 1,912 girls (Jaipur: 672, Udaipur: 239 and Kota: 1,001) were rehabilitated but follow up of only 113 rehabilitated girls (Jaipur: 31, Udaipur: 55 and Kota: 27) was done in the three *Balika Grehs* during 2017-20. Further, in *Balika Greh*, Bharatpur, 378 girls were rehabilitated but follow up was not done during 2017-20.

DCR, GoR did not furnish reply.

Lapses by multiple agencies in adhering to control and monitoring provisions such as constitution of inspection committees, conduct of inspections, security of inmates, follow-up of rehabilitated girls etc. undermined the efforts of these agencies in providing security and protection to vulnerable and victimised girls.

Name of the Guidelines	Section/ provision	Internal Control prescribed	Responsible functionary	Monitoring Authority
4.1.13 Rajasthan State Legal Services Authority Regulations 1999	***Regulation 12 and 16***	The District Authority/*Taluk* Committee shall meet once in a month to discuss and monitor the pending cases and to take decision to award compensation and provide free legal aid to the victims.	DLSA TLSC	RSLSA DLSA

The shortfall of meetings during 2012-17 in nine test-checked DLSAs was 65.93 *per cent* while in eight test-checked TLSCs it was 86.88 *per cent*. In two TLSCs (*Anta* in Baran district and *Sojat* in Pali district) no meeting was organized during 2012-17.

Three DLSAs (Bharatpur, Jaipur and Tonk) stated (March–July 2018) that due to non-deployment of full-time secretary, legal services to be provided (cases of legal aid and compensation) could not be monitored effectively.

Further scrutiny of records of nine DLSAs (three DLSAs Jaipur District, Jaipur Metro and Tonk in August-September 2020 and remaining six DLSAs in August-October 2021) revealed that despite a Secretary being appointed in September 2018, none of the test checked nine DLSAs and eight TLSCs organized the prescribed number of meetings. The shortfall of meetings during 2017-20 in DLSAs was 37.65 *per cent* while in TLSCs it was 92.01 *per cent*.

Law & Legal Department, GoR did not furnish reply.

Pending cases were not properly monitored and decision to award compensation and provide free legal aid to the victims were delayed, due to huge shortfall in the meeting of DLSAs/TLSCs.

4.1.14 Cases registered with police and courts under Special Laws

Data related to crime against women registered under Special and Local Laws (SLLs) during 2012-19 was collected from the State Police Department. Further, a similar data for the same period was also called for from Rajasthan High Court, Jodhpur. A fair comparison of two sets of data revealed that very few cases (3,139 cases) were registered under SLLs with police in comparison to total number of cases (1,10,023 cases) registered in various courts during 2012-19 as given in the ***Table 22.***

Table 22

S. No.	Name of SLLs	Number of cases registered with Court	Number of cases registered with police	Difference
1.	The Immoral Traffic (Prevention) Act, 1956	1,204	581	623
2.	The Dowry Prohibition Act, 1961	13,463	130	13,333
3.	The Indecent Representation of Women (Prohibition) Act, 1986	1,060	183	877
4.	The Commission of Sati (Prevention) Act,1987	1	0	1
5.	The Protection of Women from Domestic Violence Act, 2005	68,506	49	68,457
6.	The Prohibition of Child Marriage Act, 2006	224	74	150
7.	The Protection of Children from sexual offences Act, 2012	24,887	2,025	22,862
8.	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	578	0	578
9.	The Rajasthan Prevention of Witch-hunting Act, 2015	100	97	3
	Total	**1,10,023**	**3,139**	**1,06,884**

Source: Data provided by the Rajasthan High Court, Jodhpur and State Police Department.

It can be seen from the above table that there was a huge difference in the number of cases registered under three SLLs 'The Dowry Prohibition Act, 1961', 'The Protection of Women from Domestic Violence Act, 2005' and 'The Protection of Children from sexual offences Act, 2012'. Thus, the data was not being reconciled. This was indicative of lack of proper coordination between police and legal authorities and other stakeholders.

GoR stated (January 2019) that many cases were submitted directly in the courts under various sections of IPC and CrPC and not submitted in the police stations. However, details regarding cases registered directly in the courts under specific sections of IPC and CrPC was not provided by the police to substantiate the reply.

Home Department, GoR in its reply (February 2021) to the Draft Report (December 2020) stated that many cases were submitted directly in the courts under various sections of IPC and CrPC and not submitted in the police stations. Further, many cases were registered in court on suo moto basis.

Reply needs to be viewed in the light of the huge difference in the cases registered with police department and courts while effective efforts were not made by the Department to reconcile the difference.

Conclusion:

The internal control mechanism prescribed under various acts/rules established for protection of women and girl child was not functioning properly. The authorities concerned did not undertake proper monitoring of the shelters and protectives homes and did not meet as per prescribed periodicity to discuss critical issues of welfare of women and girl child. The Internal Committee/Local Committee did not submit annual reports to employers/District Officers, only 12.89 per cent of the prescribed inspections of MSSKs were carried out by the POs in test checked districts, against required 48 meetings of Rajasthan State Commission for Women. Only 35.42 per cent (17 meetings) were held during

2012-20. District Advisory Boards under Dowry Prohibition Act had still not been constituted in the 29 districts as of December 2020. The quality of services in Balika Grehs could not be ensured due to lack of inspections, residential facilities and other requirements for children in need of care and protection. Follow up of rehabilitated girls as prescribed in rules was not carried out at any of the Balika Grehs/shelters during 2012-19. None of the test checked DLSAs and TLSCs organized prescribed number of meetings during 2012-20.

Recommendations

14. *The State Government should ensure that the State level monitoring mechanism through Rajasthan State Commission for women etc. functions as per prescribed guidelines. The designated authorities should conduct the prescribed number of public meetings and internal meetings so as to monitor the efficacy of the measures taken for welfare and protection of women in the State.*

15. *The State Government should ensure that the monitoring committees envisioned under the various statutes (e.g. Dowry Prohibition Act, Rajasthan Juvenile Justice (Care and Protection of Children) Rules etc.) are duly constituted and function as per the mandate provided by their respective statutes.*

16. *Proper monitoring and regular supervisions of the Swadhar Grehs, Balika Grehs and Protection & Rehabilitation Homes for timely rectification of irregularities in providing the services to the inmates should be ensured.*

Anadi Misra

JAIPUR,
The 06 April, 2022

(ANADI MISRA)
Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The 08 April, 2022

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix-I

(Refer Paragraph 3.2.9)

Statement showing the deficiencies in the functioning of *Mahila evam Bal Desk* in the test checked police stations

Deficiencies	Name of Police Stations
During 2012-17	
Non-availability of *Mahila evam Bal Desk*	Bekaria (Udaipur), Parsola (Pratapgarh).
Availability of female in-charge	Bhankrota (Jaipur West).
Non availability of Separate counselling room	Bhankrota and Sadar (Jaipur West); Lalkothi (Jaipur East); Kaithuni Pole (Kota City); Chechat (Kota Rural); Kotwali and Nahargarh (Baran); Ogana, Amba Mata, Dhan Mandi and Bekaria (Udaipur); Parsola (Pratapgarh); Kotwali, Guda Endla and Sojat Road (Pali).
Non availability of Separate female toilet	Bhankrota and Sadar (Jaipur West); Lalkothi (Jaipur East); Baroni (Tonk); Kaithuni Pole (Kota City); Kaithun and Chechat (Kota Rural); Kotwali and Nahargarh (Baran); Ogana, Amba Mata, Dhan Mandi and Bekaria (Udaipur); Parsola (Pratapgarh); Kotwali, Sewar and Nadbai (Bharatpur); Kotwali, Guda Endla, Sanderao and Sojat Road (Pali).
Non availability of furniture	Bhankrota and Sadar (Jaipur West); Lalkothi and Transport Nagar (Jaipur East); Baroni (Tonk); Railway Colony and Kaithuni Pole (Kota City); Kaithun and Chechat (Kota Rural); Kotwali and Nahargarh (Baran); Ogana, Amba Mata, Hathi Pole, Dhan Mandi and Bekaria (Udaipur); Parsola (Pratapgarh); Kotwali, Guda Endla, Sanderao and Sojat Road (Pali).
Non availability of Display Board	Bhankrota and Sadar (Jaipur West); Lalkothi and Transport Nagar (Jaipur East); Chechat (Kota Rural); Chhabra (Baran); Hiran Magri, Ogana, Sayara, Dabok, Hathi Pole, Dhan Mandi and Bekaria (Udaipur); Parsola and Pratapgarh (Pratapgarh); Kotwali, Guda Endla and Sanderao (Pali); Amarsar, Phulera and Narena (Jaipur

Deficiencies	Name of Police Stations
	Rural); Kotwali, Sewar, Khoh and Nadbai (Bharatpur).
During 2017-20	
Non availability of female in-charge	Ogna, Ambamata, Bekariya, Hathipole, Hiran Magri (Udaipur); Pratapgarh, Parsola (Pratapgarh); Guda Endla, Sojat Road, Kotwali, Sanderao (Pali); Chhabra, Kotwali, Nahargarh (Baran); Bheemganj Mandi, Railway Colony, Kaithunipole (Kota city); Kaithun, Chechat (Kota Rural); Kotwali, Sewar, Khoh, Nadbai (Bharatpur); Bhankrota (Jaipur West); Amarsar, Phulera and Narena (Jaipur Rural); Lalkothi and Transport Nagar (Jaipur East); Baroni, Sadar and Newai (Tonk).
Non availability of separate counselling room	Ambamata, Ogna (Udaipur); Guda Endla, Kotwali (Pali); Kaithunipole (Kota city); Lalkothi (Jaipur East); Newai (Tonk).
Non availability of separate female toilet	Ambamata, Ogna, Sayra, Bekariya (Udaipur); Guda Endla (Pali); Parsola (Pratapgarh); Kaithun (Kota Rural); Kaithunipole (Kota city); Nadbai (Bharatpur); Phulera and Narena (Jaipur Rural); Lalkothi (Jaipur East); Baroni and Newai (Tonk).
Non availability of furniture	Ambamata, Ogna, Bekariya (Udaipur); Parsola (Pratapgarh); Guda Endla (Pali); Kaithun (Kota Rural); Kaithunipole (Kota city); Nadbai (Bharatpur); Sadar (Jaipur West); Amarsar, Phulera and Narena (Jaipur Rural); Lalkothi and Transport Nagar (Jaipur East); Baroni and Niwai (Tonk).
Non availability of Display Board	Ogna, Sayra, Ambamata, Dabok (Udaipur); Guda Endla (Pali); Kotwali, Nahargarh (Baran); Kotwali, Sewar, Khoh, Nadbai (Bharatpur); Pratapgarh, Parsola (Pratapgarh); Bheemganj Mandi (Kota city), Bhankrota and Sadar (Jaipur West); Phulera (Jaipur Rural); Lalkothi (Jaipur East); Baroni, Newai and Sadar (Tonk).

Appendix-II

(Refer Paragraph 3.2.10)

Statement showing the details of deficiencies noticed in the Community Liaison Group in test checked districts and Police Stations

Deficiencies	Name of district offices and Police Stations
During 2012-17	
Trainings to CLG Members were not provided	DCP Jaipur (East); SP Tonk; SP Kota (City); SP Kota (Rural); SP Baran; SP Jaipur (Rural); DCP Jaipur (West); SP Pali and SP Bharatpur.
	PSs Lal Kothi and Transport Nagar (Jaipur-East); Niwai and Baroni (Tonk); Bheemganj Mandi, Railway Colony and Kaithuni Pole (Kota City); Kotwali, Nahargarh and Chhabra (Baran); Chechat and Kaithun (Kota Rural); Parsola (Pratapgarh); Bekaria, Dhanmandi, Hathipole and Ambamata (Udaipur); Kotwali, Guda Endla and Sojat road (Pali); Kotwali, Sewar, Khoh and Nadbai (Bharatpur).
Half yearly Review Reports were not sent to Range IGs and Police Headquarters	DCP (East) Jaipur; DCP (West) Jaipur; SP Tonk; SP Baran; SP Kota (City); SP Kota (Rural) and SP Pali.
Members of weaker section/ women were not included in CLG	SP Kota (Rural); SP Jaipur (West); SP Jaipur (Rural); SP Pratapgarh and SP Pali.
	PSs Lal Kothi and Transport Nagar (Jaipur East); Sadar, Niwai and Baroni (Tonk); Kotwali and Nahargarh (Baran); Railway Colony, Kaithuni Pole and Bheemganj Mandi (Kota City); Kaithun (Kota Rural); Parsola (Pratapgarh); Bekaria, Dhanmandi and Hathipole (Udaipur); Kotwali, Guda Endla, Sanderao and Sojat road (Pali); Kotwali, Sewar, Khoh and Nadbai (Bharatpur).
Prescribed number of members were not included in the constituted CLG	SP Pali; SP Kota (City).
	PSs Kotwali and Nahargarh (Baran); Railway Colony, Kaithuni Pole and Bheemganj Mandi (Kota City); Bekaria and Hathi Pole (Udaipur); Guda Endla (Pali); Kotwali, Sewar and Nadbai (Bharatpur).

Deficiencies	Name of district offices and Police Stations
Records of CLG were not made available	SP Jaipur (Rural) (2012-15); SP Pali (2014-17); SP Udaipur (2012-14).
	PSs Newai (2012-14) and Baroni (2012-14) (Tonk); Chhabra (2012-15) (Baran); Ogana (2012-13), Bekaria (2012) and Amba mata (2012-14) (Udaipur); Parsola, (2012) (Pratapgarh); Chechat (2012-14) (Kota Rural); PS Phulera (2012-13) (Jaipur Rural).
During 2017-20	
Trainings to CLG Members were not provided	SP Pali, SP Kota Rural, SP Udaipur, SP Baran, SP Bharatpur, SP Pratapgarh, SP Kota City, DCP Jaipur (West); SP Jaipur (Rural); DCP Jaipur (East).
	PSs Kaithun, Chechat, (Kota Rural); Guda Endla, Sanderao, Kotwali, Sojat Road (Pali); Ambamata, Hathipole, Dabok, Hiran Magri, Bekariya, Dhan Mandi, Ogana (Udaipur); Nahargarh, Kotwali, Chhabra, (Baran); Sewar, Kotwali, Khoh, Nadbai (Bharatpur); Bheemganj Mandi, Railway Colony, Kaithunipole (Kota City), Parsola, Pratapgarh (Pratapgarh), Sadar and Bhankrota (Jaipur West); Phulera, Narena and Amarsar (Jaipur Rural); Sadar and Baroni (Tonk); Lal Kothi and Transport Nagar (Jaipur East).
Half yearly Review Reports were not sent to Range IGs and Police Hqrs	SP Pali, SP Kota Rural, SP Udaipur, SP Baran, SP Bharatpur, SP Pratapgarh, SP Kota City, DCP Jaipur (West), SP Jaipur (Rural), DCP Jaipur (East).
Members of weaker section/ women were not included in CLG	SP Pali, SP Kota Rural, SP Kota City, DCP Jaipur (West).
	PSs Kaithun, Chechat (Kota Rural); Nahargarh, Kotwali, (Baran); Sewar, Kotwali, Khoh, Nadbai (Bharatpur); Hathipole, Bekariya, Dhan Mandi (Udaipur); Bheemganj Mandi, Kaithunipole (Kota City); Guda Endla, Sanderao (Pali), Parsola, Pratapgarh (Pratapgarh); Lalkothi (Jaipur East); Sadar (Jaipur west); Phulera, Amarsar, Narena (Jaipur Rural); Sadar, Newai (Tonk).
Prescribed number of members were not included in the constituted CLG	SP Kota City (04/17 to 12/18), DCP Jaipur (East).
	PSs Nahargarh (Baran); Hathipole, Sayra (2017 & 2019) (Udaipur); Sanderao (04/17 to 12/18) (Pali), Nadbai (2017 to 2018) (Bharatpur), Bhankrota,

Deficiencies	Name of district offices and Police Stations
	(Jaipur West); Amarsar (Jaipur Rural); Lal Kothi (Jaipur East).
Records of CLG were not made available	SP Pali, SP Kota Rural, SP Udaipur, SP Baran, SP Bharatpur, SP Pratapgarh, SP Kota City.
	PSs Ambamata, Ogana (04/17 to 12/18) (Udaipur); Pratapgarh (04/17 to 12/17), Parsola (04/17 to 12/17) (Pratapgarh); Sojat Road (Pali); Sadar (Jaipur West) (04/17to 12/18).

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