सत्यमेव जयते

Report of the Comptroller and Auditor General of India On Performance Audit of Outcomes of Higher Education in Rajasthan



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Rajasthan

Report No. 1 of the year 2021

Report of the
Comptroller and Auditor General of India
On
Performance Audit of
Outcomes of Higher Education 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.

Twelfth Five Year Plan document and Output Outcomes Budget 2018-19 of Government of India identified Access, Equity, Quality and Governance as four main areas of focus in higher education that need attention. Rajasthan State Higher Education Plan also identified inadequate resources for infrastructure development, lack of access to higher education for vast section of socially deprived population, low overall as well as sectional Gross Enrolment Ratio, weak curriculum, inadequate teaching aids, lack of adequate quality faculty, higher Student-Teacher Ratio, lack of linkage with the industry, and absence of proper MIS and monitoring and evaluation system, etc., as areas of concern.

Significantly, many of the aspects examined and assessed during this audit have also been prioritised by the recently released National Education Policy-2020, including areas such as, access, quality of teaching and research and institutional governance.

Audit hopes that this report will provide guidance to the administrators entrusted with the crucial task of implementing the National Education Policy-2020.

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

According to the Twelfth Five Year Plan (FYP) document, higher education in India suffers from two basic concerns: the low Gross Enrolment Ratio (GER) i.e. 25.8 *per cent* in 2017-18 and the quality of higher education marked by lack of world class higher educational institutions (HEIs) in the country. National Education Policy (NEP)-2020 reiterates the issues plaguing Indian higher education system, such as limited access, less emphasis on research, restricted institutional autonomy etc. Further, the India Skills Report 2020 has observed that more than fifty *per cent* of the students graduating from Indian HEIs are unemployable.

According to All India Survey on Higher Education Reports published by Ministry of Human Resources Development (MHRD), the ranking of Rajasthan for GER among all States/Union Territories (UTs) in higher education declined from 20 (2010-11) to 23 (2018-19).

Since Rajasthan fared poorly in terms of both gross enrolment and quality of education being provided by the HEIs, it was decided to conduct a Performance Audit of the '*Outcomes of Higher Education in Rajasthan'*.

Identification of outcomes and their measurement in higher education was a challenging task. Based on extensive interactions with domain experts and on various policy documents, it was concluded that students desire ***'employability and higher studies'*** as the primary outcome of higher education and society wants higher education to contribute towards ***'creation of new knowledge through research'*** and ***'diffusion of knowledge through effective teaching/learning processes'*** while the Government aims to ***'create a high-quality higher education system which is easily accessible to all sections of society'***. It also emerged that a robust and strong ***governance structure*** was paramount in achieving these outcomes.

This performance audit was conducted to assess and evaluate the State's performance in achieving outcomes of higher education in student progression, access, equity, quality and governance in selected three[1] state universities, three constituent colleges and 66 affiliated government and private colleges providing education in general streams (Science/Arts/Commerce). Records of Commissioner of College Education were also scrutinised. The audit was conducted for the period 2014-19.

1 University of Rajasthan (UoR), Jaipur; Jai Narain Vyas University (JNVU), Jodhpur; Govind Guru Tribal University (GGTU), Banswara.

Results in brief

Audit observed that system of maintenance of data related to student progression to employment/higher studies/performance in competitive examinations was either poor or non-existent at all levels of higher education system. Job facilitating mechanisms were either dysfunctional or non-existent.

Feedback from stakeholders were not obtained before designing/revision of curriculum of programmes. The availability of Information and Communication Technology (ICT) facilities was poor and very few teachers were using ICT teaching tools in test checked HEIs.

Student Teacher Ratio was high and substantial number of teachers in test checked private colleges did not possess the prescribed National Eligibility Test (NET) qualification. Sufficient steps were not taken for professional development of teachers. The evaluation systems in JNVU, Jodhpur and GGTU, Banswara suffered from operational and monitoring inadequacies. The performance of the test checked HEIs was abysmal in conducting research activities.

Though GER of Rajasthan increased marginally over last nine years, it consistently remained lower than the national figure. GER of both SCs and STs in Rajasthan increased during 2014-19 but Government of Rajasthan (GoR) did not maintain data regarding GER of OBCs, minorities and disabled categories. Gender parity index of all the categories of Rajasthan matched the All India average in 2018-19. Community Education Development Cells were not functional in all the test checked HEIs. Basic infrastructural facilities were inadequate in most of the test checked HEIs and disabled friendly infrastructure except ramps was absent in all the test checked HEIs.

The position of National Assessment and Accreditation Council (NAAC) accredited HEIs in the state was dismal and prescribed meetings of Governing bodies were not held in the test checked universities.

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: Student Progression towards Employment and Higher Studies

- Career counselling cell/placement cells and alumni associations were either dysfunctional or non-existent. Employability enhancement programmes were not organized in 99 *per cent* of the test checked HEIs. None of the students undertook field projects/internships during 2018-19 in the test-checked HEIs.

(Paragraphs 2.1.1.1 and 2.1.2.2)

- Very few new courses focusing on employability/entrepreneurship/skill development were introduced in UoR, Jaipur and JNVU, Jodhpur during 2014-19.

(Paragraphs 2.1.2.3 and 2.1.2.4)

- Data related to student employment and progression to higher studies was not maintained either by Commissionerate, College Education for State level or by test checked universities as well as their affiliated colleges.

(Paragraphs 2.1.3.1 to 2.1.3.2)

Recommendation:

Every higher educational institution should constitute well-functioning placement cell, career counselling cell and encourage a vibrant alumni association to facilitate graduating students in getting employment or to progress to higher studies,

Chapter III: Quality of Higher Education

Effective Learning Processes

- Feedback from stakeholders such as industrialists, entrepreneurs, students were not obtained in UoR, Jaipur and JNVU, Jodhpur during designing/ revision of curriculum of general degree programmes.

(***Paragraph 3.1.1.2***)

- Curriculum/syllabus of 96 *per cent* programmes in UoR, Jaipur and 64 *per cent* programmes in JNVU, Jodhpur were revised during 2014-19 (in 11 selected departments), while GGTU, Banswara did not revise curriculum of any programme since its establishment in 2012 up to 2019.

(***Paragraph 3.1.1.3***)

Effective Teaching Process

- During 2018-19 in the three test checked universities, only 10.75 *per cent* classrooms were ICT enabled and 30.59 *per cent* teachers were using ICT tools in teaching.

(***Paragraph 3.1.2.2***)

- Availability of faculty was insufficient in government colleges which resulted in Student Teacher Ratio (STR) being as high as 88:1 (average), more than four times the prescribed limit of 20:1.

(***Paragraph 3.1.2.3 (A)***)

- In the 30 test checked affiliated private colleges, 45.71 *per cent* teachers did not possess prescribed NET qualification. Efforts towards professional development of teachers were also insufficient.

(***Paragraph 3.1.2.3 (B) and 3.1.2.4***)

Effective Research

- UoR, Jaipur could utilize only 45.82 *per cent* of approved grants on research projects and complete only 39 *per cent* research projects. Further, no patent could be awarded as an outcome of the completed research projects. In JNVU, Jodhpur, none of the 14 research projects could be completed even after utilising 62.60 *per cent* of research grants. No research project was undertaken in GGTU, Banswara. Alarmingly, in UoR, Jaipur, 72 thesis submitted by PhD students were pending for evaluation/ examination with the examiners since 2007 upto 2019.

(*Paragraph 3.2.1*)

Recommendations:

- *The Universities should:*
  - *Revise/design curriculum timely considering the need of industry, local/national market.*
  - *Endeavor to improve the learning process by implementing Choice Based Credit system and semester system in all the programmes and encourage continuous evaluation of students through term papers, internship, projects and weekly assignments so that employability of students is enhanced. This would also be in line with the New Education Policy which promotes multi-disciplinary education.*
  - *Ensure that all the research projects are conducted with due quality and are completed in timely manner to extend significant gains to the society.*
- *To keep pace with technological advancement and innovations in delivery of education, the HEIs should encourage teachers to use ICT teaching tools.*

Chapter IV: Access and Equity in Higher Education

- GoR did not have a specific policy for establishment of new colleges in unserved areas and did not undertake geographical mapping to identify habitations that lacked higher education facilities.

(*Paragraph 4.1.1.1 and 4.1.1.2*)

- There were urban/rural and region wise imbalances in availability of HEIs. Availability of seats in Science and Commerce streams decreased while availability of Arts stream increased during 2014-15 to 2018-19.

(*Paragraph 4.1.2.1 to 4.1.2.3*)

- Though GER of Rajasthan increased from 18.2 *per cent* in 2010-11 to 23 *per cent* in 2018-19 but it has consistently been lower than national figure.

(*Paragraph 4.2*)

- Institutional mechanisms to assist disadvantaged groups such as Community Education Development Cells (CEDCs) were not functional in all the test checked universities and colleges

(*Paragraph 4.2.2*)

- Adequate basic infrastructure like academic and administrative building, laboratory, library and furniture was not available in GGTU, Banswara and majority of the test checked government and private colleges. Moreover, disabled friendly facilities, except ramps, were not available in all the 66 test checked colleges.

(*Paragraph 4.4.1*)

Recommendation:

- *The State Government may:*
  - *Provide access to higher education in rural areas and undertake planned efforts to enhance GER across all categories;*
  - *Recognising the direct relationship between availability of quality infrastructure and higher education outcomes, the State Government should take urgent measures to provide prescribed high-quality basic infrastructure in government colleges for facilitating effective teaching, improving access and increasing retention rates of students.*
- *The Universities should prepare proper plans for infrastructure augmentation including development of e-library and procurement and utilization of advanced scientific equipment.*

Chapter V: Governance and Management

- Even after completion of the Twelfth FYP, only four out of 1,761 general stream colleges had attained autonomous status in Rajasthan as of March 2019.

(Paragraph 5.2)

- The position of NAAC accredited HEIs in the state was dismal as only 6.04 *per cent* of eligible HEIs were NAAC accredited as of January 2020. Further the fact that only 0.66 *per cent* of accredited HEIs obtained A^+/A grade indicated poor quality of higher education being imparted in HEIs in the state.

(*Paragraph 5.4*)

Recommendation:

- *In order to increase the number of NAAC accredited institutions, State Level Quality Assurance Cell should effectively monitor functioning of Internal Quality Assurance Cell of colleges and HEIs should also strengthen their Internal Quality Assurance Cell.*

- *The universities should strengthen the affiliation process for the colleges and ensure that renewal of affiliation is completed before start of academic year so that the future prospects of students are not adversely impacted.*

Indicators based evaluation of performance of test checked universities

- Assessment of the performance of the three test checked universities was based on nine outcomes indicators and 17 input-output indicators (26 in total) developed using NAAC accreditation criteria and measured using grades given by NAAC to universities accredited by them. Overall grade awarded by NAAC to a university is the cumulative result of marks (from zero to four, four being best) awarded individually against each indicator decided by NAAC.
- UoR, Jaipur did not provide/maintain data needed to evaluate 18 of these indicators. It scored zero marks against four indicators, one mark against three indicators and four marks against one indicator. JNVU, Jodhpur did not provide/maintain data needed to evaluate 18 of these indicators. It scored zero marks against five indicators, three marks against one indicator and four marks against two indicators. GGTU, Banswara did not provide/maintain data needed to evaluate four of these indicators. It scored zero marks against 16 indicators, one mark against two indicators and four marks against four indicators.

  The indicators for which marks were awarded indicated the performance of Universities but significantly, even though NAAC had earlier accredited UoR, Jaipur (in 2016) and JNVU, Jodhpur (in 2011), both universities did not maintain basic data required for accreditation process. Due to this, most of the indicators could not be evaluated. It was the responsibility of Internal Quality Assurance Cell (IQAC) of the universities to ensure that information relevant to accreditation be regularly updated and maintained.

Chapter - I

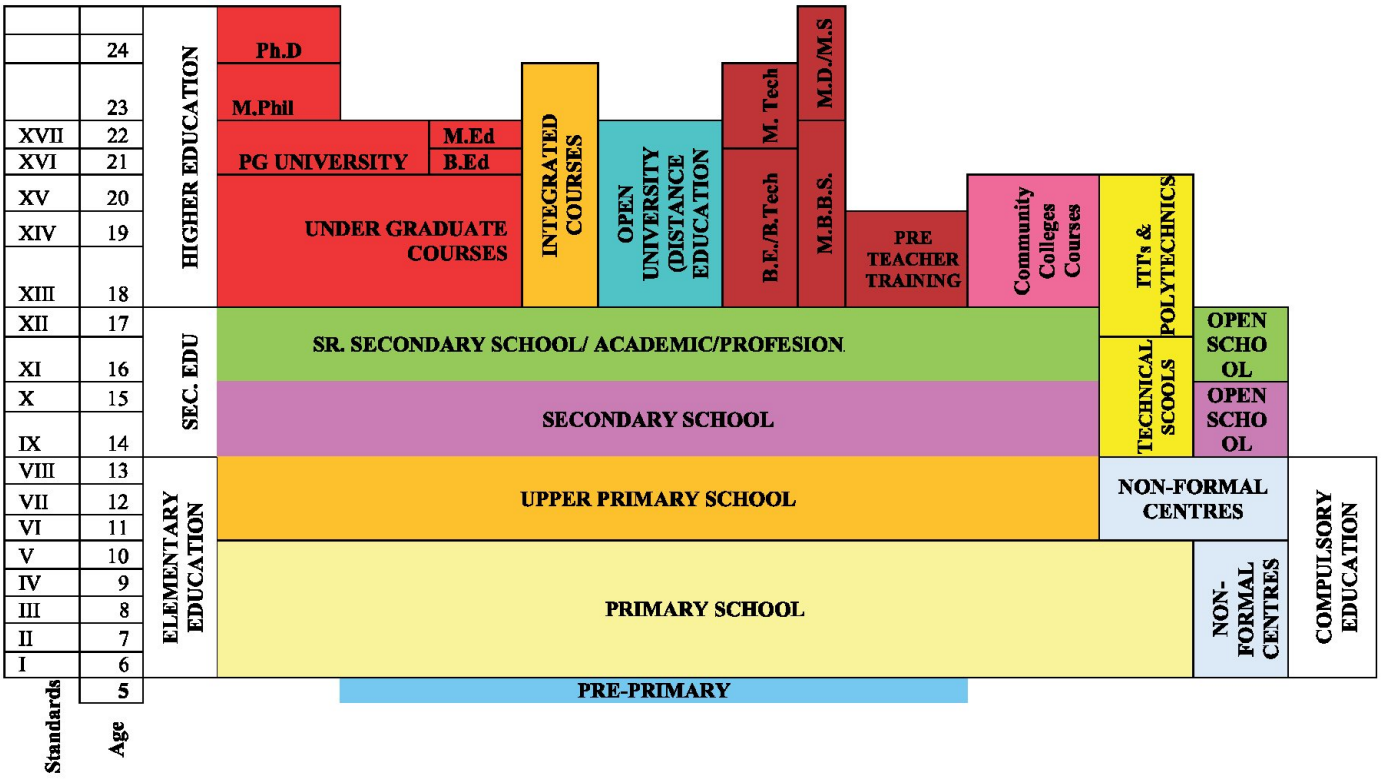
Introduction

Chapter – I
Introduction

Higher Education in India is currently defined as the education which is obtained after completing 12 years of schooling and is of the duration of at least 3 years. This education may be of the nature of General, Vocational, Professional or Technical education.

As per University Grants Commission (UGC), education, including higher education, in India is currently structured as depicted in ***Chart 1.1***. National Education Policy (NEP)-2020 envisages overhauling the existing structure. It states that the extant 10+2 structure in school education will be modified with a new pedagogical and curricular restructuring of 5+3+3+4 covering ages 3-18 {Foundation - 5 years (ages 3-8 years in Anganwadi/preschool/ Balvatika and class 1 and 2), Preparatory - 3 years (ages 8-11 in class 3 to 5), Middle – 3 years (ages 11-14 years in class 6 to 8), and Secondary - 4 years (ages 14-18 in class 9 to 12)}.

Chart 1.1: Structure of Education in India



According to the Twelfth Five Year Plan (FYP) document, higher education in India suffers from two basic concerns. The first being the low Gross Enrolment Ratio[2] (GER) which was 25.8 *per cent* in 2017-18. The second basic concern is

2 Gross Enrolment Ratio is total enrolment in higher education, regardless of age, expressed as a percentage to the eligible official population (18-23 years) in a given year.

the quality of higher education; i.e. lack of world class higher educational institutions[3] in the country. On both these aspects, Rajasthan's higher education system has fared poorly.

The Twelfth FYP further lists certain aspects on which Indian higher education performs inadequately. These include:

- Access to higher education is still less than the minimum international thresholds levels,
- Distribution of institutions is skewed in terms of regional/urban/rural balance,
- Enrolment in public universities is largely concentrated in the conventional disciplines,
- The quality of higher education as well as research conducted in most universities is unsatisfactory,
- A large number of faculty positions are lying vacant.

NEP-2020 also discusses the major problems currently plaguing the Indian higher education. These include:

- Presence of severely fragmented higher educational ecosystem;
- Limited access particularly in socio-economically disadvantaged areas,
- Inadequate mechanisms for merit-based career management and progression of faculty and institutional leaders,
- Lesser emphasis on research at most universities and colleges,
- Less emphasis on the development of cognitive skills and learning outcomes;
- Rigid separation of disciplines, with early specialization and streaming of students into narrow areas of study;
- Limited teacher and institutional autonomy;
- Large affiliating universities resulting in low standards of undergraduate education.

One of the most significant fallouts of these issues has been lack of perceived employability. The India Skills Report 2020[4] has observed that more than 50 *per cent* of the students graduating from Indian HEIs are unemployable. Further, more than 60 *per cent* of the general stream graduates were not employable.

With the aim of ridding the higher education of problems it currently has, policy documents such as Strategic Framework of Twelfth FYP (2012-17) and the

3 As per QS World Universities ranking 2019, only six Indian higher education institutions (five Indian Institutes of Technology (Mumbai, Delhi, Chennai, Kanpur and Kharagpur) and Indian Institute of Science, Bengaluru) were ranked in first 300 universities. Only University of Delhi, ranked 487, amongst the first 500 general degree universities.

4 India Skills Report is a joint initiative of Wheebox, People Strong and Confederation of Indian Industry in collaboration with United Nations Development Programme (UNDP), All India Council for Technical Education (AICTE) and Association of Indian Universities.

Output Outcomes Budget 2018-19 of Government of India have identified Access, Equity, Quality and Governance as four main areas (***Chart 1.2***) of focus that need attention in higher education.

Chart 1.2: Four main area in higher education

Access	Equity	Quality	Governance
•Availability of sufficient number of institutions	•Equal opportunity to all sections of the society to participate in higher education.	•Improving teaching and research across all institutions	•Essential in order to achieve Access, Equity & Quality

1.1 State Profile: Higher Education

- ***Number of HEIs and GER:*** According to All India Survey on Higher Education (AISHE) Reports published by Ministry of Human Resources Development, a comparison between Rajasthan and All India in terms of number of HEIs, college density[5], and GER in the years 2010-11 and 2018-19 is given in ***Table 1.1*** below.

Table 1.1: Number of HEIs and GER

Year	*Total number of universities*		*Total number of colleges*		*College density*		*GER of*		*Ranking of Rajasthan amongst all states/UTs*
	Rajasthan	*All India*	*Rajasthan*	*All India*	*Rajasthan*	*All India*	*Rajasthan*	*All India*	
2010-11	*43*	*621*	*2,435*	*32,974*	*29*	*23*	*18.2*	*19.4*	*20*
2018-19	*83*	*993*	*3,156*	*39,931*	*35*	*28*	*23.0*	*26.3*	*23*
Increase	*93%*	*60%*	*30%*	*21%*	*6*	*5*	*26%*	*36%*	*(-) 3*

Source: All India Survey on Higher Education Reports

It can be seen that though the percentage increase in number of universities, colleges and college density in Rajasthan was more than All India averages during 2010-11 and 2018-19, the increase in GER was much lower (Rajasthan 26 *per cent* and All India 36 *per cent*). Further, the ranking of Rajasthan among all states/Union Territories (UTs) in respect of GER in higher education also worsened gradually from 20 (2010-11) to 23 (2018-19). This points to the fact that in Rajasthan the increase in number of universities and colleges did not have an adequate impact on increasing the GER in the state.

- ***Ranking of HEIs:*** With regard to the quality of higher education in Rajasthan, only two[6] private HEIs were placed in the top 100 rank in the

5 College Density = Number of colleges per lakh population.

6 Birla Institute of Technology & Science, Pilani (39th rank) and Banasthali Vidyapeeth, Bansathali (87th rank).

country as per the ranking framework of the National Institutional Ranking Framework[7] (NIRF) in 2019.

- ***Weaknesses of Higher Education System:*** Rajasthan's State Higher Education Plan-2015-22 (SHEP) prepared under *Rashtriya Uchchatar Shiksha Abhiyan* (RUSA) identified several weaknesses in higher education in the State, including inadequate resources for infrastructure development, lack of access to higher education for vast section of socially deprived population, low overall as well as sectional GER, weak curriculum, inadequate teaching aids, lack of personality development programmes and soft skills for students, lack of adequate quality faculty, higher Student-Teacher ratio, lack of linkage with the industry, absence of proper MIS and monitoring and evaluation system, minimal number of NAAC accredited institutions, miniscule number of PhDs, research publications and patents, weak control of institutional heads, etc.

The above facts demonstrate that Rajasthan fared poorly in terms of access, equity, quality and governance of higher education systems, The State also acknowledged these deficiencies. To examine the above concerns, it was decided to conduct a Performance Audit of the 'Outcomes of Higher Education in Rajasthan'.

1.2 Organizational set-up for Higher Education

Higher Education is included in Concurrent List (Seventh Schedule) of the Constitution of India. Accordingly, its planning, implementation and regulation responsibilities are shared by both the Central as well as the State Governments.

The roles and responsibilities of various central, state and universities authorities involved in management of higher education in India are briefly discussed below:

1.2.1 At Central level

- MHRD (renamed Ministry of Education in July 2020) is responsible for the overall development of the basic infrastructure of higher education sector, both in terms of policy and planning. Under a planned development process, it looks after expansion of access and qualitative improvement in the higher education, through world class universities, colleges and other Institutions. It provides funds under RUSA for overall quality improvement of existing government and government aided state HEIs.
- UGC, a statutory body of the Government of India, controls and monitors higher education in India by providing funds and by coordinating, determining and maintaining standards in HEIs.
- The National Assessment and Accreditation Council (NAAC), an autonomous institution of the UGC conducts assessment and accreditation of HEIs. It evaluates standards of quality of the HEIs in terms of educational

7 NIRF was approved by MHRD and established in September 2015. It outlines a methodology to rank institutions across the country.

processes and outcomes, curriculum coverage, teaching-learning processes, faculty, research, infrastructure, learning resources, etc.

1.2.2 At state level

In Rajasthan, Department of Higher Education headed by Secretary, is tasked with management of higher education in the state. Commissioner, College Education is responsible for overall work relating to development and expansion of higher education. It controls administrative, educational and financial functions of government colleges and issues no objection certificate to private colleges.

Under RUSA, at the State level, State Higher Education Council headed by Minister of Higher Education is responsible for preparation of perspective plan for planned and coordinated development of higher education in the state. State Project Director, RUSA is responsible for implementation of RUSA.

1.2.3 At the University level

University affiliates government and private colleges for ensuring availability of basic infrastructure, qualified teaching and non-teaching staff and for awarding degree to students of the affiliated colleges. Importantly, University has the mandate to visualize appropriate curricula for particular programmes, revise/update them periodically and ensure that the outcomes of its programmes are defined by its governing bodies.

The Vice Chancellor (VC) who is the ex-officio Chairman of Senate, Syndicate and Academic Council, is the Principal Executive and Academic Officer of the University. The Syndicate is the Chief Executive Body responsible to make, amend and cancel ordinances and it appoints teaching as well as non-teaching staff and defines their duties, emoluments and conditions of services.

1.3 Identifying outcome parameters for Higher Education

Identification of outcomes of higher education and their measurement is a challenging task. In order to understand the outcomes expected by main stakeholders - students, society and Government - Audit interacted extensively with policy makers (MHRD), accreditation agencies (NAAC), regulatory bodies (UGC), experts[8] and educationists. Based on their inputs, Audit arrived at the broad outcomes of higher education and related parameters to assess them. It emerged that students desire **'employability and higher studies'** as the primary outcome of higher education and society wants higher education to

8 Prof. Ved Prakash (Ex-Chairman, UGC), Prof. Dinesh Singh (Ex-Vice Chancellor, Delhi University), Shri Ajay Shah and Ms Ila Patnaik (Professors of National Institute of Public Finance and Policy), Mr. Ramesh K. Arora (Ex-Prof, University of Rajasthan), Shri C.S Rajan (Ex-Chief Secretary, GoR), Shri Ashutosh AT Pednekar (then Special Secretary, Higher Education Department, GoR) and Shri Rajeeva Karandikar (Director, Chennai Mathematical Institute).

contribute towards **'creation of new knowledge through research'** and **'diffusion of knowledge through effective teaching/learning processes'**. The Government aims to **'create a high-quality higher education system which is easily accessible to all sections of society'**. It also emerged that a robust and strong governance structure was paramount in achieving these outcomes. Hence, Audit identified and evaluated the various **'parameters required for good governance'**.

Audit also realized that achievement of higher education outcomes crucially depended on a number of inputs and outputs required in setting up and managing an effective higher education system. The outcomes, their related inputs and outputs and the relationship between them is depicted in ***Chart 1.3***. In order to assess the performance of higher education system in relation to the identified outcomes, **26 key outcomes indicators** as well as **input-output indicators** (***Appendix-1.1***) were also formulated.

1.4 Audit Objectives

The objectives of Performance Audit of Outcomes of Higher Education in Rajasthan were to assess whether:

(i) *The Higher Education system led to increased employability and progress to higher studies for students of higher education institutions.*

(ii) *The Higher Education system contributed to society through effective teaching learning processes and high quality research.*

(iii) *Equitable Access to Quality Higher Education was ensured for all, and*

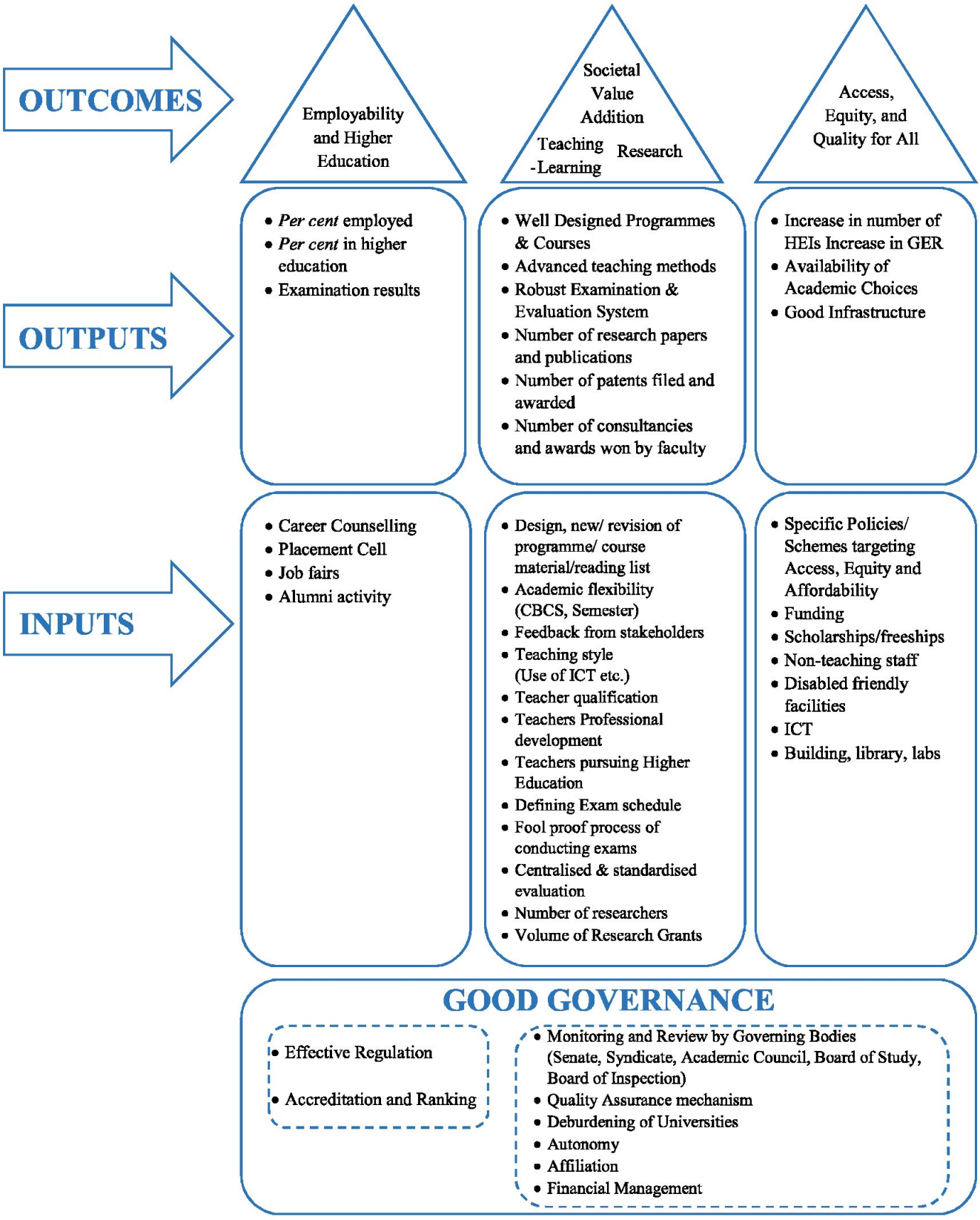
(iv) *Governance and Management of Higher Education system was adequate and effective.*

1.5 Audit Criteria

The Performance Audit was conducted against the criteria derived from the following documents:

- Twelfth Five Year Plan.
- Inclusive & Qualitative Expansion of Higher Education-Twelfth FYP
- Guidelines and Manual issued by NAAC.
- Internal Quality Assurance Cell Manual issued by NAAC.
- State Higher Education Plan (2015-22) prepared under RUSA.
- Circulars/orders issued by University Grants Commission, Department of Higher Education/Commissioner, College Education etc.
- Hand books, circulars and guidelines issued by selected Universities.
- Minutes of the meetings of Governing Bodies of selected Universities.
- Annual Accounts of selected Universities.

Chart 1.3: Diagrammatic representation of the relation between outcomes of Higher Education and their related inputs, and outputs



1.6 Scope of Audit and Audit Methodology

1.6.1 Scope of Audit

According to the All India Survey on Higher Education (AISHE) Report 2018-19, there were total 83 universities[9] and 3,156 colleges in Rajasthan. There were 23 state public universities, of which 10 universities were providing education in general streams (Science/Arts/Commerce).

This performance audit was conducted during September 2019 to February 2020 for the audit period 2014-15 to 2018-19. The audit included examination of aspects such as student progression, access, equity, quality and governance of higher education in state universities and constituent and affiliated colleges. Three[10] (30 *per cent*) out of 10 state universities providing education in general streams (Science/Arts/Commerce) were selected by simple random sampling method. Three out of five constituent colleges (two from University of Rajasthan (UoR), Jaipur and one from Jai Narain Vyas University (JNVU), Jodhpur) and 60 (10 *per cent*) out of 602 government/private colleges affiliated to these three selected universities were selected by simple random sampling method. In order to ensure appropriate audit coverage of affiliated colleges, 30 colleges each from government affiliated colleges and private affiliated colleges were selected as detailed in ***Table 1.2*** below.

Table 1.2: Number of selected affiliated colleges

	Total affiliated colleges	Number of selected affiliated colleges		
		Total colleges	Government colleges	Private colleges
UoR, Jaipur	310	31	15	16
JNVU, Jodhpur	195	19	10	9
GGTU, Banswara	97	10	5	5
Total	602	60	30	30

Further, on the request of Secretary, Higher Education and Commissioner, College Education, additional six government colleges (two each from three selected universities) were also test checked. Thus, total 66 colleges (36 government colleges and 30 private colleges) were test checked (Names of

9 Out of 83 universities, 23 were state public universities, 45 state private universities, eight deemed private universities, five institutes of national importance, one state open university and one central university.

10 Two Universities {University of Rajasthan (UoR), Jaipur and Jai Narain Vyas University (JNVU), Jodhpur} were selected from six old universities which were either NAAC accredited or had applied for accreditation and one university {Govind Guru Tribal University (GGTU), Banswara} was selected from other 4 new universities.

selected colleges are available as part of (***Appendix 1.2***). Besides this, records of Commissioner, College Education were also scrutinized.

1.6.2 Audit Methodology

Audit was conducted to assess and evaluate the State's performance in achieving outcomes of higher education. Neither Government of India nor Government of Rajasthan (GoR) has clearly defined such outcomes. In the absence of defined criteria for evaluation and measurement of outcomes in higher education, Audit had to develop its own criteria based on policy documents, provisions of Twelfth FYP, NAAC assessment indicators, higher education experts' inputs and National Institute of Public Finance & Policy's suggestions.

Audit developed quantitative proxy criteria on the basis of scoring system used by NAAC for awarding grades to universities in their accreditation process. Under NAAC's scoring system, the HEI is awarded marks (from 0 to 4) for each of the assessment criteria. Cumulative average based on weightages is calculated to give the final grade (which could be one amongst A++, A+, A, B++, B+, B, C, D). Due to confidentiality reasons, NAAC did not disclose the correlation between performance of an HEI on a particular criteria and the corresponding score it was awarded by NAAC. However, based on the analysis of scores obtained by 22 universities that were graded A++, A+, A, B++, B+, B, C under the NAAC grading system during 2017-18, Audit developed a correlation between scores and performance of each criteria (***Appendix-1.3***). This correlation was then used as proxy criteria to assess the performance of each of the selected universities vis a vis chosen indicators. The proxy criteria were discussed at length and explained in detail to the Heads of audited units during the entry conference held in September 2019.

Audit was conducted through physical inspections of sites and evidences were collected through copies of relevant documents, discussion papers and photographs of sites. For evaluation of quality of education, feedback from 2,280 students[11] through a student's satisfaction survey was also obtained. Important survey responses have been discussed with relevant audit finding in concerned para of the report. However complete response of student survey have been given in ***Appendix 5.3***. An Entry Conference was held (September 2019) with Secretary, Higher Education Department, Government of Rajasthan and Vice-Chancellors of all three selected universities in which audit objectives, scope of audit, audit methodology and audit criteria including proxy criteria for

11 Student survey of 30 students from each of the selected colleges (equal number of students of IInd/ IIIrd year of UG course and Final year of PG course) and 15 students of Final year of PG course from each selected departments of the universities was done. Students were selected randomly from the students available on the date of inspection of concerned colleges/department.

this performance audit were discussed. Exit Conferences were conducted in June and July 2020 with representatives[12] of selected universities to discuss audit findings, responses and address concerns. The Exit Conference with Secretary, Higher Education Department and Commissioner, College Education could not be held despite being scheduled thrice. However, the GoR submitted its reply to the draft report. (August 2020)

JNVU, Jodhpur stated (October 2020) that since NEP-2020 has been introduced by the Central as well as State Governments in July 2020, audit objections raised in this report would be implemented by the university at the earliest. UoR, Jaipur in its reply (January 2021) accepted the facts and assured to take corrective actions.

1.7 Acknowledgement

Audit acknowledges the co-operation extended by the Higher Education Department; Commissioner of College Education; Vice-Chancellors and concerned officers of UoR, Jaipur; JNVU, Jodhpur and GGTU, Banswara and Principals of selected government colleges and private colleges in conduct of this Performance Audit.

1.8 Structure of the Report

This report is structured in a manner that focusses on the performance of GoR in terms of desired outcomes of higher education and its efforts towards providing the inputs and outputs required for achieving these outcomes. The achievement of these outcomes is dependent on how adequately and effectively interventions of the Government are planned and implemented. Hence, many inputs such as funding and human resources and outputs such as research and capital expenditure, that directly influenced these outcomes were also assessed and commented upon.

Audit findings regarding each of the identified outcomes and related government interventions have been discussed chapter-wise in detail in the succeeding four chapters. Audit findings in respect of 'Employability' and 'Higher Studies' are included in Chapter II, 'Effective Teaching/Learning Processes and High-Quality Research' in Chapter III, 'Equitable Access to Quality Higher Education' in Chapter IV and 'Governance and Management' are included in Chapter V.

12 Vice Chancellor of GGTU, Banswara; representatives of JNVU, Jodhpur and Commissionerate (College Education) GoR and Financial Advisor of UoR, Jaipur.

Chapter - II

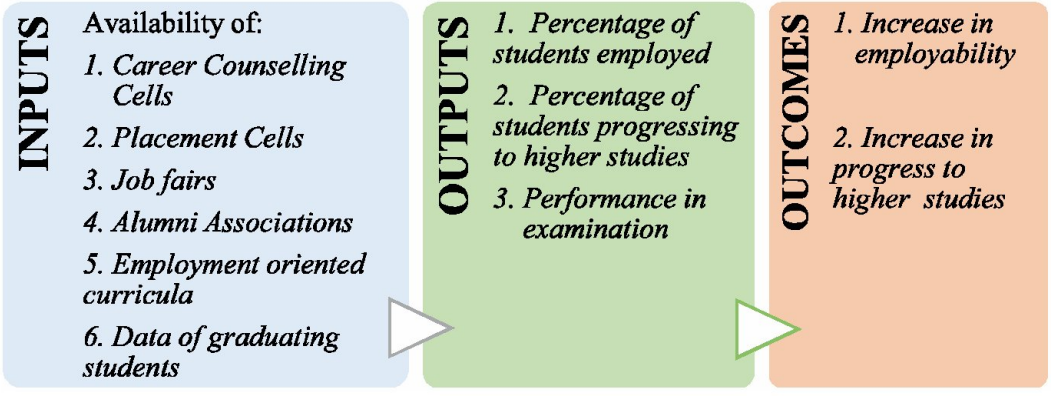
Student Progression towards Employment and Higher Studies

Chapter - II
Student Progression towards Employment and Higher Studies

This chapter discusses higher education outcome related to students that is, increasing student progression to employment and higher studies. Audit assessed contributing factors and institutional initiatives in increasing student progression to employment and higher studies with reference to the following audit objective.

Audit Objective 1: Whether the Higher Education system led to increased employability and progress to higher studies for students of higher education institutions

The relationship between student progression and the various factors contributing towards it can be understood through the following representation:



Student progression, besides quality of education imparted, is directly dependent on existence and effective functioning of a number of facilitating mechanisms including career counselling cells, placement cells, alumni associations, job fairs and proper maintenance of data of graduating students. Placement and career counselling cell and alumni association help the students with appropriate guidance to establish linkages with industries and locate career opportunities vis-à-vis the realities and job profiles in the context of highly competitive emerging occupational patterns. Additionally, employability is also enhanced through curricular aspects such as employment focused courses, internships and field projects etc.

In respect of paragraphs 2.1.1.1(ii), 2.1.2.2 (i) and 2.1.2.3 UoR, Jaipur and JNVU, Jodhpur did not provide consolidated and complete information for all their departments. In the absence of complete information, Audit collected such information from selected 11 departments[13] of universities concerned.

2.1 Employability

The International Labour Organisation defines employability as the presence of

13 Chemistry, Zoology, Physics, Accountancy & Business Statistics, Business Administration, Hindi, English, Sociology, Political Science, Geography and Economics

skills, knowledge and competencies that enhance a worker's ability to secure and retain a job, progress at work and cope with change. Individuals are most employable when they have broad-based education and training, basic and portable high-level skills including teamwork, problem solving, Information and Communications Technology (ICT) and communication and language skills.

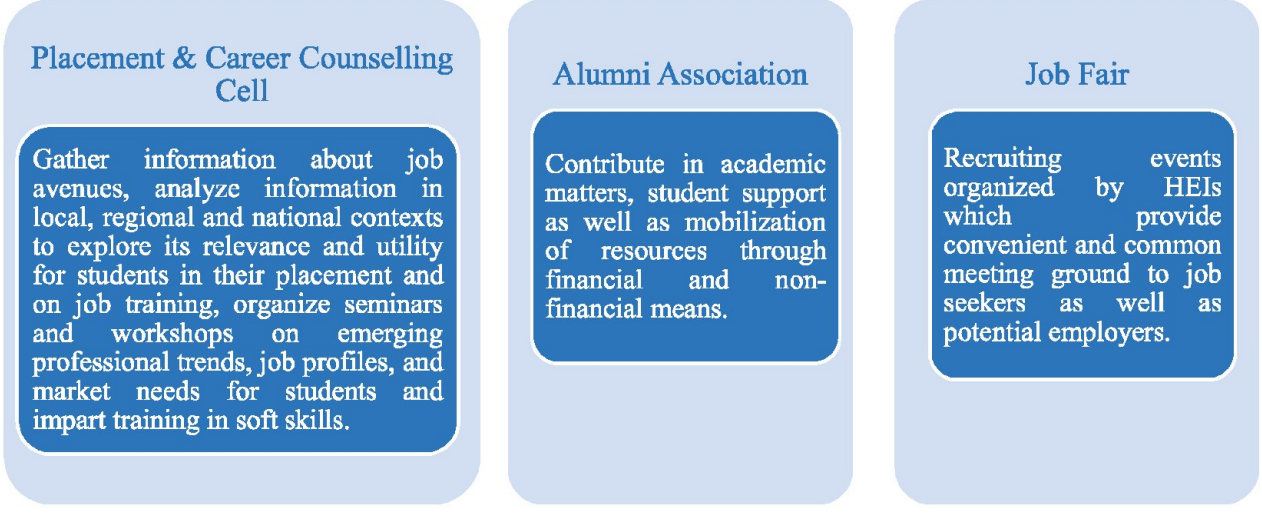
Generic employability skills are important because the labour market is intensely competitive and employers are looking for people who are flexible and have the ability to undertake a variety of tasks in different environments.

As per India Skills Report[14] 2020, at all India level, BSc, BA and BCom undergraduate programmes have provided on an average 37.47 *per cent*, 32.34 *per cent* and 31.86 *per cent* of employable graduates respectively during the period 2014-20. Conversely, more than 60 *per cent* of the general stream graduates were not employable. This makes a strong case for setting up of a well-functioning job facilitation system in all HEIs providing higher education in general streams.

2.1.1 Existence and effective functioning of job facilitating mechanism

Presence of job oriented facilitators such as placement cell, career counselling cell and alumni association in HEIs is essential in two ways. Firstly, they play an integral role in enhancing the potential of job aspirants in identifying the right areas of employment, honing their skills and getting accepted by recruiters. On the other hand, they also provide a platform to potential employers to access vast pool of trained human resource.

Chart 2.1: Job facilitating mechanism



14 India Skills Report is a joint initiative by Wheebox and People Strong in collaboration with the Confederation of Indian Industry (CII) along with partners like UNDP, AICTE and AIU. This report is a combination of an assessment of 300,000 candidates from 3500 educational institutes across 28 States and 9 Union Territories of India and more than 150 corporates spread across 9 Industry sectors. This is the seventh edition of the Report with annual editions being released since 2014.

The gaps in perception about the market demands and individual expectations could be bridged through effective working of such mechanisms.

Audit of test checked HEIs in respect of job facilitating mechanisms brought forth the following observations:

2.1.1.1 In test checked universities

(i) Placement Cell: UoR, Jaipur, GGTU, Banswara, JNVU, Jodhpur and their selected constituent colleges did not constitute placement cell for general streams (Science, Arts and Commerce) during 2014-19. This was despite the fact that UGC had requested (December 2014) JNVU, Jodhpur to set up counselling and placement cells in the university campus and to associate the representative of National Skill Development Corporation.

(ii) Career Counselling Cell and Alumni Association

- In UoR, Jaipur and two selected constituent colleges, a Student Advisory Bureau was established (October 2016) in place of career counselling cell to provide guidance to students on various issues relating to academics and future career options[15]. Director, Student Advisory Bureau, intimated to Audit that 4,930 students were provided guidance relating to future career options during 2016-19.

  Thus, Student Advisory Bureau confined itself to providing only career courses related information. It did not provide information related to job avenues, potential placement opportunities in different institutes. Further it did not examine information in the local, regional and national contexts to explore its relevance and utility for students in their placement and on job trainings as envisaged in UGC guidelines.

  Alumni associations were constituted only in two departments (Zoology and Physics) and one (Maharani College) out of the two constituent colleges of the university. Though nine meetings of alumni association were stated to have been conducted during 2014-19, placement and career guidance were not part of agenda of these Alumni Association meetings.

- JNVU, Jodhpur and one constituent college established a career counselling cell (January 2010) pursuant to Eleventh FYP but it has been dysfunctional since March 2017 due to non- availability of funds.

  Alumni association was neither constituted in JNVU, Jodhpur nor in any of its constituent college during 2014-19.

15 Career courses available, institutions providing career courses, scholarships available etc., within India and abroad.

- GGTU, Banswara did not constitute career counselling cell and alumni association during 2014-19.

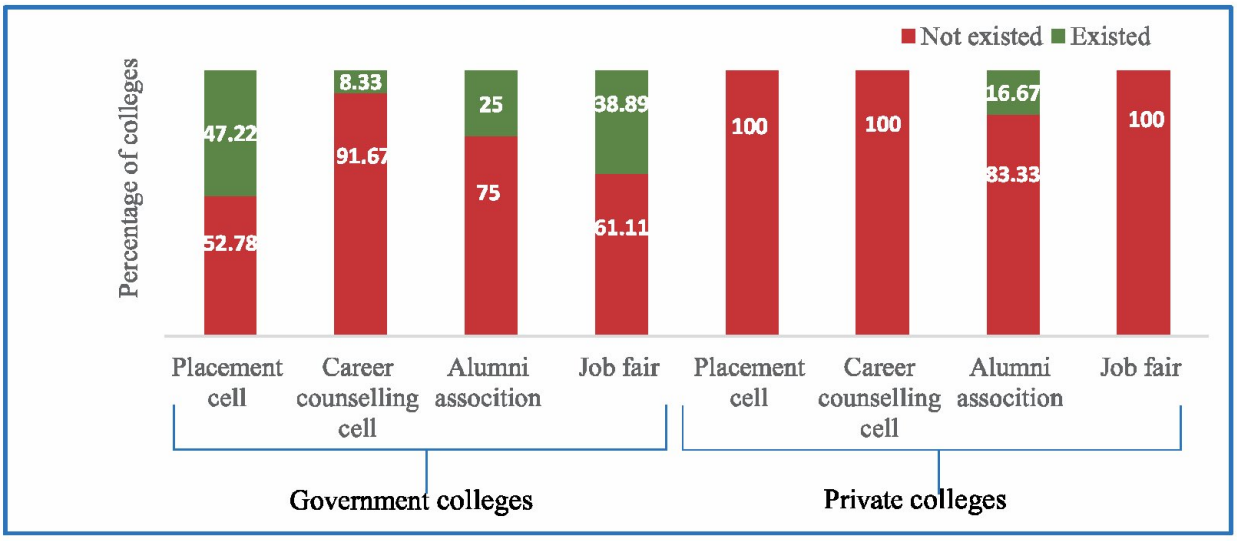
(iii) Job fair: UoR, Jaipur and its two constituent colleges organized only one job fair (2016) during 2014-19, in which 57 companies/employers took part. 449 out of 4,000 students who participated were stated to have got the job. JNVU, Jodhpur including its constituent college and GGTU, Banswara did not organize any job fair during 2014-19.

JNVU, Jodhpur and GGTU, Banswara accepted (June 2020) the facts regarding job facilitating mechanism. GGTU, Banswara further stated that, being a newly established (2012) university, it suffered from many infrastructural and resource constraints such as absence of own building, lack of teaching and non-teaching staff, etc. Hence, it could not prioritise setting up of career counselling cell, and alumni association. UoR, Jaipur accepted (January 2021) the facts and stated that instructions would be issued to constitute placement cells and to establish career counselling cells and alumni associations in all departments of the university and constituent colleges.

2.1.1.2 In test checked colleges:

In line with the UGC Guidelines for State universities, Commissioner, College Education directed (September 2014) Principals of all government colleges to constitute placement cell in their colleges. The position regarding existence of placement cells and other job facilitating mechanisms in the test checked colleges is depicted in ***Chart 2.2.***

Chart 2.2: Existence of job facilitating mechanism in test checked colleges



Source: Information provided by test checked colleges concerned

The ***chart 2.2*** clearly shows that most of the test checked private colleges did not constitute basic job facilitation mechanisms in their campuses. Further,

Audit observed that 38.89 *per cent* test checked government colleges organized 55 job fairs[16] during 2014-19 in which 114 students were given placement.

Good practice: Govind Guru Government College, Banswara; Government College, Jaipur and Government Girls College, Lalsot organized job fairs every year during 2014-19.

2.1.1.3 Student survey result: In response to student satisfaction survey's question, "*Are you satisfied with the initiatives taken by Placement Cell of your institution for enhancing the employability?"* approximately 48 *per cent* of the 501 students of 17 test checked government colleges where placement cells were constituted expressed dissatisfaction/partial satisfaction with the functioning of the placement cell.

Similarly, in response to student satisfaction survey's question, "*Are you satisfied with the initiatives taken by Career Counselling Cell of your institution for enhancing the employability?"* approximately 50 *per cent* of the 358 students of UoR, Jaipur and three test checked government colleges where Student Advisor Bureau/Career Counselling Cells were constituted expressed dissatisfaction/only partial satisfaction with the initiative.

Thus, failure of HEIs to establish institutional mechanisms for increasing employment opportunities and undertaking initiatives to improve job prospects meant that students were deprived of these basic facilities to widen their professional horizon and enhance their chances of securing meaningful careers.

2.1.2 Enhancement of employability

The India Skills Report states that employers preferred positive attitude, adaptability, learning ability and interpersonal skills in a job seeker. Also, employability of HEI students is enhanced if they are given the opportunity to take part in job oriented activities such as employability enhancement programmes and field projects/internships. Employment prospects are further improved if curricular aspects such as employment focused courses are offered to students. Another important aspect is Industry-academia engagement[17]. It carries the idea of mutuality and sharing of knowledge and expertise. ***Chart 2.3*** depicts the various aspects involved in employment enhancement.

Further, State Higher Education Plan (2015-22) also envisages creation of institutional linkages with industry to enhance employability of graduates. In line with this, State Project Director, *Rastyiya Uchhatar Shiksha Abhiyan* directed (October 2017 and January 2018) all Principals of Government College

16 UoR, Jaipur: 91 students got job in 49 job fairs in nine colleges, GGTU, Banswara: 23 students got jobs in six job fairs in two colleges in which 13 potential employers participated.

17 As per UGC guidelines for establishment of University-Industry inter linkage centres.

to invite industries situated in nearby industrial areas in the Entrepreneurship and Employment Fest/Fair 2017 and 2018 that were to be organised in their respective colleges.

Chart 2.3: Employment enhancement oriented aspects

Employment enhancement programmes

- To bridge the gap between skills possessed by the prospective employees and the abilities expected by potential employers such as develop soft skills/ communication skill, spoken and written English etc.

Field projects/ internships

- Field project involves conducting surveys and collecting data from designated communities or areas related to course content. Internships are designated activities that carry some credits and involve working in an organization under the guidance of an identified mentor.

Industry-academia Linkage

- Faculty offering consultancy to industries and assisting their Research & Development activities. Industries assisting universities in placements/ internships of students and their skill development and employability.

Employment oriented courses

- Courses whose Syllabi is relevant and in tune with job market dynamics.

2.1.2.1 Indicators based evaluation of employment oriented curricular aspect

Audit assessed performance of three test checked universities on number of courses/new courses focused on employability, students undertaking field projects and number of functional MoU through four outcomes indicators on the basis of NAAC benchmarks. The information is provided in ***Table 2.1*** below (Details of indicators are given at Sl. Nos. 1 to 3 and 10 in ***Appendix-1.1***), Audit findings in respect of these indicators are discussed in the succeeding paragraphs.

Table 2.1: Performance of test checked universities with respect to indicators

Sl. No.	Outcomes indicators	NAAC benchmark for maximum four marks	Performance of the test checked universities with reference to NAAC benchmarks (marks[18] obtained)				
			UoR, Jaipur		JNVU, Jodhpur		GGTU, Banswara
			University level	Selected 11 deptts.	University level	Selected 11 deptts.	
1.	Average percentage of courses having focus on Employability etc., during 2014-19	50% and above	Could not comment	2	Could not comment	0	0
2.	Percentage of new courses introduced during 2014-19 with focus of employability	10% and above	Could not comment	-	0	-	4
3.	Percentage of students undertaking field projects/ internships during 2018-19	10% and above	Could not comment	0	Could not comment	0	0
4.	Number of MoUs executed with industry and national/international institutions	30 and above	0	-	0	-	0

2.1.2.2 Employment enhancement programme, field projects/internships and Industry-academia connect

Scrutiny of information provided by test checked three universities and 66 colleges revealed:

(i) In test checked universities:

- ***Employability enhancement programmes and field projects/ internships:***

  None of the three test checked universities as well as constituent colleges organized any employability enhancement programme and had undertaken any field projects/internship during 2014-19. However, JNVU Jodhpur organized two types of coaching classes[19] for competitive examinations for the SC/ST/OBC (non-creamy layer) and minority students under the UGC funded coaching scheme. Though 227 students attended these classes, number of students who appeared and qualified in competitive examinations/NET were not maintained by the university. UoR, Jaipur stated (January 2021) that action would be taken

18 Marks have been allotted by Audit as per university's performance on selected indicators and comparing it with benchmarks derived by analysing scoring pattern of universities accredited by NAAC (Appendix 1.3).

19 For appearing in competitive examination such as for second grade teacher, pre teacher eligibility test, RAS pre, etc. and for appearing in National Eligibility Test (NET)/State Eligibility Test.

in the interest of students in respect of employability enhancement programmes. In respect of field projects, it was stated that they were undertaken in those courses wherever required. However, the university did not provide details of courses of general streams in which field projects were undertaken during 2014-19.

(ii) Industry-academia connect: Though UoR, Jaipur executed one MoU (2011) and JNVU, Jodhpur executed two MoUs with national/ international importance institutions[20] for facilitating research activities and scholarly studies about Indian Civilization, Culture, Languages and Social Science and forest research. However, all three test checked universities did not execute any MoU with the industry.

(iii) In test checked colleges:

- Out of 36 test checked government colleges, none of the government colleges had undertaken field projects/internships and executed any MoU with industry or institutions of national/international importance. Further, only Haridev Joshi Government Girls College, Banswara affiliated with GGTU, Banswara organised one employability enhancement programme (2017-18) on computer learning and spoken English during 2014-19.

- None of the 30 test checked private colleges organised any employability enhancement programme, undertaken field projects/ internships and executed MoU with industry or with institutions of national/international importance during 2014-19.

Hence, Audit observed that in 99 *per cent of the* test checked HEIs, employment enhancement programmes were not conducted and wherever they were conducted, no information which could help in understanding their effectiveness was maintained. This meant that job aspirants, despite getting academically trained, were not provided the means to hone their practical skills and were deprived of exposure to real world work environment.

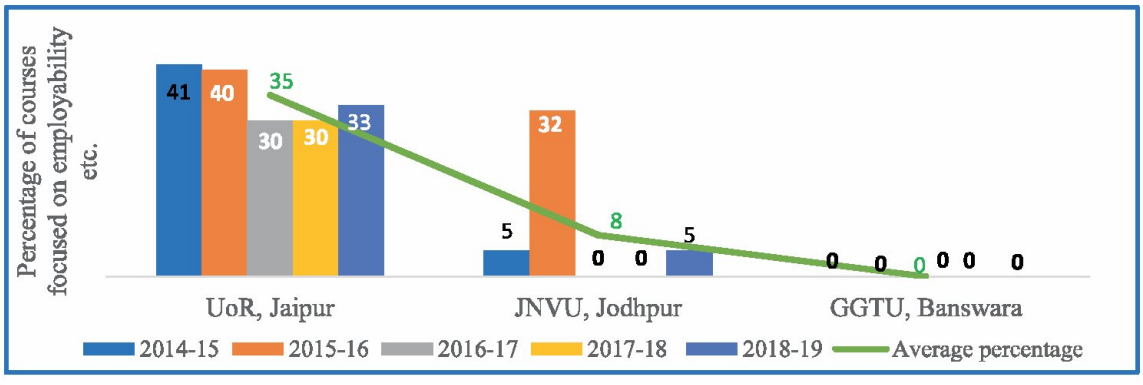
2.1.2.3 Courses having focus on Employability/Entrepreneurship/Skill development

As per paragraph 4.3 of Report on 'Inclusive and Qualitative Expansion in Higher Education' issued under Twelfth FYP, syllabi should be made relevant in tune with job market dynamics.

20 UoR Jaipur executed MoU with American Institute of Indian Studies, New Delhi, an international institution and JNVU executed MoU with Arid Forest Research Institution and Indian Council of Social Science Research

Since the specific parameters that underscore employability focus in a course are not clear and HEIs also did not inform about the parameters they chose in this regard, Audit observations in this section were based on the information furnished by the test checked universities and colleges concerned. Hence, while one university included a particular course as part of employability focused courses[21], another university excluded the same course. The position of courses having focus on employability/entrepreneurship/skill development in three test checked universities during 2014-19 is given in ***Chart 2.4*** below.

Chart 2.4: Courses having focus on employability/entrepreneurship/skill development



Source: Information provided by university concerned

Chart 2.4 clearly shows that over the years, the number of courses focusing on employability have reduced in UoR, Jaipur and JNVU, Jodhpur. Alarmingly, during 2014-19, none of the courses being run in GGTU, Banswara focused on employability/ entrepreneurship/ skill development.

JNVU, Jodhpur accepted (June 2020) the facts. GGTU, Banswara stated (June 2020) that MBA, PGD (Yoga), Diploma in Hotel Management and MA in Education programs are being offered in the university campus which make students more employable. Further, UoR, Jaipur stated (January 2021) that more emphasis would be given in future in this regard.

The facts remain that none of the courses in general stream education focused on employability.

- Further, none of the courses offered in 66 test checked colleges focused on employability/ entrepreneurship/ skill development during 2014-19.

21 For example, UoR, Jaipur informed that M Com (ABST), M Com (CMA), M Sc (Physics) have focus on employability whereas JNVU, Jodhpur intimated that these courses are not employability focused.

2.1.2.4 Introduction of new courses

Scrutiny of information provided by three test checked universities revealed that JNVU, Jodhpur and GGTU, Banswara introduced two new courses and one new course respectively during 2014-19 and all of these courses were focused on employability. Though UoR, Jaipur introduced five new courses during same period, but they did not intimate how many of these courses were focused on employability.

GGTU, Banswara, introduced one new course in Science stream {MSc. (Mathematics)} and discontinued the three courses of Arts stream since 2018-19 without approval of Board of Management[22]. When enquired, the university replied (January 2020) that courses were introduced/closed due to administrative reason. UoR, Jaipur stated (January 2021) that the university was facing difficulty in introducing new courses due to constraints of resources. However, more emphasis would be given in future in this regard.

2.1.3 Indicators based evaluation of students' outcomes of HEIs

The performance of test checked HEIs in increasing employability and progress to higher studies has been assessed by analyzing job placements, progress to higher studies and qualification in competitive examinations. These parameters have been evaluated through the following three indicators - *Percentage of students progressing to higher studies during 2018-19, Average percentage of students qualifying in State/ National/ International level examinations during 2014-19 and Average percentage of placement of outgoing students during 2014-19* on the basis of NAAC benchmarks (Sl. Nos. 4, 5 and 11 of ***Appendix 1.1***).

2.1.3.1 In test checked universities:

- ***Status of Job placement of students:*** Job placement of students refers to a student getting employment through various efforts made by the institution before the student completes his/her programme. Audit observed that all three test checked universities did not maintain data of students who got jobs through campus placement during 2014-19 in their campus as well as selected constituent colleges.

- ***Progress to higher studies:*** Progress to higher studies for post-graduation, doctorate and post-doctorate studies, etc., is a career option that students aspire to take up. Audit observed that all three test checked Universities did not maintain data of outgoing students progressing to higher studies during 2018-19 from their campus as well as constituent colleges.

22 It is the apex Executive Body of the University.

- ***Qualifying in Competitive Examinations:*** Competitive examinations held at the national and state levels provide immense opportunities for student progression. A number of competitive examinations are held for graduating students to qualify for employment or for progressing to higher studies. Audit observed that all three test checked universities did not maintain data of students who qualified in state/national/international level examination during 2014-19 in their campus as well as selected constituent colleges.

- Even though UoR, Jaipur (in 2016) and JNVU, Jodhpur (in 2011) were accredited earlier by NAAC, both universities did not maintain data regarding student progression to employment and higher studies. It was the responsibility of Internal Quality Assurance Cell (IQAC) to ensure that information relevant to accreditation be regularly updated and maintained. Thus, it points towards the failure in functioning of IQAC in these universities **as discussed in Chapter V.**

  UoR, Jaipur stated (January 2021) that job fairs would be conducted from time to time and instructions regarding maintenance of data in respect of job placement and competitive examinations would be issued to departments concerned and affiliated colleges.

Thus, due to non-maintenance of required data, Audit could not measure and comment on the performance of all the test checked universities with respect to students progressing to higher studies, qualifying in state/national/ international examination and getting job through campus placement indicators. Hence, increase in employability and progress to higher studies could not be assessed in these universities.

2.1.3.2 Test checked colleges:

- Though 11 (30.56 *per cent*) out of 36 test checked government colleges were found to have a system for maintaining information of placements, only four[23] of these were able to provide jobs to average 0.13 *per cent* (114 out of 85,044 students) of the students during 2014-19.

  Further, scrutiny of information furnished by Commissioner, College Education (reply to an Assembly Question Number 2840 of Eighth Session) revealed that 2,652 students got jobs through campus placement organized in 52 government colleges during the period 2014-18. 11 out of these 52 government colleges were test checked in this performance audit and significant discrepancies were noticed in

23 UoR, Jaipur: Two government colleges (91 out of 58,750 students were placed) and GGTU, Banswara: Two government colleges (23 out of 26,294 students were placed)

respect of nine colleges[24]. The Commissionerate reported that 582 students got placement in these nine colleges whereas government colleges concerned informed to audit that only 45 students got jobs (details given in ***Appendix 2.1***).

- In four[25] out of 36 test checked government colleges 156 students qualified in state/national/ international level examination during 2014-19. Further in these four government colleges, number of students appearing in such examinations was not available. In the absence of such information, the percentage of students qualifying could not be calculated
- None of 30 test checked private colleges maintained data regarding placement of students, progression to higher studies and qualification in state/national/international level examination during 2014-19.

2.2 Performance of students in examinations

Extent of effectiveness of teaching learning in a HEI is reflected in the students' performance in examinations. Such performance is seen as the realization of learning outcomes which are specifications of what a student should be capable of doing on successful completion of a course and/or a programme.

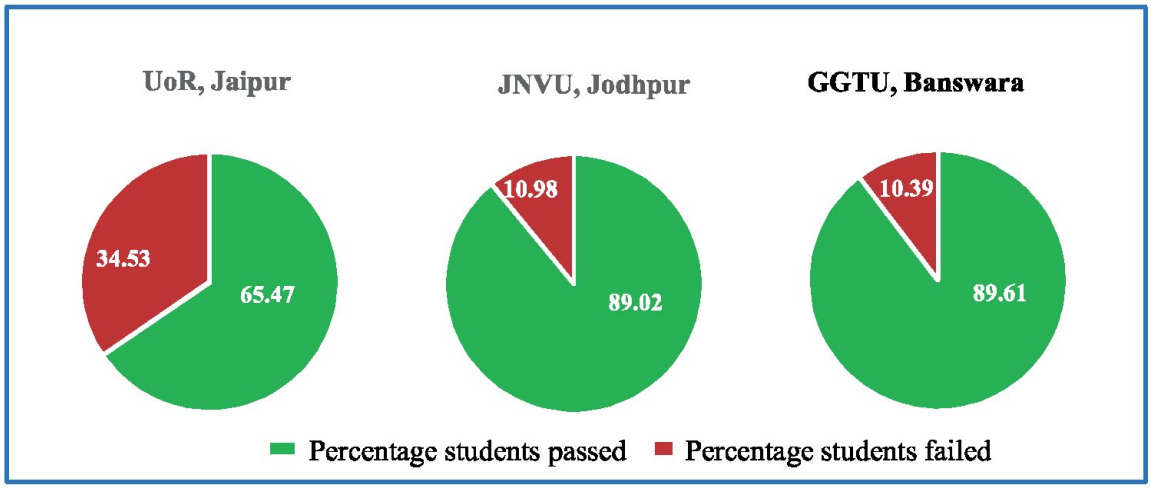
In this context, test checked HEIs were evaluated according to ***pass percentage of students during 2018-19*** **(**Sl. No. 12 of ***Appendix 1.1)*****.** Audit also analysed division-wise results of students of test checked universities. This helped to understand not only the overall performance of students in examinations but also how well they had done relative to each other.

The performance of all students who appeared in final year examinations in under graduate and post-graduate programmes of Science, Arts and Commerce streams during 2018-19 in test checked universities is given ***Chart 2.5*** below.

24 UoR, Jaipur: Three government colleges (number of placement reported by Commissionerate: 223 and no. of placement informed by colleges concerned to audit: 30; JNVU, Jodhpur: Four colleges (14 and 0) and GGTU, Banswara: Two colleges (345 and 15).

25 UoR, Jaipur: 141 students qualified in three government colleges and GGTU, Banswara: 15 students qualified in one government college.

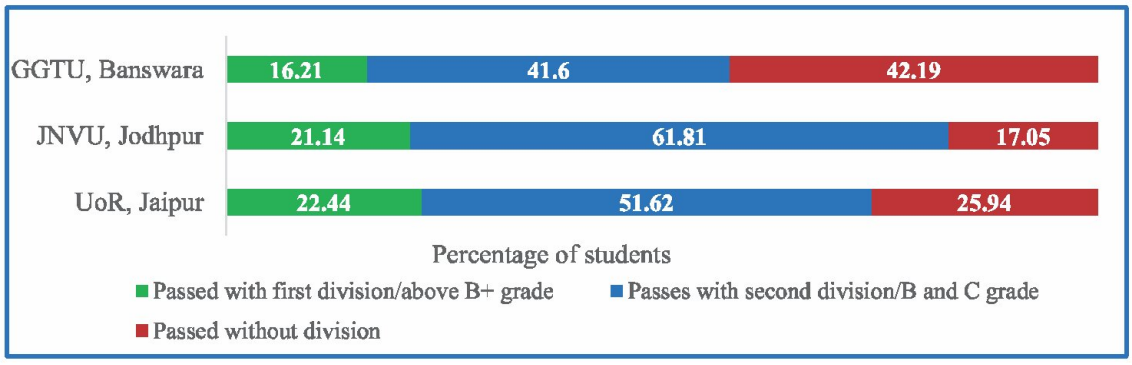
Chart 2.5: Performance of students in examinations during 2018-19



It can be seen from ***Chart 2.5*** that during 2018-19 UoR, Jaipur (with 65.47 *per cent* pass percentage) and all their constituent/affiliated colleges fared lower than other two universities although it is the largest and the oldest state public university.

Further, in all three universities, the number of students who passed with first division/above B^+ grade was highly unsatisfactory (ranging between 16.21 *per cent* and 22.44 *per cent*), which is further depicted in ***Chart 2.6.***

Chart 2.6: Division wise performance of students in examinations

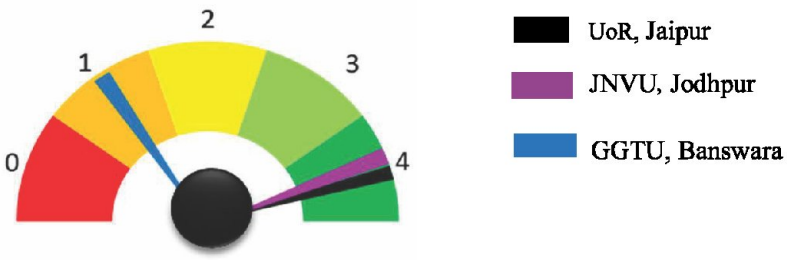


JNVU, Jodhpur informed that they organised remedial coaching for UG and PG level students for improving their academic skills and linguistic proficiency in various subjects, for raising their level of comprehension of basic subjects to provide a stronger foundation for further academic work and to strengthen knowledge, skills and attitudes of SC/ST/ OBC students in various subjects. GGTU, Banswara did not organise any remedial classes for poorly scoring students, while UoR, Jaipur did not provide such information.

- Further, for students of only the test checked universities campus/ constituent colleges who appeared in the examination, pass percentage was

90.12 *per cent* in UoR, Jaipur, 93.26 *per cent* in JNVU, Jodhpur and 70.27 *per cent* in GGTU, Banswara. During accreditation of universities, NAAC for the indicator ***pass percentage of students during 2018-19***, awarded maximum marks to an institution on having pass percentage of 90 *per cent* and above. Accordingly, UoR, Jaipur and JNVU, Jodhpur were eligible to score four (maximum) marks and GGTU, Banswara one mark.

Chart 2.7: Performance of selected universities based on chosen indicator



Good practice: 100 *per cent* students passed every year in science stream in Haridev Joshi Government Girls College, Banswara during 2014-19.

Summing up and Recommendations

Employability and Student progression to higher studies

The system of maintenance of data related to students' employment, students' progression to higher studies and students' performance in competitive examinations was almost non-existent at all levels of the higher education system in the state. Even in test checked colleges, such data was not being consistently maintained. Thus the main student outcome of **'employability and progression to higher studies'** could not be adequately evaluated. Further, dysfunctional or non-existent job facilitating mechanism and lack of employment enhancement programmes meant that the students were deprived of the necessary assistance and facilitation needed for getting good jobs and exercising career choices. Though the overall proportion of students successfully clearing college/university examinations was high, but percentage of students clearing with first Division/above grade B^+ was much lower.

Recommendation:

1. *Every higher educational institution should:*

a. *Constitute well-functioning placement cell, career counselling cell, and encourage a vibrant alumni association to facilitate graduating students in getting employment or to progress to higher studies, and*

b. *Put in place a robust system of collecting and maintaining related data for depicting a real and fair position of the quality of education being imparted in the institution.*

Chapter - III

Quality of Higher Education

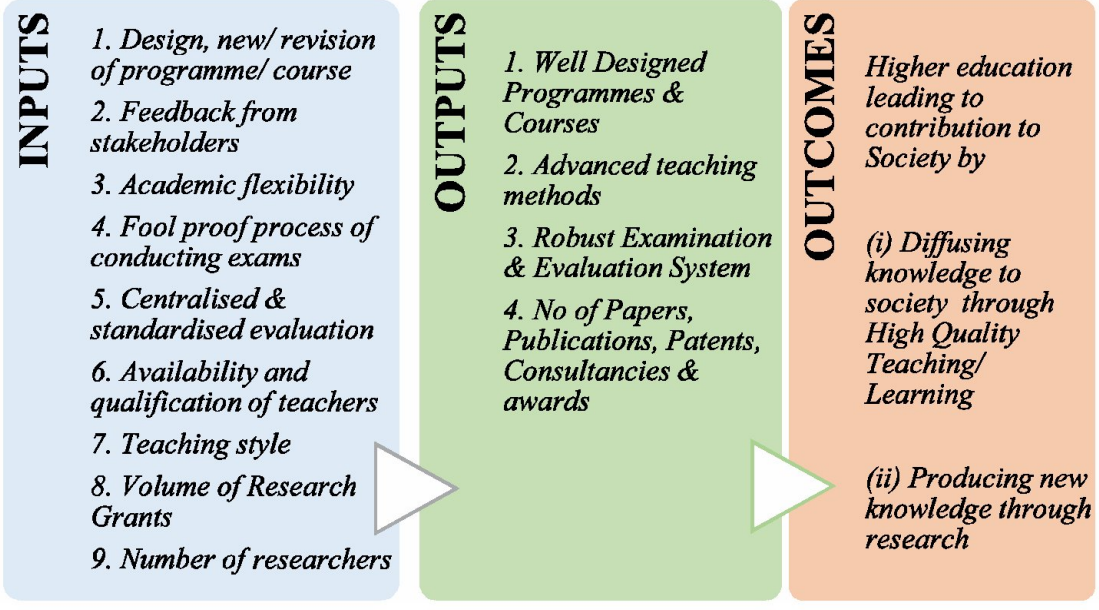
Chapter - III
Quality of Higher Education

This chapter discusses societal perspective of higher education outcomes in terms of teaching-learning processes and research capabilities of Higher Education System. Audit assessed the performance of HEIs and GoR in providing high quality higher education with reference to the following audit objective.

Audit objective 2: Whether the Higher Education system contributed to society through effective teaching learning processes and high quality research

Twelfth FYP emphasizes on the quality in imparting higher education in general stream (Arts, Science and Commerce streams). It states that, if properly imparted, general education could be an excellent foundation for knowledge based careers. Also, as per India Skills Report[26] 2020, at an all India level, BSc, BA and BCom programmes have provided low number of employable graduates during the period 2014-20. Therefore, the focus should be towards improving the quality of general education.

The quality related outcomes and their relationship with the contributing factors can be understood from the following representation.



UoR, Jaipur and JNVU, Jodhpur did not provide consolidated and complete information in respect of issues discussed in paragraphs 3.1.1.2 to 3.1.1.4, 3.1.2.2, 3.1.2.3 (D), 3.1.2.5 (B), 3.2.1.3 (A) & (B) and 3.2.2 (i).

26 BSc, BA and B Com programmes have provided on an average 37.47 *per cent*, 32.34 *per cent* and 31.86 *per cent* employable graduates respectively during the period 2014-20.

In the absence of complete information, Audit collected such information from selected 11 departments[27] of universities concerned.

Contribution to society by imparting knowledge through effective curriculum and teaching-learning processes

3.1 Effective curriculum and teaching-learning processes

3.1.1 Effective curriculum

In this section, audit findings and assessment of performance of outcomes through selected four indicators related to curriculum design and development, and teaching-learning processes are discussed. These indicators are also used by NAAC during assessment and accreditation process of HEIs.

3.1.1.1 Performance of universities based on outcome indicators

Audit assessed performance of three test checked universities in effective curriculum and learning processes through following four outcomes indicators on the basis of NAAC benchmarks. The information is provided in ***Table 3.1*** below (Details of indicators are given at Sl. Nos. 6, 7, 13 and 14 in ***Appendix-1.1***). Audit findings in respect of these indicators are discussed in the succeeding paragraphs.

Table 3.1: Performance of test checked universities with respect to indicators

Sl. No.	Outcomes indicators	NAAC benchmark for maximum four marks	Performance of the test checked universities with reference to NAAC benchmarks (marks[28] obtained)				
			UoR, Jaipur		JNVU, Jodhpur		GGTU, Banswara
			University level	Selected 11 depts.	University level	Selected 11 depts.	
1.	Percentage of revision of syllabus in programmes during 2014-19	50% and above	Could not comment	4	Could not comment	4	0
2.	Number of value-added courses offered during 2014-19	50% and above	Could not comment	0	Could not comment	0	0
3.	Average percentage of students enrolled in value added courses during 2014-19	10% and above	Could not comment	0	Could not comment	0	0
4.	Percentage of programs having CBCS during 2018-19	50% and above	0	-	3	-	0

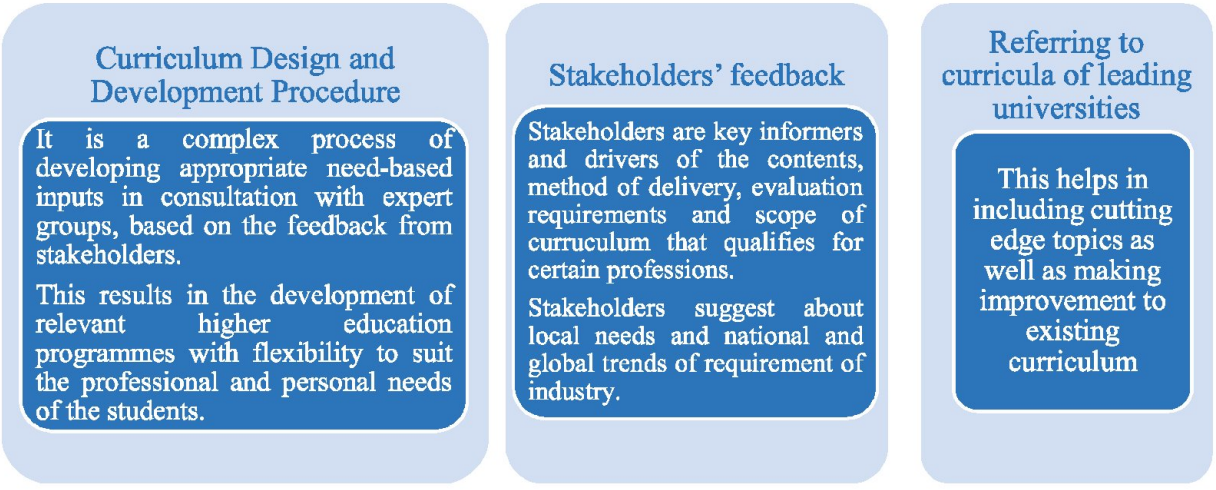
27 Chemistry, Zoology, Physics, Accountancy & Business Statistics, Business Administration, Hindi, English, Sociology, Political Science, Geography and Economics

28 Marks have been allotted by Audit as per university's performance on selected indicators and comparing it with benchmarks derived by analysing scoring pattern of universities accredited by NAAC (Appendix 1.3).

3.1.1.2 Curriculum design and development

One of the significant responsibilities of universities and autonomous colleges is curriculum design and development and they are expected to have processes, systems and structures in place to shoulder this responsibility.

Chart 3.1: Procedures and Functionaries involved in curriculum design and development



Curriculum design and development is a complex process of developing appropriate need-based inputs in consultation with expert groups, based on the feedback from stakeholders. This results in the development of relevant higher education programmes[29] with flexibility to suit the professional and personal needs of the students and realization of core values.

Scrutiny of information provided by test checked universities revealed that:

(i) Curriculum Design and Development Procedure

Each institution has the authority to design and develop curricula and formulate their own procedure for this purpose. The procedures followed by test checked universities and related findings are given below.

- ***UoR, Jaipur and JNVU, Jodhpur:*** It was observed that the selected 11 departments of the universities followed the prescribed procedures[30] while

29 As per NAAC manual, programme is a range of learning experiences offered to students in a formal manner over a period of one-to-four years leading to certificates/ diplomas/ degrees i.e., BA (Economics), BSc (Physics).

30 **UoR, Jaipur:** The Board of Studies (BoS) of each subject, recommends curriculum/syllabus to the Academic Council. The Academic Council makes, amends and cancels regulations laying down courses of study and curricula, subject to the approval of the Syndicate of the university.
JNVU, Jodhpur: Branch Committee proposes content of syllabus of a programme to Departmental Council for open discussion on the basis of feedback of the students and according to current national and international scenario. The Departmental Council in turn compiles the syllabus and submits to Committee of Course and Study (CoC&S), which is subsequently placed before Syndicate through Academic Council. The Syndicate finally approves the syllabus.

designing/ revising the syllabus of courses.

However, in JNVU, Jodhpur supporting documents indicating attempts towards inclusion of topics relevant to local/national/global development needs were not made available and hence veracity of the claim could not be established in audit.

- ***GGTU, Banswara:*** The university did not, on its own, design/revise any programme/course since its establishment in 2012 to 2018-19. It had adopted curriculum of the programmes/courses of Mohan Lal Sukhadia University (MLSU), Udaipur.

(ii) Stakeholders' feedback for revising curricular content:

Feedback from students, teachers, prospective employers, industries should be obtained and considered during designing/revising the curriculum so that curriculum is finalized keeping in mind the needs and expectations of important stakeholders. Related findings with respect to test checked universities are given below:

- ***UoR, Jaipur:*** Scrutiny of minutes of the Board of Studies (BoS) meetings revealed that stakeholders such as industrialists, entrepreneurs, students were not represented in the BoS of any of the 11 departments, indicating that their feedback for designing/ revising the curriculum was not taken. Further, in spite of NAAC recommendation (2016) that the BoS of the university should restructure its curriculum by including job oriented/facilitating contents with the help of industry and stakeholders, UoR did not take feedback from the industry/stakeholders.

However, departments stated (November 2019 to January 2020) that feedback from students and teachers were taken before designing/revising the curriculum. As details/records were not provided in support of their comments, audit could not verify this claim. Further, the process followed by the department goes against the intention of the process of developing appropriate need-based inputs in consultation with the expert groups. The practice of taking feedback from teachers and students alone are not sufficient to develop/design curriculum that are relevant to local needs and in tunes with the emerging national and global trends. Thus, the HEIs should revisit their existing practice and put in place a robust mechanism as envisaged in the university manuals and directions from various authorities and duly documenting the process.

UoR, Jaipur stated (January 2021) that there was no provision in the University Act to include representatives of industrialists, entrepreneurs, students in the BoS meetings. The fact remains that UoR, Jaipur did not consider NAAC's

recommendations given in 2016 regarding taking feedback from students, industries etc. while designing/revising course curriculum.

- ***JNVU, Jodhpur:*** Selected 11 departments intimated that external members of other universities, local faculty members and post bearer of students union also participated in the process of introducing new syllabus/modified syllabus in the curriculum. However, Audit observed that inputs from prospective employers were not obtained.

(iii) Referring to curricula of leading universities:

Successful universities are known for following a rigorous and regular process to update and revise their course curricula. This helps them in constantly improving upon the existing material and adding new topics that have emerged in respective programs. Other universities can take advantage by referring to these curricula while designing and revising their own course curricula. Audit enquiry related to this aspect revealed the following:

- ***UoR, Jaipur:*** Six out of 11 selected departments stated that mapping of curriculum was done with other universities but scrutiny of the minutes of BoS of these departments revealed that no attempts were made in this regard.

- ***JNVU, Jodhpur:*** The university intimated that syllabi were mapped with that of Delhi University and UoR, Jaipur. However, details of such mapping exercise were not available in the minutes of meetings of Academic Council as well as of Committee of Course and Study (CoC&S), due to which veracity of the claim could not be verified in audit. JNVU Jodhpur in its reply (June 2020) accepted the facts.

GGTU, Banswara accepted (June 2020) the facts and stated that, being a newly established (2012) university, it could not initiate activities such as curriculum design and development. Thus even eight years after establishing the university, it had not designed/revised any programme/course.

Hence, though UoR, Jaipur and JNVU, Jodhpur claimed to have followed the laid down procedures in the process of curriculum design and development, audit could not assure itself that crucial feedback from stakeholders, inputs from expert groups and reference to curricula of leading universities were used for curriculum improvement.

3.1.1.3 Revision of syllabus

Paragraph 4.3 of Report on 'Inclusive and Qualitative Expansion in Higher Education' issued under Twelfth FYP mandated that the curricula be revised at least once every three years and the syllabi be made relevant in tune with job market dynamics and advances in research and development.

Scrutiny of information provided by test checked universities revealed that:

(i) UoR, Jaipur

As per Ordinance 61-A, Handbook of Rajasthan University, the BoS and the Committees of Courses while recommending changes in the scheme of examinations and syllabi shall provide full implication of and justification for the proposed changes. It was observed that:

- In selected 11 departments, syllabus of 96 *per cent* (27 out of 28) programmes was revised during 2014-19. However, scrutiny of minutes of meetings of BoS of these 11 departments revealed that details regarding modifications and deliberations behind such changes were not documented. Hence, audit could not get assurance whether any changes were made at all. Further, no justification or any implications of changes made were mentioned while revising the syllabus.
- Audit compared content of syllabi of 20 courses for the period 2014 to 2019 in which, as per BoS minutes, syllabi were stated to be changed. Audit found that no changes in syllabus were carried out in 15 courses and minor changes/some word replacements were done in four (***Appendix 3.1***). Syllabus of the remaining courses[31] was stated to have been changed twice (in 2016 and 2019) in last five years; but audit observed that these changes were in nature of minor language modifications in 2016 and the syllabus of 2014 had again been repeated in the year 2019. Thus, the syllabus had not been substantially changed since 2014.

While UoR, Jaipur did not furnish specific reply to the audit observation, it stated (January 2021) that action would be taken to revise syllabus of programmes as per NAAC guidelines in future.

(ii) JNVU, Jodhpur

JNVU, Jodhpur revised syllabus of 64 *per cent* programmes (18 out of 28 programs) during 2014-19.

Good practice: Audit compared the current syllabi of 139 courses of these 18 programmes with that of the previous year and it was observed that substantial revision was carried out which was an indication of existence and implementation of sound mechanism for syllabi revision.

(iii) GGTU, Banswara

GGTU, Banswara adopted the syllabus for UG and PG programmes of Arts, Commerce and Science streams of MLSU, Udaipur and it did not revise the syllabus of any programme since its establishment in 2012 to 2018-19. Further, many landmark changes had taken place during this period such as the

31 BA Part-II Sociology (pass course)

introduction of 'Goods & Service Tax', but the university did not take steps to include such contemporary topics in the syllabus of UG and PG programmes of commerce stream. GGTU serves the districts of Banswara, Dungarpur and Pratapgarh which are predominately tribal population dominated. However, despite the National Policy of Education 1992 {Para 4.6 (vii)} which emphasized that the curriculum at all stages of education would be designed to create an awareness of the rich cultural identity of the tribals and their enormous creative talent, GGTU failed to take steps for fulfilling this requirement.

GGTU, Banswara accepted (June and August 2020) the facts and stated that syllabus of BA, BCom and compulsory subjects of Hindi and English have been updated by the university since academic year 2019-20. Further, marks obtained in compulsory subjects would be taken into consideration along with optional subjects while deciding the grades of students. A new paper, General Knowledge was also introduced as a compulsory subject in second year of UG. In the PG programmes syllabus of Hindi, English, Sanskrit, History, Geography, Economics, Sociology, Political Science and three subjects of Commerce stream have been updated since academic year 2019-20.

Though the university claimed that syllabus of a number of subjects had been updated since 2019-20, it did not intimate whether these syllabi have been revised after obtaining feedback from stakeholders; keeping in mind the local needs and circumstances as well as changing national scenario and duly approved by the governing bodies. Further, on comparison of updated syllabus with syllabus of previous year we observed that syllabi of all UG programmes were updated while syllabi of 40 out of 48 papers of five PG programmes[32] were not updated.

Good practice: GGTU, Banswara included the marks obtained in compulsory papers of Hindi and English for merit list determination as part of emphasising on the importance of languages and literature. Further, paper on General Knowledge was introduced as a compulsory subject in second year of undergraduate programme since academic year 2019-20.

3.1.1.4 Number of value-added courses and students enrolled

Value added courses imparting '*transferable and life skill*' and activities are those which may not be directly linked with one's discipline of study but contribute to sensitizing students to cross cutting issues such as gender, environment and sustainability, human values and professional ethics. Scrutiny of information provided by the selected HEIs revealed the following:

32 MA- Economics, Sociology and Geography; M Com- Business Administration and ABST

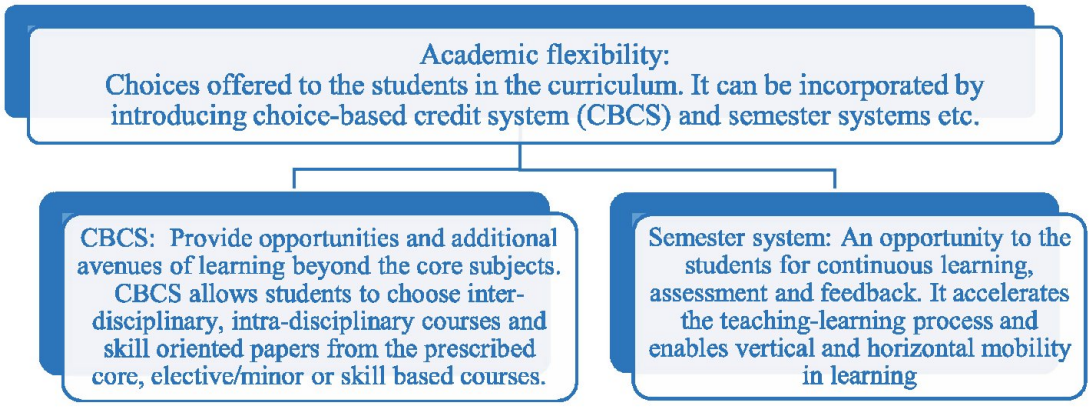
(i) In test checked universities and constituent colleges: Value added course imparting '*transferable and life skill*' were not offered in all test checked three universities during 2014-19. UoR, Jaipur stated (January 2021) that more emphasis would be given in future in this regard.

(ii) Test checked government and private colleges: Only two[33] (5.56 *per cent*) out of 36 test checked government colleges offered '*transferable and life skill*' value added courses (skill development, personality development courses etc.) during 2014-19 in which 231 students were enrolled. Further, none of test checked 30 private colleges offered value added course.

3.1.1.5 Academic flexibility

Academic flexibility and its components are briefly described in ***Chart 3.2*** below:

Chart 3.2: Academic flexibility and their components



(A) Programs having Choice Based Credit System

UGC has prescribed minimum course curriculum for undergraduate courses under CBCS and guidelines for implementing Semester System in higher education institutions. UGC reiterated (April 2018) the need to implement CBCS in universities and also to revise curriculum. In Rajasthan, in a meeting held (5 May 2015) by Hon'ble Chancellor with all Vice Chancellors of state universities it was decided that proper arrangement would be made to introduce CBCS in state universities from academic year 2015-16.

In this regard, scrutiny of information provided by the test checked HEIs revealed that:

(i) Universities and constituent colleges: CBCS was not introduced in any programmes being offered in UoR, Jaipur and GGTU, Banswara. In JNVU,

33 Govind Guru Government College, Banswara affiliated with GGTU, Banswara and SPDM Government Girls College, Kotputali affiliated with UoR, Jaipur

Jodhpur and its one constituent college, CBCS was introduced only in 29 (46.03 *per cent*) out of 63 programmes during 2018-19.

On being pointed out, UoR, Jaipur intimated (December 2019) that CBCS was not introduced in the university due to lack of faculty members. GGTU, Banswara stated (June and August 2020) that CBCS has been introduced in MSc since 2019-20.

(ii) Test checked government and private colleges: CBCS was introduced in 21.62 *per cent* programmes only in 5[34] (13.89 *per cent*) out of 36 test checked government colleges during 2018-19. It was not introduced in any of the 30 test checked private colleges during 2018-19.

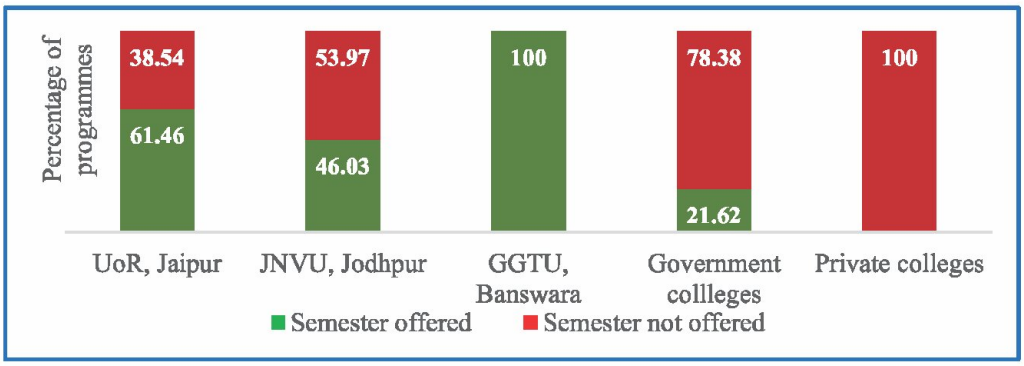
(iii) Student Survey Result: In response to student survey question "*Are you aware of choice-based Credit System (CBCS) in your institution?*" 66 *per cent* students out of 294 students of JNVU, Jodhpur and five test checked government colleges where CBCS was introduced were not aware of CBCS system.

(B) Programmes having Semester System

Paragraph 2.2.3 (c) of Report of 'Inclusive and Qualitative Expansion of Higher Education' issued under Twelfth FYP considered introduction of semester system for academic flexibility as a quality enhancing measure for excellence in higher education.

It was observed that semester system was introduced only for post graduate (PG) programmes and annual examination system continued for UG programmes in all three test checked universities. The position of semester system introduced in test checked HEIs during 2018-19 is given in ***Chart 3.3*** below.

Chart 3.3: Position of semester system introduced in test checked HEIs



34 Affiliated with JNVU, Jodhpur

Further, in the test checked institutions where semester system was not introduced, annual examination system was continuing for all UG and PG programmes during 2018-19. Thus, all the students of UG programmes and students of PG programmes to the extent where semester was not introduced in the test checked HEIs were deprived of the advantages of semester system.

3.1.2 Effective Teaching Processes

In this section, use of Information and Communication Technology (ICT) in teaching, faculty related aspects and robust examination and evaluation systems of the HEIs have been discussed. Further, results of selected eight indicators related to effective teaching process have also been discussed.

3.1.2.1 Performance of universities based on outcome indicators

Audit assessed performance of three test checked universities in effective teaching process through following eight outcomes indicators on the basis of NAAC benchmarks. The information is provided in ***Table 3.2*** (Details of indicators are given at Sl. Nos. 8 and 15 to 21 in ***Appendix-1.1***). Audit findings in respect of these indicators are discussed in the succeeding paragraphs.

Table 3.2: Performance of test checked universities with respect to indicators

Sl. No.	Outcomes indicators	NAAC benchmark for maximum four marks	Performance of the test checked universities with reference to NAAC benchmarks (marks[35] obtained)				
			UoR, Jaipur		JNVU, Jodhpur		GGTU, Banswara
			University level	Selected 11 departments	University level	Selected 11 departments	
1.	Teachers using ICT for teaching during 2018-19	80% and above	Could not comment	0	Could not comment	0	1
2.	Percentage of ICT- enabled classrooms/ seminar halls during 2018-19	80% and above	Could not comment	0	Could not comment	0	1
3.	Student Computer ratio during 2018-19	10:1 and below	Could not comment	2	Could not comment	0	0
4.	Average percentage of full time teachers with Ph.D. during 2014-19	70% and above	1	-	Could not comment	-	0
5.	Percentage of full time teachers who received awards, recognition, etc., during 2014-19	15% and above	Could not comment	3	Could not comment	4	0
6.	Average percentage teachers provided finacial support to attend conferences/ workshops etc., during 2014-19	50% and above	0	-	0	-	0

35 Marks have been allotted by Audit as per university's performance on selected indicators and comparing it with benchmarks derived by *analysing* scoring pattern of universities accredited by NAAC (Appendix 1.3)

Sl. No.	Outcomes indicators	NAAC benchmark for maximum four marks	Performance of the test checked universities with reference to NAAC benchmarks (marks[35] obtained)				
			UoR, Jaipur		JNVU, Jodhpur		GGTU, Banswara
			University level	Selected 11 departments	University level	Selected 11 departments	
7.	Average percentage of teachers attending professional development programs during 2014-19	40% and above	1	-	Could not comment	-	0
8.	Average percentage of applications for revaluation leading to change in marks during 2014-19	5% and below	Could not comment	-	Could not comment	-	Could not comment

3.1.2.2 Use of ICT in teaching and availability of ICT related infrastructure

GoI's National Mission on Education through ICT (NMEICT) prescribes the three-cardinal principles as providing connectivity to all colleges and universities, providing low cost and affordable access-cum-computing devices to students and teachers and providing high quality e-content free of cost to all learners in the country.

Paragraph 21.265 of Twelfth FYP puts focus on use of ICT in higher education by providing smart classrooms and setting up classrooms with interactive video-conferencing facilities linking Meta universities[36] and affiliating universities. State Government also provides grants to government colleges for setting up of smart classrooms. Further, NAAC Manual also states that technological advancement and innovations in educational transactions have to be undertaken by all HEIs, to make a visible impact on academic development as well as administration. Effective use of ICT in HEIs will be able to provide ICT literacy to the campus community, using ICT for resource sharing and networking, as well as adopting ICT-enabled administrative processes.

The position of number of teachers using ICT, number of ICT enabled classrooms and Student Computer Ratio in test checked HEI during 2018-19 is given in ***Table 3.3*** below. :

36 Meta University allows a student to benefit from access to faculty, library and laboratory of multiple institutes while pursuing a degree.

Table 3.3: Teachers using ICT for teaching during 2018-19

Name of HEIs	Teachers using ICT		ICT enabled classrooms		Student Computer Ratio		
	Total no. of teachers	No. of teachers using ICT	Total no. of classrooms	No. of ICT enabled classrooms	Total no. of students enrolled	No. of computers in working conditions	Student Computer Ratio
UoR, Jaipur	544	149 (27.39%)	153	19 (12.41%)	10,654	451	24:1
JNVU, Jodhpur	140	62 (44.29%)	51	3 (5.88%)	999	0	-
GGTU, Banswara	09*	1 (11.11%)	10	1 (10%)	51	0	-
Government colleges[37]	766	166 (21.67%)	684	58 (8.48%)	78,919	564	140:1
Private colleges[38]	457	136 (29.76%)	461	89 (19.31%)	11,482	502	23:1

*Source: Information provided by concerned university. *All were part time teachers*

It can be seen from above table that:

- Only 5.88 *per cent* to 19.31 *per cent* classrooms/seminar halls were ICT enabled in test checked HEIs in which 11.11 *per cent* to 44.29 *per cent* teachers used ICT teaching methods during 2018-19.
- Student Computer Ratio ranged from 23:1 to 140:1 in these test checked HEIs except JNVU, Jodhpur and GGTU, Banswara where no computers were available for students during 2018-19.

UoR, Jaipur stated (January 2021) that corrective action would be taken in this regard.

(i) ***Student Survey Result***: In response to survey question *"Express your satisfaction on teaching methods/techniques used in your institution on ICT based teaching (PPT/videos etc.)?"* approximately 55 *per cent* of the students out of 1,445 students of UoR, Jaipur; JNVU, Jodhpur and 34 test checked college where faculty utilized ICT tools were either dissatisfied or were only partially satisfied.

3.1.2.3 Availability and quality of Faculty

Paragraph 7.1.2 of Report on 'Inclusive and Qualitative Expansion of Higher Education' issued under Twelfth FYP stated that shortage of quality faculty

37 Though ICT enabled classrooms were available in 24 government colleges but teachers of 20 colleges only used ICT teaching methods.

38 Though ICT enabled classrooms were available in 17 private colleges but teachers of 14 colleges only used ICT teaching methods.

coupled with lack of faculty mobility across regions is a major constraint in the development of Indian higher education system.

As per NAAC manual, aspects that determine quality of teacher/faculty includes availability of teachers, qualification of teachers, teachers' characteristics, professional development and recognition of teaching ability.

(A) Availability of teachers

Objective 4 of *Rashtriya Uchchatar Shiksha Abhiyan* (RUSA) scheme aims to ensure adequate availability of quality faculty in all HEIs. Under RUSA, States can claim funds for additional posts of faculty to enable them to achieve the Student Teacher Ratio[39] (STR) 20:1, if all the vacant sanctioned posts are filled by the State. Moreover, as per Rajasthan Higher Education Plan (2015-22), State Government had also fixed the goal of STR at 20:1 by filing up of all sanctioned posts in government general, Sanskrit and technical education colleges and universities.

(a) Availability of teaching staff at state level in government colleges

The position of sanctioned strength, working strength and vacancy of teachers and enrolment of students in government colleges at the state level during 2014-19 is given in ***Table 3.4*** below.

Table 3.4: Availability of teaching staff in government colleges at state level

Year	Enrolment in government colleges	Availability of teachers			Student Teachers Ratio with respect to	
		Sanctioned strength	Working strength	Vacant post	working strength of teachers	sanctioned strength of teachers
2014-15	3,48,438	5,723	4,362	1,361 (23.78)	80:01	61:01
2015-16	3,64,818	5,875	4,201	1,674 (28.49)	87:01	62:01
2016-17	3,72,870	5,957	3,880	2,077 (34.87)	96:01	62:01
2017-18	3,74,949	6,295	3,907	2,388 (37.93)	96:01	60:01
2018-19	3,95,346	6,637	4,640	1,997 (30.09)	85:01	60:01
Average	**3,71,284**	**6,097**	**4,198**	**1,899 (31.15)**	**88:01**	**61:01**

Source: As per information provided by Commissioner, College Education and Administrative Report of Higher Education department

It can be seen that:

39 Student-teacher ratio is the number of students who enrolled in an institution divided by the number of teachers in the institution.

- At state level, the STR in government colleges with respect to sanctioned strength of teachers ranged between 60:1 and 62:1 during 2014-19 as against the prescribed STR of 20:1.
- Further, the State Government did not even recruit teachers in government colleges up to their sanctioned strength resulting in average 31.15 *per cent* posts of teachers lying vacant (ranged between 23.78 *per cent* and 37.93 *per cent*) during 2014-19. This resulted in an adverse STR of 88:01 (ranged between 80:1 and 96:1) on average at the state level.

The State Government stated (August 2020) that procedure for recruitment of Assistant Professor is under process and advertisement for recruitment of 920 Assistant Professor had been published in November 2020 by Rajasthan Public Service Commission.

(b) Student Teacher Ratio in the test checked HEIs in 2018-19

The position of STR in UG and PG programs in Arts, Science and Commerce stream in 2018-19 in test checked universities, government colleges and private colleges are depicted in ***Chart 3.4, 3.5 and 3.6*** respectively.

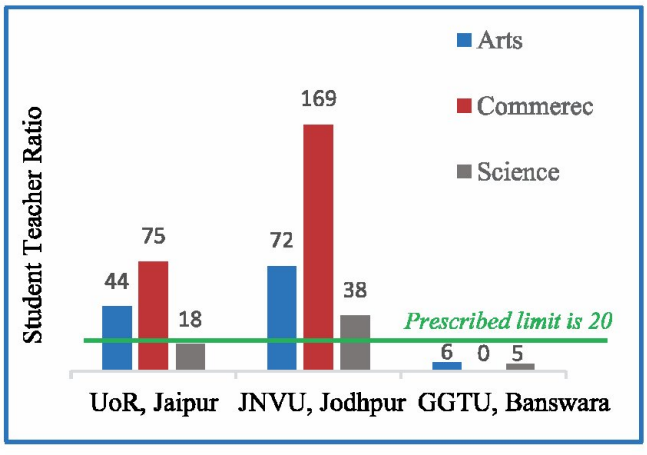
It can be seen that:

(i) In test checked universities:

- STR in all streams in JNVU, Jodhpur and in Arts and Commerce stream in UoR Jaipur in 2018-19 was higher than the prescribed limit of 20:1.

UoR, Jaipur stated (January 2021) that action would be taken for seeking permission from State Government for recruitment of teachers on vacant posts.

Chart 3.4: STR of Universities



- In GGTU, Banswara though STR was within the prescribed limit, but full time teachers were not posted in the university during 2018-19. Shortage of regular qualified teaching staff seems to have adversely impacted the quality of higher education being provided to the students as out of 37 students who appeared in final year examination in 2018-19, none of the students passed with first division and only 12 (32 *per cent*) students passed with second division.

  The State Government sanctioned 30 posts of teaching staff during 2012 but due to non-framing of recruitment rules by the university, it could not

recruit regular teaching staff as of October 2020. GGTU, Banswara accepted the facts.

(ii) In test checked colleges:

Chart 3.5: STR of Government colleges

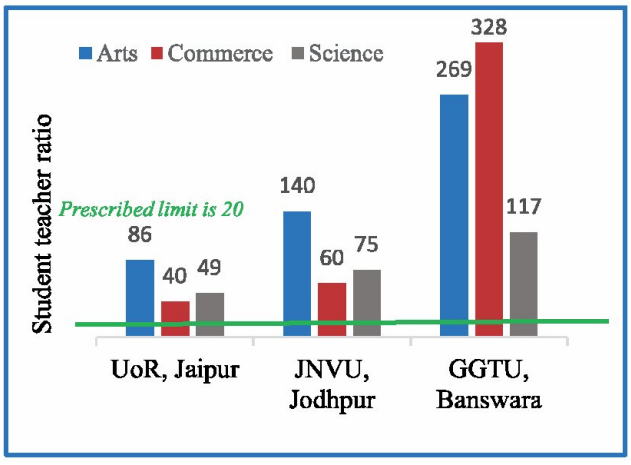
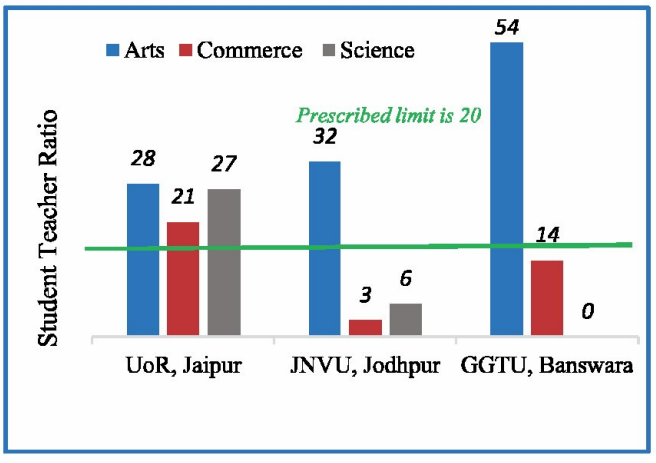


Chart 3.6: *STR of Private colleges*



- ***Chart 3.5*** shows that the STR was higher than the prescribed limit in all three streams of test checked government colleges during 2018-19 particularly in government colleges affiliated with GGTU, Banswara. Further, it was also observed that in three government colleges[40] affiliated with GGTU, Banswara though 528 students were enrolled in different classes during 2015-19, no faculty was available during 2018-19. Similarly, ***Chart 3.6*** shows that STR was higher than prescribed limit in all streams in test checked private colleges affiliated with UoR, Jaipur and in Arts stream in test checked private colleges affiliated with both JNVU, Jodhpur and GGTU, Banswara.

As already discussed in ***Paragraph 2.2*** of chapter II, the fact that less than a quarter of the students passed with first division/above B^+ grade during 2018-19 is indicative of the adverse effect on quality of teaching on account of insufficient faculty. Since faculty are the primary medium of imparting instructions in HEIs, their shortage would have hampered the development of students and arrested their employability potential, putting a question mark on their success in future.

(B) Availability of teachers with minimum prescribed qualifications

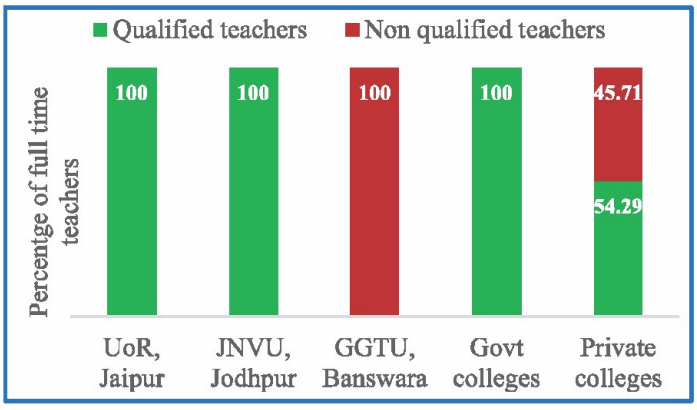
Paragraph 3.4.4 of UGC (Affiliation of Colleges by University) Regulations, 2009 prescribes that the number of teaching posts, qualification of teaching staff and their recruitment/promotion procedure shall be as prescribed by UGC and condition of the services shall be in accordance with the Statutes/Ordinance/ Regulation of the University/state Government/UGC.

40 Haridev Joshi Government Girls College, Banswara: no faculty was available for Commerce students since 2015-16; Bhogi Lal Pandya Govt. College, Dungarpur: no faculty was available for Commerce Students in 2018-19 and MBD Govt. College, Kushalgarh: no faculty was available for Science stream in 2018-19.

In this context, Handbook of UoR, Jaipur and Ordinance issued (September 2011) by JNVU, Jodhpur prescribes the minimum qualification for teachers as Master's degree with minimum 55 *per cent* marks and clearing National Eligibility Test (NET).

The position of full-time teachers having minimum qualification in test checked HEIs during 2018-19 is depicted in ***Chart 3.7*** below:

Chart 3.7: Full time teachers having minimum qualification



It can be seen that no full time teacher was posted in GGTU, Banswara and 45.71 *per cent* teachers[41] in test checked private colleges did not possess prescribed NET qualification. Commissionerate College Education stated (August 2020) that qualification of teachers posted in nine selected private colleges affiliated with JNVU, Jodhpur are being checked. UoR, Jaipur stated (January 2021) that affiliated colleges would be instructed to ensure availability of teachers possessing prescribed qualification.

Thus, private colleges did not comply with UGC norms regarding basic qualification requirement in private colleges. This not only adversely impacted the quality of teaching being imparted in these colleges but also raises questions about the diligence of universities regarding procedure of inspection of affiliated colleges.

(C) Full time teachers with PhD

Scrutiny of information provided by the selected HEIs revealed the following:

(i) ***Universities and constituent colleges:*** On an average 47 *per cent* (ranging from 43 *per cent* to 51 *per cent*) full time teachers had completed PhD in UoR, Jaipur and two selected constituent colleges during 2014-19. Though, JNVU, Jodhpur did not maintain such data during 2014-17, on an average 91 *per cent* of full-time teachers had completed PhD in the university and one constituent college during 2017-19. No full-time teacher was posted in GGTU, Banswara during 2014-19.

41 41 *per cent* teachers in 12 out of 16 test checked private colleges affiliated with UoR, Jaipur, 44 *per cent* teachers in two out of nine private colleges affiliated with JNVU, Jodhpur and 73 *per cent* teachers in all five private colleges affiliated with GGTU, Banswara.

(ii) Test checked government and private colleges:

- Only 12 test checked government colleges affiliated with JNVU, Jodhpur provided details for the entire period of 2014-19, according to which on an average 67.48 *per cent* full time teachers had completed PhD. Remaining 24 test checked government colleges affiliated with UoR, Jaipur and GGTU, Banswara provided such information for the year 2018-19 only which showed that 65.39 *per cent* full time teachers had completed PhD.

- Similarly, only nine test checked private colleges affiliated with JNVU, Jodhpur provided details for the entire period of 2014-19 according to which on an average 40.68 *per cent* full time teachers had completed PhD. Remaining 21 test checked private colleges affiliated with UoR, Jaipur and GGTU, Banswara provided such information for the year 2018-19 only which showed that 30.45 *per cent* full time teachers had completed PhD.

(D) Full time teachers who received awards, recognition, fellowships

Faculty motivation is crucial to improve academic quality. Scrutiny of information provided by the selected HEIs revealed the following.

(i) Universities and constituent colleges: Only 14 *per cent* (32 out of average 234 teachers) full time teachers in selected 11 departments of UoR, Jaipur and two constituent colleges, 16 *per cent* (25 out of average 154 teachers) full time teachers in selected 11 departments of JNVU, Jodhpur and one constituent college have received awards, recognition, fellowships at state, national, international level from government and recognized bodies during 2014-19.

***(ii) Test* checked government and private colleges:** Only one full time teacher in one[42] out of 36 test checked government colleges received one award from State Government during 2014-19. None of the full- time teachers in 30 test checked private colleges received awards, recognition, fellowships at state, national, international level from Government, recognized bodies during 2014-19.

Thus, the fact that the work of very few teachers was acknowledged through awards, recognition etc., in test checked colleges indicates that the environment in which the faculty worked was not motivating enough to deliver high standards of teaching.

(E) Teachers provided with financial support to attend conferences/ workshops

Scrutiny of information provided by the selected HEIs revealed the following:

42 Affiliated with GGTU, Banswara

(i) Universities and constituent colleges: None of the teachers were provided financial support to attend conferences/workshops and membership fee of professional bodies in any of the three test checked universities and three constituent colleges during 2014-19.

(ii) Test checked government and private colleges: Audit found that 29 out of 36 test checked government colleges affiliated with UoR, Jaipur and JNVU, Jodhpur did not maintain such information while none of the teachers was provided financial support to attend conferences/workshops in remaining seven test checked government colleges affiliated with GGTU, Banswara during 2014-19. None of the teachers was provided such financial support in 30 test checked private colleges during 2014-19.

Thus, it can be concluded that none of the test checked HEIs made efforts towards continuous professional development of teachers by encouraging faculty to attend conference/workshops.

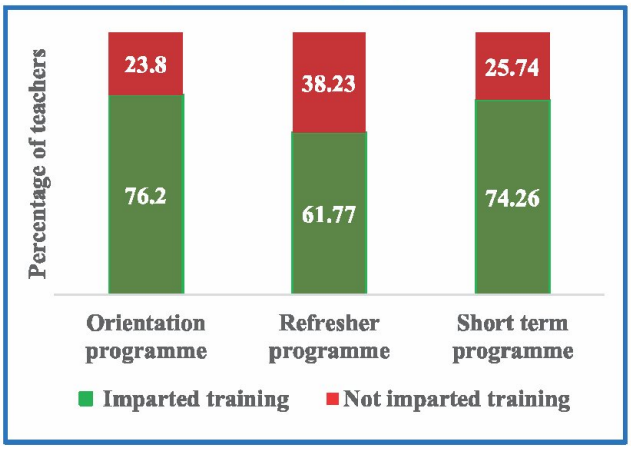
3.1.2.4 Professional Development Training of faculty

Paragraph 7.1.3 of Report on 'Inclusive and Qualitative Expansion of Higher Education' issued under Twelfth FYP states that faculty development initiatives could include areas like entry level orientation, curriculum development, teaching and learning, research and innovation, engagement with social concerns and leadership development. Customized faculty development programmes may also be introduced on a large scale.

Further, as per NAAC Manual, teachers need to take initiative to learn and keep themselves abreast with the latest development, to improve, continuous improvement in their work and strive for individual and institutional excellence.

(A) State level status

Chart 3.8: Percentage of teachers who took part in training programmes



Commissioner, College Education conducts professional development programmes *viz.* orientation program, refresher course and short term course for teachers posted in government colleges in the State. It was observed that 1,789 (67.77 *per cent*) against target of 2,640 teachers of government colleges attended professional development programmes during 2014-19. The

programmes wise position of teachers' imparted training in such programmes during 2014-19 is given in ***Chart 3.8.***

(B) At test checked HEIs level

Scrutiny of information provided by the selected HEIs revealed the following:

(i) Universities and constituent colleges:

- On an average 14 *per cent* teachers (75 out of 524 teachers) attended professional development programmes in UoR, Jaipur and two constituent colleges every year during 2014-19. No regular teacher was appointed in GGTU, Banswara, hence, no teacher attended professional development programmes.

- JNVU, Jodhpur did not maintain consolidated data of teachers who attended professional development programmes. As a result, Audit had to collect such information from selected 11 departments and one constituent college. The information revealed that on average only three *per cent* teachers attended such programmes during 2014-19.

  For UoR, Jaipur, the State Government in its reply (August 2020) stated that less teachers attended trainings due to restrictions set by university on number of participants while absence of teachers in these programmes was due to other reasons.

(ii) Test checked government and private colleges:

- On an average 6.17 *per cent* teachers (41 out of 664) from 29 out of the 36 test checked government colleges attended professional development programmes every year during 2014-19.

- On an average 13.27 *per cent* teachers (41 out of 309) from two out of the 30 test checked private college attended professional development programmes every year during 2014-19.

3.1.2.5 Robust examination and evaluation system

The effectiveness of examination system of a HEI depends on regularity in conducting examinations, quality of questions and how well it actually tests the programme specific outcomes and course outcomes. A high quality evaluation system contributes towards enhancing the competence of students.

(A) Mechanism of setting of question papers:

The details of selection of question papers setter and examiners were not provided by any of the test checked universities though called for. In the absence

of which audit could not verify whether the norms/procedures[43] prescribed by the universities for setting up of question papers were followed.

GGTU, Banswara accepted the facts. JNVU, Jodhpur stated (June 2020) that every year class wise, subject wise and paper wise paper setter and examiners are appointed by an Examination Committee from a panel of examiners duly approved by Department Council and keeping in view the norms approved by the Academic Council in August 1983. However, the university did not provide details of paper setter and examiners appointed during previous years due to which audit could not verify statement of the university. As discussed in **sub para 3.1.2.5 (F) (b)** below, marks of average 96 *per cent* of the students who applied for revaluation were changed during 2017-19 which indicated operational and monitoring inadequacy in appointment of examiners and evaluation of answer books.

(B) Quality of questions in the examinations

Major policy documents dealing with higher education have highlighted that examination reforms are considered as one of the key aspects of overall academic reforms for improving the quality of higher education. Questions and assignments which form a part of the examination and evaluation system currently being followed in higher education systems largely promote rote learning rather than assessing overall competence of the student.

Through extensive consultations with higher education experts, audit identified certain important characteristics of good quality examination papers including less repetition of previous years' questions. Audit findings related to these aspects are discussed below:

- ***Questions of previous years examinations repeated in the current year***

With the aim of assessing the extent to which examination papers were encouraging rote learning, Audit compared question papers of final year examination of UG and PG programmes[44] of 2019 and identified those questions which were also asked in question papers of last 10 years (in case of GGTU, Banswara, only last two years).

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43 In UoR, Jaipur and GGTU, Banswara, question paper setters were to be selected from a panel of teachers constituted under each BoS and from a committee consisting of one Convener of BoS, one member nominated by the Vice Chancellor and Dean/Faculty of relevant programme respectively. In JNVU, Jodhpur, as per decision of Academic Council (August 1983) not more than 50 *per cent* of paper setters and examiners should be located in Jodhpur and 100 *per cent paper* setters and examiners for UG examinations should not be located beyond 1000 km from Jodhpur with in Rajasthan. Teaching experience of paper setters for PG/UG programmes should be not less than 7/5 years.

44 Selected 11 departments in UoR, Jaipur and JNVU, Jodhpur.

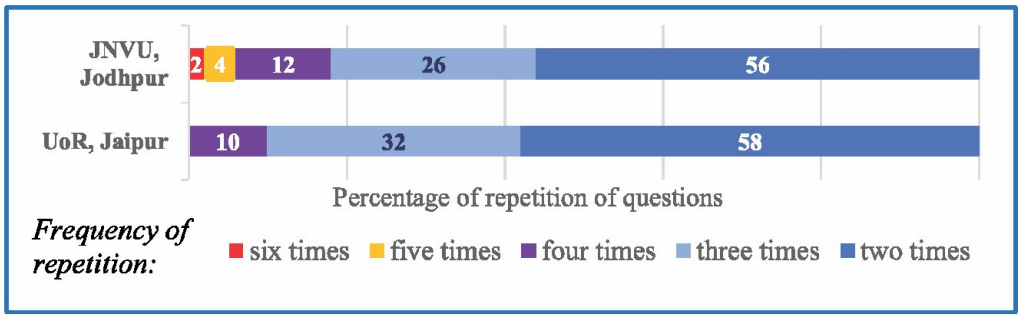
Audit compared previous years' question papers[45] of available 10 question papers of seven subjects of seven selected departments in UoR, Jaipur, 14 question papers of 10 subjects of 10 selected departments in JNVU, Jodhpur with questions papers of 2019. The results of comparison are summarised in ***Table 3.5*** below.

Table 3.5: Questions repeated in question papers of 2019 which have been included in previous years question papers

Name of university	Number of subjects of which question papers have been compared	Number of question papers examined	Total number of questions included in 2019 in these question papers	No. of questions repeated in 2019 which have been included in previous years question papers (in per cent)	No. of questions repeated in 2019 which have been included in previous three years' question papers (in *per cent*)
UoR, Jaipur	7	10	224	98 (43.75%)	53 (23.66%)
JNVU, Jodhpur	10	14	350	111 (31.71%)	64 (18.29%)
GGTU, Banswara	9	67	1,804	231 (12.80%)	-

Further, percentage of questions repeated was upto four times in UoR, Jaipur (out of 98 questions) and upto six times in JNVU, Jodhpur (out of 111 questions) as depicted in ***Chart 3.9*** below:

Chart 3.9: Relative share of repeated questions on basis of frequency of repetition



It can be seen that substantial percentage of questions were repeated three to six times in UoR, Jaipur (42 *per* cent) and JNVU, Jodhpur (44 *per cent*). Further, 46 *per cent* questions were repeated only in Sociology, Chemistry and Zoology in UoR, Jaipur and 43 *per cent* questions were repeated only in Sociology, Political Science and Economics in JNVU, Jodhpur. Interestingly, in GGTU, Banswara, seven questions in six question papers were asked twice in the same papers of 2019. GGTU, Banswara accepted the facts.

UoR, Jaipur stated (January 2021) that syllabus and copies of previous years' question papers are sent to teachers for preparation of current year's question

45 Audit collected commonly available previous years' question paper bank (UoR, Jaipur for six years and JNVU, Jodhpur for 10 years) of selected 11 departments from local markets as they were not provided by the concerned university.

paper. Teachers prepared question papers accordingly and efforts were made to avoid repetition of questions. The university has only explained the procedure of preparation of question papers. It did not elaborate upon the corrective action that it would take to avoid frequent repetition of questions.

Thus, repetition of questions and not using innovative methods indicate that the focus is still predominantly on rote learning.

(C) Status of automation of Examination wing/section

Scrutiny of information provided by three test checked universities regarding status of automation of examination wing revealed that in JNVU, Jodhpur and GGTU, Banswara all work related to examination such as receipt of examination forms, correction in examination forms, issue of admission cards, declaration of examination results, issue of mark-sheets, receipt of application forms for revaluation and declaration of result thereof are fully computerized.

However, UoR, Jaipur intimated that examination wing is partially automated. Activities such as sending of question papers, issue of mark-sheets/degree, payments to examiners and verification of examination documents are being carried out through non-automated mode.

(D) Delays in declaration of examination results

Timely declaration of results is extremely important, especially for graduating students as many of their post-study opportunities such as employment, further studies, enrolment in competitive exams etc., are dependent upon their performance in the examinations. Any delay in declaration has the potential to adversely impact the future of such students.

In the meeting (05 May 2015) of all Vice Chancellors of state Universities chaired by the Hon'ble Chancellor it was decided that results of all regular examinations should be declared by 07 July of each year and results of revaluation should be declared within one month from date of application for revaluation. Further, amended Ordinance 157-A of Hand Book of the UoR Jaipur also reiterated that result of revaluation should be declared within 30 days from date of application for revaluation.

Scrutiny of information provided by three test checked universities revealed that:

(i) **UoR, Jaipur:** Though the university did not prepare any annual schedule of dates of declaration of results of examination it claimed that results of examination were declared without any delay during 2014-19. However, it was observed from website of university that results of PG exam were

declared[46] with delays of two to four months from July of each year during 2016-19.

Further, the results of revaluation were declared by the university with a delay[47] ranging from 27 days to 116 days beyond one month from receipt of application during 2017-19 (details given ***Appendix 3.2***).

UoR, Jaipur stated (January 2021) that due to unavoidable reasons results were declared with delay in some cases and efforts would be taken to avoid such delays.

(ii) JNVU, Jodhpur: The university prepared an academic calendar mentioning dates of examinations and declaration of results every year, it declared results of UG examination during 2014-19 with a delay[48] ranging from six days to 34 days beyond due dates.

(iii) GGTU, Banswara: The university declared results of examination within the dates prescribed[49] in examination schedule during 2017-19.

(E) Student Attendance norms for appearance in examinations

In the meeting (5 May 2015) of all Vice Chancellors of State Universities it was decided that adherence of 75 *per cent* attendance norms should be ensured.

Scrutiny of information provided by the three test checked universities revealed the following:

(i) UoR, Jaipur: Hand Book Part-II (Vol-II) of UoR, Jaipur also reiterated that minimum 75 *per cent* attendance is required in each subject (theory and practical) for appearing in the examination.

Scrutiny of attendance registers of 1,477 students enrolled in Chemistry, Physics and Economics departments of UoR (selected classes) and its two constituent colleges for the period 2017-20 revealed that only 26 students (1.76 *per cent*) out of 1,477 students attended prescribed minimum 75 *per cent* classes as per details given in ***Table 3.6*** below.

46 Results of examination of PG programmes 2016 were declared upto November 2016, results of 2017 upto October 2017, results of 2018 upto September 2018 and results of 2019 upto September 2019.

47 Delay in declaration of results of revaluation have been calculated from date of declaration of examination results by allowing 15 days for filling of application form and 30 days for revaluation of answer sheets.

48 Results were declared with delay of six days beyond prescribed date of 30.06.2015 in 2014-15, delay of 15 days beyond 30.06.2016 in 2015-16, delay of 24 days beyond 10.06.2017 in 2016-17, delay of 34 days beyond 25.05.2018 in 2017-18 and delay of 29 days beyond 25.05.2019 in 2018-19.

49 Results of 2017-18 were declared during 01 May to 20 July 2018 against expected dates of declaration during 10 May to 31 July 2018 and results of 2018-19 were declared during 01 May to 27 June 2019 against expected dates of declaration during 1 May to 30 June 2019.

Table 3.6: Number of students in UoR who did not attend minimum prescribed classes

Year	Classes conducted	Minimum requirement for exams (75 % attendance)	Students whose attendance was checked	No. of students who did not attend minimum classes
2017-18	921	683	609	588 (96.55%)
2018-19	861	642	693	690 (99.57%)
2019-20	227	170	175	173 (98.86%)
Total	**2,009**	**1,495**	**1,477**	**1,451 (98.24%)**

UoR, Jaipur stated (January 2021) that as per ordinance of the University, minimum 75 *per cent* attendance was compulsory to appear in the examination and these norms were being followed. In case any department provided information in this regard, appropriate action will be taken. However, the university did not intimate whether these 1,477 students were allowed to appear in the examination or not.

(ii) JNVU, Jodhpur: As per Ordinance 78-A of Hand Book of JNVU Jodhpur, all regular candidates in the faculties of Arts, Education & Social Sciences and Commerce should have attended at least 70 *per cent* of the lectures delivered and the tutorials held taken together as well as practical and sessional from the date of her/his admission.

To assess the compliance to attendance norms, Audit requested the university to provide attendance registers. Scrutiny of attendance register of MA (Hindi) Semester-III for the year 2017-18 (made available by the university) revealed that attendance of all 48 students was more than 75 *per cent*.

(iii) GGTU, Banswara: The University informed that all students were meeting the minimum 75 *per cent* of the norms of attendance required for appearing in examinations.

(F) Evaluation and Revaluation process:

Revaluation in an examination system refers to the rechecking of the answer sheets on the request of the students who believe that the result they obtained is not commensurate with their own expectations.

(a) Centralised Evaluation Norms:

In the meeting (5 May 2015) of all Vice Chancellors of State universities it was decided that centralised evaluation method should be followed in all state universities excluding technical & agriculture universities. Further, maximum 50 answer books should be given to each teacher (maximum 5 hours duty) for evaluation.

In this regard it was observed that:

Centralised evaluation is being done only for UG final year examination in UoR,

Jaipur due to non-availability of adequate examiners. JNVU, Jodhpur and GGTU, Banswara did not adopt centralised evaluation method and answer books of the examination were being delivered to examiners in a non-centralised manner for evaluation.

(b) Revaluation of Answer Books

In UoR, Jaipur, as per hand book of the university, revaluation of answer books shall be permissible in not more than 25 *per cent* of the theory papers in which a candidate actually appeared at an examination. Further, on the request of affiliated private colleges, number of papers to be revaluated were relaxed from 25 *per cent* to 50 *per cent* for 2017 only.

In JNVU, Jodhpur, as per rules, revaluation of answer books shall be permissible in not more than 50 *per cent* of the theory papers subject to a maximum of three papers where total number of papers is six and a maximum of four papers where total number of papers is more than six.

As per information provided by test checked universities, the details regarding revaluation of answer books in UoR, Jaipur and JNVU, Jodhpur during 2016-19 and in GGTU, Banswara during 2017-19, are given in ***Table 3.7*** below.

Table 3.7: Position of revaluation of answer books

Name of University	Program Type	Number of students appeared for examination			Number of students applied for revaluation			Students whose marks changed after revaluation			Students whose results changed post revaluation (fail to pass)		
		2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
UoR, Jaipur	UG	4,48,789	5,36,319	4,39,133	46,475	94,058	63,855	12,885	22,973	15,294	7,174	12,705	8,927
	PG	NA	1,36,017	1,08,510	NA	13,615	8,525	NA	4,007	2,508	NA	669	458
	Total	**4,48,789**	**6,72,336**	**5,47,643**	**46,475 (10%)**	**1, 07,673 (16%)**	**72,380 (13%)**	**12,885 (28%)**	**26,980 (25%)**	**17,802 (25%)**	**7174 (15%)**	**13,374 (12%)**	**9,385 (13%)**
JNVU, Jodhpur	UG	128129	128943	125957	16926	17088	20145	16091	16406	19258	NA	NA	NA
	PG	17601	12768	12429	2329	1409	1794	2184	1345	1766	NA	NA	NA
	Total	**1,45,730**	**1,41,711**	**1,38,386**	**19,255 (13%)**	**18,497 (13%)**	**21,939 (16%)**	**18,275 (95%)**	**17,751 (96%)**	**21,024 (96%)**	NA	NA	NA
GGTU, Banswara	UG	-	33,205	61935	-	998	3142	-	641	2064	-	161	249
	PG	-	4,110	6654	-	404	487	-	333	370	-	41	18
	Total	-	**37,315**	**68,589**	-	**1,402 (4%)**	**3,629 (5%)**	-	**974 (69%)**	**2,434 (67%)**		**202 (21%)**	**267 (11%)**

Source: As per information provided by concerned university) *NA- Not available*

It can be seen that marks of average 26 *per cent* students (ranging from 25 *per cent* to 28 *per cent*) in UoR, Jaipur, average 96 *per cent* students (ranging from 95 *per cent* to 96 *per cent*) in JNVU, Jodhpur and average 68 *per cent* students (ranging from 67 *per cent* to 69 *per cent*) in GGTU, Banswara who applied for revaluation, were changed after revaluation.

Thus, high percentage of changes in the answer books during revaluation, especially when it leads to change of result from fail to pass, suggests that the

evaluation systems followed by three test checked universities particularly in JNVU, Jodhpur and GGTU, Banswara are not adequate and effective and there is need to revamp the entire evaluation system.

Student Survey Results: In response to student satisfaction survey question "*Are you satisfied with the examinations and evaluation process with reference to reassessment/re-evaluation practices in your institution*?" approximately 27 *per cent* students stated that they were dissatisfied/Partially satisfied and 73 *per cent* students stated that they were highly satisfied/satisfied.

3.2 Contribution to Society by creating new knowledge through effective Research

Research capacities[50] need to be consciously developed in the colleges. Colleges and their teachers should be encouraged and supported in taking up research including generation of innovative teaching-learning material. Multi-disciplinary mission mode research and innovation programmes should be evolved in association with arts, humanities and social sciences which should directly benefit the society at all levels and contribute to economic development.

In this section, audit findings and results of aspects related to research projects and extension activities in the test checked HEIs are discussed. Further, results of selected four indicators (three related research activities and one related to extension activities) are also being discussed. These indicators have been taken from the key indicators used by NAAC during assessment and accreditation process of HEIs.

3.2.1 Issues related to Research Activities

3.2.1.1 Performance of universities based on outcome indicators

Audit assessed performance of three test checked universities in effective research activities through following three outcomes indicators on the basis of NAAC benchmarks. The information is provided in ***Table 3.8*** below (Details of indicators are given at Sl. Nos. 22 to 24 in ***Appendix-1.1***), Audit findings in respect of these indicators are discussed in the succeeding paragraphs.

50 As per paragraph 7.1 of Report on 'Inclusive and Qualitative Expansion of Higher Education' issued under Twelfth FYP.

Table 3.8: Performance of test checked universities with respect to indicators

Sl. No.	Outcomes indicators	NAAC benchmark for maximum four marks	Performance of the test checked universities with reference to NAAC benchmarks (marks[51] obtained)				
			UoR, Jaipur		JNVU, Jodhpur		GGTU, Banswara
			University level	Selected 11 departments	University level	Selected 11 departments	
1.	**Number of patents awarded to the institution during 2014-19**	20 and above	0	Not applicable	0	Not applicable	0
2.	**Number of research papers per teacher in the journals notified on UGC website during 2014-19**	10 and more	Could not comment	1	Could not comment	1	0
3.	**Number of teachers awarded international fellowship for advanced studies/research during 2014-19**	40% and above	Could not comment	0	Could not comment	0	0

3.2.1.2 Volume of research grant, research projects undertaken and patents awarded to test checked HEIs

Paragraphs 7.1 and 7.1.19 (a) of Report on 'Inclusive and Qualitative Expansion of Higher Education' issued under the Twelfth FYP states that adequate funding and initiatives/schemes need to be developed for research activities in HEIs.

As per UGC guidelines the major base of researchers in science and technology remains with the universities and colleges and NAAC manual also envisages that the institutions have responsibility to enable faculty to undertake research projects useful to society.

Information provided by test checked HEIs revealed that they receive research grants only from government sources such as UGC, Department of Science & Technology (DST), Department of Bio-Technology (DBT) and GoR etc., under various projects. The position of receipt of research grants from government sources, research activities under taken and research outcomes during 2014-19 in test checked HEIs is given in ***Table 3.9*** below:

51 Marks have been allotted by Audit as per university's performance on selected indicators and comparing it with benchmarks derived by analysing scoring pattern of universities accredited by NAAC (Appendix 1.3)

Table 3.9: Position of receipt of research grants from government sources and research outcomes

(₹ in crore)

Name of HEIs	Grants received from Govt sources	Utilization of grants	Number of research projects undertaken	Number of research projects completed	Number of patents awarded	Number of consultancies given by the university
UoR, Jaipur	96.98	84.34 (86.97%)	87	34	0	0
JNVU, Jodhpur	1.23	0.77 (62.60%)	14	0	0	0
GGTU, Banswara	0	0	0	0	0	0
Government colleges (10 out of 36)	0.60	0.34 (56.67%)	14	13	0	0
Private colleges (1 out of 30)	0.65	0.37 (56.92%)	25	25	0	0
Total	99.46	85.82 (86.29%)	140	72	0	0

Source: Information provided by concerned universities

It can be seen that:

- The research activities in JNVU, Jodhpur and UoR, Jaipur were not carried out satisfactorily as none of the 14 research projects in JNVU, Jodhpur and 39 *per cent* research projects were completed in UoR, Jaipur. It was further observed that in UoR, Jaipur total grants worth ₹184.05 crore was approved to the university for undertaking these 87 research projects but due to non-utilization of grants/non-submission of utilization certificates of grants by the university it could receive ₹96.98 crore. Thus, the university not only failed to fully utilize the grants received but was also deprived of remaining grants of ₹ 87.07 crore. Details of some instances in which grants were not utilized fully have been discussed in **Paragraph 3.2.1.5 (C)**.
- Further, though 51 *per cent* projects were completed in test checked HEIs during 2014-19, no patent was awarded to these HEIs and no consultancy was given by these HEIs. UoR, Jaipur accepted (January 2021) the facts.

3.2.1.3 Teachers' contributions to research in HEIs

(A) Number of research papers published per teacher

The strategic framework of Twelfth FYP seeks to bring excellence in higher education by building synergies between teaching and research to promote excellence in both. Research acumen in an institution is an evolving feature

reflecting various research output with clear rewards such as doctoral, post-doctoral, project inventions and discoveries, number of patents obtained and number of research publications.

Further, the NAAC during accreditation of an institution allots scores for number of research papers per teacher published in UGC notified Journals and number of books and chapters in edited volumes/books published per teacher.

The details of number of research papers published in UGC notified Journals and number of books and chapters published in edited volumes/books in test checked HEIs during 2014-19 is given in ***Table 3.10*** below:

Table 3.10: Number of research papers published and number of books and chapters in edited volumes/books published

Name of HEIs	Average number of full time teachers during 2014-19	No. of teachers, who were given seed money for research during 2014-19	Papers published in UGC notified journals during 2014-19		Books & chapters in edited volumes/published and papers in national/international conference proceedings	
			Total number of papers published	Number of paper published per teacher	Total number of Books & chapters in edited volumes/ published	Number of Books & chapters in edited volumes/ published per teacher
1	2	3	4	5 (col 4/col 2)	6	7 (col 6/col 2)
UoR, Jaipur	234	0	806	3.44	298	1.27
JNVU, Jodhpur	154	0	417	2.71	30	0.19
GGTU, Banswara	0	0	0	0	0	0
Government colleges	665	30	255	0.38	474	0.71
Private colleges	309	0	0	0	0	0

Source: Information provided by concerned university

It can be seen that:

- On an average 0.38 to 3.44 papers per teacher were published in UGC notified Journals and 0.71 to 1.27 books & chapters in edited volumes/books and papers in national/ international conference proceedings per teacher were published in UoR, Jaipur; JNVU, Jodhpur and 36 test checked government colleges. No research papers were published in UGC notified Journals, no books and chapters were published in edited volumes/books and no papers were published in national/international conference proceedings in all 30 test checked private colleges during 2014-19.

- No seed money was provided to any teachers of all test checked universities while it was provided to 30 teachers only of test checked government colleges.

(B) Number of teachers awarded international fellowship

(i) Universities and constituent colleges: None of the 388 full time teachers posted in UoR, Jaipur and JNVU, Jodhpur were awarded international fellowship for advanced studies/research during 2014-19.

(ii) Test checked government and private colleges: None of the 29 test checked government colleges affiliated with UoR, Jaipur and JNVU, Jodhpur maintained such information, while no teacher posted in seven test checked government colleges affiliated with GGTU, Banswara was awarded international fellowship for advanced studies/research during 2014-19. Further, none of the teachers posted in 30 test checked private colleges was awarded international fellowship for advanced studies/ research during 2014-19.

3.2.1.4 Delay in evaluation/examination of thesis of PhD Students in UoR, Jaipur

As per modified Ordinance 124 (10.15) of Hand book of UoR, the entire process of PhD thesis should be completed within a period of six months from the date of submission of thesis.

Audit observed that 72 thesis submitted by PhD students were pending for evaluation/examination with the examiners since 2007 to 2019, of these 11 thesis were pending for evaluation/examination for more than five years, 18 were pending for three to five years and 43 were pending for one to three years as of March 2019. The reasons for pendency mainly included not deciding the dates for viva-voce (40 cases), not sending the panels (nine cases), not sending the report (four cases) by the supervisors, etc. UoR, Jaipur stated (January 2021) that efforts would be taken in accordance with University Ordinance.

Such delays point toward a serious systemic problem plaguing UoR, Jaipur which not only undermines the research efforts of all those involved but more crucially, stalls the progress of students involved in these academic endeavors.

3.2.1.5 Other findings relating to research projects

(A) Non-adherence of minimum standards for appointing Research Supervisors in GGTU, Banswara

As per UGC norms (May 2016) a Research Supervisor should be a regular Professor of the university/college concerned with at least five research publications in referred journals or a regular Associate/Assistant Professor of the university/college concerned with a PhD degree and at least two research publications in referred journals. External faculty should not be appointed as Research Supervisors. Further, there shall be a Research Advisory Committee or an equivalent body in the university to review the research proposal and finalize research topics, to guide the research scholar in developing study design and methodology of research and to review periodically and assist in the progress of the research work of the research scholar.

Scrutiny of records of GGTU, Banswara revealed that the university registered 230 Research Scholars under 72 Research Supervisors in 2018-19. 30 (41.67 *per cent*) out of 72 Research Supervisors were appointed from retired teachers and private institutions. They were not regular teachers of the university/ its affiliated government colleges. Though remaining 42 Research Supervisors were appointed from teachers of government colleges, details of their research publications in referred journals were not provided to Audit, due to which their eligibility for being appointed as Research Supervisors as per UGC norms could not be ascertained.

Further, the university did not establish a Research Advisory Committee or any other equivalent body for review of the research work and to suggest corrective measures. The university also failed to maintain the records of research scholars under each supervisor. GGTU, Banswara accepted the facts.

(B) Non completion of "Start Up Research Projects"

UGC sanctioned "Start Up" grant of ₹ 36 lakh for research projects[52] to six newly recruited Assistant Professors in Science department of JNVU, Jodhpur in 2014-15. The research projects were to be completed within three years.

Audit observed that all six projects were not completed as of January 2020 even after lapse of 22 months from the stipulated period of their completion. Moreover, due to non-submission of UCs for utilization of grants to UGC for all six projects, Audit could not ensure how much grants were utilized for the intended purposes. Further, due to non-completion of projects, intended objectives of the research could not achieved. Reasons for non-completion of 'start up research projects' though called for (February 2020) were not provided by the university.

(C) Failure to avail research grants by the UoR, Jaipur

Audit scrutinized 22 research projects in UoR, Jaipur in which research grants of ₹ 61.76 crore was sanctioned by different government sources[53] during 2014-19. Of these the sanctioning authorities released initial grant of ₹ 15.58 crore to the university and as per sanction letters subsequent instalment of grants were to be released on submission of UCs of the initial grants.

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52 Studies on Development and Validation of Novel Electrochemical Sensors for Monitoring and Determination of Heavy Metals in Industrial Effluents; Molecular Characterization and in vitro studies of Cordia myxa of Arid and Semi-Arid Region of Rajasthan; Synthesis of lead based Silicate material and study of their structural, electric, thermal and magnetic properties; Detection and elimination of Fluoride and Nitrate from drinking water of Barmer district; Molecular characterization and micro morphological studies on selected edible Cucurbits of Rajasthan and Structure –Reactivity Correlation in some Electron Transfer Reactions.

53 UGC under (UGC- Special Assistance Program), Department of Science & Technology (DST) under (Promotion of University Research and Scientific Excellence and Sophisticated Analytical Instrument Facilities) and Department of Bio-Technology (DBT) under (Interdisciplinary Program of Life Sciences)

Audit observed that out of ₹15.58 crore, the university could utilize only ₹11.23 crore on research projects ***(Appendix 3.3)*** and it also did not submit related UCs to the sanctioning authorities due to which further grants were not released. Thus, the university not only missed the opportunity of availing further grants of ₹ 46.18 crore but the research projects were also not completed. When enquired (October 2020), UoR, Jaipur did not provide information regarding number of research scholars who were deprived of research activities due to non-availing of these grants.

Further, in one case, Department of Science & Technology (DST) released ₹ two crore to the university for purchase of instruments under the Sophisticated Analytical Instrument Facilities programme. The university could not purchase the required equipment within the prescribed period of 2013-18 and had to return the entire grant of ₹ two crore to DST. Director, UGC Infonet Center (UoR) replied that the equipment could not be purchased due to non-creation of web-portal and non-constitution of Facility Management Committee till 2016, however, the centre did not inform the specific reasons for not purchasing the equipment even after the Facility Management Committee was constituted in September 2017.

UoR, Jaipur while accepting the facts stated (January 2021) that effort would be made to utilize sanctioned grants with in time in future.

3.2.2 Extension activities in collaboration with industry, community etc., and student participation

Learning activities have a visible element for developing sensitivities towards community issues, gender disparities and social inequity and in inculcating values and commitment to society. Affiliation and interaction with groups or individuals who have an interest in the activities of the institution and the ability to influence the actions, decisions, policies, practices or goals of the organization leads to mutual benefit to both.

In order to assess the extent to which industry has been consulted or has provided sponsorship and funding, in a collaborative environment, the efforts made by test checked universities in conducting extension and outreach programmes conducted in collaboration with industry, community and NGOs (NCC/NSS/Red Cross etc.) and number of students participating in these activities have been scrutinized.

Scrutiny of information provided in this regard by the test checked three universities and 36 government colleges revealed the following:

(i) Universities and constituent colleges:

- Two extension and outreach programmes (National Service Scheme[54] and National Cadet Corps[55]) were conducted in two departments (Chemistry

54 National Service Scheme (NSS) is an Indian Government-Sponsored Public Service program conducted by the Ministry of Youth Affairs and Sports of the Government of India. Popularly known as NSS.

55 National Cadet Corps is the Military cadet corps of India that provides basic military training to the students of schools and colleges. It comprises Army, Navy and Air Force.

and Geography) and one selected constituent college of UoR, Jaipur in 2018-19 in which only 1.04 *per cent* students (111 out of 10,654 students) participated.

- JNVU, Jodhpur and one constituent college conducted two extension and outreach programmes (NSS and NCC) during 2014-19 in which on average eight *per cent* students participated. JNVU, Jodhpur accepted the facts.
- GGTU, Banswara did not conduct any such programme during 2014-19.

(ii) Test checked government colleges:

12 test checked government colleges affiliated with JNVU, Jodhpur did not provide information regarding number of extension activities conducted by them. Whereas nine out of 17 government colleges affiliated with UoR, Jaipur informed that on an average 29 extension activities were conducted during 2014-19 in which average 2,188 out of 44,488 students participated every year. While no extension activity was conducted in seven test checked colleges affiliated with GGTU, Banswara during 2014-19.

(iii) Evaluation through indicators (Sl. No 9 of Appendix 1.1):

NAAC in its accreditation and assessment process gives weightage to participation of students in extension activities. Hence, as per NAAC benchmarks, JNVU, Jodhpur and GGTU, Banswara were not eligible for award of marks. Due to non-availability of complete information of UoR, Jaipur audit could not comment on their performance with respect to this indicator.

Summing up and recommendations

Feedback from stakeholders such as industrialists, entrepreneurs, students were not obtained in UoR, Jaipur and JNVU, Jodhpur during designing/revision of curriculum of general degree programmes. GGTU, Banswara did not revise curriculum/syllabus of any programmes since its establishment in 2012 upto 2019 despite clear mandate of Twelfth FYP. ICT teaching tools were sparingly used by the teachers. Availability of proper faculty was insufficient as GoR did not recruit the required number of teachers in government colleges which resulted in Student Teacher Ratio being as high as average 88:1, more than four times than its prescribed limit of 20:1. 45.71 per cent of the teachers did not possess the prescribed NET qualification in 19 out of 30 test checked private affiliated colleges. Efforts towards professional development of teachers was also insufficient. Centralised evaluation system was completely lacking in JNVU and GGTU and partially developed in UoR, Jaipur. Alarmingly, marks of 96 per cent of students in JNVU, Jodhpur, 68 per cent of students in GGTU, Banswara and 26 per cent of students in UoR, Jaipur who applied for revaluation were changed during 2017-19. UoR, Jaipur could complete only 39 per cent research projects during 2014-19. In JNVU, Jodhpur, none of the 14 research projects could be completed even after utilising 62.60 per cent of research grants. Further, no patent could be awarded despite completion of 72 research projects in test checked HEIs. Also, 72 thesis submitted by PhD

students during 2007 to 2019 were found pending with Supervisors for evaluation/examination in UoR, Jaipur.

Recommendations:

1. The universities should:

a. Revise/design curriculum timely considering the need of industry, local/national market.

b. Universities should endeavor to improve the learning process by implementing Choice Based Credit system and semester system in all the programmes and encourage continuous evaluation of students through term papers, internship, projects and weekly assignments so that employability of students is enhanced. This would also be in line with the New Education Policy which promotes multi-disciplinary education.

c. Introduce centralized evaluation system of answer books so as to avoid operational and monitoring inadequacies.

d. Ensure that all the research projects are conducted with due quality and are completed in timely manner to extend significant gains to the society.

***2.** To keep pace with technological advancement and innovations in delivery of education, the HEIs should encourage teachers to use ICT teaching tools.*

***3.** Universities should ensure that all the teachers employed in private colleges possess the minimum qualification prescribed by regulatory bodies. The State Government may also consider to develop online monitoring mechanism on availability of qualified teachers in private colleges.*

***4.** The State Government and universities should conduct relevant professional development programmes for the teachers regularly and should ensure that all the eligible teachers are provided training in these programmes.*

Chapter - IV

Access and Equity in Higher Education

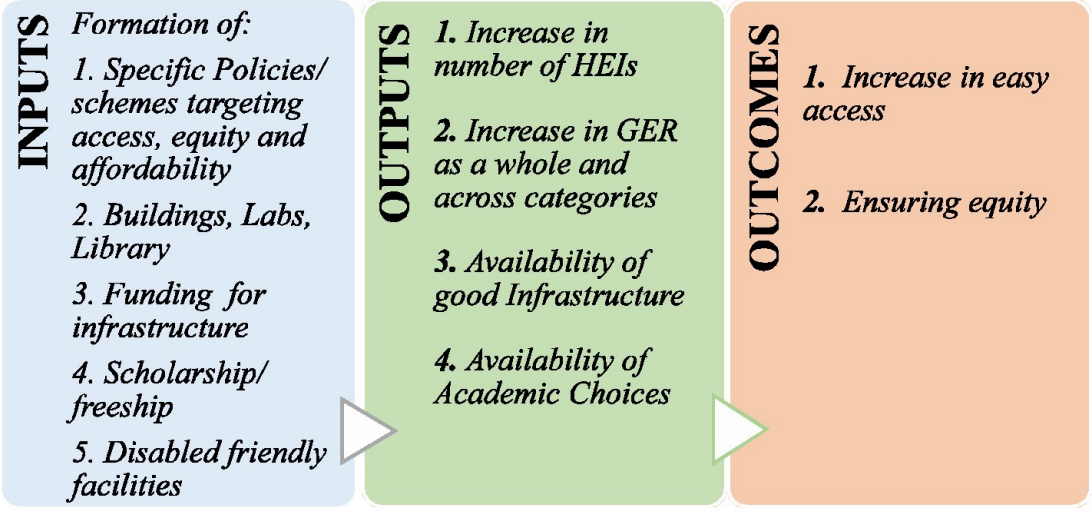
Chapter - IV
Access and Equity in Higher Education

Access to and equity in higher education have been widely regarded as the basic and key responsibilities of any government. Creating a high-quality higher education system which is easily accessible to all sections of society is thus one of the main higher education outcomes that a government seeks to achieve. Access to higher education has been defined as availability of sufficient number of institutions across the serviced region to adequately fulfil the demand from that region. Equity means equal opportunity to all sections of the society to participate in higher education.

In order to assess the performance of HEIs and GoR towards achieving the goal of creating a high-quality higher education system which is easily accessible to all sections of society, the following audit objective was framed.

Audit Objective 3: Whether Equitable Access to Quality Higher Education was ensured for all.

The equity and access related outcomes and their relationship with the contributing factors can be understood from the representation below.



A number of crucial steps such as specific policies and schemes targeted towards easy access, broad based equity and affordability have to be taken by the government as well as the HEIs concerned to ensure achievement of these outcomes. Moreover, scholarships/freeships and disabled friendly facilities must be ensured especially for the benefit of socio-economically backward and the disadvantaged sections of the society. This would lead towards a planned and equitable increase in the number of HEIs across the concerned region and

encourage higher enrolments thus increasing GER across different regions and societal categories.

In paragraphs 4.2.3 (i) and 4.3.2.2 (i) UoR, Jaipur and JNVU, Jodhpur did not provide consolidated and complete information for all their departments. In the absence of complete information, Audit collected such information from selected 11 departments[56] of universities concerned.

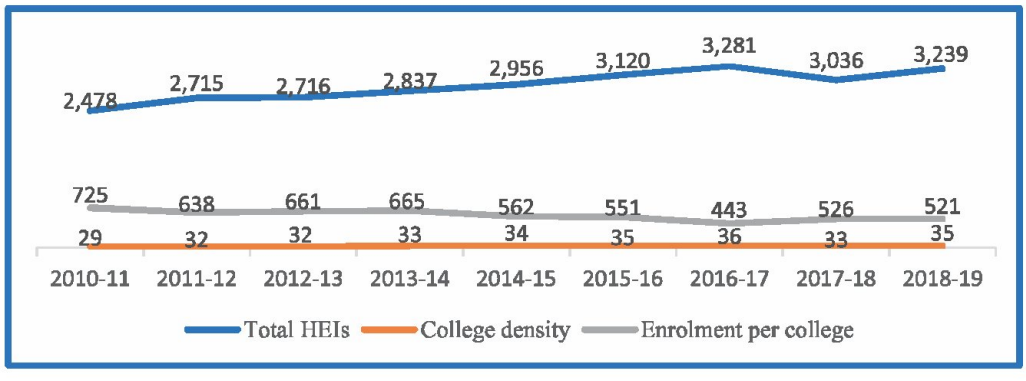
4.1 Easy Access to Higher Education

Twelfth FYP stated that focus should be given towards achieving higher access through expansion by consolidation and better utilization of the existing infrastructure, upgradation of the infrastructure and creation of new institutions primarily to meet the objective of regional equity. Moreover, GoI's output outcomes frameworks[57] and GoR's Outcome Budgets[58] over the last few years have also laid emphasis on increasing access to higher education through establishment of new HEIs and increasing the capacities of existing HEIs. In this section easy access to higher education in Rajasthan with regards to number of HEIs, regional accessibility, availability of academic choices and Gross Enrolment Ratio as a whole as well as across categories is being discussed.

4.1.1 Number of HEIs in Rajasthan

According to All India Survey on Higher Education (AISHE) Reports prepared by MHRD, the number of all types of HEIs[59], college density (colleges per lakh population) and average enrolment per college in Rajasthan during 2010-19 is shown in ***Chart 4.1*** below:

Chart 4.1: Availability of HEIs in Rajasthan



56 Chemistry, Zoology, Physics, Accountancy & Business Statistics, Business Administration, Hindi, English, Sociology, Political Science, Geography and Economics
57 Under Grant No 58 of GoI's output outcomes framework 2017-18 onwards.
58 Grants are being provided under budget head 4202 for construction of college buildings.
59 State public universities, state private universities, deemed universities, institutes of national importance, Government colleges, private colleges etc.

It can be seen that number of HEIs[60] increased by 30.71 *per cent* from 2,478 to 3,239 and college density increased by 20.69 *per cent* from 29 to 35 colleges per lakh population during 2010-11 to 2018-19.

4.1.1.1 Policies for establishment of new HEIs

Twelfth FYP envisaged the use of geographical mapping of HEIs to identify habitations and settlements lacking HEIs.

It was observed that GoR did not have a specific policy for opening of government colleges in rural, urban, tribal and unserved areas. It did not have a policy for geographical mapping of HEIs in the State nor did it conduct any geographical mapping to identify number of habitations that lack higher education facilities and accordingly assess total requirement of HEIs in the state.

4.1.1.2 Distribution of HEIs in Rajasthan's Education Blocks

Scrutiny of records of Commissionerate (College Education) revealed that there were 289 education blocks in Rajasthan of which 12 blocks (4.15 *per cent*) had neither government nor private colleges, 89 blocks (30.80 *per cent*) did not have any government college and 238 blocks (82.35 *per cent*) did not have any girls' government college upto 2018-19.

The State Government stated (August 2020) that policy for opening of new government college in college-less blocks was framed in December 2019 and accordingly, new government colleges at college-less blocks would be opened in phased manner by considering its population, demand for opening of college and for increasing the gross enrolment average of the state.

4.1.2 Regional Accessibility

The Twelfth FYP (2012-17) states that the regional imbalances in the distribution of institutions should be corrected.

Audit assessed the status of accessibility to higher education in Rajasthan by comparing availability of HEIs in urban versus rural areas, and across different geographical regions (northern, eastern, western i.e. desert area, and southern i.e. tribal area)

4.1.2.1 Accessibility in urban and rural areas

Audit observed that urban and rural area wise distribution of private colleges were neither available in AISHE reports nor with Commissioner, College Education. Further, it was also informed that the latter did not have complete information about urban/rural area wise distribution of general degree private

60 Universities increased by 93.02 *per cent and* colleges increased by 29.61 *per cent*

colleges. Hence, due to limited availability of information, audit analysis was limited to urban/rural area wise distribution of general degree government colleges during 2014-19.

Urban/rural area wise distribution of general degree government colleges *vis a vis* projected population[61] of persons of age group 18-23 years in Rajasthan on the basis of census 2011 during 2014-19 is given in ***Table 4.1*** below:

Table 4.1: Urban/rural area wise distribution of government colleges

Year	Number of general degree government colleges			Projected Population (age group 18-23 years, as per census 2011)	
	Total colleges	Colleges in urban area (%)	Colleges in rural area (%)	Urban area (%)	Rural area (%)
2014-15	175	74.86	25.14	24.89	75.11
2015-16	180	71.67	28.33	24.57	75.43
2016-17	192	69.79	30.21	23.92	76.08
2017-18	209	66.99	33.01	23.34	76.66
2018-19	237	62.87	37.13	22.80	77.20

Sources: Information provided by Commissioner, College Education and download from site of Office of the Registrar General & Census Commissioner of India

It can be observed that though number of government colleges increased from 175 in 2014-15 to 237 in 2018-19, the urban/rural area wise distribution of these colleges was not in accordance with proportion of population residing in these areas. During 2014-19, only 25.14 *per cent* to 37.13 *per cent* government colleges were available in rural areas for providing higher education to 75.11 *per cent* to 77.20 *per cent* population of age group 18-23 years.

The State Government stated (August 2020) that for better access to higher education in rural and urban areas, new government colleges at college-less blocks would be opened in phased manner.

4.1.2.2 Accessibility in different geographical areas of the State

Physical/geographical aspects of a region also impact the ease of access to higher education, region wise availability of government and private colleges providing higher education in general streams by distributing these colleges[62] in eastern region (nine districts), western region (six districts), northern region

61 As per Single Year Age Data (C-13 Table) table downloaded from website of Ministry of Home affairs, Office of the Registrar General & Census Commissioner of India

62 Name of districts clubbed in **Eastern area**- Ajmer, Alwar, Bharatpur, Dausa, Dholpur, Karauli, Jaipur, Swaimadhopur and Tonk; **Western area**- Barmer, Jaisalmer, Jalore, Jodhpur, Pali and Sirohi; **Northern area**- Bikaner, Churu, Hanumangarh, Jhunjhunu, Nagaur, Sikar and Sri Ganganagar; **Southern area**- Banswara, Baran, Bhilwara, Bundi, Chittorgarh, Dungarpur, Jhalawar, Kota, Pratapgarh, Rajsamand and Udaipur.

(seven districts) and southern region (11 districts). Region wise availability of government and private colleges during 2014-19 is given in ***Table 4.2*** below:

Table 4.2: Region wise availability of colleges

Geographical area	Number of Government colleges		Number of private colleges		Number of total colleges		Population in 2018-19 in lakh (%)
	2014 -15 (%)	2018 – 19 (%)	2014 – 15 (%)	2018- 19 (%)	2014 – 15 (%)	2018 -19 (%)	
Eastern region	61 (34.86)	74 (31.22)	555 (41.05)	612 (40.16)	616 (40.34)	686 (38.96)	30.47 (33.25)
Western region	27 (15.43)	44 (18.57)	94 (6.95)	162 (10.63)	121 (7.92)	206 (11.70)	16.36 (17.86)
Northern region	38 (21.71)	48 (20.25)	515 (38.09)	544 (35.69)	553 (36.22)	592 (33.61)	22.13 (24.15)
Southern region	49 (28.00)	71 (29.96)	188 (13.91)	206 (13.52)	237 (15.52)	277 (15.73)	22.67 (24.74)
Total	175	237	1352	1524	1527	1761	91.63

Source: Information provided by Commissioner, College Education.

It can be seen that percentage of general degree colleges decreased from 40.34 to 38.96 *per cent* in eastern region and 36.22 to 33.61 *per cent* in northern region, while it increased from 7.92 to 11.70 *per cent* in western region and 15.52 to 15.73 *per cent* in southern region during 2014-19.

Further, during 2018-19, population of age group 18-23 years were almost equal in 7 districts of northern region (22.13 lakh) and in 11 districts of southern region (22.67 lakh), but number of colleges in northern region (592 colleges) was more than twice that of southern region (277 colleges). This indicates that region wise distribution of general degree colleges in the State was not proportionate. The State Government did not furnish reply in this regard.

4.1.2.3 Accessibility to different Academic Choices

Twelfth FYP advocates for correcting the disciplinary imbalances in the distribution of institutions. Scrutiny of information revealed that the Commissioner, College Education did not have details of stream wise number of private colleges in the state. In the absence of such data, Audit analysed only number of colleges, availability of seats in first year and enrolment of students in Arts, Science and Commerce streams in general degree government colleges during 2014-19 as given in ***Table 4.3*** below

Table 4.3: Availability of different academic choices in government colleges

Year	Total no. of govt. colleges	Art stream			Science stream			Commerce stream		
		No. of colleges (%)	% seats available	% enrolment	No. of colleges (%)	% seats available	% enrolment	No. of colleges (%)	% seats available	% enrolment
2014-15	175	161 (92.00)	64.67	67.05	100 (57.14)	17.69	16.25	108 (61.71)	17.64	16.70
2015-16	180	170 (94.44)	65.02	67.57	100 (55.55)	17.52	17.14	111 (61.66)	17.46	15.29
2016-17	192	182 (94.79)	65.75	67.83	103 (53.64)	16.91	17.80	112 (58.33)	17.34	14.37
2017-18	209	190 (90.90)	64.86	68.42	112 (53.58)	17.95	18.18	114 (54.54)	17.19	13.40
2018-19	237	223 (94.09)	66.22	69.96	115 (48.52)	17.53	17.97	114 (48.10)	16.25	12.07

Source: As per data provided by Commissionerate College Education

The following observations can be made on this data:

- Proportionate availability of colleges having Science and Commerce streams were decreasing continuously while number of colleges having Arts stream was increasing continuously.
- Availability of seats in both, Science and Commerce streams decreased while it increased in Arts stream.
- Enrolment of students in Arts stream was more than double the enrolment of students in the Science and Commerce streams during 2014-19.

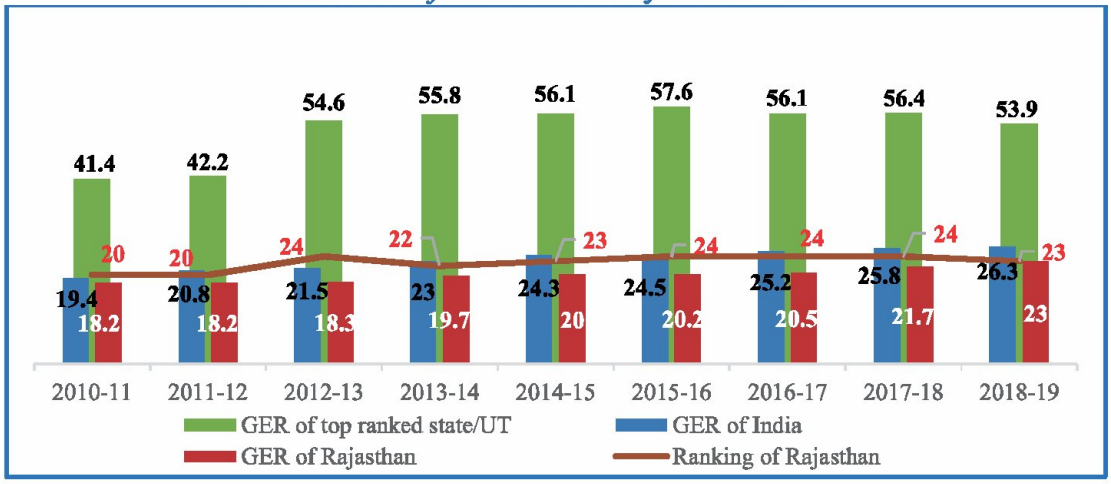
Thus, the failure of the State to provide academic choices proportionately across all the streams seems to have impacted the stream specific enrolment trends during 2014-19, highlighting the lack of academic choices available to prospective students.

4.2 Gross Enrolment Ratio

Ministry of Human Resource Development (MHRD), GoI aims to expand the Gross Enrolment Ratio[63] (GER) in higher education from 15 *per cent* in 2011-12 to 21 *per cent* by 2016-17 and further to 30 *per cent* by the year 2020. In State Higher Education Plan (2015-22) targets were fixed to increase GER in higher education to 26 by year 2019 and to 32 *per cent* by year 2022.

In this regard audit observed that GoR did not maintain an independent database regarding GER and enrolment of students in all HEIs and it was dependent on data published in AISHE reports. The GER of Rajasthan as well as all India and ranking of Rajasthan in higher education for the period 2010-19 are given in ***Chart 4.2*** below:

Chart 4.2: GER of National and Rajasthan State



It can be observed that:

63 Gross Enrolment Ratio is total enrolment in higher education, regardless of age, expressed as a percentage to the eligible official population (18-23 years) in a given year.

- Though GER of Rajasthan exhibits an increasing trend but it has consistently been lower than national GER during 2010-19. Significantly, ranking of Rajasthan in terms of GER amongst 36 states/Union Territories went down from 20th place in 2010-11 to 23rd place in 2018-19.

- Further, as per AISHE reports 2018-19, Rajasthan is at fourth position in terms of number of colleges (3,156 colleges) and at eighth position in terms of college density[64] (35 colleges per lakh population) amongst 36 states/UTs in 2018-19. Data of district-wise distribution of colleges[65] shows that four districts (12.12 *per cent*) had more than 200 colleges each while 14 districts (42.42 *per cent*) had less than 50 colleges each. Thus, comparatively low GER of Rajasthan even though having higher number of colleges and college density could be explained by the skewed availability of colleges across different regions/districts and low enrolment.

The State Government stated (August 2020) that GER is not calculated by Commissionerate, College Education because it is responsible only for general education while GER is calculated for all higher education enrolments i.e. engineering, medical, polytechnic, general education, etc. Further, GoR is dependent on AISHE Reports published annually by MHRD for the GER data. The reply should be viewed in light of the fact that for better planning, the State Government should obtain disaggregated regional/district-wise GER data.

4.2.1 GER of disadvantaged groups

Twelfth FYP envisages that a targeted approach focusing on Scheduled Caste (SC) and Scheduled Tribes (ST) dominated regions and convergence of various equity schemes in a composite manner to address the educational needs of the disadvantaged sections including the Other Backward Classes (OBCs) would be critical to enhance their inclusion in the mainstream of higher education. Further, as per paragraph 2.2.2 (a) of Report on 'Inclusive and Qualitative Expansion in Higher Education', issued under Twelfth FYP, the aim is complete elimination of gap between men and women in access to higher education.

Category wise GER is the most common metric used to assess the improvement in enrolments of vulnerable sections and the effectiveness of measures targeted towards such improvement. Audit observed that data with respect to GER of OBCs, minorities and disabled categories is neither available in AISHE Reports nor maintained by GoR. In the absence of complete data, Audit could only analyse data of GER of SC/ST categories and gender parity index[66] for All India and Rajasthan for the period 2014-19 as detailed in ***Table 4.4*** below:

64 Number of colleges per lakh population.
65 10-19 colleges in 2 districts, 20-49 in 12 districts, 50-99 in eight districts, 100-199 in seven districts, 200-299 in three districts and 500-999 in one district.
66 It is calculated as the quotient of GER of females by GER of males enrolled in higher education institutions.

Table 4.4: GER of SC and ST category and Gender Parity Index

Year	GER of SC category		GER of ST category		Gender Parity Index	
	All India	Rajasthan	All India	Rajasthan	All India	Rajasthan
2014-15	19.1	14.7	13.7	15.8	0.92	0.82
2015-16	19.9	15.2	14.2	15.2	0.92	0.85
2016-17	21.1	16.1	15.4	17.9	0.94	0.89
2017-18	21.8	17.2	15.9	18.5	0.97	0.91
2018-19	23.0	20.0	17.2	21.3	1.00	1.00

Source: As per AISHE reports

- It can be seen that during 2014-19, though GER of SC category of Rajasthan increased but it was still less than All India average in all the years. GER of ST category of Rajasthan increased and it was more than All India average in all the years indicating a positive trend.

- Gender parity index of all categories of Rajasthan increased and matched the All India average. Scrutiny of AISHE reports further revealed that gender parity index of SC and ST categories increased from 0.77 to 0.93 and 0.76 to 0.92 respectively during 2014-19.

***Good practice*:** Increasing trend in overall gender parity index and of SC and ST category may be due to State Government's interventions for easy access, such as waiving off of tuition fee for girls' students, and distributing two-wheeler (scooty) to girl students under 'Meritorious Girls Students Scooty Distribution Scheme', and 'Devnarain Girls Students Scooty Distribution Scheme'.

4.2.2 Institutional mechanisms to assist disadvantaged groups

Report on 'Inclusive and Qualitative Expansion in Higher Education' issued under Twelfth FYP, emphasis on monitoring of performance with respect to improving equity at the institutional level. Eleventh FYP had initiated establishment of SC/ST Cell for students belonging to SC and ST categories and Twelfth FYP envisaged constitution of Community Education Development Cell[67] (CEDC) for monitoring the intake of students, performance, capacity building efforts etc., of students of all deprived social groups including minorities mandatorily in all recognized institutions. Scrutiny of information revealed the following:

(i) Test checked universities:

- UoR, Jaipur constituted SC/ST Cell but selected constituent colleges did not constitute the SC/ST Cell separately. CEDC Cell was not constituted

67 As per Report on 'Inclusive and Qualitative Expansion in Higher Education' issued under Twelfth FYP, CEDC should monitor the intake of students, performance, capacity building efforts, along with intake in faculty and administrative staff from deprived social groups, including minorities

both in the University and constituent colleges during 2014-19. Details regarding activities conducted by SC/ST Cell were not provided by the University. The university stated (January 2021) that action would be taken in this regard.

- JNVU, Jodhpur and constituent college constituted the SC/ST Cell. It organized a seminar and two short terms courses each year during 2014-18 to generate awareness among students of SC/ST/OBC/ Minority communities about equal opportunities available and about their fundamental rights. However, CEDC was not constituted.

- GGTU, Banswara did not constitute SC/ST Cell or CEDC in the university.

(ii) Test checked government colleges:

SC/ST Cell was constituted in 23 (63.88 *per cent*) out of 36 test checked government colleges but CEDC was not constituted in none of the test checked government colleges.

4.2.3 Gender equity promotional programmes and gender sensitive facilities

Often considered as the largest disadvantaged section of our society, upliftment of women in general and enhancing gender equity in higher education in particular has been the foremost concern. An HEI's initiative in terms of the number of gender equity promotional programmes (on sexual harassment and violence against women, women's rights and access to criminal justice, legal awareness about women related laws etc.) organized and gender sensitivity facilities (safety and security, counselling and common room etc.) provided are assessed. In this regard Audit observed that:

(i) In test checked universities:

- UoR, Jaipur including selected two constituent colleges did not organize gender equity promotional programmes during 2014-19. The constituent colleges intimated that being exclusively girls/boys' colleges they were not required to conduct such programmes. The replies of constituent colleges are not acceptable as awareness and knowledge raised through gender equity and sensitivity programmes like women's right and access to criminal justice are not limited in their scope only to the time spent by students in HEIs. These programmes are expected to play an important role in sensitizing students, both boys and girls, about gender issues prevalent in society and how they could respond to them through their interactions with society in general. UoR, Jaipur stated (January 2021) that corrective action would be taken in this regard in future and effort would be taken to organize gender promotional programmes giving equal importance to both boys and girls students.

- JNVU, Jodhpur and constituent college organized 30 such programmes in which 363 teachers and students participated during 2014-19. However, GGTU, Banswara did not organize such programmes during 2014-19.

(ii) Test checked government colleges: In 20 (55.56 *per cent*) out of 36 test checked government colleges on an average 27 gender equity promotional programmes[68] were organized in which on an average 3,312 students participated during 2014-19.

Good practice: Govind Guru Government College, Banswara organized gender equity promotional programmes for four consecutive years during 2015-19.

4.3 Affordability

Affordability is an important enabler for equitable and easy access to higher education. Regulated fee structure, comparable fees in government and private colleges, attractive student loan schemes and ample opportunities for availing scholarships/free-ships are some of the factors that contribute towards making higher education affordable. Scrutiny of information and replies received from GoR as well as test checked HEIs revealed the following:

4.3.1 Uniformity in fee structure

As per UGC (Affiliation of Colleges by University) Regulation, 2009 fees to be charged from each student should be approved by the affiliating university. Further, UoR in para 33 of University statute reiterated that in every college the fees charged shall be approved by the University.

(i) Audit observed that in spite of specific provision given in UGC Regulation 2009, the three test checked universities did not approve fees structure for its affiliated private colleges. Fees structure was decided by all the 30 test checked private affiliated colleges on their own.

Also, GoR did not regulate fee structure for private colleges as well as government colleges. On being asked about regulation of fees, Commissioner, College Education informed (November 2020) that finalisation of norms for deciding uniform fee structure for government colleges was under process as of October 2020.

(ii) Scrutiny of course-wise annual fee charged by 66 test checked affiliated government colleges and private colleges during 2018-19 revealed that 36

68 Beti Bachao Beti Padhao, Self-defence skill programme, Anaemia and malnutrition programme, Workshop on sexual Assaults, Precious daughter Programme and Workshop of fashion designing.

government colleges and 30 private colleges charged annual fees[69] ranging from ₹ 649 to ₹ 5,000 and ₹ 5,000 to ₹ 45,000 respectively during 2018-19. Thus, in the absence of mechanism for monitoring the fee structure, private colleges charged significantly higher fees as compared to government colleges.

As already discussed in ***Paragraph 4.1.1.2***, since 89 blocks did not have government colleges, students would have been compelled to take admission in expensive private colleges or travelled long distances.

The State Government stated (August 2020) that determination of uniform fee structure for private colleges is a policy decision and the State Government has not constituted a regulatory body for this purpose. UoR, Jaipur stated (January 2021) that as per Hand Book of university, private colleges should not charge more than 50 *per cent* of fee being charged by government colleges from students and prior permission of the university was required if more fees was to be charged. The fact remains that in spite of explicit provision mentioned in the hand book, UoR, Jaipur did not take action against colleges that did not follow the prescribed rules.

4.3.2 Scholarship/freeship

Scholarship/freeship[70] schemes, as a facilitative mechanism, have been widely used by governments not only to encourage meritorious students but also to enhance equity in access to higher education. Report on 'Inclusive and Qualitative Expansion in Higher Education' issued under Twelfth FYP advised that for enhancing participation of SC/ST/Minorities, scholarships and fellowships for students of SC/ST/OBC/Minorities may be enhanced at all levels.

4.3.2.1 At state level

Tuition fees were not charged for girl students studying in government universities and colleges in Rajasthan during 2014-19. Further, Director, College Education had instructed (June 2011) the government colleges that admission fee would not be charged from disabled students for admission in government colleges from Academic Year 2011-12.

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69 **Government colleges** fee charged for BA: ₹649 to ₹2,524, B Com: ₹649 to ₹2,524, BSc: ₹649 to₹2,524, MA: ₹748 to ₹5,000, M Com: ₹748 to ₹2,245 and MSc: ₹779 to ₹1,156: **Private colleges** charged fees for BA: ₹5,000 to ₹40,000, B Com: ₹6,000 to ₹40,000, BSc: ₹10,000 to ₹45,000, MA: ₹7,500 to ₹20,500, M Com: ₹6,000 to ₹20,500 and MSc: ₹20,000 to ₹43,000. Fees charged by government and private from all type of students have been considered.

70 Scholarship means a sum of money or other aid granted to a student, because of merit, need, etc., to pursue his or her studies. Free ship means total education fee is paid by the sponsoring or aiding authority for the period they have approved.

Audit observed that GoR gave scholarship amounting to ₹3,392.79 crore[71] to 33.78 lakh students through Higher Education department, Social Justice & Empowerment department (SJED), Tribal Area Development (TAD) and Department of Minority Affairs during 2014-19. Audit further noticed that for availing scholarship, students applied online to concerned sanctioning department and the latter transferred the scholarship amount directly in bank account of the applicant.

When enquired, number of students eligible for each type of scholarship was not provided by any of the departments. Thus, audit was not able to ascertain the extent to which eligible students were getting benefitted by scholarship at state level and the positive effect such schemes had, if any, in increasing access and equity in higher education.

4.3.2.2 At institution level

Scrutiny of information provided by the selected HEIs revealed the following:

(i) Universities and constituent colleges:

- On an average of 27.39 *per cent* students benefited from scholarships and on average of 0.25 *per cent* students benefited from freeships provided by the government in UoR, Jaipur and two constituent colleges during 2014-19.
- JNVU, Jodhpur and constituent college did not maintain data regarding number of students benefited through scholarships and freeships given by government.
- An average of 78.92 *per cent* students benefited through scholarships in GGTU, Banswara during 2014-19.

(ii) Test checked government and private colleges:

- An average of 40.05 *per cent* (1,35,101 out of 3,37,330) students benefited through scholarships and on an average 32.99 *per cent* (1,11,297 out of 3,37,330) students benefited through freeships by government in 36 test checked government colleges during 2014-19.
- On an average 15.56 *per cent* (8,960 out of 57,598) students benefited through scholarships while no freeships were given in 30 test checked private colleges during 2014-19.

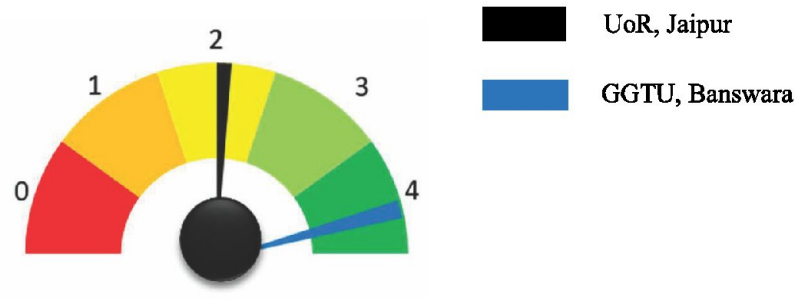
71 Higher Education department: ₹254.68 crore to 4.41 lakh students, SJED: ₹3,034.83 crore to 27.19 lakh, TAD: ₹90.68 crore to 1.98 lakh and Minorities department: ₹12.60 crore to 0.23 lakh students.

(iii) Performance evaluation based on indicators:

To assess performance of test checked universities vis-a-vis number of students benefited through scholarships and freeships, an indicator, ***Average percentage of students benefited by scholarships and freeship by the Government during 2014-19*** (Sl. No. 25 of ***Appendix 1.1***), was evaluated. NAAC awarded maximum marks to an institution where on average 40 *per cent* and above students benefited through scholarships and freeships in the institution. Hence, as par NAAC benchmarks:

- GGTU, Banswara was eligible for award of maximum marks (four).
- Due to non-availability of complete information for UoR, Jaipur, audit could not comment on their performance, however, based on information received from selected 11 departments, UoR, Jaipur was eligible for award of two marks for this indicator.
- Due to non-maintenance of such data in JNVU, Jodhpur audit could not comment on their performance for this indicator at any level.

Chart 4.3: Performance of selected universities in respect of chosen outcome indicators



4.4 Proper Infrastructure

Buildings, classrooms, laboratories, and equipment are crucial elements of learning environment in universities and colleges. High-quality infrastructure facilitates better instruction, improves access and retention rates of students which in turn improve student outcomes, among other benefits.

4.4.1 Availability of buildings, laboratory, library etc.

Norms that specify the minimum requirement of buildings, laboratory, library etc., for a university were neither made available by the test checked universities nor found in the records, so audit evaluated availability of such infrastructure on the basis of norms fixed for affiliated colleges under the UGC (Affiliation of Colleges by University) Regulation, 2009. The Regulation specifies requirements of buildings (lecture/seminar rooms with a minimum 15 square feet (sqft) per student, library, and laboratories with 20 sqft per student), library with 1000 number of books, fully equipped laboratory etc.

4.4.1.1 Test checked universities

(i) UoR, Jaipur: Sufficient administrative and academic buildings, laboratories and number of books in central library were available and were being maintained in good condition in the university during 2014-19.

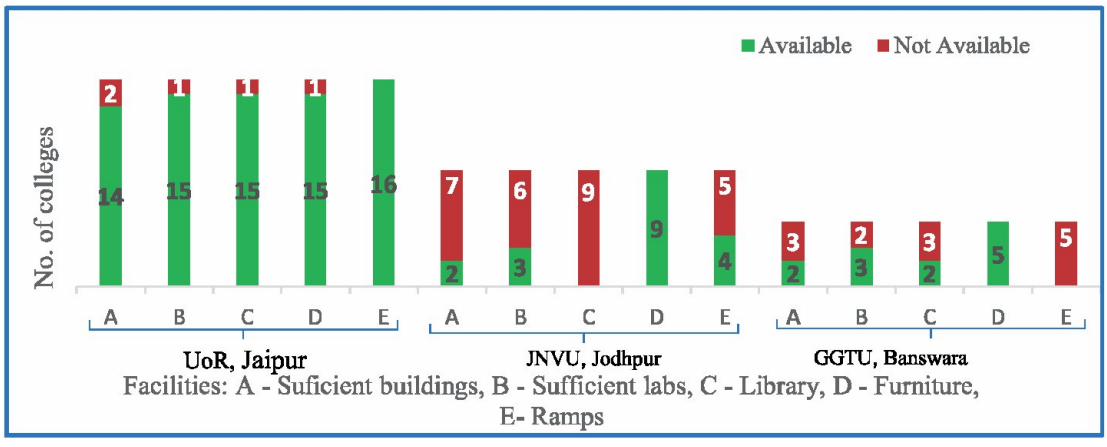
(ii) JNVU, Jodhpur: Sufficient administrative and academic buildings, laboratories, central library were available in the university during 2014-19. However, 20[72] out 33 posts sanctioned for library were vacant. In spite of availability of ₹26.43 lakh meant exclusively for purchase of books, the university did not purchase 5069 books as required by departments. Library was not fully automated and Radio Frequency Identification (RFID) of books was incomplete and non-functional due to lack of budget. Physical verification of the books was not done during 2014-19. Roofs/ceiling and walls of library room/hall were badly damaged due to seepage of water in rainy season due to which thousands of books were destroyed. JNVU, Jodhpur accepted the facts.

(iii) GGTU, Banswara: The University is operated from rented buildings. Construction of its own building which was scheduled to be completed in February 2019 is still in progress. Due to this, the university was not able to start new courses, centralized evaluation system and other academic works. Library of the university was running in a room of Govind Guru Government College one kilometer away from the university.

4.4.1.2 Affiliated colleges

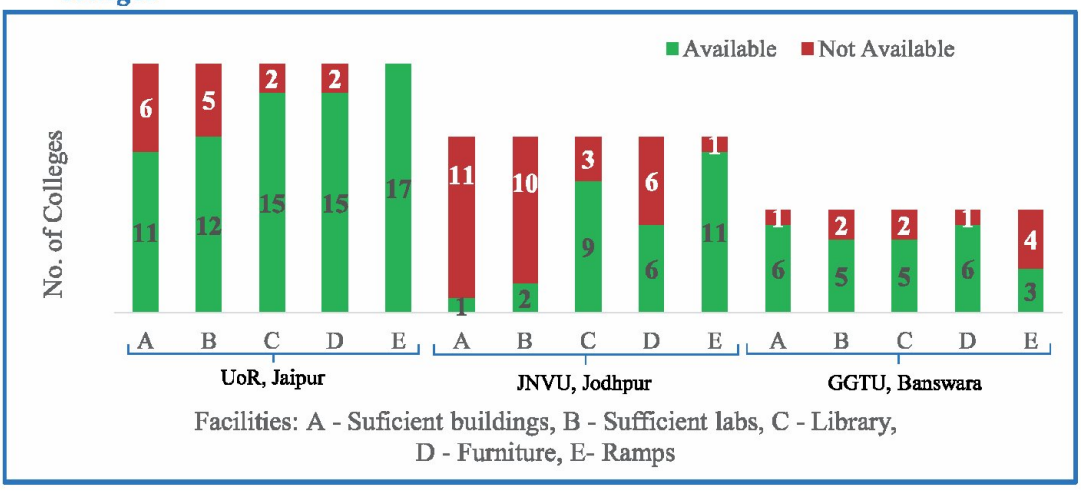
The position of availability of college building, library, laboratory, furniture etc., in 66 test checked colleges of the three selected universities are given in ***Charts 4.4 and 4.5.***

Chart 4.4: Availability of physical infrastructure in test checked 30 Private colleges



72 One post of Librarian, three post of Assistant Librarian, three posts of Senior Technician Assistant, Two posts of Junior Technician Assistant etc.

Chart 4.5: Availability of physical infrastructure in test checked 36 Government colleges



It can be seen that:

- Out of 30 test checked private colleges, only 18 (60 *per cent*) had sufficient administrative and academic building, 21 (70 *per cent*) had sufficient laboratory facilities, 17 (57 *per cent*) had sufficient libraries, 29 (97 *per cent*) had sufficient furniture. Though ramps were available in 20 test checked private colleges, other disabled friendly facilities[73] as prescribed in the Regulations 2009 and Persons with Disability Act 1995 were not available in the 30 test checked private colleges. Further, four[74] colleges affiliated with JNVU, Jodhpur were being run with schools/ITI college.

- Similarly, out of 36 test checked government colleges, only 18 (50 *per cent*) had sufficient administrative/academic buildings, 19 (53 *per cent*) had sufficient laboratory facilities, 29 (81 *per cent*) had sufficient library facilities, 27 (75 *per cent*) had sufficient furniture. Though ramps were available in 31 test checked government colleges, other disabled friendly facilities[75] as prescribed in the Regulations 2009 and Persons with Disability Act 1995 were not available in all 36 test checked government colleges. Further, three colleges[76] were being run in school buildings.

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73 Section 46 of Person with Disability Act 1995 read with NAAC manual disabled friendly facilities include lifts, braille software, restrooms, scribes for examinations, special skill development for disabled students.

74 MR Memorial College, Dhorimnna; Bhaskar College, Balotra; Hill Grove Col's College Sumerpur and Rooparam Sevda College, Keru.

75 Section 46 of Person with Disability Act 1995 read with NAAC manual disabled friendly facilities include lifts, braille software, restrooms, scribes for examinations, special skill development for disabled students.

76 Government College, Marwar Junction, Government College, Sumerpur and Government College, Simalwara.

Further, during physical inspection of test checked government colleges followings deficiencies were also noticed:

- ***Government College, Jaipur***

Only 345 chairs in 8 classrooms were available to accommodate1500 students. Neither separate laboratory rooms nor equipment were installed in the makeshift laboratories of Chemistry, Zoology, Botany and Geography in the college. Five classrooms had been converted to laboratory-cum-classroom.



Photo 1: Physics Laboratory being operated in a classroom



Photo 2: Small size of classroom

- ***Govind Guru Government College, Banswara***

Classes were being conducted in open gallery due to non-availability of sufficient number of classrooms. Regular librarian was not posted in the library since 2009. Roof and ceiling of library building were badly damaged due to seepage of water and storage equipment, books were protected from rain water by plastic sheets. Many valuable old books & literature were found damaged/torn due to storage in bad condition.



Photo 3: Sitting arrangement in gallery.



Photo 4: Condition of library.

- ***Government College, Simalwara***

GoR opened the college for BSc programme in 2017-18 in which 84 to 174 students were enrolled during 2017-19. The government college was operated in only two rooms of a Government Girls school, out of which one room was being used for office purpose and other for storage of furniture. Classes were conducted in the gallery having a width of seven feet but during physical verification on 19 and 20 November 2019 audit found that classes were not being conducted in the college.



Photo 5: classroom used in storage purpose.



Photo 6: conducting of classes in open gallery

Separate laboratories and library rooms were not available and all lab equipment and books were locked up. Teachers were not posted for Botany, Zoology, Hindi and English subjects since establishment of college (2017-18) till November 2019. 12 out of 13 non-teaching staff posts were vacant since 2017-18.



Photo 7: laboratory Equipment stored in almirah.

Thus, even after completion of two academic years GoR could not provide minimum basic infrastructure facilities like academic and administrative buildings, laboratory, library, etc., and teaching and non-teaching staff in the college.

- ***Government College, Banswara***

Sufficient classrooms were not available as there were only 32 classrooms each having an area of 750 sqft to accommodate 7000 students. Some parts of academic building and classrooms were in bad condition (broken windows, damaged roof) with insufficient furniture.

- ***Government College, Sumerpur***

GoR started the college in 2015-16 for UG programmes. The college was being run in a school building. Construction of its own building which was scheduled to be completed in July 2019 was under progress. There was no library available in the college and books were stored in four *almirahs* in the staff room and post of librarian was vacant since inception of the college.

In spite of two batches of BSc and BA with Geography having already graduated, laboratories were not available in the college. On being pointed out, the Principal of the college intimated that temporary arrangements were being made in the nearby schools/Colleges. Post of teachers for Sanskrit, History and English subjects and 13 out of 16 non-teaching posts were lying vacant since inception of the college.

- ***Student survey result***: In response to student satisfaction survey's question, "*Are you satisfied with library, laboratory, toilet and cleanliness available in your campus?*" approximately 25 *per cent* of the students expressed dissatisfaction/partial satisfaction with **library, laboratory, toilets facilities and cleanliness** available in the HEIs.

4.4.2 Funding for infrastructure

Universities receive funds from Central Government, State Government and other agencies for creation of infrastructure. The position of budget allocation for infrastructure and expenditure excluding salary in three test checked universities during 2014-19 is given in ***Table 4.5*** below.

Table 4.5: Budget allocation on infrastructure and total expenditure excluding salary

(₹ in crore)

Name of university	Year	Expenditure excluding salary (1)	Budget allocation for infrastructure (as % of (1)) (2)	Expenditure incurred on infrastructure (3)
UoR, Jaipur	2014-15	155.00	7.15 (4.61%)	7.22
	2015-16	162.94	6.85 (4.20%)	6.21
	2016-17	174.89	11.80 (6.75%)	12.74
	2017-18	179.80	17.26 (9.60%)	17.58
	2018-19	257.30	5.28 (2.05%)	4.01
Average			5.44%	
JNVU, Jodhpur	2014-15	12.70	0.78 (6.14%)	1.63
	2015-16	10.49	4.02 (38.32%)	3.91
	2016-17	28.08	3.60 (12.82%)	4.03
	2017-18	18.62	7.08 (38.02%)	4.87
	2018-19	22.90	6.78 (29.61%)	6.12
Average			24.98%	
GGTU, Banswara	2014-15	0.00	0.00 (0.00%)	0.00
	2015-16	0.00	0.00 (0.00%)	0.00
	2016-17	0.00	0.00 (0.00%)	0.00
	2017-18	1.58	1.58 (100%)	1.58
	2018-19	3.55	3.55 (100%)	3.55
Average			40%	

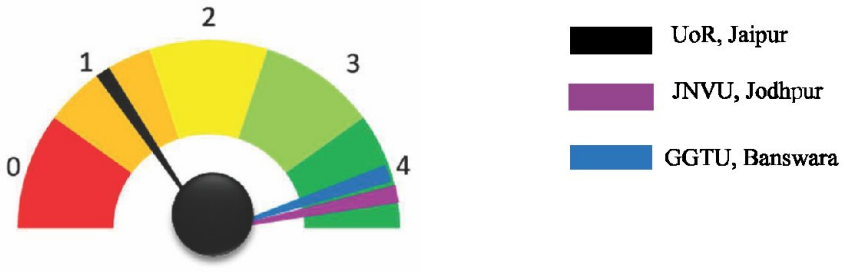
Source: Information provided by concerned universities.

It can be seen that average budget allocation on infrastructure with respect to expenditure excluding salary was on average 5.44 *per cent*, 24.98 *per cent* and

40 *per* cent during 2014-19 in UoR Jaipur, JNVU Jodhpur and GGTU, Banswara respectively.

(i) Performance evaluation based on indicators: NAAC for the indicator, ***Average percentage of budget allocation, excluding salary for infrastructure augmentation during 2014-19,*** awarded maximum score to institutions where on average 20 *per cent* and above budget allocation excluding salary was for infrastructure augmentation during last five years. Thus, as per NAAC benchmark, JNVU Jodhpur and GGTU Banswara were eligible for award of maximum marks (four) while UoR Jaipur was eligible for only one mark.

Chart 4.6: Performance of selected universities in respect of chosen outcome indicator



4.4.3 *Equipment purchased for research purposes lying idle in UoR, Jaipur*

Scrutiny of records of UoR, Jaipur revealed that seven equipment purchased by the university for research purposes under RUSA/UGC/DST schemes at a cost of ₹ 9.40 crore during 2013 to November 2018 were not utilized since their installation or for a long time as of December 2019.

Further, five out of seven equipment were not utilized in the Chemistry department since installation. Transmission Electron Microscope (TEM) was not utilized since May 2015 and Molecular Beam Epitaxy (MBE) equipment was not utilized since purchase in July 2016.

On being pointed out, the concerned department gave contradictory replies to Audit. In September 2019, they intimated that equipment for Chemistry department were purchased by General Administration Section of the university without its requirement. However, in December 2020, the department intimated Audit that proposals for purchase of the equipment were sent as they were basic requirement for PhD students. Audit found that TEM was not working during last several years as funds for annual maintenance charges were not provided. Director, Center for Conversing Technologies (CCT) intimated that MBE could not be operated as its running cost was ₹ one crore per annum and CCT was not in the position to incur such huge expenditure.

Audit observed that very important equipment and machinery were not utilised for the intended purposes. When enquired, information regarding number of

researchers and research projects which suffered due to this was not provided to Audit. Thus, due to failure of Chemistry Department in assessing proper requirement and running cost of research equipment, the procured equipment could not be utilised for the intended purpose.

UoR, Jaipur stated (January 2021) that due to various reasons equipment could not be utilised at full capacity and now after rectification of related problems these equipment would be utilised as per need.

Summing Up and recommendation

GoR did not undertake geographical mapping to identify habitations that lacked higher education facilities. The distribution of general degree colleges both regionally as well as among rural and urban areas of the state was not symmetrical.

Though GER of Rajasthan increased during 2010-19 but it has consistently been lower than national GER. Further, during 2018-19 Rajasthan had a better rank in terms of number of colleges (fourth) and college density (eighth), but was placed much lower in terms of GER (23rd rank) which could be explained by the skewed availability of colleges across different districts of Rajasthan. The GERs of SC and ST categories improved during 2014-19 but GER of SC category was still less than the national average. Further, GoR did not maintain data of GER of OBCs, minorities and disabled categories.

In spite of provision in UGC (Affiliation of Colleges by University) Regulation 2009, the universities did not regulate fee structure for private affiliated colleges. Adequate basic infrastructure like building, laboratory and furniture was not available in majority of the test checked government and private colleges and disabled friendly facilities except ramp were not available in all the 66 test checked colleges.

Recommendation:

The State Government may:

1. *provide access to higher education in rural areas and undertake the planned efforts to enhance GER across all categories;*
2. *regulate fee structure of private colleges to make higher education affordable.*
3. *Recognising the direct relationship between availability of quality infrastructure and higher education outcomes, the State Government should take urgent measures to provide prescribed high-quality basic infrastructure in government colleges for facilitating effective teaching, improving access and increasing retention rates of students.*
4. *The Universities should ensure availability of basic infrastructure in affiliated private colleges and may regulate the fee structure of these colleges.*
5. *The Universities should prepare proper plans for infrastructure augmentation including development of e-library and procurement and utilization of advanced scientific equipment.*

Chapter - V

Governance and Management

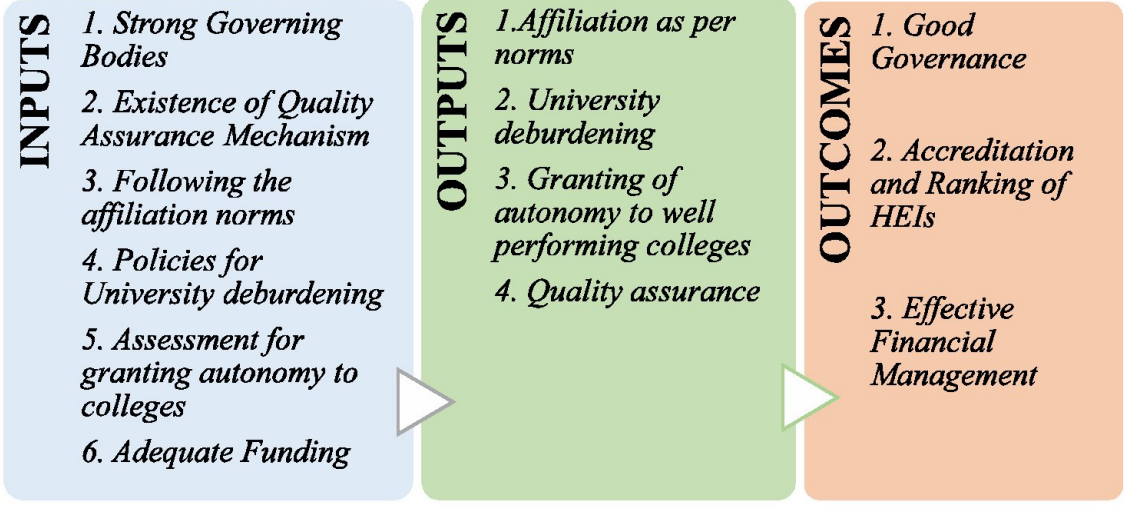
Chapter – V
Governance and Management

Twelfth FYP governance reforms were critical to achieve the outcomes of expansion, equity and excellence in higher education and to enable institutions to have the autonomy to develop distinctive strengths, while being held accountable for ensuring quality. It also states that autonomy in the areas of finance, organisational structure, operations and staffing is important, but should be consistent with internal systems of evaluation and accountability.

In order to assess the status of governance and management in the selected HEIs through various elements and mechanisms of governance and the extent to which they have been effectively implemented, the following audit objective was framed.

Audit objective 4: Whether Governance and Management of Higher Education system was adequate and effective.

Various factors contribute to ensure that governance and management of an HEI is envisioned and carried out in a manner that effectively oversees the efforts towards achievement of higher education outcomes. The relationship between the aims of effective governance and management in HEIs and the factors, mechanisms and systems contributing towards achieving these aims can be understood through the following representation:



Effectiveness of governance and management structures of an HEI is reflected in the results of its evaluation through accreditation, ranking methodologies and in the prudence of financial management.

5.1 Governance

Effective governance structures and process are essential to ensure accountability and transparency in an HEI. Leadership and Governance deeply influence all aspects of Higher Education Institutions (HEIs). Though good governance and management in themselves are not the outcomes that are to be achieved in higher education, but they are crucial in determining the effectiveness of all the efforts aimed at achieving such outcomes. The existence and functioning of governance structures at state level and at selected institutional level have been discussed in this section.

5.1.1 State level Governance

Institutional mechanisms for governance at the state level include setting up of State Higher Education Council and State Level Quality Assurance Cell.

5.1.1.1 State Higher Education Council

Twelfth FYP document states that it would be desirable for each State to set up a State Higher Education Council (SHEC) to lead the planned and coordinated development of higher education in State. *Rashtriya Uchchatar Shiksha Abhiyan* (RUSA) also requires formation of SHEC for planned and coordinated development of higher education in State, sharing of resources between universities, undertaking governance reforms at institutional level etc.

It was observed that GoR constituted (8 July 2015) SHEC under the chairmanship of Minister of Higher & Technical Education comprising of 25 members. For development of higher education in state, SHEC prepared a State Higher Education Plan (2017-22) in July 2016 and updated it in May 2018. SHEC was required to meet at least once in every quarter, however, only three[77] meetings were held during July 2015 to March 2019.

5.1.1.2 State Level Quality Assurance Cell

As per UGC guidelines issued for Internal Quality Assurance Cell (IQAC), State Level Quality Assurance Cell (SLQAC) shall monitor the functioning of IQACs in the colleges coming under their jurisdiction.

NAAC Manual on 'Quality Assurance Activities of State Quality Assurance Cells' also suggests constitution of a SLQAC in a state with the objective to work towards quality improvement of colleges in the state, to draw up state-level action plan in consultation with NAAC and to act as nodal agency between the respective state HEIs and NAAC.

State Project Director, RUSA constituted SLQAC in February 2016 which was reconstituted in May 2018. In this regard audit noticed that:

77 11 July 2016, 20 February 2017 and 15 May 2018.

- SLQAC's scope of work was only to facilitate accreditation process for undertaking accreditation of HEIs in the State. However, as per NAAC manual, apart from facilitating accreditation process, SLQAC was also supposed to work towards quality improvement of colleges in the state. Thus, the objectives set for SLQAC by GoR were limited as compared to the role envisaged by NAAC.

- For facilitating accreditation process, SLQAC sent 44 in-house teams to colleges for mock drill before the actual visit of NAAC peer team. Only 68 (41.46 *per cent*) out of 164 eligible[78] government colleges (established before academic year 2013-14) got accreditation as of January 2020.

- Further, the SLQAC neither maintained data regarding number of colleges which had constituted Internal Quality Assurance Cell (IQAC) nor developed a mechanism to monitor constitution of IQAC in colleges.

The State Government accepted the facts and stated (August 2020) that only 14 government colleges were accredited at the time of formation of SLQAC and at present 70 (42.68 *per cent*) government colleges have valid accreditation. Continuous efforts are being made to improve the status of NAAC accreditation in the state by organizing division-wise video conferences of all government colleges to make them aware of the necessity and benefits of accreditation by NAAC. For smooth functioning of SLQAC and for expediting the process of accreditation, Divisional Level Quality Assurance Cells[79] have been established (June 2020) in all seven divisions.

However, the fact remains that the scope of work for the SLQAC was limited and it could not contribute significantly towards the overall improvement in quality of higher education.

5.1.2 Institutional level Governance

Governance at the universities level is carried out through an elaborate mechanism consisting Governing Bodies (Senate, Syndicate, etc.,), quality assurance mechanism, affiliation process, etc.

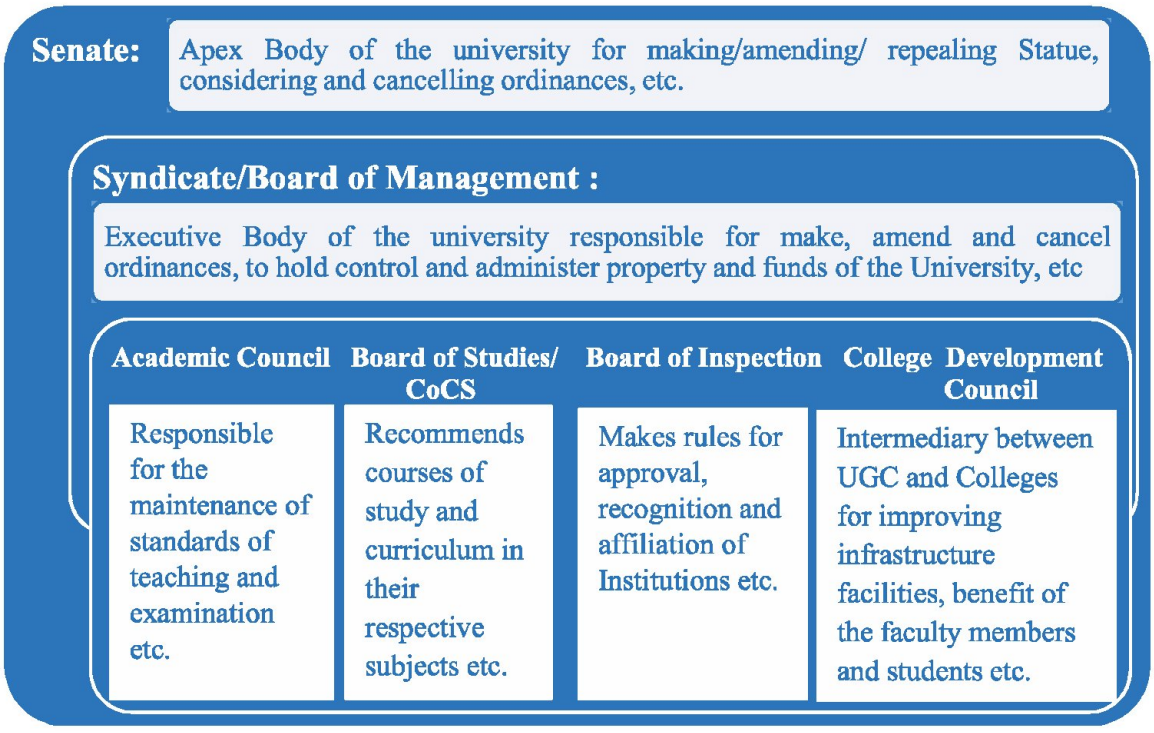
5.1.2.1 Governing Bodies

Structure of Governing Bodies in test checked universities is depicted in ***Chart 5.1*** below:

78 HEIs having record of at least two batches of students graduated or been in existence for six years, whichever is earlier, are eligible for apply to NAAC for accreditation.

79 It comprises eight to nine Principals of Government Colleges nominated as Coordinators of IQAC and one representative each from affiliating universities. It will meet once in a month. Its main functions include preparation of information database related to NAAC for all colleges of respective division, conducting awareness programmes and training workshops regarding revised accreditation framework of NAAC, etc.

Chart 5.1: Structure of Governing Bodies



Scrutiny of records related to functioning of governing bodies in each of the selected universities revealed that (details given in ***Appendix 5.1***):

(i) UoR, Jaipur

- Annual meetings of Senate were not held since 2010. Only five special meetings of Senate for 'passing grace' to the students were held during 2011 to 2018. In spite of University of Rajasthan Act empowering Senate to consider and to cancel ordinances passed by the university, it was observed during test check that there were 10 instances of amendments made in ordinances by Syndicate which were not placed before the Senate. Hence, ordinances were implemented without consideration of Senate. Audited accounts of the university were not placed before Senate. The University while accepting the facts stated (December 2019) that since annual meetings of senate were not organized regularly, the ordinances could not be placed before Senate.
- Representation of students was not ensured in Senate and Syndicate. Director of Education did not participate in any meeting of Board of Inspection (BoI).
- Further, the proposals of colleges for grants were not being sent to UGC through College Development Council (CDC) which indicated that CDC was not functioning fully as per its scope of work. This needs to be seen in

light of the fact that UGC grants to colleges decreased drastically from ₹2.64 crore in 2014-15 to nil in 2018-19.

UoR, Jaipur while accepting the facts stated (January 2021) that efforts would be made to hold annual meetings of senate in future.

(ii) JNVU, Jodhpur

- There was shortfall of 73.33 *per cent* in holding of Senate meetings and 78.33 *per cent* in holding of Academic Council meetings during 2014-19. Representation of students was not ensured in the Syndicate.

- Post of full time Director of CDC was abolished in October 2017 due to paucity of funds and work of Director was being looked after by an Assistant Registrar. Advisory committee for CDC was not constituted. JNVU Jodhpur accepted (June 2020) the facts.

(iii) GGTU, Banswara

- The Senate, BoI and CDC were not constituted in the university since its establishment in 2012 till December 2019. Due to non- constitution of BoI, the Vice-Chancellor of the university made adhoc arrangement for inspection of affiliated colleges by nominating different members from time to time.

- Board of Management (BoM) is the highest Executive Body in the university. There was shortfall of 70 *per cent* in holding BoM meetings during 2014-19. As already discussed earlier in **Paragraph 2.1.2.4**, GGTU, Banswara introduced one new course in Science stream {MSc. (Mathematics)} and discontinued all three courses of Arts stream since 2018-19 without approval of the BoM.

- Board of Study was not functioning as desired as none of the syllabus was revised in the university since its constitution in 2017-18.

GGTU, Banswara accepted the facts.

(iv) Student survey result: In response to student satisfaction survey's question, "*Are you satisfied with the institutional governance?*" approximately 26 *per cent* of the students expressed dissatisfaction/partial dissatisfaction with the system.

5.1.2.2 Internal Quality Assurance Cell

In order to internalize quality inputs all universities, government colleges and government-aided colleges are to be strengthened with full-fledged Internal Quality Assurance Cell (IQAC) as part of UGC-supported scheme[80]. As per

80 As per Report on 'Inclusive and Qualitative Expansion in Higher Education' issued under Twelfth FYP

NAAC Manual, IQAC of every accredited HEI shall submit an Annual Quality Assurance Report (AQAR) in the prescribed format to NAAC.

Scrutiny of information provided by the selected HEIs revealed the following:

(i) Test checked universities:

- IQAC in UoR, Jaipur did not review university's teaching learning process, methodology of operations and learning outcomes, didn't take feedback from parents and other stakeholders on quality related institutional processes and did not compile information essential for NAAC accreditation. It did not submit AQAR to NAAC since 2016. UoR, Jaipur stated (January 2021) that action would be taken to make IQAC functional in future.
- Though IQAC was constituted in JNVU, Jodhpur, its functionality could not be ascertained as information regarding its meetings/activities were not found in records since 2014-15.
- GGTU, Banswara did not constitute IQAC in the university.

(ii) Test checked government and private colleges:

Though IQAC was constituted in 24 (66.67 *per cent*) out of 36 test checked government colleges and 5 (16.67 *per cent*) out of 30 test checked private colleges, details of meetings held and work done by IQAC were not made available.

5.1.2.3 College Affiliation

UGC (Affiliation of Colleges by University) Regulation, 2009 defines affiliation of a college as its recognition by, association with and admission to, the privileges of the affiliating university. At the time of inspection by affiliating university, the college concerned (seeking affiliation) either run by State Government or private body, shall satisfy pre-defined requirements[81] of college buildings as specified in the Regulation.

In this regard Audit observed the following:

(i) Non-adherence to affiliation procedure by universities

- In UoR, Jaipur, Audit scrutinized case files of nine test checked private colleges and found that in four colleges inspections were carried out with a delay ranging from two to seven months beyond the stipulated three months from date of application for affiliation; affiliation to two colleges was

81 Lecture/seminar rooms and library with a minimum 15 sqft per student and laboratories with 20 sqft per student), library with 1000 number of books, fully equipped laboratories etc.,

granted even after the shortcomings noticed in earlier inspections were persisting. Two colleges were granted conditional affiliation before as well as after academic session though there was no provision of conditional affiliation in the rules; inspection reports of seven colleges were neither filled properly nor supported by relevant evidences and information of teaching staff of three colleges was incorrect.

UoR, Jaipur while accepting the facts stated (January 2021) that inspection of some colleges was delayed due to certain administrative and procedural reasons and affiliations were granted subject to rectification of deficiencies noticed. Action would be taken to grant affiliation as per the regulation 2009 in future.

- In JNVU, Jodhpur, inspection teams were not submitting the required information in the prescribed format because of which actual position could not be made available to Syndicate. This was also confirmed during physical inspection, which revealed the differences in availability of infrastructure as compared to what was reported by the inspection teams. The university granted affiliation to certain colleges by imposing penalty where shortcoming/deficiencies were noticed in the college during inspection. However, justification for imposing penalty and its extent was not available on the records. JNVU, Jodhpur accepted the facts.

- In GGTU, Banswara, the university started granting affiliation to new government and private colleges since 2017-18. The university did not constitute the committee for inspection of affiliating colleges but the Vice-Chancellor made adhoc arrangement for inspection of affiliated colleges.

  A Managing Body and CDC were required to be constituted in the University for Grant of affiliation but these were not constituted. GGTU, Banswara accepted the facts.

(ii) Delay in issue of Affiliation order by affiliating Universities

As per paragraph 3.4.10 of UGC (Affiliation of Colleges by University) Regulation, 2009, neither any student should be admitted to any college nor should any programme be started in any college in anticipation of grant of affiliation or in excess of the number of seats sanctioned per programme of study by the university.

Information related to colleges getting new/additional/extension of affiliation and delays in issuance of affiliation orders in UoR, Jaipur and GGTU, Banswara are given in ***Table 5.1*** below.

Table 5.1: Details of delay in grant of affiliation of colleges

Academic Year (July to June)	No. of colleges getting new/ additional affiliation	No. of colleges granted extension of affiliation	Delay in grant of affiliation (in months)	Period of issuance of affiliation order
UoR, Jaipur				
2014-15	49	120	1 to 11	July 2014 to May 2015
2015-16	87	324	2 to 30	August 2015 to December 2017
2016-17	61	402	1 to 17	July 2016 to November 2017
2017-18	77	365	3 to 16	September 2017 to October 2018
2018-19	95	277	6 to 18	December 2018 to December 2019
Total	369	1,488		
GGTU, Banswara				
2017-18	12	-	4 to 5	October 2017 to November 2017
2018-19	03	-	5 to 8	November 2018 to March 2019
Total	15	-		

It can be seen that:

UoR, Jaipur granted fresh affiliation and extension of affiliation with a delay of one to 30 months after the start of academic year (July every year) during 2014-19. Moreover, for the Academic Year 2015-16, affiliation was granted as late as December 2017. UoR, Jaipur while accepting the facts stated (January 2021) that affiliation orders were issued with delay due to certain administrative and procedural reasons. Action would be taken to complete work in this regard as per the regulation 2009 in future.

- GGTU, Banswara granted fresh affiliation during academic years 2017-19 with a delay of four to eight months after start of academic year. Moreover, for the academic year 2018-19, affiliation was granted as late as of March 2019. GGTU, Banswara accepted the facts.
- Further, JNVU, Jodhpur did not maintain year wise consolidated position of colleges to whom affiliation/re-affiliation was granted. However, during test check of 21 colleges, it was seen that annual temporary affiliation was granted to four to eight government colleges and five to seven private colleges during 2014-19 with a delay ranging from four to 273 days beyond prescribed date of 31 July of every year. JNVU, Jodhpur accepted the facts.

Case study regarding violation of affiliation norms in Impulse College, Lalsot (Dausa)

The college has been operating since 2014-15 and UoR, Jaipur extended its intake capacity from 60 to 120 seats of BSc programme since academic year 2017-18. During physical inspection of the college (January 2020) by Audit, it was observed that though 119 students were enrolled, its building was being used as a coaching center in the morning session while college classes were being held in the afternoon session and even name of the college was not displayed on the building. Separate rooms for Physics, Zoology and Botany laboratories were not available and these were being operated from classrooms. No apparatus was installed in Zoology and Botany lab-cum classrooms. No library was available. Sufficient furniture was not available in the college and the students sat on the floor during classes.

UoR, Jaipur stated (January 2021) that temporary affiliation was granted to the college on the report of inspection party. Action was being taken to seek clarification from the college and affiliation would be granted in future only on fulfilment of the prescribed standards. This indicates that the college was not adhering to the affiliation norms and UoR, Jaipur also did not ensure availability of basic infrastructure in the college while granting annual affiliation after 2017-18.

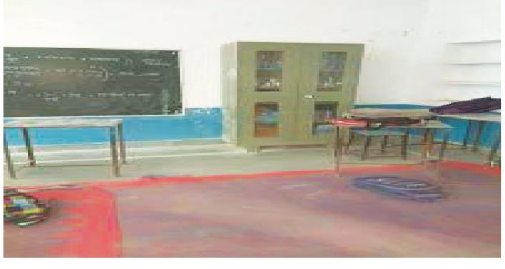
Photographs of the College



Front view of the college building



Side view of the college building



View of class of classroom without furniture



View of laboratory cum classroom

5.2 Autonomy of Higher Education Institutions

Providing State universities and affiliated colleges greater autonomy and operational flexibility through enhanced resource support, based on the commitment of the state governments has been given priority during Twelfth FYP. Further, RUSA envisages greater autonomy of institutions in terms of

decision making with full liberty to plan specific interventions depending on special needs and requirements.

As per UGC guidelines, a college intending to become autonomous shall apply to Parent/Affiliating University which may forward the same to UGC. If the College is found eligible as per the guidelines, the UGC shall examine the proposal for conferment/extension of autonomous status with the help of an Expert Committee constituted by the Chairman of the UGC consisting of three expert members out of which one shall be the Chairperson, nominees from the Parent/Affiliating University and the State Government.

It was observed that though the concept of autonomous colleges was introduced by the Eighth FYP whose target at that time was to grant autonomous college status to 10 *per cent* of the total colleges, however, even after completion of the Twelfth FYP, in Rajasthan, only four (0.23 *per cent*) out of 1,761 colleges[82] have been granted autonomous status as of March 2019.

5.3 De-burdening of Universities

Effective structural[83] modernization of the Central and the State Universities Acts need to be carried out to de-burden universities[84]. De-burdening essentially involves establishment of more affiliating universities so that work load related to affiliating university such as conduct of examination, repeated affiliation work etc., could be rationalized. Further, as per Governance and Administrative Reforms under RUSA guidelines number of affiliated colleges in a university should be limited to 100.

Scrutiny of records of Commissionerate (College Education) revealed that 10 state universities in general streams were being run in the State as of March 2020. Nine of these 10 state universities had more than 100 affiliated colleges. Further, five[85] out of these nine state universities had more than 200 colleges affiliated to each of them.

5.4 Accreditation of Higher Education Institutions

The rapid expansion in the number of institutions of higher education and their intake capacity has not been able to ensure simultaneous sustenance of quality.

82 One out of 237 government colleges and three out of 1,524 private colleges

83 As per Report on 'Inclusive and Qualitative Expansion in Higher Education' issued under Twelfth FYP

84 Establishment of more universities in addition to the existing ones to reduce load of affiliated colleges

85 UoR, Jaipur: 385 colleges; JNVU, Jodhpur: 216 colleges; Maharaja Ganga Singh University, Bikaner: 285 colleges; Maharishi Daya Nand Saraswati University, Ajmer: 228 colleges and Shekhawati University, Sikar: 281 colleges.

Quality parameters cut across teaching and research and associated systems need sustained attention and policy focus.

As per UGC (Mandatory Assessment and Accreditation of higher education institutions) Regulation 2013, it shall be mandatory for each HEI except technical institution to get accredited by the Accrediting agency after passing out of two batches or six years, whichever is earlier. No HEI shall be eligible for applying or receiving financial assistance from UGC under any scheme without having undergone assessment and accreditation within stipulated period mentioned above.

Further, as per condition of permanent No-Objection Certificate (NOC) issued by Commissioner, College Education, it is mandatory for new private college to obtain NAAC Accreditation within two years from issue of permanent NOC.

In this regard we observed that:

- Though Commissioner, College Education issued permanent NOC to 807 private colleges, it did not maintain data regarding number of private colleges which had been given accreditation by NAAC.
- As per data collected from NAAC website, number of NAAC accredited HEIs in the state as of January 2020 are given in ***Table 5.2*** below

Table 5.2: Number of NAAC accredited HEIs in the state

Sl. No.	Type of institution (for general streams only)	Total number of the HEIs during		Number of HEIs accredited by NAAC (%)	Distribution of HEIs by NAAC grade				
		2018-19	2013-14		A^+	A	B^{++}/ B^+	B	C
1.	State university	10	10	3 (30%)	-	1	1	1	-
2.	Private university	51	40	7 (17.50%)	1	1	3	2	-
3.	Government colleges	237	164	68 (41.46%)	-	4	6	45	13
4.	Private colleges	1,524	1,293	13 (1%)	1	2	3	6	1
Total		1,822	1,507	91 (6.04%)	2	8	13	54	14

Source: As per annual progress report of Higher Education Department and NAAC web site
**percentage to the number of institutions during 2013-14*

The table shows that since 1,507 HEIs were functional in 2013-14, they were eligible for NAAC accreditation during the year 2019-20 (completion of six years of existence). Out of which, only 91 (6.04 *per cent*) HEIs got accreditation from NAAC as of January 2020. Though SLQAC was responsible to work towards quality improvement of colleges in the state, to draw up state-level action plan in consultation with NAAC and to act as nodal agency between the respective state HEIs and NAAC, the fact that only 6.04 *per cent* HEIs in the State were NAAC accredited points toward ineffective working of SLQAC. Further, the fact that only 0.66 *per cent* of HEIs were accredited with A^+/A grade indicates poor quality of higher education being imparted in HEIs in the state. This was reflected in many of the audit findings seen in the HEIs as discussed in earlier paragraphs/chapters of this report. Audit noticed that in most of the test checked HEIs various essential facilities such as job facilitating

mechanisms were either dysfunctional or non-existent, availability of ICT facilities was poor, Student Teacher Ratio was much higher than the prescribed limit, a substantial number of teachers in the private colleges were lacking prescribed NET qualification, more than 77 *per cent* of the graduated students with below first division/grade B^+ marks and outcome of research activities was not satisfactory.

The State Government stated (August 2020) that maintenance of data of NAAC accredited private colleges has been started since 2020-21.

5.5 Non-teaching staff

5.5.1 State level position

As per information provided by Commissionerate (College Education) on average 52.36 *per cent* (2,056 against 3,926 sanctioned posts) posts of non-teaching staff were vacant in government colleges during 2014-19. Further, vacant posts of non-teachings staff increased continuously from 46.56 *per cent* in 2014-15 to 59.08 *per cent* in 2018-19. The State Government stated (August 2020) that appointment letters to 266 Junior Assistants had been issued.

5.5.2 Test checked universities level

44.79 *per cent,* 28.34 *per cent* and 87.50 *per cent* non-teaching posts[86] were vacant in UoR, Jaipur; JNVU, Jodhpur and GGTU, Banswara respectively during 2018-19. In GGTU, Banswara six retired employees were deployed on contract basis.

The possibility of adverse impact on core teaching function of HEIs due to huge vacancy of non-teaching staff cannot be ruled out as instances of non-teaching works (ministerial works e.g. administrative work, establishment work etc.) being done by teaching staff were noticed during joint inspection of the test checked colleges. UoR, Jaipur stated (January 2021) that State Government was being requested to give permission for recruitment on vacant posts.

5.6 Financial Management

Government of Rajasthan (GoR) provides funds from State budget to state universities as grant-in-aid for salary of teaching and non-teaching staffs and to government colleges for meeting their recurring expenditure. Apart from State budget, State universities and government colleges receive assistance from

86 UoR, Jaipur: 796 out of 1777 non- teaching posts lying vacant; JNVU, Jodhpur: 227 out of 801 posts lying vacant and GGTU, Banswara: 35 out of 40 non-teaching posts lying vacant.

MHRD under RUSA and UGC under several schemes for infrastructure, research purposes etc.

5.6.1 Funds under state budget

Position of year-wise funds provided by GoR to state universities and government colleges during 2014-19 from the State budget is shown in ***Table 5.3*** below.

Table 5.3: Funds from State budget

(₹ in crore)

Year	Budget allocation	Funds released to			Lesser release of funds than allocation (Per cent)
		State universities	Government colleges	Total	
1	2	3	4	5(3+4)	6 (2-5)
2014-15	1,038.62	210.44	763.29	973.73	64.89 (6.25)
2015-16	1,283.86	203.97	975.14	1179.11	104.75 (8.16)
2016-17	1,288.79	205.03	959.90	1164.93	123.86 (9.61)
2017-18	1,324.77	251.90	925.63	1177.53	147.24 (11.11)
2018-19	1,491.72	297.31	1,125.46	1422.77	68.95 (4.62)

Sources: Budget documents/information provided by State Government

It can be seen that the GoR did not release entire amount of budget allocation to the state universities and government colleges. When enquired, information regarding non release of entire allocated funds and year wise utilization of funds was not provided to Audit.

5.6.2 Funds under RUSA

RUSA scheme, started in 2013, aims to improve the quality of state universities and colleges and enhance their existing capacities so that they become dynamic, demand-driven, quality conscious, efficient and forward looking and responsive to rapid economic and technological developments occurring at the local, state, national and international levels. The scheme covers only the government and government aided state higher education institutions excluding open universities and institutions offering Medical, Agriculture, Veterinary, etc. Centre-State funding for this scheme in case of Rajasthan is in the ratio of 60:40.

5.6.2.1 Release of funds against approved outlay

MHRD approved total outlay of ₹ 606 crore for the period 2014-20 under RUSA for Rajasthan (₹357 crore for the period 2014-18 as infrastructure grants under RUSA-1 and ₹ 249 crore for the period 2018-20 as infrastructure grants, equity initiatives and faculty improvement under RUSA-2). The position of funds received by State Project Director (SPD), RUSA and thereafter released to the State universities and government colleges under the scheme during 2014-19 is shown in ***Table 5.4*** below.

Table 5.4: Funds released under RUSA

(₹ in crore)

Year	Funds received by SPD, RUSA from			Funds released by SPD to	
	Central share	State share	Total	State universities	Government colleges
2014-15	0	0	0	0	0
2015-16	65.4	43.6	114.0[87]	30	79
2016-17	62.4	41.6	104.0	20	84
2017-18	53.7	35.8	89.5	25	64.5
2018-19	56.1	37.4	93.5	31	62.5
Total	237.6	158.4	401.0	106	290

Source: Information of provided by state Government

It can be seen that the Central Government and GoR released only ₹307.50 crore out of approved outlay of ₹357 crore under RUSA-1 during 2014-18.

SPD, RUSA intimated that RUSA-I Scheme was not discontinued in March 2018. GoR received ₹ 344 crore till March 2019 and only state share of ₹ 2.60 crore was pending as of July 2020 for which proposal has been submitted to Finance Department.

Further, utilization certificates of ₹ 367.01 crore out of disbursed amount of ₹ 396 crore were received from state universities and government colleges as on 11 November 2020.

5.6.2.2. Delay in release of funds by State Government

As per RUSA guidelines, States contribute their share along with central share to dedicated RUSA saving bank account of the State Higher Education Council (here SPD, RUSA) within 15 days of the receipts of central share. Scrutiny of record of SPD, RUSA revealed that the GoR released their state share amounting to ₹ 150.95 crore to RUSA with a delay ranging from 18 to 428 days beyond the prescribed 15 days of the receipts of the central share as per details given ***Appendix 5.2.***

The State Government attributed (August 2020) delay in release in state share to the time consumed in complying with the procedures prescribed for the release. The reply is not tenable as RUSA guidelines have clearly stated that maximum of 15 days would be allowed to comply with the procedures for release of state grants.

87 Including ₹ 5.00 crore received as preparatory grants which was retained at SPD.

Summing Up and Recommendation

State Level Quality Assurance Cell (SLQAC) neither maintained the data regarding number of colleges which had constituted IQAC nor developed a mechanism to monitor it. Prescribed meetings of Governing Bodies such as Senate, Syndicate/Board of Management and Academic Council were not held during 2014-19 in all the three test checked Universities.

IQACs were not functioning in UoR, Jaipur; JNVU, Jodhpur and 56 per cent test checked colleges. Instances of grant of affiliation to private colleges with a delay were noticed in all the test checked universities. The position of NAAC accredited HEIs in the state was dismal as only 6.04 per cent of eligible HEIs were NAAC accredited as of January 2020. Further only 0.66 per cent HEIs were accredited with A^+/A grade indicates poor quality of higher education being imparted in the state.

Substantial number of non-teaching posts were vacant in test checked HEIs during 2018-19.

Recommendations:

1. *In order to increase the number of NAAC accredited institutions, State Level Quality Assurance Cell should effectively monitor functioning of Internal Quality Assurance Cell of colleges and HEIs should also strengthen their Internal Quality Assurance Cell.*
2. *The universities should:*

a. *Ensure constitution of all the governing bodies and convene their prescribed meetings so that the governance structure works in a concerted manner towards enhancing quality, equity and access in HEI;*

b. *The universities should strengthen the affiliation process for the colleges and ensure that renewal of affiliation is completed before start of academic year so that the future prospects of students are not adversely impacted;*

3. *For effective control and monitoring of functions of the university, GGTU Banswara should operationalize the governing bodies.*

Chapter - VI

Conclusion

Chapter – VI
Conclusion

Rajasthan's Gross Enrolment Ratio (GER) in higher education has been lower than national average since 2010 and its ranking amongst all states/Union Territories (UTs) has worsened from 20 (2010-11) to 23 (2018-19). Further, none of the state run HEIs were placed in the top 100 in the country as per National Institutional Ranking Framework ranking 2019. In this background, it was decided to undertake a performance audit on outcomes in Higher Education system in the State. Audit defined higher education outcomes as ***'increased employability and progress to higher studies', 'contribution to society through effective teaching learning processes and high-quality research', and 'Equitable Access to Quality Higher Education for all'*** *after consultations with various stakeholders.*

Audit found that system of maintenance of data related to student progression to employment/ higher studies and performance in competitive examinations was either poor or non-existent at all levels of higher education system due to which indicators for first outcome could not be evaluated. Job facilitating mechanism was either dysfunctional or non-existent thereby depriving students of the necessary assistance needed in getting jobs and in exercising informed career choices. Very few employability/ entrepreneurship focused courses were introduced and none of the test checked universities emphasized on courses involving field projects/internships during 2018-19 and did not make efforts to establish industry-academia linkage, thus, depriving the students of opportunity to develop analytical thinking and be job-ready. More than 77 per cent students graduated with below first division/grade B^{+} marks.

Feedback from stakeholders was not obtained before designing/revision of curriculum of programmes in UoR, Jaipur and JNVU, Jodhpur and GGTU, Banswara had not revised the curriculum/syllabus since its establishment in 2012. Since Choice Based Credit System (CBCS) was introduced only in few programmes in JNVU, Jodhpur and few affiliated government colleges and semester system was introduced only for post graduate programmes in test checked universities and few test-checked government colleges during 2018-19, students could neither enrol in courses of related programmes nor have continuous assessments, thus impacting the academic flexibility adversely.

The availability of ICT facilities was poor and very low use of ICT teaching tools by teachers in test checked universities and government colleges meant that teaching system needed a lot of improvement.

High Student Teacher Ratio, substantial number of teachers (45.71 per cent) in 19 out of 30 test checked private colleges lacking prescribed NET qualification, insufficient and irregular professional development of teachers showed that the

availability and quality of faculty in test checked HEIs was deficient and could have contributed towards poor quality of teaching-learning.

The evaluation systems in JNVU, Jodhpur and GGTU, Banswara suffered from operational and monitoring inadequacies as marks of 96 per cent students in JNVU, Jodhpur; 68 per cent in GGTU, Banswara and 26 per cent in UoR, Jaipur were changed after revaluation of answer sheets during 2017-19.

The performance of test checked HEIs was abysmal in conducting research activities. None of them were able to produce tangible outcomes from research projects undertaken during 2014-19. UoR, Jaipur could complete only 39 per cent research projects during 2014-19 and none of the completed research projects were awarded patents. In JNVU, Jodhpur, all the 14 research projects were incomplete. Also, 72 thesis of PhD students in UoR, Jaipur were pending with supervisors for evaluation/examination with delays extending upto 12 years.

Though GER of Rajasthan has increased marginally over the last nine years, it has consistently been lower than national GER. However, during 2018-19, Rajasthan did relatively well in terms of number of colleges and college density. These two facts highlight skewed availability of HEIs across regions and lack of planning regarding establishment of new HEIs. GER of both SCs and STs in Rajasthan increased during 2014-19 but GoR did not maintain GER of OBCs, minorities and disabled categories. Gender parity index of all categories of Rajasthan matched the All India average in 2018-19. Community Education Development Cells were not functional in all the test checked HEIs. Basic infrastructural facilities were inadequate in most of the HEIs and disabled friendly infrastructure, except ramps, was absent in all the test checked HEIs. Number of government colleges offering Arts stream courses compared to Science & Commerce was disproportionately high.

State Level Quality Assurance Cell (SLQAC) neither maintained data of colleges which constituted Internal Quality Assurance Cell (IQAC) nor developed a mechanism to monitor them. The position of NAAC accredited HEIs in the state was dismal as only 6.04 per cent of eligible HEIs were NAAC accredited as of January 2020. Prescribed meetings of Senate, Syndicate/Board of Management and Academic Council were not held during 2014-19 in all the test checked Universities. IQAC though constituted in 45 per cent test checked HEIs, were not functional.

Audit evaluated the performance of the three selected universities in achieving the indicators for the outcome in higher education. Despite the fact that these indicators were part of NAAC accreditation process, the test checked universities either did not maintain required information to measure these

indicators or wherever it was maintained their performance was poor under many indicators.

Considering the current situation of higher education in Rajasthan as observed during this audit, it appears that the system is still far from ready to adopt the NEP-2020 and will require concerted and focussed efforts by government and HEIs to achieve the objectives of NEP 2020 in a timely manner.

Anadi Misra

JAIPUR,
The 07 April, 2021

(ANADI MISRA)
Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The 08 April, 2021

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix - 1.1

(Refer paragraph 1.3)

List of Key and Input-Output Indicators for Outcomes of Higher Education in Rajasthan

Indicator No.	Name of Indicator	Numerator of the indicator	Denominator of the indicator	Formula
Key Outcomes Indicators				
1.	Average percentage of courses having focus on Employability/ Entrepreneurship/ Skill development during 2014-19	Number of courses having focus on Employability or Entrepreneurship or Skill Development in a particular year	Number of courses in all Programme in that year	Average percentage = (Sum of percentage of 5 years) /5
2.	Percentage of new courses introduced out of the total number of courses across all programmes offered during 2014-19 with the focus of employability	Number of new courses introduced during 2014-19	Number of courses offered during 2014-19	-
3.	What is the extent of industry-academia connect?	Number of functional MoUs with institutions of national/ international importance, other Univ., industries etc. during 2014-19	-	-
4.	Percentage of student progression to higher studies during 2018-19	Total number of outgoing students progressing to Higher studies	Total number of final year students who passed in the University Examination	
5.	Average percentage of students qualifying in State/ National/ International level examinations during 2014-19 (NET/ SLET/ GATE/ Civil Services/State services exams)	Number of students qualified in Public Examination in a year	Total number of students enrolled in that year	Average percentage = (Sum of percentage of 5 years) /5
6.	Percentage of programs where syllabus revision was carried out during 2014-19	Number of programmes in which syllabus was revised during 2014-19	Total number of programmes offered in the university during 2014-19	-
7.	Average percentage of students enrolled in value added courses during 2014-19	Number of students enrolled in the value added courses during a year	Number of students in the particular year	Average percentage = (Sum of percentage of 5 years) /5
8.	Percentage of teachers using ICT for effective teaching with Learning Management Systems (LMS), E-learning resources etc., during 2018-19 (current year)	Number of teachers using ICT during 2018-19	Total number of teachers during 2018-19	-

Indicator No.	Name of Indicator	Numerator of the indicator	Denominator of the indicator	Formula
9..	What is the extent to which industry has been consulted or has provided sponsorship and funding, in a collaborative environment during 2014-19? "Average percentage of students participating in extension activities and outreach programmes conducted in collaboration with industry, community, NGOs during 2014-19".	Number of students participating in such activities in a particular year	Total number of students enrolled in that year	Average percentage = (Sum of percentage of 5 years) /5
Input-output Indicators				
10.	Percentage of students undertaking field projects / internships during 2018-19	Number of students undertaking field projects or internships during 2018-19	Total number of students enrolled in the institution during 2018-19	-
11.	Average percentage of placement of outgoing students during 2014-19	Number of Outgoing students placed in a year	Number of outgoing students in that year	Average percentage = (Sum of percentage of 5 years) /5
12.	Pass percentage of students during 2018-19	Total number of final year students who passed in the University Examination	Total number of final year students who appeared	-
13.	Number of value-added courses imparting transferable and life skills offered during 2014-19	Number of value-added courses imparting transferable and life skills offered during 2014-19	-	-
14.	Percentage of programs in which CBCS has been implemented during 2018-19	Number of programmes in which CBCS implemented during 2018-19	Total number of programmes offered during 2018-19	-
15.	Percentage of classrooms and seminar halls with ICT - enabled facilities such as smart class, LMS, etc during 2018-19	Number of Classrooms and seminar halls with ICT facilities	Total number of Classrooms and Seminar halls in the Institution	-
16.	Student - Computer Ratio during 2018-	Total number of students	Number of computers in working conditions	-
17.	Average percentage of full time teachers with Ph.D. during 2014-19	Number of full time teachers with Ph. D in a year	Number of full time teachers in that year	Average percentage = (Sum of percentage of 5 years) /5

Indicator No.	Name of Indicator	Numerator of the indicator	Denominator of the indicator	Formula
18.	Percentage of full time teachers who received awards, recognition, fellowships at State, National, International level from Government, recognised bodies during 2014-19	Number of full time teachers from receiving awards from state/National/International levels during last five years	Average number of full time teachers during last 5 years	-
19.	Average percentage of teachers provided with financial support to attend conferences / workshops and towards membership fee of professional bodies during 2014-19	Number of teachers provided with financial support to attend conferences/ workshops and towards membership fee of professional bodies during a year	Number of full time teachers in that year	Average percentage = (Sum of percentage of 5 years) /5
20.	Average percentage of teachers attending professional development programs viz., Orientation Program, Refresher Course, Short Term Course, during 2014-19	Number of teaching staff attending such Programmes in a year	Number of full time teachers in that year	Average percentage = (Sum of percentage of 5 years) /5
21.	Average percentage of applications for revaluation leading to change in marks during 2014-19	Number of Revaluation cases where marks changed in a year	Number of Revaluation applications received in that year	Average percentage = (Sum of percentage of 5 years) /5
22.	Number of patents awarded to an institution during 2014-19	Number of patents awarded to an institution during 2014-19	-	-
23.	Number of research papers per teacher in the Journals notified on UGC website during 2014-19	Number of publication in UGC notified journals during 2014-19	Average number of full time teachers during 2014-19	-
24.	Number of teachers awarded international fellowship for advanced studies/ research during 2014-19	Number of teachers awarded international fellowship for advanced studies/ research during 2014-19	-	-
25	Average percentage of students benefited by scholarships by the Government and provided free ships/tuition waiver by the Government during 2014-19	Number of students benefited by scholarships by Government and provided free ships/tuition waiver by the Government in a particular year	Total number of students enrolled in that year	Average percentage = (Sum of percentage of 5 years) /5
26.	Average percentage of budget allocation, excluding salary for infrastructure augmentation during 2014-19	Budget allocation for infrastructure augmentation excluding salary in a year	Total expenditure excluding salary in that year	Average percentage = (Sum of percentage of 5 years) /5

Appendix- 1.2

(Refer paragraph 1.6.1)

Details of inputs available in test checked affiliated government and private colleges

(A) Details test checked government colleges

Sl. No.	Names of test checked affiliated Colleges	Placement cell	Counselling cell	Alumni Association	Job fair	Placement done	ICT teaching	ICT classes	Teachers with PhD	Teacher training	Research grant	Publication	Extension activities	SC/ST Cell	Gender equity programmes	IQAC
University of Rajasthan, Jaipur																
1.	Govt. Girls College Dausa	✓	X	X	✓	X	✓	✓	NM	NM	X	X	✓	✓	X	✓
2.	BND Govt. Arts College, Chimanpura	X	X	X	X	X	X	X	NM	✓	X	X	✓	✓	✓	✓
3.	BGD Govt. College Shahpura	✓	X	X	✓	X	✓	✓	NM	✓	X	X	X	✓	X	✓
4.	Govt. College Jaipur	✓	X	✓	✓	X	✓	✓	NM	✓	X	X	✓	✓	✓	X
5.	SPDM Govt. Girls College, Kotputli	X	X	✓	X	X	✓	✓	NM	NM	X	X	✓	✓	✓	✓
6.	SRLS Govt. College, Kaladera	X	X	X	X	X	✓	✓	NM	✓	✓	X	X	X	X	✓
7.	LBS Govt. College, Kotputli	X	X	X	X	X	✓	✓	NM	✓	✓	✓	x	✓	X	✓
8.	Govt. College, Shambharlake	✓	X	✓	✓	✓	✓	✓	NM	✓	✓	✓	✓	✓	X	✓
9.	Govt. College, Chomu	✓	X	X	✓	X	✓	✓	NM	✓	X	X	X	✓	X	✓
10.	RP Govt. College, Lalsot	X	X	X	X	X	✓	✓	NM	✓	X	X	X	✓	X	✓
11.	Govt. College, Dudu	X	X	X	X	X	X	X	NM	NM	X	X	X	X	X	X
12.	BBD Govt. College, Chimanpura	✓	X	✓	✓	✓	X	✓	NM	✓	✓	✓	✓	✓	✓	✓
13.	Dr. B R Ambedkar Govt. College, Mahuwa	X	X	X	X	X	X	X	NM	✓	✓	X	X	✓	X	X
14.	PNK Govt. College, Dausa	✓	X	✓	✓	X	✓	✓	NM	✓	X	X	✓	✓	✓	✓

15.	Govt. Girls College, Lalsot	✓	X	X	✓	X	X	✓	NM	✓	X	X	x	✓	✓	X
16.	Govt. Arts College Dausa	✓	X	X	✓	X	X	✓	NM	✓	X	X	✓	✓	✓	X
17.	Govt. College Bandikui	X	X	X	X	X	X	X	NM	✓	X	X	✓	✓	✓	X
	Jai Narain Vyas University, Jodhpur															
18.	Govt. College, Marwar Junction	X	X	X	X	NM	X	X	✓	✓	X	X	X	X	✓	X
19.	Govt. College, Jaitaran	✓	X	X	✓	NM	✓	✓	✓	✓	X	X	X	✓	✓	✓
20.	Govt. College, Sumerpur	X	X	X	X	NM	X	X	✓	✓	X	X	X	X	X	X
21.	Govt. College, Osian	X	X	X	X	NM	✓	✓	✓	✓	X	✓	X	X	✓	X
22.	Govt. PG College, Jalore	X	X	X	X	NM	✓	✓	✓	✓	✓	✓	X	X	✓	✓
23.	SPM Govt. College, Bhopalgarh	X	X	X	X	NM	X	X	✓	✓	X	X	X	✓	✓	✓
24.	Govt. College Bilara	X	X	X	X	NM	X	X	✓	X	X	X	X	X	✓	X
25.	Govt. Girls College Pipad	X	X	X	X	NM	✓	✓	✓	✓	X	X	X	X	X	✓
26.	MBR Govt. College, Balotra	✓	X	X	✓	NM	✓	✓	✓	✓	X	X	X	✓	✓	✓
27.	DRJ Govt. Girls College, Balotra	✓	X	X	✓	NM	✓	✓	✓	✓	X	X	X	✓	✓	✓
28.	Govt College, Pokaran	X	X	X	X	NM	X	X	✓	✓	X	X	X	X	X	✓
29.	Govt. College, Jodhpur	✓	X	X	X	NM	X	X	✓	X	X	X	X	X	✓	✓
	Govind Guru Tribal University, Banswara															
30.	Govind Guru Govt. College, Banswara	✓	✓	✓	✓	✓	✓	✓	NM	✓	✓	X	X	✓	✓	✓
31.	HDJ Govt. Girls College, Banswara	X	X	✓	✓	✓	X	✓	NM	X	✓	✓	X	X	X	X
32.	SBP Govt. College, Dungarpur	✓	✓	✓	X	X	✓	✓	NM	✓	X	X	X	✓	✓	✓
33.	VKB Govt. Girls College, Dungarpur	✓	X	X	X	X	X	X	NM	✓	X	X	X	✓	X	✓
34.	Govt. College, Simalwara	X	X	X	X	X	X	X	NM	✓	X	X	X	X	X	X
35.	MBD Govt. College, Kushalgarh	X	X	X	X	X	✓	✓	NM	X	X	X	X	✓	X	✓
36.	Govt. PG College, Pratapgarh	✓	✓	✓	X	X	✓	✓	NM	✓	✓	✓	X	X	✓	✓

NM-Not maintained

(B)Details of test private checked colleges

Sl. No.	Names of test checked affiliated Colleges	Placement cell	Counselling cell	Alumni Association	Job fair	Placement done	ICT teaching	ICT classes	Teachers with PhD	Teacher training	Research grant	Publication	Extension activities	SC/ST Cell	Gender equity programmes	IQAC
University of Rajasthan, Jaipur																
1.	DCS College, Sanganer	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
2.	Saint Soldier College, Jaipur	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
3.	BND PG College, Viratnagar	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
4.	Seva College, Viratnagar	X	X	X	X	X	X	X	NM	X	X	X	X	NA	NA	X
5.	Gyanvihar College, Bassi	X	X	X	X	X	X	X	NM	X	X	X	X	NA	NA	X
6.	St. Mother Teresa College, Gadota	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
7.	Shanskar Girls College, Bagru	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
8.	Shri Bhawani Niketan PG Girls College, Jaipur	X	X	✓	X	X	X	✓	NM	X	X	X	X	NA	NA	✓
9.	Poddar International College, Mansarovar	X	X	✓	X	X	✓	✓	NM	✓	✓	X	X	NA	NA	✓
10.	Parishkar International College, Mansarovar	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	✓
11.	Tagore PG Girls College, Vaishalinagar	X	X	✓	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
12.	IRIS College, Sodala, Jaipur	X	X	✓	X	X	✓	✓	NM	X	X	X	X	NA	NA	✓
13.	Maheshawari College of Commerce and Science, Pratapnagar	X	X	✓	X	X	✓	✓	NM	✓	X	X	X	NA	NA	✓
14.	Saini Adarsh PG College, Bandikui	X	X	X	X	X	X	✓	NM	X	X	X	X	NA	NA	X

15.	Impulse College, Lalsot	X	X	X	X	X	X	X	NM	X	X	X	X	NA	NA	X
16.	Shiv Shakti College, Dausa	X	X	X	X	X	X	X	NM	X	X	X	X	NA	NA	X
	Jai Narain Vyas University, Jodhpur															
17.	Mahatma Gandhi College, Jodhpur	X	X	X	X	NM	X	X	✓	X	X	X	NM	NA	NA	X
18.	MR Memorial College, Dhorimanna	X	X	X	X	NM	X	X	✓	X	X	X	NM	NA	NA	X
19.	BL College of Arts and science, Sheo	X	X	X	X	NM	✓	✓	✓	X	X	X	NM	NA	NA	X
20.	Annie Besent College, Aau	X	X	X	X	NM	X	X	✓	X	X	X	NM	NA	NA	X
21.	Bhagwan Mahaveer College, Balotra	X	X	X	X	NM	X	X	✓	X	X	X	NM	NA	NA	X
22.	Bhaskar College, Balotra	X	X	X	X	NM	X	X	X	X	X	X	NM	NA	NA	X
23.	Hill Grove Col`s College, Sumerpur	X	X	X	X	NM	X	X	✓	X	X	X	NM	NA	NA	X
24.	Rooparam Sevada College, Keru	X	X	X	X	NM	X	✓	✓	X	X	X	NM	NA	NA	X
25.	Shreeram College, Ramji ka Gol, Barmer	X	X	X	X	NM	X	X	✓	X	X	X	NM	NA	NA	X
	Govind Guru Tribal University, Banswara															
26.	LBS College, Pratapgarh	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
27.	Mansi Mahila Mahavidhyala, Anandpuri	X	X	X	X	X	X	X	NM	X	X	X	X	NA	NA	X
28.	Gurukul Degree College, Aspur	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
29.	Jambukhand Mahavidhyalaya, Kalinjara	X	X	X	X	X	✓	✓	NM	X	X	X	X	NA	NA	X
30.	Himalaya College, Punali	X	X	X	X	X	X	X	NM	X	X	X	X	NA	NA	X

✓- Available X- Not available NM-Not maintained NA- Not applicable

Appendix-1.3

(Refer paragraph 1.6.2)

Detail of quantitative proxy criteria developed by Audit based on the scores obtained by 22 Universities under the NAAC grading system during 2017-18.

Sl. No.	Name of Indicator	Range of performance for scoring marks				
		4	3	2	1	0
1.	Average percentage of courses having focus on Employability/ Entrepreneurship/ Skill development during 2014-19	50% and above	40% to 49.99%	30% to 39.99%	20% to 29.99%	Below 20%
2.	Percentage of new courses introduced out of the total number of courses across all programmes offered during 2014-19 with the focus of employability	10% and above	7% to 9.99%	4% to 6.99%	2% to 3.99%	Below 2%
3.	Number of functional MoUs with institutions of national/ international importance, other Univ., industries etc. during 2014-19	30 and above	20 to 29	10 to 19	6 to 9	up to 5
4.	Percentage of student progression to higher studies during 2018-19	20% and above	15 to 19.99%	10% to 14.99%	5% to 9.99%	Below 5%
5.	Average percentage of students qualifying in State/ National/ International level examinations during 2014-19	30% and above	15% to 29.99%	10% to 14.99%	5% to 9.99%	Below 5%
6.	Percentage of programs where syllabus revision was carried out during 2014-19	50% and above	40% to 49.99%	30% to 39.99%	15 to 29.99%	Below 15%
7.	Average percentage of students enrolled in value added courses during 2014-19	10% and above	6% to 9.99%	3% to 5.99%	1 to 2.99%	Below 1%
8.	Percentage of teachers using ICT for effective teaching with Learning Management Systems (LMS), E-learning resources etc., during 2018-19	80% and above	60% to 79.99%	40% to 59.99%	20% to 39.99%	Below 20%

Sl. No.	Name of Indicator	Range of performance for scoring marks				
		4	3	2	1	0
9.	Average percentage of students participating in extension activities and outreach programmes conducted in collaboration with industry, community, NGOs during 2014-19	30% and above	25% to 29.99%	20% to 24.99%	15% to 19.99%	Below 15%
10.	Percentage of students undertaking field projects / internships during 2018-19	10% and above	5 to 9.99%	3 to 4.99%	2 to 2.99%	Below 2%
11.	Average percentage of placement of outgoing students during 2014-19.	20% and above	15% to 19.99%	10% to 14.99%	5% to 9.99%	Below 5%
12.	Pass percentage of students during 2018-19	90% and above	80% to 89.99%	70% to 79.99	60% to 69.99%	Below 60%
13.	Number of value-added courses imparting transferable and life skills offered during 2014-19	50 and above	40 to 49	30 to 39	20 to 29	Below 20
14.	Percentage of programs in which CBCS has been implemented during 2018-19	10% and above	6 to 9.99%	3 to 5.99%	2 to 2.99%	Below 2%
15.	Percentage of classrooms and seminar halls with ICT - enabled facilities such as smart class, LMS, etc during 2018-19	80% and above	70% to 79.99%	60% to 69.99%	50% to 59.99%	Below 50%
16.	Student - Computer Ratio during 2018-19	upto 10:1	11:1 to 20:1	21:1 to 30:1	31:1 to 40:1	More than 40:1
17.	Average percentage of full time teachers with Ph.D. during 2014-19	70% and above	60% to 69.99%	50% to 59.99%	40% to 49.99%	Below 40%
18.	Percentage of full time teachers who received awards, recognition, fellowships at State, National, International level from Government, recognised bodies during 2014-19	10 % and above	9% to 9.99%	8% to 8.99%	7% to 7.99%	Below 7%
19.	Average percentage of teachers provided with financial support to attend conferences / workshops and towards membership fee of professional bodies during 2014-19	50% and above	40% to 49.99%	30% to 39.99%	20% to 29.99%	Below 20%

Sl. No.	Name of Indicator	Range of performance for scoring marks				
		4	3	2	1	0
20.	Average percentage of teachers attending professional development programs viz., Orientation Program, Refresher Course, Short Term Course, during 2014-19	40% and above	30% to 39.99%	20 to 29.99%	10% to 19.99%	Below 10%
21.	Average percentage of applications for revaluation leading to change in marks during 2014-19	5% & below	5% to 8.99%	9% to 12.99%	13% to 15.99%	16% and above
22.	Number of patents awarded to an institution during 2014-19	20 and above	10 to 19	5 to 9	1 to 4	Below 1
23.	Number of research papers per teacher in the Journals notified on UGC website during 2014-19	10 and above	7 to 9.99	4 to 6.99	1 to 3.99	Below 1
24.	Number of teachers awarded international fellowship for advanced studies/ research during 2014-19	40 and above	20 to 39	10 to 19	2 to 9	Up to 1
25	Average percentage of students benefited by scholarships by the Government and provided free ships/tuition waiver by the Government during 2014-19	40% and above	25% to 39.99%	16% to 24.99%	5% to 15.99%	Below 5%
26.	Average percentage of budget allocation, excluding salary for infrastructure augmentation during 2014-19	20% and above	15% to 19.99%	10% to 14.99%	5% to 9.99%	Below 5%

Appendix - 2.1

(Refer paragraph 2.1.3.2)

Discrepancies noticed in information of placement reported by Commissionerate (College Education) to Assembly and furnished by concerned college to audit

Sl. No.	Name of college	No. of student placed reported by Commissionerate to Assembly	No. of students placed as per information furnished to audit by colleges
Colleges affiliated with UoR, Jaipur			
1.	Baba Bhagwan Das Government College, Chimanpura	200	30
2.	R. L. Sahriya Government College, Kala Dera	14	0
3.	Pandit Naval Kishore sharma Government College, Dausa	9	0
Colleges affiliated with JNVU, Jodhpur			
4.	R.D.J. Government college, Balotra	3	0
5.	Government College, Balotra	3	0
6.	Government College, Jodhpur	2	0
7.	Government College, Osian	6	0
College affiliated with GGTU, Banswara			
8.	MBD Government College, Khshalgarh, Banswara	20	0
9.	Govind Guru Government College, Banswara	325	15
Total		**582**	**45**

Appendix- 3.1

(Refer paragraph 3.1.1.3 (i))

Details showing results of scrutiny of syllabus of 19 courses of UoR, Jaipur

(A) Syllabus of 15 courses in which no changed were noticed

Sl. No.	Date of BoS meeting	Name of course
1.	24.05.2017	M Sc (Zoology)(Semester-I & II) 2018, Semester-III & IV 2019
2.	03.01.2018	B Sc (Zoology) Part-II (Honours) 2019
3.	15.07.2015	BA (Sociology) Part – II (Pass Courses) 2016
4.	15.07.2015	BA (Sociology) Part-II (Honours) 2016
5.	23.05.2016	BA (Sociology) Part-III (Honours) 2017
6.	27.02.2019	BA (Sociology)Part –I, II & III (Pass course) 2020
7.	27.02.2019	BA (Sociology)Part-III (Honours) for 2020
8.	15.11.2014 &10.05. 2016	B Sc (Chemistry) (Honours) 2016 & 2017
9.	21.01.2017	M Sc (Chemistry) (Semester-III & IV) 2018
10.	02.03.2019	M Sc (Chemistry) (Previous & Final) 2020
11.	20.03.2018	M Sc (Chemistry) (Semester-I, II, III& IV) 2019
12.	18.01.2018	B Com (Business Adm) (Honours) Part-II 2019
13.	15.04.2014 & 12.05.2016	BA (Political Science)Part-III (Pass course) 2015 and 2017
14.	15.04.2014	BA (Political Science)Part-III (Honours) 2015
15.	25.05.2017	BA (Political Sc.) Part-I & II and BA (Honours) Part-II 2018

(B) Details of four courses in which minor changes/some word replacements were noticed

Sl. No	Content in syllabus before changes	Content in syllabus after changes	Changes noticed
1.	BA Part-I (Sociology) 2015 Paper-I (Unit-III) Dynamics in sociology: *Social mobility: Concepts and forms* *Social Control: Concepts and forms*	BA Part-I (Sociology) 2020 Paper-I (Unit-III) Dynamics in sociology: *Social Change and mobility: Theories and forms*	*Social Control* deleted in Syllabus 2020.
2.	BA Part-I (Sociology) 2015 Paper-II (Unit-II) Topic Basic Institutions of Indian society: *Family Marriage & Kinship: Meaning and Forms Issues: Continuity and Change.* *Caste & Class: Meaning and Forms Issues: Continuity and Change.*	BA Part-I (Sociology) 2020 Paper-II (Unit-II) Topic Basic Institutions of Indian society: *Family Marriage & Kinship: Meaning, Forms and Challenge.* *Caste and Class: Meaning, Forms and Changing Patterns.*	The word *"issue"* and *'Continuity and Change' replaced by "challenges" and 'Changing Patterns'*
3.	BA Part-I (Economics)2017 Paper- II (Section-B) Industry:- Role Strategy and Challenges, SMEs, Public and Private Sector Industries.	BA Part-I (Economics) 2018 Paper- II (Section-B) Industry:- Role Strategy and Challenges, MSMEs, Public and Private Sector Industries.	SMEs replaced by MSMEs in 2018 syllabus.
4.	BA Part-II (Economics) 2017 Paper –I (Section-C) Fiscal Policy: Objectives and Instruments.	BA Part-II (Economics) 2018 Paper-I (Section-C) Fiscal Policy topic deleted.	Fiscal Policy topic deleted in 2018.

Appendix- 3.2

(Refer paragraph 3.1.2.5 (D)(i))

Details of delay in declaration of revaluation result in UoR, Jaipur

Name of Course	Year	Date of Declaration of Result	Cut-off date[88] of declaration of result after revaluation	Date of declaration of revaluation result	Delay in days
BA Hons-I	2019	28.06.2019	13.08.2019	12.11.2019	90
BA Hons-II	2019	28.06.2019	13.08.2019	12.11.2019	90
BA Hons-III	2019	02.07.2019	17.08.2019	31.10.2019	74
BA-I (D&D)	2019	18.06.2019	03.08.2019	16.09.2019	44
BA-III (D&D)	2019	18.06.2019	03.08.2019	16.09.2019	44
BA Hons-I	2018	22.07.2018	07.09.2018	30.11.2018	83
BA Hons-II	2018	17.07.2018	03.09.2018	02.12.2018	90
BA Hons-III	2018	02.07.2018	17.08.2018	02.12.2018	105
BA Part-I	2018	09.07.2018	24.08.2018	14.12.2018	111
BA Part-II	2018	04.07.2018	19.08.2018	14.12.2018	116
BA Part-III	2018	05.07.2018	20.08.2018	14.12.2018	115
BA-I (D&D)	2018	11.07.2018	26.08.2018	16.11.2018	81
BA-II (D&D)	2018	11.07.2018	26.08.2018	14.12.2018	109
BA-III (D&D)	2018	06.07.2018	21.08.2018	18.09.2018	27
BA-I (D&D)	2017	09.08.2017	24.09.2017	06.12.2017	73
BA-II (D&D)	2017	14.09.2017	29.10.2017	06.12.2017	37

88 Cut-off date for declaration of results of revaluation have been calculated from date of declaration of examination results by allowing 15 days for filling of application form and 30 days for revaluation of answer sheets.

Appendix- 3.3

(Refer Paragraph 3.2.1.5 (C))

Position of 22 research projects lying incomplete in UoR, Jaipur

Sl. No	Name of project	Purpose of research project	Period	Amount sanctioned (₹ in crore)	Amount released by sanctioning authorities to UoR (₹ in crore)	Expenditure incurred (₹ in crore)	Reason for non-release of remaining grant/refund of grant
1.	DST- PURSE (Phase-II) program	To provide support to performing universities essentially for research, man-power cost, augmentation of equipment and computational facilities, research consumables, organization of scientific conferences/workshops, travel and maintenance of the facilities.	2014-19	32.40	6.00	4.46	Failure to submit UCs of first installment till elapsing of entire period of 2014-19.
2.	DST-SAIF	To provide facilities of sophisticated analytical instruments to researchers through its Sophisticated Analytical Instrument Facilities (SAIF).	2013-18	5.80	2.00	Nil	Due to non-purchase of equipment timely, the entire amount of ₹ 2 crore was refunded.
3.	Start-up Research Grant (SRG)- ***08 Projects***	To assist researchers working in frontier areas of science and engineering to initiate their research career in a new institution.	3 years	2.38	1.40	0.83	Non-utilization of disbursed grant.
4.	UGC- SAP (Special Assistance Program) – ***11 projects***	To encourage the pursuit of excellence and teamwork in advanced teaching and research to accelerate the realization of international standards in specific fields.	2012-19	11.28	1.85	1.50	Delayed submission of UC and non-compliance of UGC guidelines.

Sl. No	Name of project	Purpose of research project	Period	Amount sanctioned (₹ in crore)	Amount released by sanctioning authorities to UoR (₹ in crore)	Expenditure incurred (₹ in crore)	Reason for non-release of remaining grant/refund of grant
5.	DBT-Interdisciplinary Progra of Life Sciences (IPLS).	Isolation and Identification of desired metabolites from the medicinally important plants and commercialization/ large scale production, synthesis & characterization of Nanoparticles by using chemical and biological route, integration of metabolites and Nano materials for application in textiles, nutritional enhancement and medicines and to develop water purification system using CNT route, etc.	2010-15	9.90	4.33	4.44	Non-utilization of initial grant timely and non-purchase of major equipment
Total				**61.76**	**15.58**	**11.23**	

Appendix- 5.1

(Refer paragraph 5.1.2.1)

Functioning of Governing Bodies in test checked universities

Sl. No.	Name of Governing Body	Functions/ Responsibilities (including periodicity of meetings)	Lapses noticed in functioning of the Governing Body		
			UoR, Jaipur	JNVU, Jodhpur	GGTU, Banswara
1	Senate	It is Apex Body of the university for: (i) Making/amending/ repealing Statue. (ii) Considering and cancelling ordinances and (iii) Considering and passing of the resolutions on the annual report, annual accounts and the other financial estimates etc. **Periodicity of meetings- UoR-** Once in a year. **JNVU-** Three meetings in a year	Constituted (i) No annual meeting of Senate was held since 2010 other than for 'passing grace' to the students who appeared in university examination in the year 2011 to 2018. (ii) Amendments made in ordinances by syndicate were not placed before the Senate. (iii) Representation of students were not found in Senate.	Constituted (i) Only four out of 15 meetings were held during 2014-19. (ii) No meeting of Senate was held during 2014-15 and only one meeting each in 2016-18 were held.	Not constituted
2	Syndicate/ Board of Management (BoM)	It is Executive Body of the university to act: (i) To make ordinance/ amend and cancel ordinances. (ii) To hold control and administer property and funds of the University etc. **Periodicity of meetings-** Ordinarily one meeting in two months in UoR and JNVU	Constituted **(i)** 10 amendments (test checked) made by Syndicate were not placed before Senate. **(ii)** Representation of students were not found in Senate. **(iii)** Audited accounts of the university were not placed before Senate	Constituted **(i)** Representation of students were not found in Syndicate. **(ii)** Only one meeting out of six meetings was held during 2018-19.	In the University, Board of Management is the highest Executive Body. Only six meetings were held against prescribed 20 meetings during 2014-19.
3	Board of Inspection	(i) It deals with applications for affiliation, approval, arrange their inspection, (ii) It makes rules for approval, recognition and affiliation of Institutions and colleges. **Periodicity of meetings-** As and when required.	Constituted (i) Delay in conducting of inspection of private affiliated colleges. (ii) Not prescribing of list of minimum laboratory equipment in affiliated colleges for granting affiliation.	Constituted Work relating to affiliation is being dealt with Academic Section. It was found that inspection teams were not submitting the required information in the prescribed format	Not constituted

Sl. No.	Name of Governing Body	Functions/ Responsibilities (including periodicity of meetings)	Lapses noticed in functioning of the Governing Body		
			UoR, Jaipur	**JNVU, Jodhpur**	**GGTU, Banswara**
			(iii) Director of Education did not participate in any BoI meeting.		
4	Academic Council	(i) It shall be responsible for the maintenance of the standards of teaching and examination. (ii) Subject to approval, to make, amend and cancel regulations laying down courses of study and curricula. **Periodicity of meetings- UoR-** Once in a year **JNVU & GGTU-** one meeting in every month.	Constituted	Constituted Only 13 out 60 meetings were held during 2014-19	Constituted Seven meetings were held during 2014-19
5	Board of Study in UoR and GGTU/ Committee of Courses and Studies in JNVU	To recommend courses of study and curriculum in their respective subject to Syndicate and Academic Council. Periodicity of meetings- As and when required	Constituted Only the modified syllabus was attached by BoS before Academic Council without detailing of the changes that were actually made in the syllabus.	Constituted Only the modified syllabus was submitted by Committee of Courses and Studies to Academic Council without detailing the changes that were actually made in the syllabus	Constituted Thought it was constituted in 2017, no syllabus of courses was revised in the university.
6	College Development Council (CDC)	The CDC recommends the proposal of the colleges and teachers to the UGC as per the guidelines of UGC. The CDC plays an important role between UGC and Colleges for improving infrastructure facilities in the college and for the benefit of the faculty members and students in multiple ways.	Constituted (i) CDC did not invite any proposals from colleges for UGC grants during 2014-19. However, colleges sent their proposals to UGC by their own. (ii) Due to not recommendation of proposal of colleges by CDC, grants sanctioned by UGC to colleges decreased drastically from ₹2.64 crore in 2014-15 to nil in 2018-19.	Constituted (i) CDC was established in 2016. Director of CDC which was appointed in June subsequently abolished in October 2017 due to paucity of funds. (ii) Also advisory committee for CDC was not found constituted.	Not constituted

Appendix- 5.2

(Refer paragraph 5.6.2.2)

Delay in release of RUSA funds by the State Government

Year	Central Share		State Share		Delay in grants released to SPD (in days)
	Amount (₹ in crore)	Date of grants released to State Government	Amount (₹ in crore)	Date of grants released to SPD	
2014-15	3.25	12.01.2015	1.75	31.03.2016	428
2015-16	38.40	30.09.2015	43.60	31.03.2016	167
	27.00	29.12.2015			77
2016-17	44.40	27.12.2016	29.60	17.03.2017	64
2017-18	53.70	19.12.2017	35.80	14.03.2018	69
2018-19	12.00	11.07.2018	8.00	14.08.2018	18
	25.80	30.08.2018	17.20	29.11.2018	75
	10.80	11.10.2018	7.20	27.03.2019	151
	7.50	31.12.2018	5.00	29.03.2019	72
	4.20	07.03.2019	2.80	05.07.2019	104
Total	**227.05**		**150.95**		

Appendix- 5.3

(Refer paragraph 1.6.2)

Responses of student satisfaction survey			
Sl. No.	**Survey Questions**	**Percentage of students satisfied/highly satisfied**	**Percentage of students partially satisfied/dissatisfied**
1.	How much of the syllabus was covered in the class?	62.98	37.02
2.	Teachers inform you about your expected competencies, course outcomes and programme outcomes.	81.10	18.90
3.	The teachers illustrate the concepts through examples and applications.	80.49	19.51
4.	The teachers identify your strengths and encourage you with providing right level of challenges.	84.70	15.30
5.	Teachers are able to identify your weaknesses and help you to overcome them.	77.72	22.28
6.	The institution makes effort to engage students in the monitoring, review and continuous quality improvement of the teaching learning process.	90.17	9.83
7.	The institute/ teachers use student centric methods, such as experiential learning, participative learning and problem solving methodologies for enhancing learning experiences.	88.95	11.05
8.	Efforts are made by the institute/ teachers to inculcate soft skills, life skills and employability skills to make you ready for the world of work.	88.00	12.00
9.	The overall quality of teaching-learning process in your institute is very good.	90.04	09.96
10.	Satisfaction with teachers.		
(i)	Subject Knowledge	88.95	11.05
(ii)	Teaching Ability	84.43	15.57
(iii)	Regularity/ Punctuality	74.61	25.39
(iv)	Fair as evaluator/examiner	79.91	20.09
(v)	Mentor / Role Model and Guide	76.54	23.46
(vi)	Communication Skills	73.42	26.58

Sl. No.	Survey Questions	Percentage of students satisfied/highly satisfied	Percentage of students partially satisfied/dissatisfied
11.	Satisfaction on Teaching Methods.		
(i)	Practical Classes	75.09	24.91
(ii)	Assignments/Project work	71.18	28.82
(iii)	Seminars/Group Discussion	68.07	31.93
(iv)	Extra Coaching/Classes	56.23	43.77
(v)	ICT based teaching (PPT/Videos etc)	44.98	55.02
(vi)	Lectures	82.15	17.85
12.	Satisfaction with Admission Process.		
(i)	Availability of Information in prospectus or institution website	82.85	17.15
(ii)	Guidance in the choice of subjects in institution	79.39	20.61
(iii)	Fees payment procedure	81.71	18.29
(iv)	Fair selection criteria in admission	81.80	18.20
13.	Satisfaction with Examination and Evaluation Process.		
(i)	The pattern of Question Papers	87.11	12.89
(ii)	Practical / External Viva Examinations	74.69	25.31
(iii)	Timely Declaration of Results	79.43	20.57
(iv)	Grading / Marking System	75.88	24.12
(v)	Reassessment / Re-evaluation practices	72.76	27.24
14.	Institute's Initiatives		
(i)	Career Counseling	49.43	50.57
(ii)	Placement Cell	52.40	47.60
(iii)	Training and Internship	56.49	43.51
15.	Satisfaction with the opportunities in your institution to enhance the overall capabilities of the students?		
(i)	Discussion in the classroom	77.46	22.54
(ii)	Activities like theatre, art, painting, music	72.98	27.02
(iii)	Sports and Games	69.61	30.09
(iv)	Open discussion on public issues	64.78	35.22
(v)	Interaction with scholars and eminent personalities	69.17	30.83
(vi)	Campus Environment	72.54	27.46

Sl. No.	Survey Questions	Percentage of students satisfied/highly satisfied	Percentage of students partially satisfied/dissatisfied
(vii)	Social Outreach Activities National Service Scheme (NSS) National Cadet Corps (NCC) etc.)	74.52	25.48
16.	are you satisfied with the campus facilities available on your campus		
(i)	Library, laboratory, toilet and cleanliness of the campus	75.11	24.89
(ii)	Sports and games	67.72	32.28
(iii)	Drinking Water	74.12	25.88
(iv)	Hostel	48.46	51.54
(v)	Medical facility	52.19	47.81
(vi)	Supportive Campus for Differently Abled	53.11	46.89
(vii)	Common room	68.38	31.62
(viii)	Student's grievance redressal cell	63.95	36.05
17.	Are you satisfied with institutional governance?	74.30	25.70
18.	**Survey Questions regarding Governance Policy.**	**Percentage of students were aware**	**Percentage of students were not aware**
(i)	Whether student council election is held?	72.98	27.02
(ii)	Are you aware of Anti-Ragging cell in your institution?	42.46	57.54
(iii)	Are you aware of Sexual Harassment cell in your institution?	38.46	61.54
(iv)	Are you aware of IQAC (Internal Quality Assurance Cell) in your institution?	33.99	66.01
(v)	Are you aware of Equal Opportunity Cell in your institution?	47.46	52.54
(vi)	Whether option for SWAYAM / MOOC / Online Courses exists in your institution?	42.28	57.72
(vii)	Are you aware of choice based Credit System (CBCS) in your institution?	34.01	65.99
(viii)	Are you aware of Student Counselling Centre in your institution?	57.63	42.37

Appendix-5.4

Glossary of Abbreviations

AISHE	All India Survey on Higher Education
AQAR	Annual Quality Assurance Report
BoI	Board of Inspection
BoM	Board of Management
CCT	Center for Conversing Technologies
CEDC	Community Education Development Cell
DBT	Department of Bio-Technology
DST	Department of Science & Technology
FYP	Twelfth Five Year Plan
GER	Gross Enrolment Ratio
GGTU	Govind Guru Tribal University
GoR	Government of Rajasthan
HEIs	higher educational institutions
ICT	Information and Communications Technology
IQAC	Internal Quality Assurance Cell
JNVU	Jai Narain Vyas University
MBE	Molecular Beam Epitaxy
MHRD	Ministry of Human Resources Development
NAAC	National Assessment and Accreditation Council
NEP	National Education Policy
NET	National Eligibility Test
NMEICT	National Mission on Education through ICT
OBCs	Other Backward Classes
RUSA	Rashtriya Uchchatar Shiksha Abhiyan
SC	Scheduled Caste
SHEC	State Higher Education Council
SHEP	State Higher Education Plan
SLQAC	State Level Quality Assurance Cell
ST	Scheduled Tribe
STR	Student Teacher Ratio
TEM	Transmission Electron Microscope
UGC	University Grants Commission
UoR	University of Rajasthan
UT	Union Territory
VC	Vice Chancellor

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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. 2 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. 2 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.

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 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 issued by the Comptroller and Auditor General of India.

OVERVIEW

About this Report

This Report of the Comptroller and Auditor General of India (C&AG) 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 23 paragraphs involving ₹ 54.94 crore. Some of the significant audit findings are mentioned below:-

I. General

- The total revenue receipts of the Government of Rajasthan during 2019-20 were ₹ 1,40,114 crore as against ₹ 1,37,873 crore for the year 2018-19. The revenue raised by the Government amounted to ₹ 74,959 crore comprising tax revenue of ₹ 59,245 crore and non-tax revenue of ₹ 15,714 crore. The receipts from the Government of India were ₹ 65,155 crore (State's share of divisible Union taxes of ₹ 36,049 crore and grants-in-aid of ₹ 29,106 crore).

(Paragraph 1.1)

- Analysis of Inspection Reports (IRs) issued upto March 2020 disclosed that 5,151 paragraphs involving ₹ 1,053.38 crore relating to 1,727 IRs remained outstanding at the end of October 2020 in these four departments.

(Paragraph 1.8)

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

The office conducted audit of 132 units of Commercial Taxes Department. The major irregularities noticed are:

- Excess Input Tax Credit (ITC) of ₹ 0.41 crore were allowed on goods consigned outside the state through branch transfer.

(Paragraph 2.4.1)

- Irregular allowance of ITC of ₹ 0.37 crore on the goods sold at subsidized price**.**

(Paragraph 2.4.2)

- Assessing authorities failed to take purchase return into account resulting in non-levy of reverse tax of ₹ 2.15 crore**.**

(Paragraph 2.4.3)

- Assessing Authority failed to add the reverse tax liability in the total tax liability and erroneously carried forward the excess amount of ₹ 0.42 crore under VAT for adjustment of CST dues.

(Paragraph 2.4.4)

- ITC on inadmissible item resulted in irregular allowance of ITC of ₹ 0.54 crore.

(Paragraph 2.4.5)

- A dealer submitted returns with 'nil' turnovers but in reality, sold goods to other registered dealers and collected tax, for which tax liability was not assessed resulting in non-levy of tax amounting to ₹ 0.40 crore and interest ₹ 0.20 crore.

(Paragraph 2.5)

- A dealer disclosed gross turnover of ₹ 13.16 crore in his return. The assessing authority passed an assessment order for 'nil' tax resulting in non-levy of tax amounting to ₹ 0.45 crore.

(Paragraph 2.6)

- The assessing authorities did not levy tax on the goods purchased from outside the state and utilised in the execution of the works for which Exemption Certificate was granted, resulting in short levy of tax amounting to ₹ 0.39 crore and interest of ₹ 0.15 crore.

(Paragraph 2.8)

- 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 ₹ 2.87 crore and interest of ₹ 1.63 crore.

(Paragraph 2.9)

- Irregular refund of unutilised Input Tax Credit of ₹ 0.91 crore was allowed besides non levy of interest ₹ 0.32 crore and penalty ₹ 0.09 crore under Goods and Services Tax.

(Paragraph 2.10.2)

III. Land Revenue

The office conducted audit of 99 units of Land Revenue Department. The major irregularities noticed are:

- The land allotted for setting up of the industry was not used for the intended purpose within the prescribed time period in Jhalawar district. However, the allotting authority did not take action to take back the land resulting in non-utilisation of land valuing ₹ 33.11 lakh.

(Paragraph 3.4)

- Agricultural lands were being used for commercial purposes (for hotel and resorts) in 26 cases in Jaisalmer district without permission of the competent authority which resulted in non- recovery of conversion charges of ₹ 81.94 lakh.

(Paragraph 3.5.1)

- Agricultural lands were used for setting up residential colonies in five cases in two *tehsils* without permission of the competent authorities which resulted in non-recovery of conversion charges of ₹ 35.59 lakh.

(Paragraph 3.5.2)

- Use of agricultural land for institutional purposes, bricks kilns, marriage garden without conversion and conversion of agriculture land by applying incorrect rate resulted in non-recovery/short-recovery of conversion charges of ₹ 1.27 crore.

(Paragraph 3.5.3)

- Application of incorrect conversion rate for converting use of land from agricultural to institutional purposes resulted in short- recovery of conversion charges of ₹ 58.08 lakh.

(Paragraph 3.5.4)

IV. Stamp Duty and Registration Fee

The office conducted audit of 84 units of Registration and Stamps Department. The major irregularities noticed are:

- Non-levy of Stamp Duty of ₹ 23.75 lakh on conversion of Companies into Limited Liability Partnerships.

(Paragraph 4.4)

- Failure to take cognizance of the recitals of the documents resulted in short levy of Stamp Duty, surcharge and registration fee totalling ₹ 1.44 crore on instruments of Powers of Attorney.

(Paragraph 4.5)

- Irregular exemption of Stamp Duty of ₹ 76.97 lakh allowed under Rajasthan Investment Promotion Scheme on production of wrong entitlement certificates.

(Paragraph 4.6)

- Short recovery of Stamp Duty, surcharge and registration fee on instruments of transfer of lease by way of assignment totalling ₹ 15.99 lakh.

(Paragraph 4.7)

- Short levy of Stamp Duty, Surcharge and Registration Fee on developer agreements executed between landowners and developers totalling ₹ 3.32 crore.

(Paragraph 4.8)

- Registering Authorities failed to levy and recover Stamp Duty and Surcharge totalling ₹ 34.79 lakh on contribution of immovable properties to partnership firms.

(Paragraph 4.9.1)

- Registering Authorities failed to levy and recover Stamp Duty and Surcharge totalling ₹ 64.83 lakh on the transfer of immovable properties on retirement of partner(s).

(Paragraph 4.9.2)

- Short levy of Stamp Duty, Surcharge and Registration Fee totalling ₹ 47.87 lakh on amalgamation/ reconstruction of companies.

(Paragraph 4.10)

- Undervaluation of immovable properties resulted in short levy of Stamp Duty, Surcharge and Registration Fee totalling ₹ 3.33 crore.

(Paragraph 4.11)

V. State Excise

The office conducted audit of 39 units of State Excise Department. The major irregularities noticed are:

- Non-recovery of additional amount from retail-off licensees for short lifted quantity of IMFL and Beer and failure to recover the additional amount of ₹ 2.65 crore.

(Paragraph 5.4)

- Incorrect calculation of composite fee for shops of peripheral area resulted in short realisation of revenue of ₹ 1.23 crore.

(Paragraph 5.5)

- Lack of proactive action by the Department led to short recovery of license fee of ₹ 31 lakh from hotel bar licensees.

(Paragraph 5.6)

- Short recovery of penalty ₹ 7.94 crore on non-maintenance of minimum yield efficiency by the breweries for production of beer.

(Paragraph 5.7)

- Non-forfeiture of Security Deposit and advance Exclusive Privilege Amount from Country Liquor groups led to loss of revenue of ₹ 77.31 lakh.

(Paragraph 5.8)

- Short realisation of Monthly Guarantee Amount from Country Liquor licensees led to loss of revenue of ₹ 13.37 crore.

(Paragraph 5.9)

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 2019-20, audit of 951 out of the 22,016 units of General and Social Sector Departments, have been carried out. Further, 19,693 mandays (for financial audit and compliance audit) were used.

(Paragraph 6.3)

- A review of the outstanding ATNs on paragraphs/performance audits included in the Reports of the Comptroller and Auditor General of India pertaining to various Departments as on 31 January 2021 revealed that 13 ATNs were pending from the concerned Departments.

(Paragraph 6.6)

VII. Compliance Audit of Expenditure Sector

The significant audit observations are:

- The Maharana Pratap University of Agriculture and Technology (MPUAT), Udaipur disallowed certain items in a construction contract in order to keep additional expenditure under the permissible limit in terms of Rajasthan Transparency in Public Procurement (RTPP) Rules. Later MPUAT got these items re-executed by the same contractor under a new tender in violation of provisions of PWF&ARs.

(Paragraph 7.1)

- The Employees' State Insurance Scheme (ESIS) was started for protecting employees against the impact of incidences of sickness, maternity, death or disablement due to employment injury and occupational disease and to provide medical care to Insured Persons (IPs) and their families. The scheme is administered by a corporate body called the Employees' State Insurance Corporation (ESIC). The Scheme is

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.

financed by contributions raised by employees covered under the scheme and their employers as a fixed percentage. Important reforms under ESIC 2.0 for expansion of ESIS in the state to cover all the IPs and for providing better services to IPs were not implemented. The State Government did not utilise the unspent 60.63 *per cent* of maximum admissible expenditure as per prescribed ceiling for managing manpower and to provide required medical facilities to the IPs. Due to shortage of Medical Specialists/Officers and Para Medical staff such as nursing staff, pharmacists etc., the hospitals/dispensaries could not function at their optimal potential. ESI hospitals/dispensaries lacked infrastructure and laboratory facilities. This resulted in decreasing trend in number of patients attending OPD/IPD and patients had to be referred to tie up/government hospitals for basic tests/investigations and specialist facilities. Even though ESIC initiated an IT project for hospital management, the same could not be implemented completely by ESIS. To improve the services being provided in the hospitals and dispensaries, ESI Society was to be formed under section 58(5) of the Act. It was not formed by the State Government despite the fact that 100 *per cent* expenditure upto the prescribed ceiling was to be borne by Employees State Insurance Corporation (ESIC) upto three years.

(Paragraph 7.2)

- Failure of the Medical Education Department to apply for increase in sanctioned load led to avoidable payment of demand surcharges and irregular payment of electricity duty by Medical Colleges/Hospitals amounting to ₹ 1.40 crore.

(Paragraph 7.3)

- Lack of action on part of the Medical Education Department led to short receipt of concession fee plus penal interest for delay in payment, short-recovery of amount related to unutilised below poverty line quota and resultant extension of undue benefit to the concessionaire causing a loss of revenue of ₹ 5.09 crore to the State Government.

(Paragraph 7.4)

- Irregular expenditure of ₹ 3.72 crore on the execution of additional works in contravention of Rajasthan Public Works Financial and Accounts Rules by Medical and Health Department.

(Paragraph 7.5)

- Failure to recover loan from beneficiaries and irregular utilization of funds by Department of Minority Affairs and WAQF Board, for repayment to National Minorities Development and Finance Corporation resulted in avoidable penal interest of ₹ 3.17 crore.

(Paragraph 7.6)

- Imprudent decision to change construction site for Directorate building and non-completion of Rehabilitation and Research Institute building not only led to non-utilization of Central Grant of ₹ 3.27 crore and unfruitful expenditure of ₹ 5.47 crore but also deprived the beneficiaries from the intended benefits even after lapse of more than eight years in Social Justice and Empowerment Department.

(Paragraph 7.7)

- In Social Justice and Empowerment Department, non-adherence to rules of procurement and poor monitoring resulted in unfruitful expenditure of ₹ 1.24 crore on non-functional Solar Home Lighting Systems.

(Paragraph 7.8)

- In Social Justice and Empowerment Department, non-adherence to procurement rules relating to execution of contract and performance security resulted in unfruitful expenditure of ₹ 2.98 crore incurred on non-functioning 256 Solar Water Heating Systems.

(Paragraph 7.9)

- The Water Resources Department, while making payment of compensation for acquisition of land falling under urban area, considered the incorrect multiplying factor applicable to rural areas resulting in an excess payment of ₹ 1.65 crore.

(Paragraph 7.10)

- Unauthorised execution of additional works worth ₹ 1.55 crore in gross violation of Public Works Financial & Accounts Rules by Water Resources Department.

(Paragraph 7.11)

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 2019-20, 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

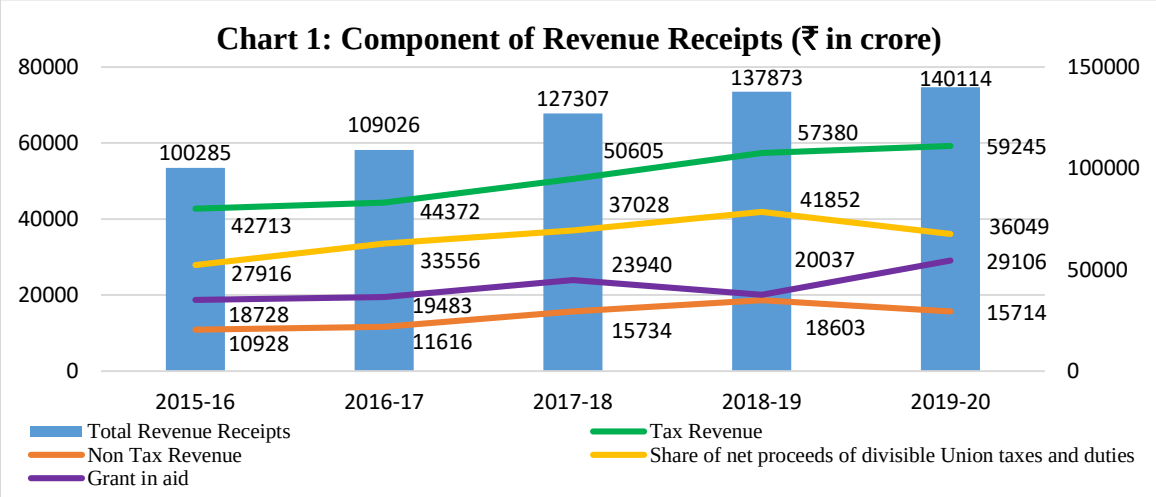
(₹ in crore)

Sl. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
1	**Revenue raised by the State Government**					
	• Tax revenue[1]	42,712.92	44,371.66	50,605.41	57,380.34	59,244.98
	• Non-tax revenue[2]	10,927.87	11,615.57	15,733.72	18,603.01	15,714.16
	Total	**53,640.79**	**55,987.23**	**66,339.13**	**75,983.35**	**74,959.14**
2	**Receipts from the Government of India**					
	• Share of net proceeds of divisible Union taxes and duties[3]	27,915.93	33,555.86	37,028.01	41,852.35	36,049.14
	• Grants-in-aid[4]	18,728.40	19,482.91	23,940.04	20,037.32	29,105.53
	Total	**46,644.33**	**53,038.77**	**60,968.05**	**61,889.67**	**65,154.67**
3	**Total revenue receipts of the State Government (1 and 2)**	**1,00,285.12**	**1,09,026.00**	**1,27,307.18**	**1,37,873.02**	**1,40,113.81**
4	**Percentage of 1 to 3**	**53**	**51**	**52**	**55**	**53**

Source: Finance Accounts of the respective years.

The revenue raised by the State Government (₹ 74,959.14 crore) was 53 *per cent* of the total revenue receipts (₹ 1,40,113.81 crore) during the year 2019-20. The balance 47 *per cent* of receipts during 2019-20 was from the Government of India by way of share of net proceeds of divisible Union taxes and duties and grants-in-aid.

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 2019-20. 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 2019-20 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 2015-16 to 2019-20 are given in **Table 1.2** below:

Table 1.2

(₹ in crore)

Sl. No.	Heads of revenue	RE / Actual	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage increase (+) / decrease (-) in 2019-20 over 2018-19
1	Taxes on sales, trade, *etc*.	RE	27,635.00	27,767.60	18,800.00	15900.00	19262.16	
		Actual	24,878.67	27,151.54	18,285.44	14,225.31	15,361.61	(+) 7.98
	Central sales tax	RE	1,615.00	1,227.40	700.00	600.00	737.83	
		Actual	1,466.10	1,406.88	722.80	565.65	481.15	(-) 14.94
2	State Goods and Services Tax.	RE	-	-	11,700.00	23,500	25,605.23	
		Actual	-	-	12,137.02	22,938.33	21,954.17	(-) 4.29
3	State excise	RE	6,350.00	7,600.00	7,800.00	9,300	10,500.00	
		Actual	6,712.94	7,053.68	7,275.83	8,694.10	9,591.63	(+) 10.32
4	Stamp duty and registration fee							
	Stamps-judicial	RE	105.00	103.34	92.58	104.07	84.79	
		Actual	97.45	73.94	59.78	60.70	61.88	(+)1.94
	Stamps-non-judicial	RE	2,785.00	2,701.00	3,346.15	4,035.94	4,615.82	
		Actual	2,574.88	2,502.86	3,070.79	3,255.34	3,544.91	(+) 8.90
	Registration fee	RE	560.00	445.66	611.27	609.99	649.37	
		Actual	561.67	476.45	544.21	569.99	627.94	(+) 10.17
5	Taxes on motor vehicles	RE	3,300.00	3,650.00	4,300.00	5,000	5,650.00	
		Actual	3,199.44	3,622.83	4,362.97	4,576.45	4,950.98	(+) 8.18
6	Taxes and duties on electricity	RE	2,000.00	2,172.00	3,500.00	2,339.50	2,804.01	
		Actual	1,921.29	738.24	3,376.67	2,147.95	2,262.77	(+) 5.35
7	Land revenue	RE	320.00	359.01	566.71	463.16	404.98	
		Actual	272.47	314.69	363.86	289.94	364.49	(+) 25.71
8	Taxes on goods and passengers	RE	800.00	750.00	328.00	37.57	35.00	
		Actual	847.72	803.28	340.78	50.79	41.12	(-) 19.03
9	Other taxes and duties on commodities and services	RE	171.79	200.00	62.00	28.38	24.03	
		Actual	170.96	220.08	63.93	5.14	1.01	(-) 80.35
10	Other taxes[5], *etc.*	RE	50.20	10.00	10.00	10.00	1.00	
		Actual	9.32	7.19	1.33	0.65	1.32	(+) 103.08
	Total	**RE**	**45,691.99**	**46,986.01**	**51,816.71**	**61,928.61**	**70,374.22**	
		Actual	**42,712.92**	**44,371.66**	**50,605.41**	**57,380.34**	**59,244.98**	**(+) 3.25**
	Percentage of increase of actual over previous year		**10.45**	**3.88**	**14.05**	**13.39**	**3.25**	

Source: Finance Accounts of the respective years.

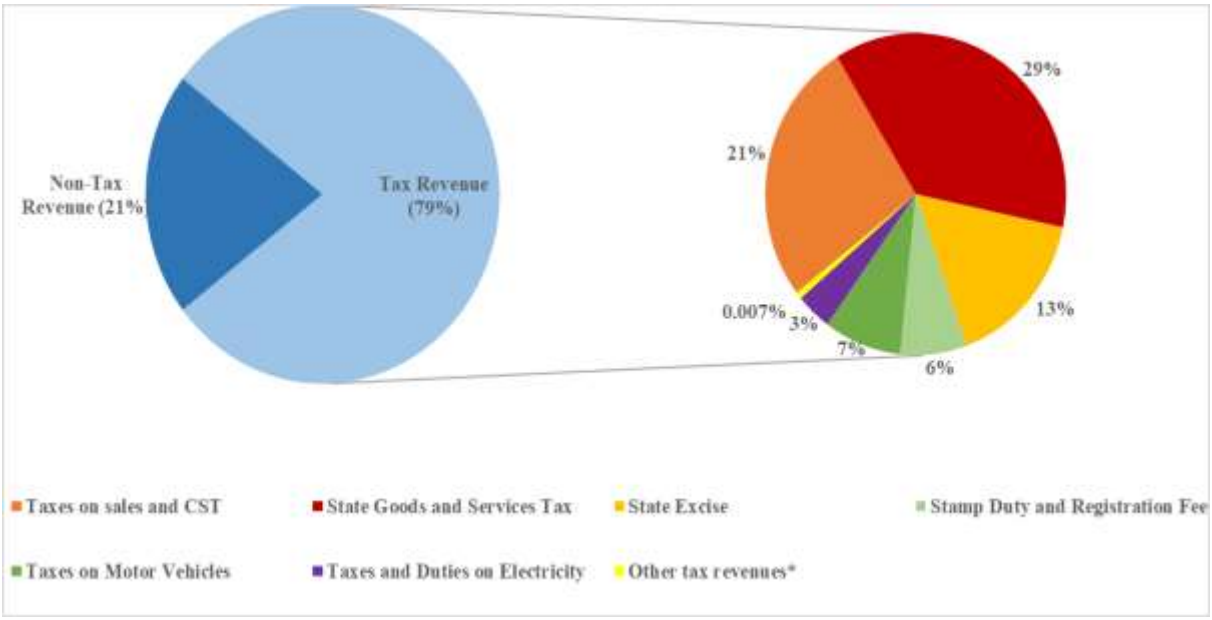
5 Other taxes include taxes on income and expenditure (Taxes on professions, trades, callings and employments) and taxes on immovable property other than agriculture land.

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 has been declining since 2017-18 and the decline was sharper during the year 2019-20 in comparison to 2018-19.

The concerned departments intimated that the decrease in revenues from Central Sales Tax (14.94 *per cent*) and State Goods and Services Tax (4.29 *per cent*) was due to COVID-19 pandemic, increase in Taxes on motor vehicles (8.18 *per cent*) was due to allotment of higher revenue target against previous year and increase in State excise (10.32 *per cent*) was due to increase in excise fee, license fee, EPA and composite fee.

The revenues of the state during 2019-20 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 2015-16 to 2019-20 are given in the **Table 1.3** below:

Table 1.3

(₹ in crore)

Heads of revenue	RE / Actual	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage increase (+)/ decrease (-) in 2019-20 over 2018-19
Non-ferrous mining and metallurgical industries	RE	4,250.00	4,200.00	4,900.00	6,000.00	6,600.00	
	Actual	3,782.13	4,233.74	4,521.52	5,301.48	4,579.09	(-) 13.63
Interest receipts	RE	1,860.58	2,002.97	4,924.14	5,810.44	4,039.38	
	Actual	1,982.39	1,933.37	4,858.90	5,790.87	3,851.99	(-) 33.48
Miscellaneous general services	RE	885.72	859.39	888.31	1,171.34	1,150.93	
	Actual	700.90	660.70	762.36	783.86	915.51	(+) 16.79
Police	RE	213.00	220.15	333.73	360.95	428.51	
	Actual	162.02	190.78	296.56	345.38	641.68	(+) 85.79

Heads of revenue	RE / Actual	2015-16	2016-17	2017-18	2018-19	2019-20	Percentage increase (+)/ decrease (-) in 2019-20 over 2018-19
Other administrative services	RE	162.44	222.35	228.41	258.82	264.87	
	Actual	161.98	210.51	207.55	246.49	207.16	(-) 15.96
Major and medium irrigation	RE	112.50	129.79	90.30	115.26	127.26	
	Actual	68.72	112.77	277.72	179.31	77.19	(-) 56.95
Forestry and wild life	RE	111.65	123.95	173.82	154.01	145.18	
	Actual	133.75	113.00	182.26	147.45	109.47	(-) 25.76
Public works	RE	79.51	95.30	107.37	126.50	251.80	
	Actual	97.89	84.31	109.26	125.92	91.91	(-) 27.01
Medical and public health	RE	108.99	115.74	152.34	166.01	221.44	
	Actual	119.21	125.39	130.67	163.59	238.16	(+) 45.58
Co-operation	RE	14.52	41.25	47.75	29.02	35.51	
	Actual	14.64	44.10	63.11	22.24	9.11	(-) 59.04
Other non-tax receipts[6]	RE	4,072.75	4,458.43	4,813.11	5,774.05	6,332.52	
	Actual	3,704.24	3,906.90	4,323.81	5,496.42	4,992.89	(-) 9.16
Total	**RE**	**11,871.66**	**12,469.32**	**16,659.28**	**19,966.44**	**19,597.40**	
	Actual	**10,927.87**	**11,615.57**	**15,733.72**	**18,603.01**	**15,714.16**	**(-) 15.53**
Percentage of increase of actual over previous year		(-) 17.40	6.29	35.45	18.23	(-) 15.53	

Source: Finance Accounts of the respective years.

It is evident from the table that the collection of non-tax revenue during 2019-20 was less than the RE and there was overall decrease in revenue collection by (15.53 *per cent*) as compared to the previous year. The Departments intimated that this was mainly due to decrease in *'interest receipts'* on loans given to electricity companies under UDAY[7] (33.48 *per cent*). In addition, the decrease was also attributable to decrease in revenues from Non-ferrous mining metallurgical industries (13.63 *per cent*) and Forestry and wild life (25.76 *per cent*) as a result of COVID-19 pandemic. Further, increase under the head 'Police' (85.79 *per cent*) was due to enhanced receipts from State police deployments to other States, GOI, PSUs, Banks, Private companies and other agencies and in Miscellaneous general services (16.79 *per cent*) due to increase in receipt of guarantee commission as a result of increased Government guarantees during 2019-20.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2020 relating to certain principal heads of revenue amounted to ₹ 23,926.61 crore, out of which ₹ 3,343.89 crore was outstanding for more than five years as given in the **Table 1.4** below:

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.

Table 1.4

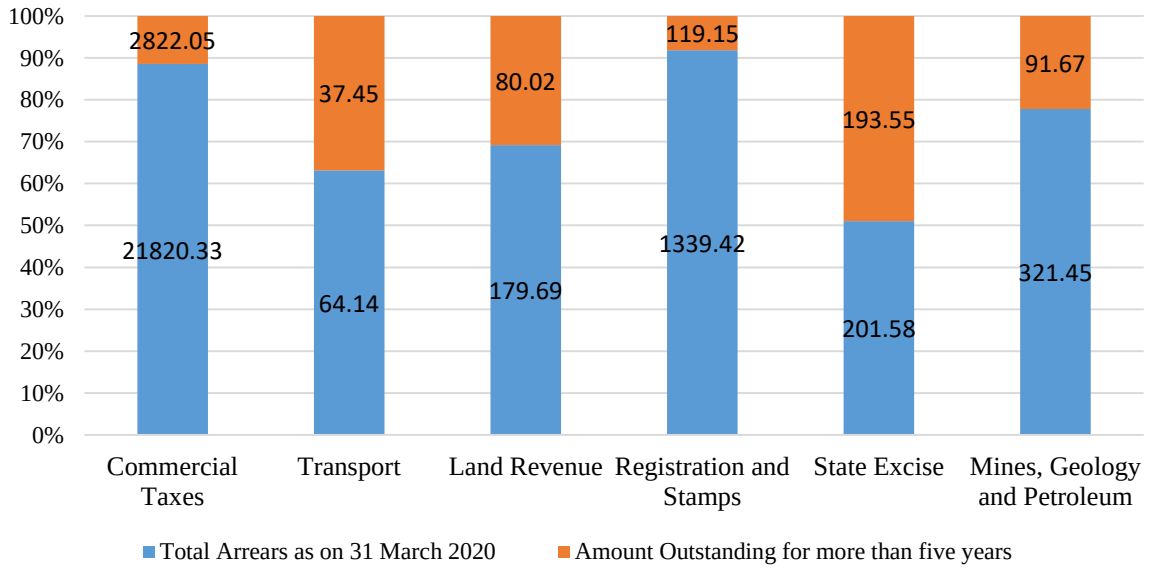
(₹ in crore)

Sl. No.	Heads of revenue	Total amount outstanding as on 1 April 2019	Total amount outstanding as on 31 March 2020 and percentage increase in comparison to previous year		Amount outstanding for more than five years as on 31 March 2020
1	Commercial Taxes*	21330.59	21820.33	(+) 2.30	2822.05
2	Transport[8]	63.10	64.14	(+) 1.65	37.45
3	Land Revenue*	258.19	179.69	(-) 30.40	80.02
4	Registration and Stamps	494.72	1339.42	(+) 170.74	119.15
5	State Excise	194.52	201.58	(+) 3.63	193.55
6	Mines, Geology and Petroleum	240.04	321.45	(+) 33.91	91.67
Total		**22581.16**	**23926.61**	**(+) 5.96**	**3343.89**

Source**:** Information provided by the concerned Departments.

The information regarding stages at which arrears were pending for collection have not been received (March 2021) though called for.

Chart 3 : Arrears of Revenue (₹ in crore)



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:

8 * The figures shown as outstanding balance(s) on 1 April 2019 were at variance with the balances on 31 March 2019 (Transport ₹ 2.09 crore, Land Revenue ₹ 220.61 crore and Commercial Taxes ₹ 10005.19 crore). Land revenue Department intimated that the variance was due to inclusion of demand of the year 2018-19 and outstanding as of 1 April 2019 was actual. Reasons for the variation in the remaining departments were not received.

Table 1.5

Name of the Department	Opening balance	New cases due for assessment during 2019-20	Total assessments due	Cases disposed of during 2019-20	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**
Commercial Taxes	39	5,30,677	5,30,716	5,30,698	18	99.99
Registration and Stamps[9]	4,980	8,691	13,671	8,549	5122	62.53
Mines, Geology and Petroleum	5,581	11,627	17,208	8,409	8,799	48.87
Transport	1,938	22,236	24,174	22,637	1,537	93.64

Source**:** Information provided by the concerned Departments.

It can be seen that Commercial Taxes Department has performed well to clear most of the cases including those under deemed assessment scheme. 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, 285 cases of tax evasion were noticed during 2019-20, out of which in 234 cases, assessment/investigation was completed. Further, additional demand with penalty *etc.* amounting to ₹ 5123.79 crore was raised upto 2019-20 out of which the Department recovered ₹ 4311.41 crore. Department of Mines, Geology and Petroleum intimated that 87 cases of tax evasion were noticed during 2019-20, out of which assessment/investigation was completed in 80 cases. Further, additional demand with penalty *etc*. amounting to ₹ 52.25 crore was raised up to 2019-20 out of which the Department recovered ₹ 2.74 crore.

1.5 Pendency of refund cases

The refund cases pending at the beginning of the year 2019-20, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2019-20 as reported by the respective Departments are given in the **Table 1.6** below:

9 Adjudication Cases.

Table 1.6

(₹ in crore)

Sl. No.	Particulars	Commercial Taxes		Registration and Stamps		Transport		Mines, Geology and Petroleum	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Claims outstanding at the beginning of the year	181	103.42	974	5.27	412	1.98	17	2.17
2	Claims received during the year	5,930	412.64	1,937	13.96	537	2.78	10	0.78
3	(i) Refunds made during the year	3,135	203.03	1,861	9.22	367	2.08	4	0.25
	(ii) Rejected during year	1,686	182.51	63	0.07	28	0.11	0	0
4	Balance outstanding at the end of year	1,290	130.52	987	9.94	554	2.57	23	2.70

Source**:** Information provided by the concerned Departments.

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 2019-20, there were 1,829 auditable units in Commercial Taxes, Land Revenue, Registration and Stamps and State Excise Departments. Out of these auditable units, 391 units were planned and 379 units were audited (6,451 Mandays were used) during the year, which is 20.72 *per cent* of the total auditable units. The shortfall is attributable to imposition of lockdown in the state due to COVID-19 pandemic.

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 2020 disclosed that 5,151 paragraphs involving ₹ 1,053.38 crore relating to 1,727 IRs issued for these four main revenue earning departments remained outstanding at the end of October 2020. The figures as on June 2020 along with the corresponding figures for the preceding two years are given in the **Table 1.7** below:

Table 1.7

Particulars	June 2018 (IRs issued up to December 2017)	June 2019 (IRs issued up to December 2018)	June 2020 (IRs issued up to December 2019)	October 2020 (IRs issued up to March 2020)
Number of IRs pending for settlement	2,179	1,720	1,701	**1,727**
Number of outstanding audit paragraphs	6,100	5,097	5,100	**5,151**
Amount of revenue involved (₹ in crore)	1,208.54	1,204.29	1,063.82	**1,053.38**

1.8.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 31 October 2020 and the amounts involved are given in the **Table 1.8** below:

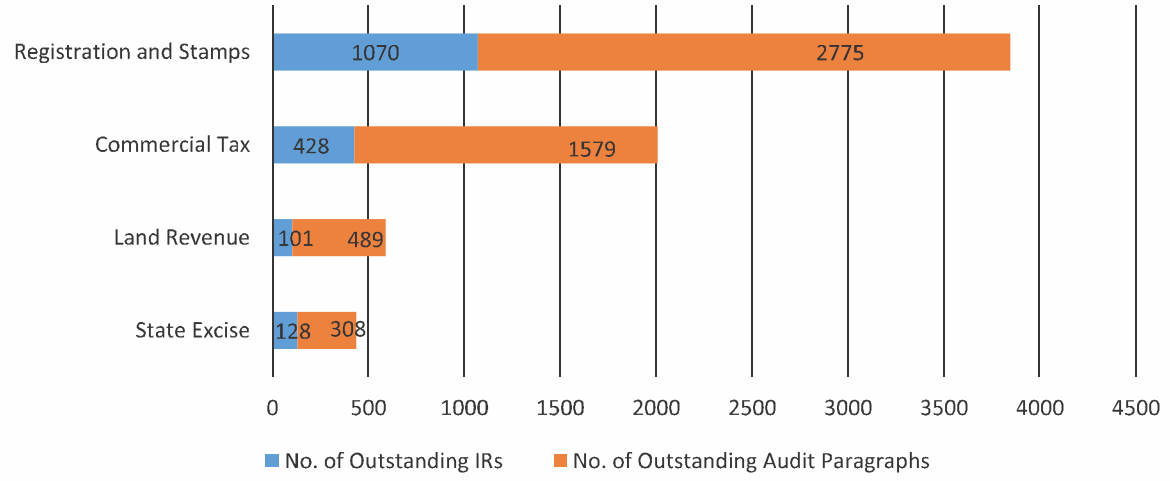
Table 1.8

(₹ 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.*	428	1,579	376.79
2	Land Revenue	Land revenue	101	489	224.97
3	Registration and Stamps	Stamp duty and registration fee	1,070	2,775	365.04
4	State Excise	State excise	128	308	86.58
Total			**1,727**	**5,151**	**1,053.38**

As can be seen from the table, the pendency in terms of outstanding IRs and outstanding paragraphs is highest in the Department of Registration and Stamps whereas the amount involved in the pending paragraphs is highest in Department of Commercial Taxes.

Chart 4 : Position of the Outstanding IRs and Paragraphs



1.8.2 Departmental Audit Committee Meeting

The Government constituted Audit Committees[10] 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 1.9** 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	2	5	81	0.21
2	Land Revenue	3	5	13	2.42
3	Registration and Stamps	2	10	422	30.78
4	State Excise	2	2	33	2.80
Total		**9**	**22**	**549**	**36.21**

It can be seen that 549 paragraphs involving ₹ 36.21 crores were settled in Audit sub-committee meetings held in respect of Commercial Taxes, Land Revenue, Registration and Stamps and State Excise. Land Revenue and State Excise Departments may organize more Audit Committee/Audit sub-committee meetings to settle the outstanding paragraphs.

10 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.

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[11], 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.

40 draft paragraphs (combined into 23 paragraphs of the report) were sent to the Principal Secretaries/Secretaries of the respective four Departments between June and November 2020. However, replies to two draft paragraphs[12] are still awaited (March 2021).

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 thereon should be submitted by the Government within three months of tabling of the Report, for consideration of the PAC. Inspite of these provisions, the explanatory notes on audit paragraphs of the Reports were being delayed. 138 paragraphs (including performance audit) included in the Reports of the Comptroller and Auditor General of India on Revenue Sector for the years ended 31 March 2015, 2016, 2017, 2018 and 2019 were placed before the State Legislative Assembly between 29 March 2016 and 21 August 2020. The action taken explanatory notes from the concerned Departments on these paragraphs were received late with a delay ranging between 6 to 103 days. The PAC discussed 89 selected paragraphs pertaining to the Audit reports for the years from 2014-15 to 2016-17 and its recommendations on 63 paragraphs were incorporated in eleven Reports[13] of PAC (2019-20).

1.9 Analysis of the mechanism for dealing with the issues raised by Audit in Land Revenue 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 Land Revenue Department was evaluated.

The succeeding paragraphs 1.9.1 to 1.9.2 discuss the performance of the Land Revenue Department on the cases detected in the course of local audit and also the cases included in the Audit Reports.

11 Four Departments dealing with Tax collections viz. Commercial Taxes, Land Revenue, Registration & Stamps and State Excise Departments.

12 Land Revenue Department.

13 Eleven Reports pertaining to: Commercial Taxes (2), Land Revenue (2), Motor Vehicle Tax (2), Registration and Stamps (1), State Excise (2) and Mines and Geology (2).

1.9.1 Position of inspection reports

The summarised position of the IRs pertaining to Land Revenue Department issued during 2015-16 to 2019-20, 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
2015-16	113	300	441.70	10	98	8.75	29	84	140.74	94	314	309.71
2016-17	94	314	309.71	13	137	50.14	22	110	60.90	85	341	298.95
2017-18	85	341	298.95	12	65	8.52	20	94	23.36	77	312	284.11
2018-19	77	312	284.11	13	101	53.38	01	55	7.71	89	358	329.78
2019-20 (upto June 2020)	89	358	329.78	17	211	131.72	05	80	236.53	101	489	224.97

During 2019-20, three Audit committee meetings and five Audit sub-committee meetings were held but only13 paras were settled. Considering the large number of pending IRs and paras, more efforts are required to improve the position in this regard.

1.9.2 Position of paragraphs and recovery of accepted cases included in the Audit Reports

The details of paragraphs relating to Land Revenue 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 2019-20	Cumulative position of recovery of accepted cases as of 31 March 2020
2014-15	4	4.73	4	4.25	0.00	2.87
2015-16	5	51.19	5	51.16	0.06	46.28[14]
2016-17	2	176.44	2	176.44	0.12	0.43
2017-18	2	2.80	2	2.80	0.00	0.79
2018-19	2	4.21	2	3.89	0.23	0.23
Total	**15**	**239.37**	**15**	**238.54**	**0.41**	**50.60**

The Department accepted an amount of ₹ 238.54 crore against the total objected amount of ₹ 239.37 crore, out of which an amount of ₹ 50.60 crore had been recovered by the Department. The recovery was just 21.21 *per cent* of the accepted amount of the paragraphs.

14 Out of ₹ 46.28 crore, ₹ 41.46 crore pertains to the Para 4.5 of the Audit Report (non-reversion of land to Government). The Department had taken action as suggested by the audit.

It is recommended that the Land Revenue Department may take steps to recover the remaining objected amount on priority.

1.10 Results of Audit

Test check of the records of 379 audited units disclosed instances of under-assessments, short levy/loss of revenue, etc. aggregating to ₹ 193.91 crore in 5,954 cases. During the year, the concerned Departments accepted under-assessments and other deficiencies in 5,239 cases involving Government revenue of ₹ 378.58 crore, of which 1,386 cases involving ₹ 39.43 crore were pointed out in audit during 2019-20 and the rest in the earlier years. The Departments had recovered ₹ 35.36 crore in 2,723 cases up to 31 March 2020.

1.11 Coverage of this part of the Report

This part of the Report contains 23 paragraphs. The total financial impact of the paragraphs is ₹ 54.94 crore. These are discussed in Chapters II to V. The Departments/Government have accepted audit observations involving ₹ 41.25 crore and the replies in the remaining cases are awaited (as of March 2021). Out of the accepted audit observations, the Departments had recovered ₹ 11.06 crore upto March 2021 which was in addition to the recoveries (₹ 35.36 crore) made through local audit inspection reports during the year 2019-20. Further, the concerned Departments recovered ₹ 34.68 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 ₹ 81.10 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 from 2015-16 to 2019-20 is given in **Table 2.1** below:

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	252	413	665	181	484	73
2016-17	484	468	952	426	526	55
2017-18	526	468	994	526	468	47
2018-19	468	467	935	847	88	9
2019-20	88	467	555	486	69	12

Source: Information furnished by Commercial Taxes Department.

The Department has improved its internal audit system and the pendency of units to be audited has come down substantially since 2015-16. The Department needs to continue this practice to complete the targeted number of units in future.

It was noticed that 11,826 paragraphs of the internal audit reports were outstanding as on 31 March 2020. Year-wise break up is given in the **Table 2.2** below**:**

Table 2.2

Year	Up to 2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Paragraphs	4,677	520	585	1,666	1,635	2,743	**11,826**

Source: Information furnished by Commercial Taxes Department.

Out of 11,826 paragraphs, 4,677 paragraphs were outstanding for more than five years for want of compliance/corrective action. The Department should take prompt action on the findings of the Internal audit reports so as to improve the internal control systems and maximize revenue collection.

2.3 Results of audit

There are 485 auditable units in the Commercial Taxes Department, out of which, audit selected 132 units for test check during the year 2019-20 wherein 4.31 lakh assessments were finalised. Among these, audit test checked 12,494 assessments (approximately 3 *per cent*) and noticed 613 cases (approximately 4.91 *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 and non-observance of provisions of Acts/Rules *etc.* involving an amount of ₹ 71.23 crore. These cases are illustrative only as these are based on test check of records. Audit pointed out some of the similar omissions in earlier years also, however, not only do these irregularities persist, but they also remain undetected till the next audit is conducted. Irregularities noticed broadly fall under the following categories as given in the **Table 2.3** below:

Table 2.3

(₹ in crore)

Sl. No.	Category	Number of cases	Amount
1.	Under assessment of tax	234	25.28
2.	Acceptance of defective statutory forms	1	0.09
3.	Evasion of tax due to suppression of sales/purchase	85	15.05
4.	Irregular/incorrect/excess allowance of Input Tax Credit	128	10.53
5.	Other irregularities relating to		
	(i) Revenue	152	20.21
	(ii) Expenditure	13	0.07
Total		**613**	**71.23**

During 2019-20, the Department accepted underassessment and other deficiencies of ₹ 56.87 crore in 1170 cases, of which 128 cases involving ₹ 0.95 crore were pointed out in audit during 2019-20, and rest in the earlier years. In addition, during 2019-20, the Department recovered/ adjusted ₹ 16.36 crore in 245 cases, of which 14 cases involving ₹ 14.36 lakh pertained to the year 2019-20 and the rest to earlier years.

The State Government accepted and recovered/adjusted (between June 2020 and October 2020) an amount of ₹ 0.88 crore out of the total objected amount of ₹ 0.91 crore from six dealers on account of non-levy of exemption fee, irregular allowance of ITC and under assessment of Inter-state sale after it was pointed out (between November 2019 and March 2020) by the Audit, while ₹ 0.03 crore remained unrecovered. These paragraphs have not been discussed in the Report.

Few illustrative cases involving ₹ 10.72 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 (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 cases which were pointed out by audit and failure to strengthen the Internal Control system has led to recurrence of the same issues in subsequent years.

2.4 Input Tax Credit

2.4.1 Irregular allowance of Input Tax Credit

Assessing Authority while finalising tax assessment allowed excess Input Tax Credit on goods consigned outside the state through branch transfer

As per Section 18 of Rajasthan Value Added Tax (RVAT) Act, 2003, Input Tax Credit (ITC) shall be allowed to registered dealers in respect of purchase of any taxable goods made within the State from a registered dealer to the extent and in such manner as may be prescribed. The State Government *vide* notification dated 31 March 2006 under Section 18(4) of the RVAT Act, allowed a dealer to claim ITC, in excess of four *per cent* of tax paid in the state on purchase of goods which were used as raw material in manufacture of goods and such manufactured goods were consigned outside the State by way of branch transfer. Further, as per Section 61(2) (b) of RVAT Act, where any dealer has wrongly availed ITC, the assessing authority shall reverse such credit and shall impose a penalty equal to double the amount of such credit.

During test check of assessment records of Circle A, Bhiwadi it was noticed (September 2019) that two dealers purchased goods amounting to ₹ 62.09 crore within the State at the prescribed tax rates and availed ITC of ₹ 3.23 crore on entire purchase of taxable goods during 2016-17. This included purchase of furnace oil of ₹13.46 crore, on which an ITC of ₹ 0.74 crore was claimed. The dealers consigned goods worth 74.55 *per cent* and 75.74 *per cent* respectively of their total turnover outside the state by way of branch transfer. Hence out of the total ₹ 13.46 crore worth of furnace oil, ₹ 10.11 crore worth of oil was used as a raw material in the manufacture of goods which were consigned outside the state.

Since part of the purchased goods was used as raw material in manufacturing of goods and such manufactured goods were consigned outside the State, the dealers could have availed the ITC only to the extent (*i.e*. tax paid in excess of 4 *per cent*) as prescribed by notification dated 31 March 2006 *ibid*. This means ITC of ₹ 0.33 crore was claimable on the furnace oil. The assessing authority, however, while finalising the assessments (December 2018) could not detect the irregularity and allowed ITC of ₹ 0.74 crore as claimed by the dealers. This resulted in irregular allowance of ITC of ₹ 0.41 crore on purchase of furnace oil besides leviable interest of ₹ 0.20 crore.

The omission was reported to the Government (June 2020). The Government replied (August 2020) that demand of the entire amount of ₹ 0.61 crore was raised, out of which, ₹ 0.05 crore[1] had been recovered and stay had been granted against the remaining demand by the appellate authority. Further progress is awaited (March 2021).

1 ₹ 3.12 lakh from one dealer and ₹ 2.00 lakh from another.

2.4.2 Non-reversal of excess Input Tax credit

Irregular allowance of Input Tax Credit on the goods sold at subsidized price

According to section 18(3)(A) of RVAT Act, 2003, notwithstanding anything contained in this 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[2], it was noticed (between October 2019 and March 2020) that three dealers purchased goods in the state and subsequently sold them at subsidized prices.

However, the assessing authorities while finalising the assessments did not reverse the excess ITC and allowed the ITC as claimed by the dealers. This resulted in irregular allowance of ITC of ₹ 0.37 crore**.**

The omission was reported to the Government (August 2020). The Government replied (October 2020) that in two cases, ₹ 0.22 crore had been adjusted against the available ITC of previous years and ₹ 0.04 crore[3] had been recovered, while notice had been issued in the remaining case. Further progress is awaited (March 2021).

2.4.3 Non-levy of tax

Non-levy of reverse tax on purchase return

According to Section 17 of RVAT Act, 2003, the net tax payable by a registered dealer for a tax period shall be calculated as per the prescribed formula[4]. Section 18 of the RVAT Act provides that ITC shall be allowed to registered dealers in respect of purchases of any taxable goods made within the State from a registered dealer to the extent and in such manner as may be prescribed. Further, Section 2 (33) of RVAT Act provides that the ITC availed in contravention of provisions of Section 18 will be reversed.

During test check of assessment records of four circles[5] it was noticed that eleven dealers declared purchase return in their quarterly returns (VAT-10) during the years 2014-15 to 2016-17**.**

However, the assessing authorities while finalising the assessments of these dealers (between January 2017 and January 2019) failed to take these purchase return into account resulting in non-levy of reverse tax of ₹ 2.15 crore**.**

The omission was reported to the Government (September 2020). The Government replied (October 2020) that demand of ₹ 1.50 crore was raised in respect of ten cases, of which ₹ 1.03 crore had been adjusted from the excess ITC of previous

2 Circle-L, Jaipur, Circle-B, Bikaner and Circle-B, Ajmer

3 Including interest of ₹ 0.16 lakh

4 T = (O+R+P) - I where T is net tax payable; O is amount of output tax; R is amount of reverse tax; P is the amount of tax payable under sub–section (2) of Section 4 and I is the amount of input tax.

5 Circle-L Jaipur, Special Circle-V, Jaipur, Special Circle-VII, Jaipur and Circle-A, Hanumangarh.

years while notice was issued in the remaining case[6]. Further progress is awaited (March 2021).

2.4.4 Excess carry forward of the VAT credit balance

The Assessing Authority failed to add the reverse tax liability for calculating the total tax liability and erroneously carried forward the excess amount under VAT for adjustment of CST dues

As per Section 17(1) of RVAT Act, 2003, the net tax payable by a registered dealer for a tax period shall be calculated by adding reverse tax in output tax and subtracting input tax credit. Sub-section (2) of this section further provides that where the net tax payable under sub-section (1) has a negative value the same shall be first adjusted against any tax payable or amount outstanding under the CST Act, 1956

During test check of assessment records of Office of the Assistant Commissioner, Special Circle-I, Bhiwadi, it was noticed (September 2019) that a dealer declared his total tax liability by adding reverse tax of ₹ 0.45 crore in output tax for his returns during the year 2016-17. The Assessing Authority (AA) while rectifying (May 2019) the assessment of the dealer, failed to add the reverse tax liability for calculating the total tax liability of the dealer and carried forward the excess paid amount under VAT for adjustment of the CST dues. On being pointed out, the AA rectified the VAT assessment (September 2019) and added the reverse tax of ₹ 0.45 crore in total tax liability but did not increase the CST dues proportionately.

The omission was reported to the Government (June 2020). The Government replied (July 2020) that the AA had rectified the assessment (September 2019) by giving impact of reverse tax liability and increased the CST dues by ₹ 0.42 crore (from ₹ 0.97 crore to ₹ 1.39 crore), while the remaining ₹ 0.03 crore was adjusted from the excess ITC of previous year carried forward. Further, interest amount on revised CST dues had also been increased by ₹ 0.12 crore. It was also stated that demand is outstanding due to ITC mismatch and non-submission of declaration forms for which action is being taken as per rules. Further progress is awaited (March 2021).

2.4.5 Irregular allowance of Input Tax Credit

Assessing Authority allowed Input Tax credit on inadmissible item which resulted in loss of revenue to the Government

According to sub-section (1)(e) of Section 18 of the RVAT Act, Input Tax Credit (ITC) shall be allowed to registered dealers in respect of purchase of any taxable goods made within the State from a registered dealer for being used as raw material in manufacturing of goods. Further, according to section 2(22) of the Act, *manufacture* includes every processing of goods which brings into existence a commercially different and distinct commodity.

6 Special Circle-V, Jaipur.

During test check of assessment records of Office of the Assistant Commissioner, Commercial Taxes, Special Circle 1, Ajmer, it was noticed (October 2019) that a dealer, who was involved in the business of mining of limestone and manufacturing of cement, purchased explosives worth ₹ 1.77 crore and ₹ 1.92 crore within the state and claimed ITC of ₹ 0.26 crore and ₹ 0.28 crore on the purchases during the years 2015-16 and 2016-17 respectively. Mining activity does not fall under the definition of *manufacture* as per section 2(22) of the Act. In addition, explosives cannot be used as raw material in the manufacture of cement. Therefore, ITC on the purchase of explosives should not have been allowed to the dealer.

However, the assessing authorities, while finalizing the assessment of the dealer (March 2018 and December 2018) did not detect the irregularity which resulted in irregular allowance of ITC of ₹ 0.54 crore, besides interest of ₹ 0.26 crore.

The matter was reported to the Government (September 2020). The Government replied (October 2020) that demand of ₹ 0.80 crore[7] had been raised, which has been stayed by the appellate authority. Further progress is awaited (March 2021).

2.5 Non-levy of tax on Taxable turnover

The dealer submitted returns with 'nil' turnovers for the years 2015-17, but in reality, sold goods to other registered dealers and collected tax, for which tax liability was not assessed resulting in non-levy of tax.

As per Rule 19 (5) of the Rajasthan VAT Rules, 2006, quarterly return shall be submitted by the dealers along with statement of purchases in Form VAT-07A and statement of sales in Form VAT-08A.

During test check of assessment records of Office of the Assistant Commissioner, Circle- Spl-I, Kota, it was noticed (January 2020) that a dealer had submitted returns with 'nil' turnovers for the years 2015-17. Further, scrutiny of the report generated through *RajVISTA* disclosed that the dealer sold goods worth ₹ 7.36 crore to other registered dealers during 2015-17 and collected tax of ₹ 0.40 crore**.**

The assessing authority, however, while finalizing the assessments (February 2018 and September 2018) could not detect the irregularity and did not utilize the information available on *RajVISTA*. This resulted in non-levy of tax amounting to ₹ 0.40 crore and interest ₹ 0.20 crore (upto March 2020).

The omission was reported to the Government (June 2020). The Government replied (July 2020) that demand for entire amount had been raised. Further progress is awaited (March 2021).

7 Tax = ₹ 0.54 crore and Interest = ₹ 0.26 crore

2.6 Non-levy of Tax

Nil assessment of dealer having taxable turnover

Section 4(1) of RVAT Act, 2003 provides that tax is levied on the taxable turnover of the dealer as per the rate prescribed in the schedules appended to the Act.

During test check of assessment records of Office of the Assistant Commissioner, Circle-A, Hanumangarh, it was noticed (November 2019) that a dealer had disclosed gross turnover of ₹ 13.16 crore in its return for the year 2016-17 for which the tax payable was ₹ 0.29 crore. However, the assessing authority passed an assessment order (December 2018) for 'nil' tax.

This resulted in non-levy of tax amounting to ₹ 0.29 crore besides interest of ₹ 0.14 crore (upto March 2020).

The omission was reported to the Government (July 2020). The Government replied (August 2020) that the dealer had executed the works contract against Exemption Certificate (EC) for which taxable goods had been purchased from outside the State. Consequently, assessment order was revised (July 2020) and total demand of ₹ 0.45 crore was raised which was partly adjusted against the TDS of ₹ 0.11 crore and available ITC of ₹ 0.06 crore. Further progress is awaited (March 2021).

2.7 Non-imposition of penalty for misuse of declaration forms

Assessing Authority did not impose penalty for misuse of declaration forms which resulted in loss of revenue to the Government

According to Section 10A read with Section 10(d) of Central Sales Tax Act, 1956, if any person, after purchasing any goods for any of the purposes specified in Section 8(3)(b)[8] fails to make use of the goods for any such purpose specified, the authority who granted to him a certificate for registration under this Act, may impose upon him by way of penalty a sum not exceeding one and half times the tax leviable under Section 8(2) of the Act in respect of sale to him of the goods.

During test check of assessment records of Office of the Assistant Commissioner, Commercial Taxes Department, Circle-A, Udaipur, it was noticed (August 2019) that a dealer engaged in the business of operating bar and restaurants, purchased goods *i.e.* air conditioner, refrigerator and tiles valued ₹ 0.60 crore from other States against declaration form 'C' during the year 2016-17. These goods were not used by the dealer for the purposes as specified in Section 8(3) (b). The dealer was, therefore, liable for a penalty of ₹ 0.13 crore *i.e.* one and half time of tax leviable at the rate of 14.5/15 *per cent* as applicable. The assessing authority, while finalising (December 2018) the assessments of the dealer, did not impose the prescribed penalty of ₹ 0.13 crore.

8 Purposes of purchase by registered dealer as specified in Section 8(3)(b) of Central Sales Tax Act, 1956 are for re-sale by him or for use by him in the manufacture or processing of goods for sale or in the tele-communications network or in mining or in the generation or distribution of electricity or any other form of power.

The omission was reported to the Government (August 2020). The Government replied (October 2020) that demand of ₹ 0.13 crore was raised, which has been stayed by the appellate authority. Further progress is awaited (March 2021).

2.8 Non-levy of tax on inter-state purchases

Non-levy of tax on inter-state purchase of goods utilised in execution of works under Exemption Certificate

According to condition 5.1 (a) of the Notification No. F.12 (23) FD/Tax/2015-206 dated March 9, 2015, the dealer, who has opted for payment of exemption fee in lieu of tax under option A of clause 1, shall purchase taxable goods within the state from the registered dealer of the State for the execution of works contract. Further, condition 5.1 (b) provides that in case such dealer, procures or purchases any goods in any manner other than the manner as provided in condition 5.1(a), he shall, in addition to the exemption fee, be liable to pay an amount equal to the amount of tax that would have been payable had the goods been purchased in the State from a registered dealer.

Scrutiny of the information available on the departmental web-application *RajVISTA* disclosed that in three circles[9], six dealers purchased goods[10] amounting to ₹ 5.22 crore from outside the state during the years 2015-16 to 2017-18. These goods were utilised in the execution of the works for which Exemption Certificate was granted under option 'A' as mentioned above. Therefore, VAT amounting to ₹ 0.39 crore at the rate of 5/5.5/14.5 *per cent* was leviable on these goods in addition to exemption fee. However, while finalising the assessment of the dealers, the assessing authorities did not levy tax on these goods. This resulted in short levy of tax amounting to ₹ 0.39 crore besides interest of ₹ 0.15 crore (upto March 2020).

The omission was pointed out to the Government (September 2020). The Government replied (October 2020) that demand had been raised in all the cases, of which, ₹ 13.27 lakh had been recovered/ adjusted in respect of three dealers and efforts were being made for the recovery from remaining dealers. Further progress is awaited (March 2021).

2.9 Short/Non-levy of Entry Tax

Short/Non-levy of Entry Tax on specified goods

According to notifications dated 9 March 2011, 14 July 2014 and 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.

9 Works Tax-I, Jaipur, Circle, Karauli and Circle, A Hanumangarh.

10 Pipe and fitting, bitumen, iron sheet, steel structure, wire, cable tray, kit ply, aluminium, panel, MS steel tubes, paints, machine MS flat etc.

During test check of entry tax assessment records with VAT assessment records of 15 Commercial Taxes Offices[11], it was noticed that 29 dealers purchased goods worth ₹ 133.45 crore from outside the state during 2014-15 to 2017-18. 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 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 information available to impose entry tax and plug the revenue leakage. This resulted in short/non-levy of entry tax of ₹ 2.87 crore and interest of ₹ 1.63 crore.

The omission was reported to the Government (September 2020). The Government replied (January 2021) that demand of ₹ 2.86 crore[12] has been raised in 20 cases, out of which, ₹ 0.76 crore[13] has been recovered in 11 cases while notices have been issued in nine cases. Further progress is awaited (March 2021).

2.10 Audit of Goods and Services Tax

The various functions related to Goods and Services Tax (GST) are performed through GSTN IT platform and hence to fulfil the CAG's Constitutional mandate, it is essential for Audit to transition from sample checks based on physical records to comprehensive check of the digital records of all the transactions. However, despite repeated requests the State Government did not provide access to the GST data overlooking the constitutional provisions **(**Article 149**)** and the Section 18 of the Duties, Powers & Conditions of the Service of CAG Act 1971. As a result, only limited audit checks of GST refunds could be conducted. The audit observation is based on physical copies of certain documents made available for audit. Comprehensive audit of GST receipts of the state in line with the Constitutional and Statutory provisions requires access to GST backend system of the State Tax Department. The Government of India's decision to provide access to Pan-India data at GSTN premises was conveyed on 22nd June, 2020. The administrative action to provide access to GST system was initiated by Government of Rajasthan in November, 2020 and access was provided by December 2020.

2.10.1 Results of Audit

Audit conducted test check of cases of refunds sanctioned under GST, a process which was manual till September 2019. In Rajasthan, 7815 refund cases were sanctioned between July 2017 and March 2019. During 2019-20, in the selected 40 departmental units, Audit examined 265 refund cases (10.54 *per cent*), out of 2,514 sanctioned refund cases and observed instances of irregular sanction of refunds of ₹ 1.50 crore in respect of six taxpayers (2.26 *per cent)* . The State Government admitted the audit observation in all the cases and reported complete recovery of ₹ 0.18 crore in five cases. One illustrative case is discussed below:

11 Offices of the A.C. Circle Spl.- Pali, Spl. -I, Jodhpur, N, Jaipur, Spl. Bikaner, B-Bikaner, B-Jodhpur, Spl-1 Bhiwadi, L-Jaipur, J-Jaipur, WT-I & II Jaipur, Spl-VII Jaipur, Churu, A-Sriganganagar and A-Jaipur.

12 Tax = ₹ 1.90 crore, Interest = ₹ 0.96 crore

13 Tax = ₹ 0.60 crore, Interest = ₹ 0.16 crore

2.10.2 Irregular allowance of refund

Irregular refund of unutilised Input Tax Credit under Goods and Services Tax

The Central Government *vide* notification No. 15/2017- Central Tax (Rate) dated 28 June 2017 and No. 12/2017- Integrated Tax (Rate) dated 28 June 2017 notified that no refund of Input Tax Credit (ITC) shall be allowed under sub-section (3) of Section 54 of the Central Goods and Services Tax (GST) Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central GST Act[14]. The State Government notified the same under Rajasthan GST (RGST) Act *vide* notification no. F. 12(56) FD/Tax/2017-Pt.-I-53 dated 29 June 2017.

Scrutiny of the records of Office of the Assistant Commissioner, Circle-L, Jaipur revealed (October 2019) that a taxpayer claimed refund of unutilised ITC under Section 54(3) of the Central/Rajasthan GST Act, 2017 for the months of September-November 2017, and February-November 2018, amounting to ₹ 0.91 crore [15] during the year 2018-19. Since the services provided by the taxpayer *i.e.* construction of roads, bridges etc., qualify as *'Supply of Service'* under item 5(b) of Schedule II of Central/State GST Act, the taxpayer was, therefore, not eligible to claim refund of unutilized ITC. The Jurisdictional Officer, however, allowed the refund as claimed by the taxpayer.

This resulted in irregular refund amounting to ₹ 0.91 crore besides interest leviable on this amount under Section 50 of the RGST Act.

The omission was reported to the Government (September 2020). The Government replied (January 2021) that demand of ₹ 1.32 crore (tax ₹ 0.91 crore, interest ₹ 0.32 crore and penalty ₹ 0.09 crore) had been raised.

14 Supply of Service: *'*construction of a complex, building, civil structure or a part thereof including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation whichever is earlier*'*.

15 IGST: ₹ 30.31 lakh, CGST: ₹ 30.36 lakh and SGST: ₹ 30.36 lakh.

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 rent on land, lease rent, premium, conversion charges 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 338 *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

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 2015-16 to 2019-20 is given in the **Table 3.1** below:

Table 3.1

Year	Units pending for audit	Units due for audit during the year	Total units due for audit during the year	Units audited during the year	Units remaining unaudited during the year	Shortfall in per cent
2015-16	279	807	1,086	883	203	19
2016-17	203	817	1,020	772	248	24
2017-18	248	815	1,063	739	324	30
2018-19	324	816	1,140	942	198	17
2019-20	198	816	1,014	829	185	18

Source: Information provided by the Board of Revenue, Ajmer.

The Department has made efforts in 2018-19 and 2019-20 to cover the arrears for preceding years. It will need to make further efforts to complete the pending audits.

Further, it was noticed that compliance of 22,721 paragraphs in the internal audit reports were outstanding at the end of 2019-20. Year-wise break up of outstanding paragraphs is as under:

Year	Upto 2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Paras	7,187	1,191	1,977	2,442	4,164	5,760	**22,721**

Source: Information provided by the Board of Revenue, Ajmer.

Out of 22,721 paragraphs, 7187 paragraphs (31.63 *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 shortage of posts in various cadres and lockdown due to Covid 19. The reply of Department needs to be viewed in light of the fact that lockdown was imposed in the last week of March 2020.

The Government may take necessary steps to strengthen the internal audit wing and ensure expeditious compliance with the outstanding observations raised by the Internal Audit Wing.

3.3 Results of audit

There are 692 auditable units under the Land Revenue Department. Out of these 99 Units (approximately 14.30 *per cent*) were selected for test check during 2019-20. Under these selected units, there were 9,122 cases of allotment, conversion/ regularisation and lease of land etc., of which 5,154 cases (approximately 56.50 *per cent*) were selected for audit. During test check, audit observed irregularities relating to conversion/ regularisation, allotment, lease, etc., involving an amount of ₹ 68.18 crore in 1,432 cases (approximately 27.78 *per cent* of sampled cases).

These cases are illustrative only as these are based on test check of records. Audit pointed out some of the similar omissions in earlier years, not only these irregularities persist but also remain undetected till next audit is conducted. Thus, there is a need for the Government to 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 as given in the **Table 3.2** below:

Table 3.2

(₹ 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	53	28.60
2.	Non-recovery/short recovery of conversion charges from *khatedars*	364	9.89
3.	Non reversion of land to Government	9	17.84
4.	Other irregularities relating to : (i) Revenue (ii) Expenditure	 310 696	 10.26 1.59
	Total	**1,432**	**68.18**

During the year 2019-20, the Department accepted audit observations worth ₹ 256.18 crore in 1,422 cases, of which 564 cases involving ₹ 6.00 crore were pointed out during the year 2019-20 and the rest in the earlier years. The

Department recovered ₹ 6.75 crore in 585 cases during the year 2019-20, of which 22 cases involving ₹ 0.02 crore related to the year 2019-20 and rest to the earlier years.

Few illustrative cases involving ₹ 3.33 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 cases which were pointed out by audit and failure to strengthen the Internal Control system led to recurrence of same issues in subsequent years.

3.4 Non-reversion of land to Government

Rule 7 of Rajasthan Industrial Area Allotment (RIAA) Rules, 1959 provides that industries shall be set up within a period of two year from the date of allotment of land, failing which the land shall revert to the State Government unless the period of two years is extended by the allotting authority on the request of the allottee. Clause 8 of the terms and conditions of allotment of the land also stipulated the same condition.

Test check (September 2019) of records of Office of the District Collector, Jhalawar revealed that State Government allotted 25 *bigha* of land at village *Kotada Jagir* (Jhalawar district) to a firm in July 2016 on District Level Committee (DLC) rate for establishment of a textile yarn industry under RIAA Rules, 1959. According to *mauka*[1] report (September 2019) of Patwari no such industry was set up on the allotted land as on 20 September 2019. It was further noticed that the firm did not apply for extension of time period for setting up of industry as of August 2020. Thus, the land was neither used for the intended purpose within the prescribed period of two years nor the firm had applied for extension of time period. However, the authority did not take action to revert the land to the State Government under the extant provisions. As a result, land valuing ₹ 33.11 lakh[2] remained unutilized and the intended benefits could not be achieved.

On being pointed out, Office of the District Collector, Jhalawar replied that (September 2019) action of reversion of land would be taken. The matter was brought to notice of the Department and reported to the Government in September 2020; their replies are awaited (March 2021).

3.5 Non/Short recovery on conversion charges

Section 90-A 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,

1 *Mauka* report: Site inspection report submitted by the competent authority.
2 Value of 25 *bigha* land at the DLC rate of ₹ 1,32,426 per *bigha*.

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[3] prescribed by the Government from time to time. Further, under Rule 13 *ibid*, 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. Further, for setting up of residential colony rules 2(1)(q) and 9(2) *ibid* prescribe that 'Residential Colony/Project' means residential plots/flats/house being developed by developer to sell further to interested persons and the conversion charges at the rate applicable to residential colony/project shall be payable on the total area (to be utilised for both public facilities and residential purposes) of the residential colonies/projects.

(a) Non-Recovery of Conversion Charges

3.5.1 During audit of the Office of the District Collector (DC), Jaisalmer (July 2019), it was noticed that 2,19,829.88 square meter (sqm) of agricultural land was being unauthorisedly used for commercial purposes (for hotels and resorts) by 26 land owners without permission of the competent authority since 31 July 2009 to 12 March 2015. As per rates prescribed in rules 7 and 13 *ibid*, conversion charges of ₹ 87.93 lakh were to be recovered for regularization of these agricultural lands. The charges were four times the usual rate of ₹ 10 per sqm which was higher than 10 *per cent* of DLC rate in every case. In case such regularization was not done these persons should have been ejected from these lands. However, the DC, Jaisalmer neither initiated action for recovery of conversion charges nor for ejection of land owners even after lapse of four to ten years as of July 2019.

The Department replied (July 2020) that in two cases ₹ 5.99 lakh have been deposited by the land holders and action for conversion of land use is under process at the DC level and in the remaining 24 cases notices for recovery of amount have been issued to the land holders. Thus, land use from agricultural to commercial purposes in these 24 cases is yet to be changed and recovery of conversion charges of ₹ 81.94 lakh is yet to be completed. Further progress and reply of the State Government is awaited (March 2021).

3.5.2 During the test check (August to November 2019) of records of Office of the DCs, Baran and Jaisalmer it was noticed that five residential colonies were set up unauthorisedly on area measuring 99,471.56 sqm of agricultural

3 **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.

lands in *Tehsil*, Fatehgarh (District-Jaisalmer) and Chipabarod (District-Baran) without conversion of land use by the competent authorities. The land owners sold the residential plots by dividing the agricultural land. Land use of the plots measuring 1,255.58 sqm was changed in *Jamabandi* by the plot holders as residential units in their individual capacity during September 2016 to January 2019. As per section 90-A of Act *ibid*, the land holders should have converted the land use to set up residential colonies before selling the residential plots. The Departmental authorities also did not initiate action to regulate unauthorized use of agricultural lands even after receiving proposals for conversion of land use for individual residential plots. This not only led to unauthorised use of agricultural land but also resulted in non-recovery of conversion charges of ₹ 35.59 lakh for the remaining land area aggregating 98,215.98 sqm as per rules 7 and 13 *ibid*.

The State Government in respect of Fatehgarh Tehsil did not accept (December 2020) audit objection as no building and road was constructed and land under objection was lying vacant and hence, land was not being used for non-agriculture purposes. The reply is not tenable as in terms of provisions given in rules 2(1)(q) and 9(2) *ibid* the developer should have deposited conversion charges for the entire land when the decision to set up the colony was taken.

3.5.3 During test check (June, August and November 2019) of conversion records of land and on the basis of information provided by Offices of the three District Collectors (Alwar, Baran and Hanumangarh), it was noticed that in 24 cases, *khatedari*[4] land measuring 1,97,567.70 sqm was being used for industrial, commercial and institutional purposes without conversion of land use. However, the Department did not take action for recovery of the prescribed conversion charges which resulted in non-recovery of ₹ 1.27 crore as per details given in **Table 3.3** below:

Table 3.3

(₹ in lakh)

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
1.	Alwar	Industrial (brick kilns)	5	42,800.00	37.78
		Institutional (Schools)	01	6,500.00	9.52
2.	Baran	Commercial (Marriage Gardens)	06	24,078.70	43.18
		Institutional (Schools)	01	19,899.00	13.33
3.	Hanumangarh	Industrial (brick kilns)	11	1,04,290.00	22.89
Total			**24**	**1,97,567.70**	**126.70**

4 A land holding by a *Khatedar* tenant (who has entered in the revenue records as a tenant) from land owner of the estate.

The State Government stated (February 2021) that in respect of Hanumangarh district an amount of ₹ 3.04 lakh has been recovered in one case and recovery of conversion charges in remaining case is under progress. Further, in respect of Alwar district it was stated that in two cases conversion of land use from agriculture to industrial purposes (bricks kilns) was done in March 2001 and December 2004. The reply of the State Government in respect of Alwar district is not tenable as there are differences in name of land holders and area of land mentioned in conversion orders and information provided by *Tehsildar*, Neemrana to Audit in August 2019. Thus, this resulted in non-recovery of conversion charges of ₹ 1.24 crore.

Thus, non-conversion of agriculture land for non- agriculture purposes had resulted in non- recovery of conversion charges of ₹ 2.42 crore.

(b) Short Recovery of Conversion Charges

3.5.4 During the test check (August 2019) of records of Office of the Sub Divisional Officer (SDO), Behror (District- Alwar), it was noticed that use of agricultural land measuring 5,000 sqm was converted (July 2017) to institutional purpose in favour of an educational institution. The conversion charges of ₹ 6.48 lakh was determined under rule 13 *ibid* on the basis of DLC rate of agriculture land of ₹ 129.62 per sqm. Further, as per sale deed registered (May 2015) at Office of the Sub-Registrar Behror, the land was registered at the purchase rate of ₹ 3,228 per sqm and as per report (April 2015) of *Patwari* the land was being used for the educational institute for the past three years. Hence, as per rules 7 and 13 *ibid*, the land use from agriculture to institutional purposes should have been changed at conversion charges of ₹ 64.56 lakh[5] according to the purchase rate of ₹ 322.80 per sqm (10 *per cent* of ₹ 3,228 per sqm) mentioned in registered sale deed. Hence, non-application of correct charges has resulted in short recovery of conversion charges of ₹ 58.08 lakh.

The State Government stated (December 2020) that notice for recovery of amount has been issued to the educational institution. Further, Registrar, BoR intimated (January 2021) that stay had been granted by Hon'ble Rajasthan High Court, Jaipur bench against the recovery on 14 December 2020.

5 ₹ 64.56 lakh = 5000 sqm×₹ 322.80 per sqm×4 times.

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 matters and by a Financial Adviser in financial matters. Besides, one Additional Inspector General, Jaipur is entrusted with the work of Chief Vigilance Officer. The entire State has been divided into 18 circles which are headed by Deputy Inspector General (DIG) *cum Ex-officio* Collector (Stamps). There are 114 Sub Registrars (SRs) and 415[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 2015-16 to 2019-20 is given in the **Table 4.1** below:

Table 4.1

Year	Total units due for audit	Total number of units audited	Unaudited units	Shortfall (*per cent*)
2015-16	523	180	343	66
2016-17	527	109	418	79
2017-18	340	81	259	76
2018-19	573	137	436	76
2019-20	328	88	240	73

Source: Information provided by the IGRS.

The shortfall in coverage of units due for audit ranged between 66 *per cent* and 79 *per cent* during 2015-16 to 2019-20. The Department stated that the arrear in audit was due to the shortage of posts.

It was noticed that 8,217 paragraphs of internal audit reports were outstanding at the end of 2019-20. Year-wise breakup of outstanding paragraphs of internal audit reports is given in the **Table 4.2** below:

Table 4.2

Year	Upto 2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Paras	5,636	346	327	449	762	697	**8,217**

Source: Information provided by the IGRS.

1 As per Administrative report 2019-20 of IGRS.

2 *Tehsildars* and *Naib Tehsildars* have been declared as *ex-officio* SRs.

Out of 8,217 paragraphs, 5,636 paragraphs were outstanding for more than five years for want of compliance/corrective action. The reason stated by the Department for slow pace of disposal was non-realisation of recovery under all the documents objected in a para, which remains unsettled even if recovery of one of the objected documents remains pending.

The Government may take steps to ensure expeditious compliance with the outstanding observations raised by the Internal Audit Wing.

4.3 Results of audit

There are 544 auditable units[3] in the Department, out of these, 89 Units (approximately 16 *per cent* of auditable units) were selected for test check during the year 2019-20. However, due to COVID-19 pandemic, 84 units (approximately 15 *per cent* of auditable units) could be audited wherein 7,85,850 instruments were registered. Of these, 1,70,591 instruments (approximately 22 *per cent* of instruments) were selected for test check. During scrutiny short/non-realisation of SD and RF of ₹ 25.61 crore in 1,028 instruments (approximately 0.6 *per cent* of sampled instruments) was noticed.

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	89	7.08
2	Non/short levy of SD and RF	870	18.21
3	Other irregularities related to:		
	(i) Revenue	66	0.32
	(ii) Expenditure	03	0.00
Total		**1,028**	**25.61**

During the year 2019-20, the Department accepted underassessment and other deficiencies of ₹ 45.94 crore pertaining to 2,043 cases, of which 376 cases involving ₹ 14.10 crore were pointed out during the year 2019-20 and the rest in the earlier years. The Department recovered ₹ 9.99 crore in 1,561 cases during the year 2019-20, of which 30 cases involving ₹ 0.43 crore related to the year 2019-20 and rest to the earlier years.

The State Government accepted the observations and recovered the entire amount of ₹ 64.96 lakh in seven cases of non-execution/registration of lease deeds (two cases pertaining to Office of the SR Bhiwadi) and transfer of mining leases (five cases pertaining to Office of the SR Banswara) after it was pointed out (between June 2019 and July 2019) by the Audit. These paragraphs have not been discussed in the Report.

3 544 auditable units: 525 SRs (Registering authorities) and 19 administrative offices as per Audit Plan.

Few illustrative cases involving ₹ 10.73 crores are discussed in the succeeding paragraphs. It is pertinent to mention here that all these 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 cases which were pointed out by audit. Recurrence of issues of similar nature points to weakness in the Internal Control system of the Department.

4.4 Non-levy of stamp duty on conversion of Companies into Limited Liability Partnerships

Three Private Limited Companies were converted into Limited Liability Partnerships, however, stamp duty, surcharge and registration fee on the value of assets possessed by Private Limited Companies so transferred to Limited Liability Partnerships were not levied.

As per State Government's notification (March 2017), SD on the instrument executed on or after 31 March 2009 relating to conversion of partnership firm, private limited company or unlisted public limited company into Limited Liability Partnership (LLP) under LLP Act, 2008 shall be chargeable at the rate of 0.5 *per cent* of value of assets so transferred. Surcharge is chargeable at the rate of 10 *per cent* on SD with effect from 9 March 2011 and 20 *per cent* with effect from 8 March 2016. RF is also chargeable at the rate of one *per cent* of market value subject to maximum of rupees ten thousand.

During test check (September 2019) of registration records of Office of the Sub-Registrar (SR) Jaipur-VII, it was noticed that immovable properties were purchased (December 2010 and October 2013) by two Private Limited Companies and another private limited company possessed (January 2013) an immovable property. These companies were registered under Companies Act 1956. Thereafter lease deeds/amended lease deeds were issued (December 2015, December 2016 and August 2017) by the Jaipur Development Authority (JDA) in favour of three LLPs and the same were registered (December 2015, February 2017 and August 2017) by SRs[4].

Information regarding conversion of these Private Limited Companies into LLP was called for (March 2020 and June 2020) by audit from Office of the Registrar of Companies (RoC), Jaipur. Scrutiny of the information revealed that these Private Limited Companies were converted into LLP and the same have been registered (July 2014, March 2015 and July 2017) by the RoC, Jaipur.

The immovable properties were purchased by the Private Limited Companies and transferred to LLPs. Therefore, SD, surcharge and RF of ₹ 23.75 lakh[5] at the rate of 0.5 *per cent* of the value of ₹ 42.38 crore of assets so transferred from Private Limited Companies to LLPs was to be charged as per notification *ibid*. However, the SR concerned did not detect the irregularity at the time of registration of lease deeds/amended lease deed which resulted in non-levy of SD, surcharge and RF amounting to ₹ 23.75 lakh.

4 SR Jaipur-I, Jaipur-II and Jaipur-VIII.

5 ₹ 23.75 lakh: SD of ₹ 21.19 lakh, RF of ₹ 0.30 lakh and Surcharge of ₹ 2.26 lakh.

The matter was reported to the State Government (June 2020). The Government replied (July 2020) that notices for recovery have been issued to the executants. Further progress of recovery is awaited (March 2021).

Lack of flow of information regarding conversion in the legal status of entities from RoC and issuing of lease deeds to such entities from JDA to the Department results in such cases of revenue leakages. The Department may establish a formal mechanism for such flow of information from RoC and JDA on a regular basis to plug the revenue leakage.

4.5 Short levy of stamp duty on instruments of Power of Attorney

Failure to take cognizance of the recitals of the documents resulting in short levy of stamp duty on instruments of Power of Attorney

As per explanation (i) given under Article 21 of the Schedule to the Rajasthan Stamps (RS) Act, 1998, an agreement to sell an immovable property or an irrevocable Power of 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.* 5 *per cent* on the market value of such property. Further as per Article 44 (ee) of the Schedule to the RS Act, 1998, when power of attorney is given, without consideration to sell immovable property to:

(i) father, mother, brother, sister, wife, husband, son, daughter, grand-son or grand-daughter of the executants, SD of ₹ 2,000 would be chargeable;

(ii) any other person, SD at the rate of two *per cent* of the market value of the property, which is the subject matter of power of attorney, would be chargeable.

During test check (September 2019 and October 2019) of records of Office of the SRs Palsana (Sikar) and Jaipur-II, it was noticed that four instruments of irrevocable PoA and one instrument of revocable PoA were executed between March 2010 and January 2017 (registered between May 2016 and March 2019). The Office of the SR Palsana (Sikar) classified three instruments as PoAs executed in favour of family members and SD of ₹ 2,000 was charged in two cases and ₹ 100 in one case. However, scrutiny of the PoAs revealed that these PoAs were irrevocable and therefore should have been classified as conveyance and SD at the rate of five *percent* of market value of the property was chargeable.

In case of the other two cases pertaining to SR Jaipur-II though one of the instrument was irrevocable, instead of being deemed as conveyance, it was notarized with stamps of ₹ 500 only and in the other case, the instrument of the PoA was revocable but the instrument was notarized with stamps of ₹ 100 only while SD was leviable at the rate of two *per cent* of market value of the property. The SR while registering these lease/sale deeds executed on the basis of these PoAs, failed to take cognizance of the fact that the instruments were not duly stamped.

This resulted in short levy of SD, surcharge and RF of ₹ 1.44 crore.

The matter was reported to the State Government (July 2020). The Government stated (August 2020) that notices for recovery have been issued to the executants in three instruments and cases had been registered with Collector (Stamps) in two instruments. Further progress is awaited (March 2021).

4.6 Irregular exemption of Stamp Duty under Rajasthan Investment Promotion Scheme

Irregular exemption of Stamp Duty allowed under Rajasthan Investment Promotion Scheme on production of wrong entitlement certificates

According to Clause 3 of Rajasthan Investment Promotion Scheme (Scheme)[6] 2014, the Scheme shall be applicable for new and existing enterprises making investment for setting up new units, existing enterprise making investment for expansion and sick enterprises making investment for their revival provided that the enterprise shall commence commercial production or operation during the operative period of the Scheme. Clause 4 of the Scheme provides that an enterprise to which Entitlement Certificate (EC) has been issued shall be eligible to claim 50 *per cent* exemption on the SD payable on the instruments executed for the purchase or lease of land. Further, Clause 15 stipulates that in case of breach of any of the conditions mentioned anywhere in the Scheme, the benefits availed under the Scheme, shall be withdrawn by the appropriate Screening Committee and on its recommendations, the concerned Department shall recover the benefits availed by the enterprise along with interest at the rate of 18 *per cent* per annum from the date from which the benefits have been availed.

According to notification dated 19 April 2018 issued by the Finance Department, Government of Rajasthan, SD on lease deed or sale deed executed by Rajasthan State Industrial Development and Investment Corporation Limited (RIICO) in respect of land allotted or sold through public auction shall be chargeable on the amount of purchase money.

During test check (July 2019) of records of Sub-Registrar office, Jaipur-III, it was noticed that a lease deed was executed (May 2018) between RIICO, Vishwakarma Industrial Area (VKIA), Jaipur (lessor) and a company (lessee) for 3848.57 square metres of the industrial plot number E-100 situated at VKIA, Jaipur. The plot was purchased (valuing ₹ 18.37 crore) through public auction by the lessee. An amended lease deed was also executed (January 2019) between the same lessor and the lessee for the remaining 337.68 square metres area of the same plot (valuing ₹ 1.61 crore). Thus, the total area of the plot *i.e.* 4186.25 square metres was allotted to the lessee through the amended lease deed.

Scrutiny of recitals of the lease deed/amended lease deed revealed that 50 *per cent* exemption *i.e.* SD and surcharge of ₹ 59.93 lakh was granted at the time of registration (May 2018 and January 2019) of lease deed/amended lease deed on presentation of ECs issued by the District Industries Centre, Jaipur/Commissioner of Industries, Jaipur under the Scheme for setting up an industrial unit for manufacturing of wooden *fanti*/chips, *etc*. However, the

6 A Scheme to promote investment and employment opportunities in the State.

purpose of the allotment of plot described in the lease deed was manufacturing of C.I. Casting which the enterprise started in May 2018. Therefore, the exemption of SD and surcharge of ₹ 59.93 lakh was irregular and is recoverable along with ₹ 17.04 lakh interest.

The matter was reported to the State Government (August 2020). The Government informed (September 2020) that an amount of ₹ 5.66 lakh had been recovered. Regarding the remaining recovery, the Department stated (November 2020) that the case is under legal examination. Further progress is awaited (March 2021).

4.7 Transfer of lease by way of assignment

Short recovery of Stamp Duty on instruments of transfer of lease by way of assignment

According to Article 55 of the Schedule to the Rajasthan Stamp (RS) Act, 1998, in case of instrument of transfer of lease by way of assignment, the SD is chargeable as a conveyance on the market value of the property which is the subject matter of transfer. Further, the Inspector General of Registration and Stamps, Rajasthan vide circular number 06/2009 clarified that the instrument executed for change in the partnership/dissolution of firm/change in legal entity of firm should come in the category of transfer of lease by way of assignment.

During test check (September 2019) of registration records of Sub-Registrar Office, Jaipur-II, it was noticed that three instruments were registered as amended lease deeds executed by Rajasthan State Industrial Development and Investment Corporation Ltd. (RIICO[7]). In one instrument, legal entity of the partnership firm was changed to proprietary firm and in another instrument, legal entity of the proprietary firm was changed to partnership firm. In the third instrument, four out of six partners had taken retirement from the partnership firm thus changing nature of the partnership in the firm. Thus, changes were made in the legal entity of these three firms, which should have been categorised as transfer of lease by way of assignment and SD, surcharge and RF of ₹ 19.14 lakh[8] was recoverable on the market value of the properties. However, the Registering Authorities while registering the amended lease deeds recovered SD, surcharge and RF of ₹ 3.15 lakh[9] resulting in short recovery of ₹ 15.99 lakh[10].

The matter was reported to the State Government (August 2020). The Government replied (September 2020) that cases have been registered with Collector (Stamps). Further progress is awaited (March 2021).

7 Two amended lease deed executed by RIICO, Jhotwara and one by RIICO, Sitapura (Sanganer).
8 ₹ 19.14 lakh: SD of ₹ 13.48 lakh, Surcharge of ₹ 2.69 and RF of ₹ 2.97 lakh.
9 ₹ 3.15 lakh: SD of ₹ 1.40 lakh, Surcharge of ₹ 0.28 lakh and RF of ₹ 1.47 lakh.
10 ₹ 15.99 lakh: SD of ₹ 12.08 lakh, Surcharge of ₹ 2.41 lakh and RF of ₹ 1.50 lakh.

4.8 Short levy of Stamp Duty on developer agreements

Short levy of Stamp Duty, Surcharge and Registration Fee on developer agreements executed between landowners and developers

According to the provisions of Article 5 (bbbb) and 5 (e) of the Schedule to the RS Act, Stamp Duty (SD) was chargeable on an agreement or memorandum of agreement, if relating to giving authority or power to a promoter or a developer, by whatever name it may be called, for construction on, or development of any immovable property, at the rate of one *per cent* upto 25 March 2012, five *per cent* from 26 March 2012 to 5 March 2013 and one *per cent* from 6 March 2013 on the market value of the property. It was further revised from 14 July 2014 to one *per cent* on owner's share and two *per cent* on developer's share and reduced to one and half *per cent* on developer's share from 6 March 2018 on market value of land. Surcharge is chargeable on the SD at the rate of 10 *per cent* w.e.f. 9 March 2011 and 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 value or consideration subject to maximum rupees fifty thousand w.e.f. 9 April 2010. The maximum limit was removed w.e.f. 9 March 2015 but was again fixed as rupees three lakh w.e.f. 12 February 2018.

Scrutiny of records (between July 2019 and September 2019) for the year 2018-19 of five SR[11] offices, disclosed short levy of SD in seven documents of developer agreements executed between January 2011 and November 2018 (registered between April 2018 and March 2019) between land owners and developers. In one document registered with SR office, Neemrana (Alwar), the property was valued at ₹ 2.78 crore instead of the market value of ₹ 25.40 crore. In two documents of SR office, Ajmer-II and one document of SR office, Bhilwara-I, the land excluding space for amenities was considered for valuation instead of the total land contributed for development, though the space for amenities belonged to the developer exclusively. In another case of SR office, Bhilwara-I, the document was valued at prevailing DLC rate and SD at one *per cent* of that value was charged instead of one *per cent* on owner's share and two *per cent* on developer's share. In the case of SR office, Jodhpur-I, developer agreement executed between Jodhpur Development Authority and a developer was notarised on stamp paper of ₹ 100 only instead of one *per cent* of market value of the property. In the remaining case of SR office, Jaipur-VII, developer agreement executed between land owners and a developer was notarised on stamp paper of ₹ 500 only instead of SD recoverable at the rate of one *per cent* of market value of the land on owners share and one and half *per cent* on developer's share.

In these seven developer agreements SD, surcharge and RF totaling ₹ 4.10 crore were to be levied. However, only ₹ 0.78 crore was levied resulting in short recovery of ₹ 3.32 crore.

The matter was reported to the State Government (August 2020 and December 2020). The Government replied (December 2020) that cases have been registered with Collector (Stamps) in five instruments, recovery is pending in

11 Ajmer-II, Bhilwara-I, Jaipur-VII, Jodhpur-I and Neemrana (Alwar).

one case and remaining case is under legal examination. Further progress is awaited (March 2021).

4.9 Short levy of Stamp Duty on transfer of immovable properties

Registering Authorities failed to levy and recover Stamp duty and Surcharge on the transfer of immovable properties

According to the Section 37 of the Rajasthan Stamps (RS) Act, 1998 every person in-charge[12] of a public office before whom any instrument chargeable with SD is produced or such an instrument comes to his notice in performance of his functions, shall examine every such instrument, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in the State when such instrument was executed or first executed. When such person, during the course of inspection or otherwise, detects from an instrument or copy that the instrument is not duly stamped, he shall make a reference to the Collector (Stamps) in that matter. The State Government has notified the offices of Registrar of Firm (RoF), Notary public and Sub- Registrar (SR) as public offices *vide* notification dated 16 December 1997.

4.9.1 Contribution of immovable properties to partnership firms

According to Article 43 (1)(c) of the Schedule to the RS Act, in case of an instrument of partnership, where share contribution is brought in by way of immovable property, the SD shall be chargeable as on conveyance on the market value of such property.

(i) During test check (June 2019 and July 2019) of records of Office of the two Registrar of Firms[13] (RoF), it was noticed that four instruments relating to partnership were registered as partnership deeds between May 2014 and August 2017. Scrutiny of these deeds revealed that immovable properties valued at ₹ 3.68 crore owned by the individuals were transferred to partnership firms on which SD of ₹ 18.43 lakh[14] was leviable. However, these were notarized in the office of Notary Public with stamps worth ₹ 5,000[15] only. In these cases, the RoF and the Notary public neither impounded the instruments nor referred the same to Collector (Stamps) office which resulted in short levy of SD and surcharge of ₹ 18.38 lakh[16].

The matter was reported to the State Government (August 2020). The Government replied (September 2020) that cases had been registered with Office of the Collector (Stamps) in two instruments and recovery is pending in two instruments. Further progress is awaited (March 2021).

12 Means any officer whom the State Government notified as person incharge of a public office.
13 RoF: Bharatpur (three cases) and Jodhpur (one case).
14 ₹ 18.43 lakh: SD of ₹ 16.53 lakh and Surcharge of ₹ 1.90 lakh.
15 ₹ 5,000: ₹ 2,000 each in two cases and ₹ 500 each in two cases.
16 ₹ 18.38 lakh: SD of ₹ 16.48 lakh and Surcharge of ₹ 1.90 lakh.

(ii) During test check (June 2019) of records of Office of the Sub Registrar (SR), Sanganer-I for the period 2018-19, it was noticed that a sale deed was executed (June 2018) for a flat constructed upon a property between three partners of a partnership firm (seller) and a purchaser. Scrutiny of the sale deed revealed that individual *pattas* of these plots were issued by the Jaipur Development Authority in favour of these partners in July 2001. These partners then established a partnership firm in October 2013 and transferred the said property to the partnership firm due to which SD and surcharge of ₹ 16.41 lakh[17] were leviable on market value of the property of ₹ 2.98 crore[18] under Article *ibid*. However, the Registering Authority did not take this into account at the time of registration of the sale deed resulting in non-levy of SD and surcharge amounting to ₹ 16.41 lakh.

The matter was reported to the State Government (July 2020). The Government replied (September 2020) that the case had been registered with Office of the Collector (Stamps). Further progress is awaited (March 2021).

4.9.2 Transfer of immovable properties on retirement of partners (s)

According to Article 43 (2)(a) of the Schedule to the RS Act, if on retirement of a partner any property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the partnership, the SD is chargeable as on conveyance on the market value of such property.

During test check (between June 2019 and December 2019) of records of Offices of the two SRs[19] and RoF, Bharatpur, it was noticed that four instruments relating to change in partnership due to retirement of partner(s) were registered (between January 2013 and July 2017) as partnership deeds/amended lease deeds. Scrutiny of these instruments revealed that immovable properties valued at ₹ 11.73 crore owned by the retiring partners were transferred to the existing/new partners of the partnership firms on which SD and surcharge of ₹ 64.86 lakh[20] were leviable. However, these were notarized in the office of Notary Public on stamps worth ₹ 3,500[21] only. In these cases, the RoF, SRs and Notary public neither impounded the instruments nor referred the same to Collector (Stamps) which resulted in short levy of SD and surcharge of ₹ 64.83 lakh[22] .

The matter was reported to the State Government (August 2020). The Government replied (September 2020) that cases had been registered with Office of the Collector (Stamps) in two instruments and recovery is pending in two instruments. Further progress is awaited (March 2021).

17 ₹ 16.41 lakh: SD of ₹ 14.92 lakh and Surcharge ₹ 1.49 lakh.
18 ₹ 2.98 crore: 2132.23 square metre X 12720 per square metre as per prevalent DLC rate+ 10% extra (corner).
19 SRs: Bilara (Jodhpur) and Jaipur-V.
20 ₹ 64.86 lakh: SD of ₹ 58.64 lakh and Surcharge of ₹ 6.22 lakh.
21 ₹ 3,500: ₹ 2,000 in one case and ₹ 500 each in three cases.
22 ₹ 64.83 lakh: SD of ₹ 58.61 lakh and Surcharge of ₹ 6.22 lakh.

4.10 Amalgamation/reconstruction of companies

Short levy of Stamp Duty, Surcharge and Registration Fee on amalgamation/ reconstruction of companies

According to Article 21(iii) of the Schedule to the Rajasthan Stamp Act (RS) Act, 1998, an order under Section 394 of the Companies Act, 1956 in respect of amalgamation, demerger or reconstruction of a company is chargeable with Stamp Duty (SD). The State Government *vide* notification dated 14 July 2014 determined SD at the rate of two *per cent* on the proportion of the net worth equal to proportion of the value of immovable property situated in Rajasthan to the value of the entire immovable property of the transferor company. This SD is in addition to the SD paid on the instruments elsewhere.

Subsequently, the State Government amended (*vide* notification dated 08 March 2016) the provisions subject to a maximum of ₹ 25 crore at the following rate:

(i) An amount equal to four *per cent* of the aggregate amount comprising the market value of shares issued or allotted or cancelled in exchange of or otherwise, or on the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation, demerger or reconstruction, or

(ii) An amount equal to four *per cent* of the market value of the immovable property situated in the State of Rajasthan of the transferor company, whichever is higher.

During test check (between June and July 2019) of the registration records of Office of the Sub-Registrar (SR), Bharatpur and Barmer for the year 2018-19, it was noticed that in SR, Bharatpur, a company with market value of ₹ 9.14 crore was reconstructed into subsidiary company for which an amended lease deed was registered (February 2016). However, the Registering Authority (RA), had charged SD, Surcharge and RF totaling ₹ 3.02 lakh[23] while registering the amended lease deed instead of ₹ 29.25 lakh[24] leviable on the market value of the property resulting in short levy of ₹ 26.23 lakh[25].

Similarly, in Office of the SR, Barmer, two documents were registered (January 2019) as amended lease deeds. Scrutiny of documents revealed that five companies were amalgamated into one company vide order passed (July 2011) by the Hon'ble Bombay High court. One of the amalgamated companies had 111.4 *bigha* of agricultural land situated at village Adarsh Basti Vishala (District Barmer). The concerned RA charged SD, Surcharge and RF amounting to ₹ 3.74 lakh[26] on the market value of the land (₹ 64.56 lakh) whereas ₹ 25.38 lakh[27] was leviable on consideration value (₹ 4.66 crore[28]),

23 ₹ 3.02 lakh: SD of ₹ 2.33 lakh, Surcharge of ₹ 0.23 lakh and RF of ₹ 0.46 lakh.
24 ₹ 29.25 lakh: SD of ₹ 18.28 lakh, Surcharge of ₹1.83 lakh and RF of ₹ 9.14 lakh.
25 ₹ 26.23 lakh: SD of ₹ 15.96 lakh, Surcharge of ₹ 1.59 lakh and RF of ₹ 8.68 lakh.
26 ₹ 3.74 lakh: SD of ₹ 2.58 lakh, Surcharge of ₹ 0.51 lakh and RF of ₹ 0.65 lakh.
27 ₹ 25.38 lakh: SD of ₹ 18.65 lakh, Surcharge of ₹ 3.73 lakh and RF of ₹ 3.00 lakh.
28 ₹ 4.66 crore: Newly issued 9,94,987 equity shares of face value ₹ 10 each and 3,66,803 cancelled preference shares of face value ₹ 100 each.

being higher than the market value of the property, resulting in short levy of ₹ 21.64 lakh[29].

The matter was reported to the State Government (September 2020). The Government replied (October 2020) that in one instrument stay has been granted by Rajasthan High Court, Jaipur bench against recovery order passed by Office of the Collector (Stamps) and in another instrument a case has been registered with Office of the Collector (Stamps). Further progress is awaited (March 2021).

4.11 Undervaluation of immovable properties

Undervaluation of immovable properties resulted in short levy of Stamp Duty, Surcharge and Registration Fee

According to Article 21(i) of the Schedule to the Rajasthan Stamps Act, 1998, SD[30] 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 or the rates approved by State Government, whichever is higher. Surcharge is chargeable on the SD at the rate of 10 *per cent* with effect from 9 March 2011 and at the rate of 20 *per cent* with effect from 8 March 2016

The RF is chargeable at the rate of one *per cent* of the valuation with effect from 9 March 2015. The maximum limit of RF was fixed as rupees four lakh w.e.f. 8 March 2017, which was revised to rupees three lakh w.e.f. 12 February 2018.

During test check (between June 2019 and March 2020) of records at the offices of 13 SRs[31], it was noticed that 35 instruments were registered as sale deeds/lease deeds/developer agreements pertaining to agricultural/residential/ industrial/commercial/farm house land(s) during April 2015 to February 2019.

Scrutiny of these instruments revealed that the concerned Registration Authorities (RAs) had assessed the market value of these properties at ₹ 145.08 crore instead of correct valuation of ₹ 219.36 crore due to incorrect adoption of rates w.r.t. location of properties, area of properties, DLC rates/reserve price, calculation of incidental charges, *etc*. The RAs thus, levied SD, surcharge and RF of ₹ 6.38 crore[32] instead of ₹ 9.71 crore[33], resulting in short levy of ₹ 3.33 crore[34].

29 ₹ 21.64 lakh: SD of ₹ 16.07 lakh, Surcharge of ₹ 3.21 lakh and RF of ₹ 2.36 lakh.
30 SD: At the rate of five *per cent* with effect from 8 July 2009.
31 SR: Baran (one case), Bhiwadi (three cases), Chauth ka Barwada (Sawai Madhopur) (three cases), Hurda (Bhilwara) (nine cases), Jaipur-II (five cases), Jaipur-V (two cases), Jaisalmer (one case), Kelwada (Baran) (one case), Ratangarh (Churu) (two cases), Roopangarh (Ajmer) (one case), Shahbad (Baran) (one case), Talera (Bundi) (four cases) and Udaipur-I (two cases).
32 ₹ 6.38 crore: SD of ₹ 4.90 crore, surcharge of ₹ 0.78 crore and RF of ₹ 0.70 crore.
33 ₹ 9.71 crore: SD of ₹ 7.54 crore, surcharge of ₹ 1.14 crore and RF of ₹ 1.03.
34 ₹ 3.33 crore: ₹ 9.71 crore (-) ₹ 6.38 crore.

The matter was reported to the State Government (between July 2020 and October 2020). The Government stated (between August 2020 and December 2020) that complete recovery has been affected in three instruments, notices for recovery have been issued to the executants in 14 instruments, cases have been registered with Office of the Collector (Stamps) in 15 instruments and recovery is pending in remaining three instruments. Further progress is awaited (March 2021).

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 in seven zones which are headed by the Additional Excise Commissioners (AECs). 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 criteria decided 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 as 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
2015-16	0	41	41	37	4	10
2016-17	4	41	45	40	5	12
2017-18	5	44	49	28	21	43
2018-19	21	44	65	19	46	71
2019-20	46	44	90	17	73	81

Source: Information provided by the State Excise Department.

Thus, it can be seen that the percentage of units remaining unaudited has increased significantly.

Year-wise break up of outstanding paragraphs of internal audit reports is as given in **Table 5.2** below:

Table 5.2

Year	1995-96 to 2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Paragraphs	176	92	123	178	192	-	761

Source: Information provided by the State Excise Department.

Thus, 761 paragraphs were outstanding at the end of 2019-20 of which 176 paragraphs were outstanding for more than five years. Lack of action by the

Department and resultant huge pendency of paragraphs defeats the very purpose of internal audit.

The Government may consider strengthening the functioning of the Internal Audit Wing, ensure audit of pending units and take appropriate measures on outstanding paragraphs for plugging the leakage of revenue and for 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 40 units (including 18 implementing units) for audit. However, due to COVID-19 epidemic, 39 units (including 18 implementing units) could be audited during the year 2019-20. The records of these units including 4173 retail licensees (out of total 7195 licensees) were analysed along with scrutiny of 10,900 cases. It disclosed 2881 cases (approximate 26 *per cent* of sampled cases) of non/short realization of excise duty, license fee, special vend fee, interest on delayed payment, loss of excise duty on account of excess wastages of spirit/liquor/beer and other irregularities involving ₹ 28.89 crore. These cases are illustrative only, based on the audit of the records of these selected units. Audit pointed out similar omissions in previous years, however, not only these irregularities persist but also remain undetected till the conduct of the subsequent Audit. Irregularities noticed broadly fall under the following categories as 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	506	25.19
2	Non/short realization of Special Vend Fees on IMFL/Beer	366	2.96
3	Loss of excise duty on account of excess wastage of spirit/liquor/beer	207	0.15
4	Non-recovery of interest on delayed payment	36	0.16
5	Other irregularities Revenue Expenditure	 369 1397	 0.42 0.01
	Total	**2881**	**28.89**

The Department accepted deficiencies in 604 cases involving ₹ 19.59 crore, of which 318 cases involving ₹ 18.38 crore had been pointed out in audit during 2019-20 and the rest in earlier years. The Department recovered ₹ 2.26 crore in 332 cases of which 46 cases involving ₹ 1.05 crore had been pointed out in audit during the year 2019-20 and the rest in earlier years.

The State Government accepted and recovered the entire amount of ₹ 37.50 lakh in two cases (pertaining to Office of the DEO Sikar) of short realisation of additional fees for renewal of distillery license after it was pointed out by the Audit. Further, the State Government accepted and adjusted ₹ 50.04 lakh out of Security deposit in 19 cases (pertaining to Office of the DEO, Jaipur

City) of non-realisation of difference amount due to short lifted quantity of country liquor after they were pointed out by the Audit (May 2020), while ₹ 1.83 lakh remained unrecovered in one case. These paragraphs have not been discussed in the Report.

Few illustrative cases involving ₹ 26.21 crores 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 (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 cases which were pointed out by audit and failure to strengthen the Internal Control system led to recurrence of same issues in subsequent years.

5.4 Non-recovery of additional amount from retail-off licensees

DEOs did not issue notices to licensees for short lifted quantity of IMFL and Beer and failed to recover the additional amount

According to para 3.10 and 4.6 of the Rajasthan State Excise and Temperance Policy (Policy) 2016-17, an additional amount was to be charged quarterly at the rate of ₹ 10 per Bulk Litre (BL) on short lifted quantity of Indian Made Foreign Liquor (IMFL) and Beer during 2016-17 by retail-off licensees[1]who did not increase lifting of IMFL and Beer upto minimum 10 *per cent* during each quarter of current year in comparison to the same quantity lifted in the corresponding quarters in the previous year. Shop-wise calculation of such short lifted quantity was to be done at the end of each quarter. According to para 3.20 and 4.6 of the Policy 2017-19, rates of the additional amount were revised to ₹ 20 per BL of IMFL and ₹ 10 per BL of Beer on short lifted quantity during 2017-19.

Further, as per directions issued (27 June 2016) by the Excise Commissioner (EC), recovery of additional amount as per prescribed rate on short lifted quantity was to be ensured at the level of concerned District Excise Officer (DEO).

During test check (between July 2019 and January 2020) of the records of seven Offices of DEO[2] for the year 2015-19, it was noticed that 295 licensees did not enhance lifting of IMFL and Beer upto minimum 10 *per cent* during 2016-19 in comparison to the previous year and were thus liable to pay, the additional amount of ₹ 2.65 crore. In compliance with the directions, *ibid,* the DEOs should have calculated the additional amount for each retail-off licensee and issued notice to the concerned licensee within seven days of completion of quarter. The DEOs concerned were also responsible to ensure that the additional amount had been deposited within seven days of the issue of notice. However, the concerned DEOs neither issued notices to the licensees nor realised the

1 Retail-off means retail sale of liquor in sealed pack containers and not to be consumed in the premises of the retailer.

2 DEOs: Banswara, Jaipur City, Udaipur, Ajmer, Jodhpur, Pali and Sikar.

additional amount. On being pointed out, the Office of the DEO, Jaipur City recovered (between August 2019 and October 2019) an amount of ₹ 5.72 lakh. Therefore, additional amount of ₹ 2.59 crore remained unrecovered.

The matter was reported to the State Government (July 2020). The Government replied (July and August 2020) that an amount of ₹ 0.89 crore has been recovered against the objected amount and instructions have been issued to the concerned DEOs for the recovery of remaining amount. Further progress is awaited (March 2021).

5.5 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 and 2018-19 and Rule 67-I and 67-kkk of the Rajasthan Excise (RE) Rules 1956, settlement of country liquor (CL) shops/groups is done on exclusive privilege amount (EPA)[3] by inviting applications. A notice for invitation of applications for grant of CL licenses is issued by the Excise Commissioner prescribing the number of proposed country liquor shops/groups in the district with its EPA, composite fees, and earnest money and application fees.

According to the policy *ibid*, CL shops of rural area are classified in different categories. The CL shops of villages located within five kilometers radius of the municipal area are categorised as 'composite shops of peripheral area'. The villages of such peripheral area are further categorised as 'A' and 'B' with the composite fee for respective categories prescribed in the policy. Composite fee for shops of category 'A' for the years 2016-17, 2017-18 and 2018-19 was fixed as equal to 6 *per cent* of annualised billing amount of Rajasthan State Beverage Corporation Limited (RSBCL) during previous year or annual license fee prescribed for IMFL/Beer shop situated in concerned municipal area, whichever was higher. The composite fee for category 'B' shops for the years 2016-17, 2017-18 and 2018-19 was fixed as equal to 6 *per cent* of annualised billing amount of RSBCL during previous year or 50 *per cent* of annual license fee prescribed for IMFL/Beer shop of concerned municipal area or ₹ 50,000, whichever was higher.

During test check (between July 2019 and February 2020) of records of six[4] Offices of the DEO, for the years from 2015-16 to 2018-19, it was noticed that 16 CL shops of eleven groups, were categorised as shops of peripheral area. Scrutiny of the relevant records disclosed that composite fees prescribed in the notices for invitation of applications for such groups/shops was less than the amount for their respective categories as per policy. This resulted in short realisation of revenue amounting to ₹ 1.23 crore

3 EPA: The amount to be charged by the Excise Department from country liquor groups/shops for exclusive right to trade in liquor in the specified area is called EPA.

4 DEOs Jaipur City (one group-one shop), Chittorgarh (one group-one shop), Udaipur (three groups- four shops), Ajmer (two groups-four shops), Bharatpur (one group-two shops) and Sikar (three groups – four shops).

The matter was reported to the State Government (July 2020). The Government replied (July and August 2020) that efforts are being made to recover the objected amount by the concerned DEOs. Further progress is awaited (March 2021).

5.6 Short recovery of license fee

Lack of proactive action by the Department led to short recovery of license fee from hotel bar licensees

According to Rajasthan Excise (Grant of Hotel Bar/Club Bar licenses) Rules, 1973, hotels were broadly categorised in three categories *i.e.* luxury, heritage and others. Rule 2 (aa)[5] of the rules *ibid*, stipulates that '*Heritage Rajasthan Hotel'* means any hotel so recognised by the State Government or by any other authority/committee authorised specifically for this purpose by the State Government. Heritage hotels are further classified into categories 'A', 'B' and 'C'. Rates of basic license fee for hotel bar license for a year or part thereof were prescribed for each category of hotels *i.e.* heritage/other hotels under Rule 3 *ibid*.

Scrutiny of records (between January 2020 and March 2020) for the period 2015-19 of two Offices of the DEO[6] disclosed short recovery of license fee of ₹ 31 lakh from hotel bar licensees in six cases as follows:

(i) Two bars (DEO, Pali) since 2012-13 and one bar (DEO, Jhunjhunu) since 2016-17 were operated in hotels which were not categorised as heritage hotels. However, the licenses of these hotel bars were renewed by the concerned authorities for the period 2016-17 to 2018-19 by recovering the license fee applicable for heritage hotels under category 'C' instead of license fee recoverable under the category of 'other hotels'.

(ii) In other three cases, three bars in hotels having more than 25 rooms were situated in the municipal limits. However, the competent authorities renewed the licenses of these hotel bars for the period 2016-17 to 2018-19 after recovery of license fee applicable for hotels having upto 25 rooms.

Thus, the licensees were liable to pay license fee of ₹ 90.00 lakh but the incorrect categorization of hotel bars resulted in short recovery of license fee of ₹ 31.00 lakh.

The matter was reported to the State Government (August 2020). The Government replied (September 2020) that ₹ 8.00 lakh has been recovered from a unit under the jurisdiction of DEO, Pali and instructions have been issued to the concerned DEOs for the recovery of remaining amount. Further progress is awaited (March 2021).

5 Inserted *vide* notification dated 31 January 2012.
6 DEOs: Pali and Jhunjhunu.

5.7 Non- maintenance of minimum norms for production of beer

Short recovery of penalty on non-maintenance of minimum yield efficiency by the breweries for production of beer

According to Rule 34 (A) of the Rajasthan Brewery Rules, 1972, every brewer shall be responsible for maintaining minimum yield of 650 litres of mild beer or 490 litres of strong beer for every 100 kilograms of malt and other raw material used. Further, the EC may impose penalty of ₹ 10 per litre in case of shortage in yield of beer unless it is proved by the brewer that failure was not deliberate and due precautions were taken by him to maintain the specified scale of yield for beer. Furthermore, if brewer repeatedly fails to maintain minimum scale of yield for beer as specified, the EC may, after giving an opportunity of being heard, cancel or suspend the license of such brewer. Further, Department also directed (August 2019) all the DEOs to ensure compliance of the Rule *ibid* with effective supervision and continuous monitoring.

Test check of records (November 2019) of six breweries under the jurisdiction of Offices of the DEO Alwar and DEO (Production units), Behror, revealed that these units did not achieve the norms of minimum yield efficiency of beer. These units produced 33.12 lakh BL mild beer from 6.44 lakh kilogram of raw material used in 158 number of short yield brews out of total 389 mild brews. Similarly, 1686.54 lakh BL strong beer was produced from 373.58 lakh kilogram of raw material used in 6,465 number of short yield brews out of 8,855 strong brews. As per norms, minimum yield efficiency of beer should have been 1,872.41 lakh BL (mild beer 41.85 lakh BL and strong beer 1830.56 lakh BL) from the raw material used. Thus, the brewers failed to maintain the minimum yield efficiency of beer which resulted in short production of 152.75 lakh BL of beer. The Department recovered penalty of ₹ 7.34 crore against the total imposable penalty of ₹ 15.28 crore on short production of beer resulting in short recovery of ₹ 7.94 crore.

It is also pertinent to mention here that out of these six breweries, five were the same as commented on in the para 6.4.7.3 of CAG's Audit Report (Revenue and Economic Sectors) for the year ended 31 March 2019. However, the Department did not take action for cancellation of licenses of breweries which have repeatedly failed to maintain minimum scale of yield for beer as specified.

The matter was reported to the Government in June and September 2020. In its reply (November 2020) the Government stated that penalty of ₹ 18.12 lakh in respect of four breweries has been recovered. The remaining two breweries are producing High Gravity Beer (HGB), therefore, a committee at the departmental level has been constituted to suggest the norms for HGB as the norms for production of HGB have not been determined. One of these two breweries had filed a petition in the Hon'ble Rajasthan High Court and the court had stayed the recovery process.

The reply is not acceptable as the norms regarding HGB should have been determined before grant of the permission for production of HGB. Further progress is awaited (March 2021).

5.8 Non-forfeiture of Security Deposit and advance EPA

Non-forfeiture of Security Deposit and advance Exclusive Privilege Amount from Country Liquor groups led to loss of revenue

Rule 67-I of Rajasthan Excise Rules, 1956 provides that license for the exclusive privilege of selling CL by retail within any local area may be granted by inviting applications on condition of payment of EPA as may be decided by the Excise Commissioner (EC). The Rajasthan Excise and Temperance Policy 2017-18 and 2018-19 (Policy) provided the option to CL groups licensed for the year 2017-18 of renewal of their licenses for the year 2018-19 on payment of renewal fees equal to 16 *per cent* of EPA prescribed for 2018-19 whereas the licenses for the remaining groups were to be granted by inviting applications. The successful applicants were required to deposit the Security Deposit (SD) and advance EPA in the state exchequer within the prescribed time.

Para 3.5 of the Policy provided that a licensee of CL groups had to deposit 18 *per cent* of prescribed annual amount of the group in the form of advance EPA before the commencement of license period. Further, Para 3.6 of the policy provided that 8 *per cent* of the amount in the form of SD would be deposited in cash as per the conditions of application. Accordingly, condition 9 of application stipulated that in case of default at any stage, the selection of shop would be cancelled and amount of EMD, SD and advance EPA deposited till that stage would be forfeited. As per the directions issued (January 2018) by the EC, these shops would be resettled by inviting fresh online applications.

During scrutiny (July 2019) of records at Offices of the DEO, Jaipur (City) for the period 2018-19, it was noticed that licenses of 66 CL groups were granted by inviting applications. Out of these, three licensees deposited only ₹ 4.36 lakh as the SD upto the deadline of 31 March 2018 instead of the prescribed amount of ₹ 34.65 lakh. However, the concerned DEO office, instead of cancelling the license of these shops/groups and forfeiting the SD and advance EPA, allowed the remaining SD to be carried forward to the next year in contravention of the policy provisions which caused a loss of revenue of ₹ 77.31 lakh[7].

The matter was reported to the State Government (October 2020). The Government replied (December 2020) that clarifications are being sought from the concerned DEOs offices and instructions are being issued to all the DEOs to ensure the compliance of conditions of settlement in future. Further progress is awaited (March 2021).

7 ₹ 77.31 lakh: Advance EPA ₹ 72.95 lakh and security deposit ₹ 4.36 lakh

5.9 Short realisation of Monthly Guarantee Amount

Short realisation of Monthly Guarantee Amount from Country Liquor licensees led to loss of revenue

According to the Rajasthan Excise and Temperance Policy 2017-19 (Policy), settlement of CL shops/groups was to be made on the basis of EPA. The licensee of CL shop/group was liable to pay the EPA prescribed for his license period in the form of excise duty on CL. Further, as per the conditions of CL retail sale license, the licensee was to pay the annual EPA fixed for the prescribed group/shop in twelve equal monthly installments in the form of monthly guarantee amount. 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.

During scrutiny of the records of eight District Excise Officers (DEOs)[8] for the period 2015-19, it was noticed (between July 2019 and March 2020) that during 2018-19, 240 out of 1736 licensees, lifted CL worth ₹ 82.43 crore against the quota of ₹ 95.53 crore fixed for the concerned months. Similarly, during 2017-18, in case of two DEOs[9], 34 out of 407 licensees lifted CL worth ₹ 1.13 crore against the quota of ₹ 1.40 crore fixed for the concerned months. The concerned DEOs, however, did not recover the differential amount which resulted in short realisation of monthly guarantee amount of ₹ 13.37 crore.

This issue has been raised earlier also and was published as para 6.4.10.2 in the CAG's Audit Report (Revenue and Economic Sectors) for the year ended 31 March 2019 wherein the Department accepted the observations and initiated action/recoveries and had also stated that the required provision will be introduced in the Integrated Excise Management System (IEMS) which would facilitate the recovery of shortfall of monthly guarantee amount from CL retail off licensees.

The matter was reported to the State Government (October 2020). The Government replied (December 2020) that out of ₹ 13.37 crore, ₹ 3.88 crore has been recovered. Further, the government has also stated that provision to facilitate the recovery of shortfall of monthly guarantee has been introduced in the IEMS. Further progress of recovery is awaited (March 2021).

8 DEOs Ajmer, Alwar, Jaipur City, Sikar, Jodhpur, Bikaner, Bundi and Jhunjhunu.
9 DEOs Bikaner and Jodhpur.

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[1] (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 2015-16 to 2019-20 is given in the **Table 6.1** below:

Table 6.1: Comparative position of expenditure

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Revenue expenditure					
General services	31,016	39,203	43,450	54,364	56,186
Social services	43,349	49,371	53,064	65,687	68,313
Economic services	31,874	38,565	49,327	46,722	51,986
Grants-in-aid and Contribution	-#	-##	-*	-**	-***
Total	**1,06,239**	**1,27,139**	**1,45,841**	**1,66,773**	**1,76,485**
Capital and other expenditure					
Capital Outlay	21,985	16,980	20,623	19,638	14,718
Loans and Advances disbursed	36,602	12,965	1,334	1,113	2,255
Payment of Public Debt	4,959	5,015	11,674	16,915	20,033
Contingency Fund	-	-	-	-	-
Public Accounts disbursement	1,40,432	1,48,885	1,47,088	1,60,570	1,79,741
Total	**2,03,978**	**1,83,845**	**1,80,719**	**1,98,236**	**2,16,747**
Grand Total	**3,10,217**	**3,10,984**	**3,26,560**	**3,65,009**	**3,93,232**

Source: Audit Reports on State Finances of the respective years.

₹ 10 lakh only, ## ₹ 6 lakh only, * ₹ 11 lakh only, ** ₹ 9 lakh only, *** ₹ 7 lakh only.

6.2 Authority for Audit

The authority for Audit by the Comptroller and Auditor General of India (C&AG) 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.

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.

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 C&AG. During 2019-20, 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.

The audit of 951 out of the 22,016 units of General and Social Sector Departments, have been carried out. Further, 19,693 mandays (for financial audit and compliance audit) were used during 2019-20. 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 11 compliance audit paragraphs that are featured in Chapter VII. The responses of the concerned departments 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 October 2020, there were 8,306 IRs containing 34,464 paragraphs, issued during the period from 2002-03 to 2019-20 which were pending for settlement. Year-wise pendency is given in the **Table 6.2** below:

Table 6.2

Year	IRs	Paragraphs
Up to 2012-13	3,176	8,548
2013-14	885	2,962
2014-15	908	3,308
2015-16	736	2,617
2016-17	759	3,980
2017-18	531	3,269
2018-19	649	4,548
2019-20 (issued up to March 2020)	662	5,232
Total	**8,306**	**34,464**

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.

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 Medical and Health Department (1603 IRs), Water Resources Department (671 IRs) and Secondary Education Department (619 IRs) revealed that 14,878 paragraphs (including sub-para) pertaining to 2,893 IRs were outstanding as on 31 October 2020. Category-wise details of irregularities commented in IRs is given in ***Appendix.6.2.*** It was further noticed that the first compliances, which had to be submitted to Audit within one month of issue of IRs, were pending for an average delay of 66 months (ranging from 8 to 141 months) in respect of 28 IRs[2] pertaining to Water Resources Department and Secondary Education Department.

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 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

2 Pending first compliance: Water Resources Department: 3 (8 to 12 months) + Secondary Education Department: 25 (14 to 141 months) = 28

paragraphs have been reported in Chapter VII. The major observations are as follows:

The Maharana Pratap University of Agriculture and Technology (MPUAT), Udaipur disallowed certain items in a construction contract in order to keep additional expenditure under the permissible limit of RTPP Rules. Later MPUAT got these items re-executed by the same contractor under a new tender in violation of provisions of PWF&ARs.

(Paragraph 7.1)

The Employees' State Insurance Scheme (ESIS) was started for protecting employees against the impact of incidences of sickness, maternity, death or disablement due to employment injury and occupational disease and to provide medical care to Insured Persons (IPs) and their families. The scheme is administered by a corporate body called the Employees' State Insurance Corporation (ESIC). The Scheme is financed by contributions raised by employees covered under the scheme and their employers as a fixed percentage. Important reforms under ESIC 2.0 for expansion of ESIS in the state to cover all the IPs and for providing better services to IPs were not implemented. The State Government did not utilise the unspent 60.63 *per cent* of maximum admissible expenditure as per prescribed ceiling for managing manpower and to provide required medical facilities to the IPs. Due to shortage of Medical Specialists/Officers and Para Medical staff such as nursing staff, pharmacists etc., the hospitals/dispensaries could not function at their optimal potential. ESI hospitals/dispensaries lacked infrastructure and laboratory facilities. This resulted in decreasing trend in number of patients attending OPD/IPD and patients had to be referred to tie up/government hospitals for basic tests/investigations and specialist facilities. Even though ESIC initiated an IT project for hospital management, the same could not be implemented completely by ESIS. To improve the services being provided in the hospitals and dispensaries, ESI Society was to be formed under section 58(5) of the Act. It was not formed by the State Government despite the fact that 100 *per cent* expenditure upto the prescribed ceiling was to be borne by Employees State Insurance Corporation (ESIC) upto three years.

(Paragraph 7.2)

Failure of the Medical Education Department to apply for increase in sanctioned load led to avoidable payment of demand surcharges and irregular payment of electricity duty by Medical Colleges/Hospitals amounting to ₹ 1.40 crore.

(Paragraph 7.3)

Lack of action on part of the Medical Education Department led to short receipt of concession fee plus penal interest for delay in payment, short-recovery of amount related to unutilised below poverty line quota and resultant extension of undue benefit to the concessionaire causing a loss of revenue of ₹ 5.09 crore to the State Government.

(Paragraph 7.4)

Irregular expenditure of ₹ 3.72 crore on the execution of additional works in contravention of Rajasthan Public Works Financial and Accounts Rules by Medical and Health Department.

(Paragraph 7.5)

Failure to recover loan from beneficiaries and irregular utilization of funds by Department of Minority Affairs and WAQF Board, for repayment to National Minorities Development and Finance Corporation resulted in avoidable penal interest of ₹ 3.17 crore.

(Paragraph 7.6)

Imprudent decision to change construction site for Directorate building and non-completion of Rehabilitation and Research Institute building not only led to non-utilization of Central Grant of ₹ 3.27 crore and unfruitful expenditure of ₹ 5.47 crore but also deprived the beneficiaries from the intended benefits even after lapse of more than eight years in Social Justice and Empowerment Department.

(Paragraph 7.7)

In Social Justice and Empowerment Department, non-adherence to rules of procurement and poor monitoring resulted in unfruitful expenditure of ₹ 1.24 crore on non-functional Solar Home Lighting Systems.

(Paragraph 7.8)

In Social Justice and Empowerment Department, non-adherence to procurement rules relating to execution of contract and performance security resulted in unfruitful expenditure of ₹ 2.98 crore incurred on non-functioning 256 Solar Water Heating Systems.

(Paragraph 7.9)

The Water Resources Department, while making payment of compensation for acquisition of land falling under urban area, considered the incorrect multiplying factor of rural area which resulted in an excess payment of ₹ 1.65 crore.

(Paragraph 7.10)

Unauthorised execution of additional works worth ₹ 1.55 crore in gross violation of Public Works Financial & Accounts Rules by Water Resources Department.

(Paragraph 7.11)

6.6 Follow-up on Audit Reports

The Finance Department of the GoR decided (December 1996) that Action Taken 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.

86 paragraphs (including performance audit) included 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 2015, 2016, 2017, 2018 and 2019 were placed before the State Legislative Assembly between 02 September 2016 and 21 August 2020. The action taken explanatory notes from the concerned Departments on 78 of these paragraphs were received late with an average delay of 3 to 4 months. The PAC discussed 65 selected paragraphs pertaining to the Audit reports for the years from 2014-15 to 2018-19 and its recommendations on 62 paragraphs were incorporated in 47 Reports (pertaining to 21 departments) of PAC (2020-21).

A review of the outstanding ATNs on paragraphs/performance audits included in the Reports of the Comptroller and Auditor General of India pertaining to various Departments as on 31 January 2021 revealed that 13 ATNs[3] were pending from the concerned Departments.

3 11 Paragraphs (1.2.4, 1.4.3, 1.8.3, 1.9.2, 1.10.4, 2.4, 3.1, 3.2; 3.3; 3.4; 3.5) of Audit Report (State Finances) 2018-19 and 02 Paragraphs of Audit Report (General and Social Sector) 2018-19.

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 Unauthorised execution of additional items in construction contract

The MPUAT disallowed the certain items in a construction contract in order to keep additional expenditure under the permissible limit of RTPP Rules. Later MPUAT got these items re-executed by the same contractor in new tender in violation of condition of contract as well as provisions of PWF&ARs.

Rule 73 of Rajasthan Transparency in Public Procurement (RTPP) Rules states that the limit of repeat order for additional quantities shall be 50 *per cent* of the value of original contract in case of works. Further, Clause 14 of standard agreement of works as given in Public Works Financial and Accounts Rules (PWF&ARs) provides that in case a contractor doesn't rectify/remove any work that has been executed with unsound, imperfect or unskillful workmanship, or with material with any inferior description or otherwise not in accordance with contract, the engineer-in-charge may rectify/remove/ re-execute the work with other contractor at risk and cost of the first contractor. Moreover, item VIII.5 of Appendix XVI of PWF&ARs provides that if a contractor doesn't complete the work after sanction of tender, the contractor is liable to be debarred or suspended from participating in re-tendering of that work or in future tenders and his enlistment may be suspended.

Scrutiny (January-February 2019) of the records of Comptroller, Maharana Pratap University of Agriculture and Technology (MPUAT), Udaipur revealed that Agriculture Department issued (September 2015) Administrative Sanction of ₹ 3.50 crore for construction of hostel at College of Technology and Agricultural Engineering (CTAE)[1], Udaipur. Accordingly, the Estate Officer of MPUAT issued technical sanction for the work in October 2015. MPUAT invited (December 2015) tenders and issued (January 2016) work order for construction of hostel at CTAE at a cost of ₹ 3.35 crore with scheduled date of completion as December 2016.

1 Constituent college of MPUAT

Subsequently, Technical Committee of MPUAT decided (August 2016) to construct additional rooms as extension of hostel and certain other development works at an estimated cost of ₹ 1.53 crore through the same contractor and at the same rate. The contractor executed the work amounting to ₹ 5.33 crore up to 9th running bill but he was paid only ₹ 4.88 crore by disallowing the items of work amounting to ₹ 0.45 crore considered as defective by MPUAT. The contractor expressed his inability to replace the defective work with new one, therefore, the MPUAT decided (June 2017) to get it re-executed through a fresh tender. After invoking the penalty clause, penalty of ₹ 0.45 lakh *i.e.* one *per cent* of the cost of defective work was imposed on the contractor. Accordingly, the MPUAT floated a new tender which included the replacement of defective work of earlier contract (worth ₹ 0.45 crore). The MPUAT issued (July 2017) new work order amounting to ₹ 0.88 crore to the same contractor.

As per Rule 73 of RTPP Rules, 2013 the MPUAT could have executed works up to ₹ 5.03 crore[2]. However, the MPUAT executed work amounting to ₹ 5.33 crore, which was in excess of the permissible limit of additional quantities. Therefore, the payment to the contractor was restricted to the total estimated cost of ₹ 4.88 crore[3].

Further, as per clause 14 of the agreement of work, the defective work was to be rectified by new contractor at the risk and cost of earlier contractor and as per item VIII.5 of Appendix XVI of PWF&ARs the contractor was to be debarred or suspended from participating in re-tendering. Contrary to these conditions the MPUAT awarded (July 2017) a fresh work order which included the replacement of defective items of earlier contract, to the same contractor despite the fact that the contractor failed to replace the defective work in earlier contract.

The Agriculture Department, Government of Rajasthan (GoR) stated (September 2020) that the decisions taken by the MPUAT were in accordance with financial rules and RTPP rules. It was also stated that Clause 14 is applicable only when contractor refuses to remove the defective work at his own cost. In the instant case contractor removed the defective items at his cost but expressed his inability to replace the defective work. Therefore, the contractor has been financially punished with a penalty of one *per cent* i.e. ₹ 0.45 lakh. The MPUAT also stated that it was not under its jurisdiction to debar the contractor.

Agriculture Department, GoR further stated (January 2021) that MPUAT restricted the payment up to ₹ 4.88 crore in order to follow the provision of RTPP Rules and as there was no mistake on part of contractor, therefore, the contractor was not debarred for future tenders. In the same reply it stated that the contractor removed the substandard/defective work himself.

The reply (September 2020/January 2021) is not acceptable as the MPUAT did not stop the execution of work when it exceeded the limit set by RTPP

2 ₹ 3.35 crore (contract value) + ₹ 1.68 crore (50 *per cent* of contract value).

3 ₹ 3.35 crore (original work), ₹ 1.11 crore (additional rooms) and ₹ 0.42 crore (other development works)

(9th running bill measured on 20 March 2017). Later realizing the mistake the MPUAT disallowed certain items (10th running bill measured on 08 April 2017) even though these were allowed at the time of the measurement. The disallowed items were easily replaceable by the contractor. Further, MPUAT did not debar the contractor from participating in retendering as per condition of contract. MPUAT also did not get the defective work rectified at risk and cost of the contractor, as prescribed in Rules. Instead MPUAT awarded the same work to the same contractor despite the latter's failure to execute the work earlier.

Labour Department

7.2 Functioning of Employees' State Insurance Scheme in State

7.2.1 Introduction

The Employees' State Insurance Scheme (ESIS) is an integrated measure of social insurance embodied in the Employees' State Insurance (ESI) Act, 1948 and it is designed to accomplish the task of protecting 'employees' as defined in the ESI Act, 1948 against the impact of incidences of sickness, maternity, death or disablement due to employment injury and occupational disease and to provide medical care to Insured Persons (IPs) and their families.

The Scheme applies to factories and other establishments *viz.* road transport, hotels, restaurants, cinemas, newspaper, shops, and educational/ medical institutions wherein 10 or more persons are employed. Employees of the aforesaid categories of factories and establishments, drawing wages upto ₹ 21,000 a month (w.e.f. 01.01.2017), are entitled to social security cover under the ESI Act.

The scheme is administered by a corporate body called the Employees' State Insurance Corporation (ESIC), which represents various interested groups comprising employees, employers, the Central and State Governments besides medical profession and the Parliament. The ESIC is the highest policy making and decision taking authority under the ESI Act and oversees the functioning of the Scheme.

The scheme is mainly financed by contributions raised from the employees covered under the scheme and their employers, as a fixed percentage of wages, which is 3.25 *per cent* and 0.75 *per cent* for the employers and employees respectively, since 01 July 2019. Prior to July 2019, applicable rate of contribution for Employer and Employee was 4.75 *per cent* and 1.75 *per cent* of wages respectively. The expenditure incurred under the Scheme is borne by ESIC and State Government in the ratio of 7:1. For the purpose of sharing of expenditure, ESIC has prescribed per capita ceiling of ₹ 3,000 per year on total expenditure on medical benefits.

The administration of ESI scheme in a State, is the statutory responsibility of the State Government in consultation with the ESIC. In Rajasthan, the Scheme

commenced with effect from 02 December 1956 under section 58 of the ESI Act 1948. The Scheme in the State is headed by Director, Medical and Health, (ESIS) Rajasthan, Jaipur.

Currently medical care in the State is provided in 26 districts mainly through four hospitals[4] and 74 dispensaries[5] run by the State Government and three hospitals[6] and two dispensaries[7] directly run by ESIC. Out of remaining seven districts, in five districts[8] medical care is provided by ESIC through empanelled Insurance Medical Practitioners (IMPs), in Bundi district by the employer and in Pratapgarh district under section 96A of ESI Regulation, which provides for reimbursement of expenses incurred in respect of medical treatment. 14.93 lakh insured persons and 42.99 lakh family members were under coverage of the scheme through 78 Health Institutions in the State, as of December 2019.

The records of Director, Medical & Health, ESIS, two hospitals[9] and 21 dispensaries[10] for the period from 2014-15 to 2018-19 were examined during October 2019 to February 2020.

Audit findings

Important Audit findings related to the various aspects of functioning of the ESI Scheme in Rajasthan, have been discussed in the succeeding paragraphs.

7.2.2 Coverage and expansion of the Scheme

7.2.2.1 Non-maintenance of dispensary/area wise number of Insured Persons (IP)

For setting up of two, three and five doctor dispensary at least 3,000, 5,000, and 10,000 IP family units respectively are required in the catchment area of a dispensary. When number of IP family units increases to 30,000 additional medical and para medical staff are required to be posted in proportion to the IP family units. Further, when number of IP family units covered exceeds 30,000 in an area, opening of a new dispensary should be considered for the area. Similarly, number of beds to be commissioned in a hospital was based on number of IP family units in the catchment area of that hospital. A 50 bedded hospital is required to be set up for 50,000 IP family units. The hospital should be upgraded to 100, 150, 200, 250, 300, 400, 500 and 600 bedded hospital on

4 Bhilwara, Jodhpur, Kota and Pali.

5 Ajmer (4), Alwar (6), Banswara (1), Barmer (1), Bharatpur (2), Bhilwara (6), Bikaner (3), Chittorgarh (1), Dausa (1), Dholpur (1), Dungarpur (1), Ganganagar (3), Hanumangarh (1), Jaipur (18), Jaisalmer (1), Jhalawar (1), Jodhpur (5), Kota (3), Nagaur (1), Pali (3), Rajsamand (2), Sikar (2), Sirohi (1), Tonk (1) and Udaipur (5).

6 ESIC hospital Alwar and Bhiwadi, ESIC Model hospital, Jaipur.

7 Model dispensary cum diagnostic centre, Chittorgarh and ESIC model dispensary, Jhunjhunu.

8 Baran, Churu, Jalore, Karauli and Sawai Madhopur.

9 Bhilwara and Jodhpur.

10 Ajmer (Ajmer-1, Beawar, Bhilwara-2), Bharatpur (Bharatpur-1 and 2, Dholpur), Bikaner (Bikaner-1 and 2, Ganganagar-2), Jaipur (Dausa, Jaipur-3, Kotputli), Jodhpur (Jodhpur-1, 3 and 4), Kota (Bhawani Mandi, Kota-1 and 4), Udaipur (Kankroli, Udaipur-1 and 3).

increase of IP family units to one lakh, 1.5 lakh, two lakh, 2.5 lakh, three lakhs, four lakhs, five lakhs and six lakhs respectively. Dispensary/area wise number of IPs is the basic unit to be considered for planning to provide medical care to IPs under ESIS.

Scrutiny of records of Director, Medical & Health, ESIS revealed the following:

- As per number of IPs as of March 2015, 10 dispensaries having 3,000-5,000 IPs, 12 dispensaries having 5,000-10,000 IPs and 12 dispensaries having 10,000-30,000 IPs were not provided with two, three and five and more doctors respectively.
- There are seven[11] dispensaries with more than 30,000 IPs in their catchment area. However, no new dispensary has been opened.
- The dispensary/area wise number of IPs were not available with the department after March 2015. It was intimated (July 2019) by ESIS that dispensary wise number of beneficiaries were not being provided by the ESIC despite repeated requests. On being asked (June 2019) Regional Office, ESIC intimated (July 2019) that there is no front end report available in the system to get figure of dispensary wise tagged IPs. In absence of area/dispensary wise number of IPs, it could not be ascertained that how the planning for opening of a new dispensary/up-gradation of dispensary and posting of staff was being done.

Government of Rajasthan (December 2020) stated that letters have been written time to time to ESIC to provide information on number of IPs. It further stated that action will be initiated for opening of new dispensaries in areas having more than 30,000 IPs on receipt of information/suggestion by ESIC.

Thus, in absence of updated information of number of IPs, new dispensaries could not be opened in proportion to number of IPs.

7.2.2.2 Non implementation of recommendations made by Indian Labour Conference on various issues concerning ESI

ESIC in its 166th meeting held on August 2015, decided to adopt the various recommendations made by Indian Labour Conference (ILC). Accordingly, the ESIC launched (July 2015) 2nd generation reforms 'ESIC 2.0' to cover all the areas of districts where the scheme is being implemented, by April 2016 and to bring the construction workers and other unorganized sector workers under the purview of ESIC.

Director General, ESIC issued (February 2016) direction to the State Government to issue notification for implementation of ESIS in newly implemented areas by April 2016. Accordingly, in the newly implemented areas primary health care was to be provided within a month of its implementation whereas secondary and tertiary care was to be provided to the

11 Jaipur-4 (IP 45,229), Jaipur-6 (IP 32,000), Jaipur-8 (IP 36,325), Jaipur-9 (IP 43,000), Jaipur-10 (IP 32,000), Jaipur-11 (IP 36,000), Bhiwadi (IP 94,334)

extent of availability in Government/ESIS hospitals but within a period of two years all services were to be put in place.

Scrutiny of records of Director, ESIS revealed that the following reforms under ESIC 2.0 were not implemented:

- A three member committee was constituted on the directions (February 2017) of Director General (ESIC). The committee proposed (March 2017) setting up of 25 new dispensaries to cover 4.68 lakh new IPs (residing in uncovered areas) in 2016-17. However, no new dispensary was opened in the State as of December 2020.

  GoR stated (December 2020) that matter of establishment of dispensaries in newly notified areas is under consideration. The fact remains that 4.68 lakh (2017) IPs were still deprived of medical care facilities under ESIS.

- The ESIC in its 167th meeting (December 2015) approved establishment of dispensaries with one doctor based on geographical necessity, in the newly implemented area so that primary medical care facility can be provided to the IPs. However, no such dispensary to cover whole area on geographical necessity was established.

- Appropriate cancer detection/treatment facilities and cardiology treatment facilities at different level of hospitals were to be set up by December 2015 but the same has not been established yet (December 2020).

- Every Hospital was required to have an Intensive Care Unit (ICU) and Neonatal Intensive Care Unit (NICU) attached to labour room, however, ICU and NICU were not established in two test checked ESIS Hospitals.

- Construction worker/*Aganwadi*/*Asha*/Mid-day-meal volunteers and other such volunteers and workers of unorganized sectors were to be brought under the purview of ESIS on contributory basis, after taking consent of the Ministry/Department concerned. In case of construction workers, cess/user charges were to be collected. However, no efforts were initiated to cover these categories under ESI Act, 1948. Thus, none of the categories was covered under the scheme.

- ESI Corporation decided (August 2015) to upgrade all the dispensaries into six bedded hospital with 24x7 facilities, pathological facilities and X-ray facilities in three phases. One third dispensaries were to be upgraded in first phase by March 2016.

  The Director, ESIS proposed (May 2017) to upgrade 22 dispensaries to six bedded hospital after carrying out required construction work for six bedded ward, however, none of the dispensary was upgraded into six bedded hospital as of December 2020.

- It was also decided to extend tele-medicine facilities for ESI beneficiaries in a phased manner. But no such facility was started (December 2020).

- Incorporating of mobile health facilities was also suggested as an option to cater to the need of areas having small number of IPs. But no such facility was made available under the scheme as of December 2020.

This shows that important reforms under ESIC 2.0 for expansion of ESIS in the State to cover all the IPs and for providing better services to IPs were not implemented.

GoR stated (December 2020) that efforts are being made to implement the decisions of ESIC and some of them are under process. The fact remains that important reforms suggested by ILC were not implemented even after lapse of five years.

7.2.3 Availability and management of resources

7.2.3.1 Financial Management

Under-utilisation of admissible funds

The expenditure incurred under the Scheme is borne by ESIC and State Government in the ratio of 7:1. The expenditure on Medical Care is initially borne by the State Government and a ceiling has been fixed for reimbursement of expenditure. ESIC pays 90 *per cent* of its 7/8th share of the ceiling in advance to State Government on quarterly basis. The balance is paid on the basis of audited expenditure statements issued by the Accountant General. Expenditure incurred by the State Government over and above the ceiling is borne by them.

For the purpose of sharing of expenditure, ESIC prescribes per capita ceiling of total expenditure on medical benefits from time to time. The ceiling on medical expenditure was enhanced from ₹ 1,500 to ₹ 2,000 in July 2014 and in 2017-18 to ₹ 3,000 per IP per annum with sub ceiling of ₹ 1,250 under general head and ₹ 1,750 under others' head. Amount spent in excess of the ceiling is, borne by the State Government.

Year-wise details of available resources, within admissible ceiling and sub ceilings of medical care based on number of IPs covered and actual expenditure incurred on medical care is given in the **Table 7.1** below:

Table 7.1

(₹ in crore)

Year	Number of IPs[12] (Mean Average of the Year)	Prescribed ceiling for expenditure per IP			Maximum expenditure admissible as per prescribed ceiling (₹ in crore)			Actual expenditure incurred		
		General	Other	Total	General	Other	Total	General	Other	Total
2014-15	7,13,515	1,000	1,000	2,000	71.35	71.35	142.70	58.05	17.33	75.38
2015-16	7,67,345	1,000	1,000	2,000	76.73	76.73	153.46	62.56	26.12	88.68
2016-17	10,24,125	1,075	1,075	2,150	110.09	110.09	220.18	67.51	29.75	97.26
2017-18	13,28,495	1,250	1,750	3,000	166.06	232.49	398.55	76.09	36.17	112.26
2018-19	13,28,495	1,250	1,750	3,000	166.06	232.49	398.55	104.18	39.37	143.55
Total					**590.29**	**723.15**	**1,313.44**	**368.39**	**148.74**	**517.13**

Source: As per information provided by the Director, ESIS, Rajasthan

12 Mean average of number of IPs in beginning of the year and closing of the year.

It can be seen from the table that the State Government could spend only ₹ 517.13 crore (39.37 *per cent*) on medical benefits for IPs against admissible ceiling of ₹ 1,313.44 crore during 2014-19. This was mainly due to vacant post of medical/para medical staff, non-establishment of new dispensaries and laboratories in all dispensaries as pointed out in the **paragraph no. 7.2.3.2.**

Thus, non-utilisation of the available resources to the extent of 60 *per cent* resulted in deficient healthcare infrastructure and poor service delivery of prescribed medical benefits in the State, as mentioned in the **paragraph no. 7.2.3.3** and **7.2.4,** respectively.

Audit observed that the huge unspent funds could have been utilised towards improvement in medical care facilities by meeting the shortages of medical/para medical staff, establishment of laboratories in all dispensaries, establishment of new dispensaries, etc.

GoR accepted the facts and stated (December 2020) that regular correspondence had been done with Medical & Health Department for filling up of vacant posts while matter regarding opening of new dispensaries and outsourcing of laboratory services was under consideration of the Department

7.2.3.2 Human Resources management

Hospital resources include infrastructure, human resources, equipment and consumables. Audit scrutiny of availability of resources for ESIS health institutions and their management revealed the following:

(i) Shortage of Medical and Para Medical staff

Staffing norms for Hospitals/Dispensaries based on bed strength/ number of IP family units are specified in Norms and Standards of Staff & Equipment for ESI Hospitals and Dispensaries. Scrutiny of records of Director, Medical & Health, ESIS and test checked Hospitals/Dispensaries revealed the following:

(a) Shortage of Medical Specialists in ESIS Hospitals

There are four ESIS hospitals in the State having 50 beds each. As per specified norms 13 Medical Specialists[13] were required to be placed in a 50 bedded hospital. The position of Medical Specialists required as per norms, posts sanctioned, men in position and vacant posts during 2015-2019 (as on 31st March) are given in the **Table 7.2** below:

Table 7.2

Year	Number of posts required as per norms	Sanctioned posts	Men in Position	Vacant Posts w.r.t. norms (*per cent*)	Vacant Posts w.r.t. sanctioned posts (*per cent*)
2015	52	29	26	26 (*50*)	03 (*10.35*)
2016	52	29	21	31 (*59.62*)	08 (*27.59*)
2017	52	29	21	31 (*59.62*)	08 (*27.59*)
2018	52	52	24	28 (*53.85*)	28 (*53.85*)
2019	52	52	32	20 (*38.46*)	20 (*38.46*)

Source: As per the information provided by the Director, ESIS, Rajasthan

13 Anaesthesia, Chest, Dental, Dermatology, ENT, EYE, Medicine, Obstetrics and Gynaecology, Orthopaedics, Paediatrics, Pathology, Radiology and Surgery.

It can be seen from the table above that shortage of Medical Specialists in ESIS hospitals ranged between 38.46 *per cent* (2019) and 59.62 *per cent (2016)* against the ESI norms and between 10.35 *per cent* and 53.85 *per cent* against the sanctioned posts. Details are given in the **Appendix 7.1**.

Audit scrutiny of records of two test checked hospitals revealed the following:

In ESIS Hospital, Bhilwara

- No Medical Specialist was posted in the departments of Chest and Pathology for 5 years, in Dental and Medicine for 4 years and in Dermatology, Paediatrics and ENT for 3 years during the period 2015-19. Thus, the hospital had no option but to refer attached IPs and their family members to nearest tie-up/Government hospitals for specialised health services. The hospital also did not maintain the data regarding such referral patients
- Two Junior Specialists (JS) in Surgery were posted (one against the regular post of JS Surgery and other against the post of JS Eye) during 2015-19. A senior Medical Officer (MO) was posted against the sanctioned post of JS Anaesthesia during 2015-17 and a regular JS Anaesthesia was posted only in 2019. Essential equipment were also not available in the hospital for administering Anaesthesia. This badly affected the facilities for surgery in the hospital as no major surgery was performed during 2014-19. In such circumstances, posting of two JS surgery and one JS Anaesthesia could not be justified.
- Further, the post of JS Medicine also remained vacant during 2016-19.

In ESIS Hospital, Jodhpur

- Though services of a Gynaecologist were available in the hospital during 2015-19 but JS Paediatrician was not posted during 2015-18; whereas a JS Paediatrics was posted from July 2008 to February 2019 in Jodhpur-3 dispensary against the post of Sr. MO (In-charge). In absence of Paediatrician, out of 39 pregnant women admitted for delivery in the hospital, five were referred to other tie-up hospitals in emergency.

To cope with the shortage of Medical Specialists, ESIC suggested (August 2014) certain alternative measures including recruitment on contractual/part time basis but no such measures were initiated by the State Government (December 2020). In absence of the Medical Specialist, the IPs and their families were deprived of specialised medical facilities. However, the details of cases referred for the treatment in the absence of specialist were not maintained and available with the hospital.

(b) Shortage of Senior Medical Officer/Medical Officer

As per norms, 26 Senior Medical Officers (SMOs)/Medical Officers (MOs) were required to be posted in a hospital (50 bedded) and two to five SMOs/MOs in a dispensary depending on number[14] of IPs attached with the dispensary.

14 3,000-5,000 IP Units: two SMO/MO; 5,000-10,000 IP Units: three SMO/MO; 10,000 and above IP Units: five SMO/MO.

The requirement of SMOs/MOs as per norms, posts sanctioned by State government, men in position and vacant posts during 2015-19 (as on 31st March) are given in the **Table 7.3** below:

Table 7.3

Year	Requirement of SMO/MOs as per norms	Sanctioned posts of SMO/MOs	Men in Position	Shortage w.r.t. norms (*per cent*)	Vacant Posts w.r.t. sanctioned posts (*per cent*)
2015	397	187	138	259 (*65.24*)	49 (*26.20*)
2016	397	187	144	253 (*63.73*)	43 (*22.99*)
2017	397	187	149	248 (*62.47*)	38 (*20.32*)
2018	397	227	152	245 (*61.71*)	75 (*33.04*)
2019	471	297	223	248 (*52.65*)	74 (*24.92*)

Source: As per the information provided by the Director, ESIS, Rajasthan

It can be seen from the above table that shortage of SMOs/MOs ranged between 52.65 *per cent* (2019) and 65.24 *per cent* (2015) against the requirement as per norms and between 20.32 *per cent* and 33.04 *per cent* against sanctioned posts.

It was observed that against a norm of 26 SMO/MO, no SMO/MO was posted in a 50 bedded ESIS hospital (Pali) during 2015-19 despite having Indoor Patient Department (IPD).

Audit scrutiny of records of two hospitals and 21 dispensaries further, revealed the following:

- ***Irrational deployment of MOs to number of IPs***

In four dispensaries (Jaipur 4, 8, 9 and 11) having IPs ranging from 36,000 to 45,229 against requirement of five MOs in each dispensary, six to ten MOs were posted; on the other hand in Bhiwadi dispensary having 94,334 IPs, only one to three MOs were deployed during 2015-19.

Similarly, in four dispensaries i.e. Bhilwara-1 (14,700 IPs), Neemrana (14,000 IPs), Pali (10,600 IPs) and Gulabpura (9,021 IPs) only one MO was posted in each dispensary against the norm of 3-5 MOs. However, two MOs were posted in Beawar for only 5,431 IPs during 2015-18.

Further, eight dispensaries (attached with 31,619 IPs) were operated without posting of a regular MO for a period of one to four years despite having adequate IPs to qualify for two doctors. Thus, 31,619 IPs and their families were deprived of the prescribed medical benefits, for which they have paid their contributions.

Director, Medical and Health, ESIS requested (May 2015) Minister, Medical and Health, GoR for providing MOs and reiterated from time to time. However, the position remained unchanged (December 2020) despite the fact that the State Government had to bear only 1/8th share of the pay and allowances of the MOs.

(c) Shortage of Paramedical staff

As per prescribed norms, 16 categories[15] of Para Medical staff are required to be placed in a 50 bedded hospital, while Nursing staff, Lab Technician and Pharmacists are required for dispensaries. Scrutiny revealed the following:

- ***Shortage of Nursing staff :***

As per norms, 25 numbers of nursing staff in a hospital and two to four in a dispensary depending on number of IPs attached are required. The details of nursing staff required as per norms, based on IPs as of March 2015 sanctioned and actually posted is given in the **Table 7.4** below:

Table 7.4

Year	Number of nursing staff required as per norms	Number of posts sanctioned	Number of staff actually posted	Vacant posts w.r.t. to norms (*per cent*)
2014-15	736	373	316	420 (*57.07*)
2015-16	736	375	334	402 (*54.62*)
2016-17	736	374	346	390 (*52.99*)
2017-18	736	478	357	379 (*51.50*)
2018-19	736	482	391	345 (*46.88*)

Source: As per information provided by the Director, ESIS, Rajasthan

Against the requirement of 736 nursing staff as per the norms, only 373 to 482 nursing staff were sanctioned and 316 to 391 were actually posted in 78 ESIS health institutions, during 2015-19. Thus, the shortage of nursing staff ranged between 46.88 *per cent* (2018-19) and 57.07 *per cent* (2014-15) against requirement as per the norms.

Test check of records, further revealed the following:

- As per the prescribed norms, for smooth running of a laboratory one laboratory technician and three laboratory assistants were required to be deployed. However, only one laboratory technician was posted in each of the four ESIS hospitals. Not even, a single post of Laboratory Assistant was sanctioned for any of the ESIS hospitals.

- In Makrana Dispensary having 3,050 IPs, during 2015-17, only one MO was posted without any Paramedical staff. The MO himself had to provide support services like distribution of medicine, administering injections and dressing etc., in absence of Paramedical staff.

- Though Electrocardiogram (ECG) machines were provided in two ESIS hospitals *viz.* Jodhpur (3) and Bhilwara (1) but no post of ECG Technician

15 Nursing staff, Laboratory Technician, Laboratory Assistant, Radiographer, Assistant Radiographer, Pharmacist, Dresser, Dental Technician, Operation Theatre Technician/Plaster Technician, Operation Theatre Assistant /Plaster Assistant, Physiotherapist, ECG Technician, Central Sterile Supply Department Technician, Central Sterile Supply Department Assistant, Ayurveda Compounder, Homeopathic Compounder

was sanctioned for both the hospitals. In absence of ECG Technician, ECG was being done by other Paramedical staff.

- To treat patients with sprains, back pain, arthritis, incontinence, bone injury and for rehabilitation, one Physiotherapist was required to be posted in each Hospital. But the post of Physiotherapist was not sanctioned for any of the hospitals except Kota. Thus, services of Physiotherapist were not available in three ESIS hospitals.

The Junior Specialist (JS) Orthopaedics, Jodhpur replied (December 2019) that patients were being referred to Government Medical College/Hospital for Physiotherapy. Thus, ESIS hospital instead of establishing the facility in house despite availability of adequate funds, shifted the patient load to the Government Medical College/Hospital,

- Two Plaster Assistants and two Plaster Technicians were required in each Hospital to assist the JS Orthopaedics. But the post of Plaster Technician and Plaster Assistant was not sanctioned for any of the hospitals.

- The ESIC in its 137th meeting approved (December 2006) an incentive of ₹ 20 per IP per annum where staff is provided as per ESIC norms and standards in respect of dispensaries and hospitals. Scrutiny of records revealed that none of the hospitals and dispensaries had adequate manpower as per ESIC norms despite an opportunity to earn incentive of ₹ 10.32 crore[16].

The above facts indicate the alarming situation of service delivery to IPs and their family members in absence of essential staff despite availability of adequate funds and opportunity of incentives. Thus, IPs were deprived of the required facilities for which they have paid contribution.

While accepting the facts GoR stated (December 2020) that posts of Medical and Paramedical staff under ESIS is filled by Medical and Health Department. Regular correspondence had been done with Medical and Health Department to fill up the vacancies. Further, action is being initiated for creation of posts of Laboratory Assistant, Assistant Radiographer, Plaster technician, ECG Technician and Physiotherapist.

(ii) Appointment of Medical Officer (Dental) without ensuring availability of essential equipment

State Government accorded (August 2017) sanction for creation of 74 posts of MO (Dental) for the 74 ESIS dispensaries to provide dental health care to IPs as well as to overcome the shortage of MOs. It was proposed that whenever MO (Dental) would be made available, the required basic minimum training enabling them to work as MO would be provided to them. 46 MOs (Dental) were actually deployed during February 2018 to March 2019. However, they had not undergone such basic training before their deployment to the dispensaries.

16 Total IPs (2014-19): 51,61,975 (A); Total Incentive: A* ₹ 20: ₹ 10.32 crore

Scrutiny of records revealed that the budget of ₹ 3.04 crore required to procure the equipment considered essential for dental care/treatment was accorded by the State Finance department belatedly only in May 2019. Director, ESIS sent the list of required dental equipment to the Rajasthan Medical Services Corporation Limited (RMSCL) for procurement and RMSCL made these equipment available in December 2020.

This shows that MOs (Dental) were posted without ascertaining the availability of essential dental equipment. Thus, the absence of dental equipment restricted the MO (Dental) to only prescribing medicines for general dental ailments and dental procedures could not be performed.

Further, General Outdoor Patient Department (OPD) was also attended by MO (Dental) in five dispensaries (Jaipur-3, Bikaner-2, Bharatpur-1, Bharatpur-2 and Beawar), despite the fact that there are no norms prescribed by MCI or by any other regulations, which enabled a MO (Dental) to diagnose and prescribe medicine for general health problems. Even, in one dispensary (Bharatpur-1), MO (Dental) was the only doctor who had to work as MO In-charge since January 2019.

GoR stated (December 2020) that the essential equipment required for MO (Dental) have now been provided at all 45 dispensaries. The reply is not convincing as the equipment were provided after lapse of more than two years from posting of MO (Dental). Further, MO (Dental) attended general OPD which was against the prescribed norms of MCI.

Thus, in absence of equipment, the services of dental procedure could not be offered/delivered to the IPs and their dependents for a period of more than two years. Moreover, the diagnosis and treatment provided by MO (Dental) for general ailments is against the medical norms. This also puts the patients at risk as he is not qualified/trained for providing such treatment.

(iii) Non-establishment of AYUSH units in ESI hospitals

The ESI Corporation in its 162nd meeting held on 31 July 2014 decided to establish an Ayurveda and a Homeopathy unit in each ESIS hospital for promotion of AYUSH services.

Scrutiny of records of Director, ESIS revealed that against the requirement of eight MOs under AYUSH (one in Ayurveda and one in Homeopathy) in four ESIS hospitals, two posts of MOs were sanctioned only for one ESIS hospital, Jodhpur and against these posts MOs were posted for a short period of 19 months in two spells[17]. Thus, AYUSH facilities could not be developed/ provided in three ESIS hospitals of the State despite the fact that full expenditure was to be borne by ESIC upto five years of its establishment.

GoR stated (December 2020) that proposals are being sent for creation of the required posts to establish AYUSH units in remaining three hospitals. The reply is, however, silent about AYUSH unit at ESI hospital, Jodhpur which remained non-functional as staff was posted only for a short duration.

17 November 2014 to July 2015 and December 2016 to September 2017

(iv) Shortage of Pharmacists and irregular dispensing of medicines by Nursing staff to IPs.

The Pharmacy Act was enacted in March 1948 to regulate profession and practice of pharmacy. Section 42 of the Act stipulates that only a registered pharmacist can dispense medicines to patients and whoever contravenes the provision shall be punishable with imprisonment or with fine or with both.

As per norms of ESIC, in every dispensary having 3,000, 5,000 and 10,000 IPs at least two, three and five pharmacists respectively and in every 50 bedded hospital four pharmacists are required to be posted for management and dispensing of medicines.

Scrutiny of records of Director, ESIS revealed that no pharmacist was posted in hospital/dispensaries of ESIS up to 2016-17. Further, against required 309 pharmacists, only 78 posts of pharmacists were sanctioned in April 2017. Only two pharmacists were posted in 2017-18 and 36 pharmacists were posted in 2018-19.

This indicates that in contravention of the provisions of the Act, medicines were being dispensed by the staff who did not possess required professional qualification for the purpose. This also deprived the IPs of counselling regarding right doses, manner of administering and potential side effects of prescribed medicines.

GoR accepted the facts (December 2020) and stated that a circular has been issued (February 2019) for dispensing of medicines under the supervision of the MO, where post of pharmacist is vacant.

7.2.3.3 Infrastructure and equipment

(i) Lack of adequate space and dilapidated conditions of buildings of ESIS health institutions

Out of 78 ESIS health institutions (four hospitals and 74 dispensaries) in the State, 30 health institutions were running in ESIC's own buildings while 48 health institutions were working from the rented buildings hired by ESIC (24 buildings) and State Government (24 buildings).

Audit scrutiny of records of Director, Medical & Health, ESIS, two hospitals and 21 dispensaries revealed the following :-

- As per indicative area norms at least 150, 200, 300 and 400 square meter area was required for a two, three, four and five Doctors' dispensary respectively. It was observed that out of 74 dispensaries, 22 dispensaries had inadequate space.

  In Ramganj dispensary, Jaipur due to insufficient space the MOs had to share doctor's table as well as duty room. The drugs and medicine were also stored in a room with a tin shed which afforded no protection against the elements like pests, rainwater and sunlight. Though the MO in-charge repeatedly requested (August 2014, June 2016 and February 2017)

Director, Medical and Health, ESIS, the position has not improved so far (February 2020).



The MOs are sharing doctor's table as well as duty room	The drugs & medicine stored in a room having tin shade roof

- Out of 30 dispensaries functioning in ESIC's own buildings, four buildings[18] were in dilapidated condition and seven buildings[19] required special repair work.

  Further, the building of ESIS hospital, Jodhpur was in very dilapidated condition and the Hospital Development Committee (HDC) also expressed (February 2017) their concern. On the recommendation of HDC, the Medical Superintendent of the hospital apprised (October 2017) the State Medical Commissioner, ESIC about the dilapidated condition of building and requested for immediate repair and maintenance of the hospital building. The Executive Engineer, CPWD, Jodhpur also pointed out (May 2018) the dangerous situation and recommended to restrict the entry and movement of persons/patients in certain areas to avoid any accidents there. Despite this, no concrete action was initiated and a 50 bedded hospital and one dispensary attached with it were continuously functioning.



Building of ESIS hospital, Jodhpur in dilapidated condition

18 Bharatpur-1, Bhawani Mandi, Bhilwara-1 and Kota-4.

19 ESIS hospital Bhilwara, Jodhpur and Pali, and dispensary Ajmer-1, Banswara, Beawar and Jodhpur-1.

- Out of 21 test checked dispensaries, eight dispensaries[20] lacked facilities like ramp and railing for disabled persons and notice board, queue management and complaint box facility were also not available in four[21], five[22] and six[23] dispensaries respectively.



The lack of facilities like ramp and railing for disabled persons at Ramganj Dispensary

- The open space of dispensary Jodhpur-1 was littered with garbage, bushes, straw and dried wood. Sewerage pits were lying open creating unhygienic environment. The boundary wall of dispensary was at low height and cowcatcher was not installed at the main gate allowing easy access to stray animals.



The open space of dispensary Jodhpur-1 filled with garbage, bushes, straw and dried wood. (Dated: 11 December 2019)

While accepting the facts GoR stated (December 2020) that letters have been issued time to time to ESIC to provide dispensary buildings having adequate space and to repair the dilapidated hospital/dispensary buildings on priority. Further, instructions have also been issued to dispensaries to rectify the deficiencies pointed out by Audit.

20 Beawar, Bharatpur-1, Bhilwara-2, Ganganagar-2, Jaipur-3, Jodhpur 1& 3, Udaipur-3.
21 Bharatpur-2, Dausa, Jaipur-3, Kotputli.
22 Bikaner-1and 2, Jaipur-3, Jodhpur-3, Kankroli.
23 Bharatpur-1, Dausa, Ganganagar-2, Kankroli, Kotputli, Udaipur-3.

(ii) Lack of Laboratory facilities in Dispensaries

Under initiatives to improve the medical services in ESIS hospitals and dispensaries, ESIC issued directions (November 2015) that ESI State dispensaries must be equipped with a laboratory to provide basic investigation. The arrangements were to be made by establishing own laboratory or through private service provider on Public Private Partnership mode.

Test Check of the records of the 21 dispensaries however, revealed that seven[24] dispensaries were neither equipped with laboratory nor had an arrangement with other laboratories to conduct diagnostic tests as of February 2020. In absence of laboratories in these dispensaries the IPs and their family member have to visit either nearby ESIS hospital/Government hospital or any tie up hospital after due referral for various basic tests/investigations.

GoR stated (December 2020) that laboratory and X-Ray facilities in 30 and 10 dispensaries respectively have since been approved under Project Implementation Programme (PIP) 2020-21 by ESIC. It was also stated that sanction of budget and PIP is under consideration with State Government.

(iii) Non-availability of Ultrasound machine in ESI Hospitals

Available ultrasound machines in ESIS hospitals Jodhpur (received in February 1999) and Bhilwara (received in April 2002) were lying non-functional since September 2014 and January 2013 respectively. The district coordinator sealed these machines in February 2016 and July 2015 respectively under Pre-conception and Prenatal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994 as these were non-operational. Thereafter, ultrasound machines were not made available to these hospitals. The Department made a budget provision of ₹ 80.00 lakh, only in 2020-21 for purchase of four new ultrasound machines. However, Finance Department, did not clear (August 2020) the purchase proposal moved by the Department and stated no specific reason for the same.

As a result the IPs were deprived of ultrasound facilities despite the fact that State Government had huge unspent funds within the prescribed ceiling of expenditure under the Scheme to meet the cost of these machines as mentioned in **paragraph no. 7.2.3.1**. This indicates that developing health care facilities in ESIS hospitals was not a priority of the State Government.

7.2.4 Healthcare services provided under ESIS

7.2.4.1 Decreasing trend of OPD/IPD Patients

The primary purpose of ESIS is to provide medical and health care facilities to factory workers and labourers. Due to shortage of manpower {as discussed in para 7.2.3.2 (i) and 7.2.3.2 (iv)} and other associated facilities number of OPD and IPD patients decreased during 2014-15 to 2018-19 as shown in **Table 7.5** below:

24 Bikaner-2, Bhawani Mandi, Dausa, Kankroli, Kotputli, Jodhpur-1 and Jodhpur-4

Table 7.5

Year	No of total beneficiaries[25] (in Lakh)	OPD Patients (in Lakh)	Percentage of OPD patients with respect to total beneficiaries	IPD Patients
2014-15	26.46	22.15	83.71	9,205
2015-16	28.91	22.56	78.04	6,842
2016-17	30.65	25.36	82.74	7,574
2017-18	48.81	27.74	56.83	4,841
2018-19	54.28	27.70	51.03	4,209

Source: As per information provided by the Director, ESIS, Rajasthan

It can be seen from the above table that percentage of OPD with respect to number of beneficiaries decreased from 83.71 *per cent* (2014-15) to 51.03 *per cent (2018-19)* and the number of IPD patients also gradually reduced during 2014-19.

Further, the ESIC in its 137th meeting approved (December 2006) an incentive of ₹ 15 per IP per annum to the States having average bed occupancy of 70 *per cent* and above in ESI hospitals. Scrutiny of records revealed that the bed occupancy ranged between one and 22.74 *per cent* in three ESIS hospitals (Bhilwara, Pali and Jodhpur) and between 24.3 *per cent* and 66.39 *per cent* in one hospital (Kota) during 2014-19.

Thus, the bed occupancy in any of the State run ESIS hospital, could not reach the benchmark of 70 *per cent* and above despite an opportunity to earn incentive of ₹ 7.74 crore[26]

In ESIS hospitals Bhilwara and Jodhpur

Scrutiny of IPD register of two test checked hospitals for the period 2014-19 revealed that 678 (11.25 *per cent*) patients left the ward without medical advice and 326 patients (5.41 *per cent)* absconded from the ward without knowledge of medical/para medical staff as depicted in the **Table 7.6** below:

Table 7.6

Name of Hospital	Total patients admitted	Total number of patients discharged	Number of LAMA[27]	Number of patients absconded	Number of patients referred
ESI Hospital, Jodhpur	2,244	1,896	28	212	105
ESI Hospital, Bhilwara	3,780	2,851	650	114	165
Total	**6,024**	**4,747**	**678**	**326**	**270**

Source: As per information provided by the Director, ESIS, Rajasthan

25 Number of beneficiaries included number of total IPs and their dependent family members.

26 Total IPs (2014-19): 51,61,975 (A); Total Incentive: A* ₹ 15: ₹ 7.74 crore.

27 Lama: Leave Against Medical Advice.

GoR stated (December 2020) that IPs are getting referred to tie up hospitals and State Government hospitals having free treatment facilities. Further, some IPs are taking benefits under Ayushman Bharat Yojana. The reply is not acceptable as decreasing trend of OPD/IPD patients was mainly due to shortage of manpower and lack of essential medical facilities in ESIS hospitals/dispensaries. Hence, the IPs were deprived of the intended benefits for which they have paid their contribution.

7.2.4.2 Non-performing of major surgeries in hospitals

The year wise position of surgeries performed at four ESIS hospitals in the State is given in the **Table 7.7** below:

Table 7.7

Year	Kota		Jodhpur		Bhilwara		Pali	
	Minor	**Major**	**Minor**	**Major**	**Minor**	**Major**	**Minor**	**Major**
2015-16	852	298	38	25	95	0	539	0
2016-17	829	306	43	29	105	0	518	0
2017-18	974	447	41	14	108	0	336	0
2018-19	820	322	138	13	165	0	422	0
Total	**3,475**	**1,373**	**260**	**81**	**473**	**0**	**1,815**	**0**

Source: As per information provided by the Director, ESIS, Rajasthan

It can be seen from the table above that major surgeries were performed only in two ESIS hospitals (Kota and Jodhpur) and other two hospitals (Bhilwara and Pali) performed only minor surgeries, during 2015-19.

Test check of records of two hospitals (Bhilwara and Jodhpur) further revealed the following:

- In ESIS hospital, Jodhpur no major surgery was performed during 2015-19 in Orthopaedics department as out of 63 essential equipment, only five equipment were available with the department.

- In ESIS hospital, Bhilwara, no major/minor surgeries were performed in Gynaecology department despite availability of Gynaecologist and JS Anaesthesia. It was also observed that out of 2,325 antenatal care cases registered only two deliveries were performed during the period. This shows very poor performance of Gynaecology department of the hospital.

GoR accepted the facts and stated (December 2020) that pregnant women were referred to Government hospital for delivery. It was also stated that the efforts are being made for procurement of equipment in Orthopaedics department Jodhpur.

7.2.4.3 Immunization programme not fully implemented

Ministry of Health & Family Welfare, GoI provides several vaccines to infants, children and pregnant women through Universal Immunization Programme. As per National Immunization Schedule (NIS) infants, children and pregnant women are needed to be immunized with 11 types of vaccines.

Scrutiny of records revealed that out of 78, only 32 (2018-19) to 46 (2015-16) health institutions carried out immunization activities and 46 to 32 health institutions did not administer any type of vaccination during 2014-19.

Further, against 11 vaccines prescribed as per NIS, only four vaccines were provided by the ESIS hospitals/dispensaries. Even, these four vaccines were not administered by all the ESIS health institutions. Only five to eight health institution administered Bacillus Calmette Guerin (BCG), 14 to 35 Diphtheria Pertussis Tetanus (DPT), 15 to 35 Polio and 31 to 43 Tetanus, during 2014-19.

This shows that the department was not following the vaccination schedule as prescribed by NIS.

GoR accepted the facts and stated (December 2020) that instructions had been issued to all health institutions for carrying out immunization session on last Thursday of every month.

7.2.4.4 Family Welfare Programme not implemented

The ESIS through a network 78 health institutions, provides various health care services including family welfare programme. Family welfare programme *inter alia* includes providing services namely distribution of contraceptive, implantation of Intra Uterine Contraceptive Device (IUCD) and permanent methods like male sterilization and female sterilization to nearly 13.99 lakh IPs' families in the state. It was, however, observed that only 34 to 43 health institutions participated in the family welfare programme and could cover only 4.06 lakh out of 7.45 lakh (2015-16) (54.50 *per cent*) to 3.96 lakh out of 12.58 lakh (2017-18) (31.48 *per cent*) IPs' families only, during 2015-16 to 2017-18. Further, sterilization operations were performed by only 16 (20.51 *per cent*) to 20 (25.64 *per cent*) health institutions. Even, the distribution of contraceptives, the most popular spacing methods, was undertaken by only 21 (26.93 *per cent*) to 33 (42.31 *per cent*) health institutions. Thus, contribution to family welfare programme by ESIS health institutions was not very significant. However, data for the years 2014-15 and 2018-19 was not available with the department.

Given the facts that Rajasthan had been categorised (as per the annual report 2017-18 of Ministry of Health and family Welfare, GoI) as one of the high focus State by GoI, the ESIS health institution should have played a pivotal role in family welfare programme.

GoR accepted the facts and stated (December 2020) that instructions have been issued to all health institutions to spread awareness about family welfare programme among the IPs.

7.2.4.5 Preventive Health Check-up of IPs not conducted

Keeping in view that a large section of IPs are working in harsh and hazardous industrial environments and are more likely to develop serious illness, the ESIC, New Delhi instructed (May 2016 and March 2017) to mandatorily carry

out annual preventive health check-up[28] for IPs of age 40 years and above. Health profile /record of each such IPs was to be maintained and wide publicity of this initiative was to be ensured to spread awareness amongst all beneficiaries and stake holders.

It was observed that in out of 21 test checked dispensaries, only 7 dispensaries provided annual preventive health check-up while no annual preventive health check-up was conducted in 14 dispensaries.

GoR accepted the facts and stated (December 2020) that guidelines have been issued (September 2020) to conduct general health check-up.

7.2.4.6 Irregularities in management of Bio Medical Waste.

Bio-Medical Waste (Management & Handling) Rules, 2016 (BMW) was enacted to regulate, manage and handle BMW generated during the diagnosis, treatment or immunization of human being in any Health Institution. Under the BMW rules every health institution generating BMW was required to take all steps to ensure that such waste is handled without any adverse effect to human health and the environment. Test Check of 21 dispensaries and two hospitals revealed that:

- Data of BMW handled on day to day basis was not maintained in 16 test checked dispensaries.

- Rule 8 of BMW Management Rules, 2016 provides that no untreated BMW shall be mixed with other wastes and BMW shall be segregated into containers or bags at the point of generation in accordance with Schedule-I prior to its storage, transportation, treatment and disposal. Further, Rule 4 states that the segregated BMW should be directly transported to the Common Bio-medical Waste Treatment Facility (CBWTF) for the appropriate treatment and disposal.

  It was, however, observed that at ESIS hospital (Jodhpur), BMW was kept in open space of the hospital building with the attendant contamination hazard. It was also observed that six dispensaries[29] were not connected with CBWTF while timely disposal or transportation of BMW was not done in seven dispensaries[30].

- As per Schedule-I of BMW Rules, 2016, Human Anatomical Waste, Animal Anatomical Waste, Soiled Waste and Expired or Discarded Medicines were to be incinerated before their disposal.

  In two of the test checked ESIS hospitals (Bhilwara and Jodhpur) though the incinerators were established but were non-operational. Thus, the

28 Hemoglobin, Total Leucocyte Count, Differential Leucocyte Count, Erythrocyte Sedimentation Rate, Random Blood Sugar, Kidney Function Test, Liver Function Test, Urine complete, X-Ray chest and ECG was to be conducted.
29 Bharatpur-1 and 2, Bhilwara-2, Dausa, Jodhpur-1, Kota-4.
30 Ajmer-1, Beawar, Bhilwara-2, Dausa, Kota-1 and 4, Kotputli.

above BMW generated in the hospitals was disposed off without incineration.

- As per rules, needles, syringes with fixed needles, needles from needle tip cutter or burner, scalpels, blades or any other contaminated sharp object that may cause puncture shall be stored in white (translucent) bag and autoclaved before its disposal. However, out of 21 test checked dispensaries, 10[31] dispensaries were not equipped with the autoclave.

- A training was to be provided to staff involved in handling of BMW at the time of induction and thereafter at least once every year. No such training was provided to staff to handle BMW by 15 dispensaries[32].

- Immunization of staff involved in handling of BMW was to be done every year for protection against diseases including Hepatitis B and Tetanus that are likely to be transmitted by handling of BMW. No such immunization was carried out in 16 dispensaries[33].

- As per rule 7(8) of BMW Management Rules, 2016 non-chlorinated plastic bags were to be phased out within two years. However, in seven dispensaries[34] non-chlorinated plastic bags were still being utilised to store the BMW.

GoR stated (December 2020) that necessary instructions have been issued to hospitals/dispensaries to follow the procedures prescribed in BMW Rules, 2016 for disposal and management of BMW.

7.2.4.7 Non implementation of Dhanwantari module under the IT roll out project "PANCHDEEP"

To improve Hospital/Dispensary management system, to provide better delivery of services to IPs and for better interfacing facilities to the beneficiaries ESIC initiated an IT roll out project "*Panchdeep*" in the year 2009. The project has five[35] components, of which *Dhanwantari* (Health Information System) was to be implemented in Hospital and Dispensaries. There were seven Modules namely Registration, Clinical Records, Laboratory, Stores, MIS Reports, Master Management and Admin & Security under *Dhanwantari* system. It enables the IPs to use the IP Portal, to view the personal and family details filled by the employer, details of contribution, eligibility for different benefits etc. The medical records of the IPs were to be created online for viewing in any Hospital/Dispensary by the treating doctor. Test check of records of the 21 dispensaries and two hospitals revealed the following:-

31 Beawar, Bhawani Mandi, Bharatpur-2, Bhilwara-2, Bikaner-1 and 2, Ganganagar-2, Jodhpur-3 and 4, Kotputli.
32 Ajmer-1, Beawar, Bhawani Mandi, Bhilwara-1 and 2, Dausa, Jaipur-3, Jodhpur-1, 3 and 4, Kankroli, Kotputli, Kota-1 and 4, Udaipur-3.
33 Ajmer-1, Beawar, Bharatpur-1, Bhawani Mandi, Bhilwara-2, Dausa, Jaipur-3, Jodhpur-1, 3 and 4, Kankroli, Kotputli, Kota-1and 4, Udaipur-1 and 3.
34 Bharatpur-1 and 2, Bikaner-1 and 2, Dholpur, Ganganagar-2, Udaipur-1.
35 1. *Pehchan*, 2. *Pashan*, 3. *Milap*, 4. *Pragati*, 5. *Dhanwantari*.

- In three dispensaries[36], none of the seven modules of *Dhanwantari* system was implemented. In 13 dispensaries[37] and one hospital (Jodhpur), only registration module was implemented. While in one dispensary (Kotputli) and one hospital (Bhilwara), two modules *viz.* registration and doctors'/clinical record were implemented and in four dispensaries[38], three modules *viz*. registration, doctors'/clinical record and store were implemented.

- One IT Manager and one IT Assistant at every hospital and one IT Assistant at every dispensary were required to be deployed in a phased manner to ensure better delivery of services to IPs. In 14 dispensaries no IT Assistant was deployed to handle the IT hardware.

- According to 162nd meeting of ESIC (July 2014) each dispensary having OPD of at least 30 patients per day was eligible for incentive of ₹ 10,000 on implementation of *Dhanwantari* Module from 2014-15. Dispensaries were allowed this incentive in the year 2015-16 and 2016-17 on the condition of attendance of 45 and 60 patients per day respectively. It was observed that none of the dispensaries availed the incentive due to non-implementation of *Dhanwantari* module.

GoR stated (December 2020) that due to lack of required hardware and problems with network services in far distant places only three modules of *Dhanwantari* system were implemented. Efforts are being made to implement all seven modules of *Dhanwanatri*.

7.2.5 Monitoring and Supervision

7.2.5.1 Functioning of Regional Board and Local Committees

Section 25 of the ESI Act stipulates that the ESIC may appoint Regional Boards (RB) and Local Committees (LC) in such areas & manner and delegate to them such powers and functions, as may be provided by the regulations. ESIC, constituted (September 2012) a RB for the State of Rajasthan comprising 13 members under the Chairmanship of Minister of State (Labour), GoR and Minister of State (Health), GoR as Vice Chairman, while the Director (ESIS) was to act as an Ex-officio member.

(i) Regional Board: As per Section 10 (9) of ESI (General) Regulations, 1950 four meetings in a year were required to be held by the RB. Scrutiny of records of Director, ESIS however revealed that against prescribed 20 meetings only six meetings were held by the RB during 2014-2019. None of the meetings was attended by the Vice Chairman (Minister, Medical & Health, GoR). As a result crucial issues like shortage of medical and para medical staff could not be addressed properly.

36 Bhawani Mandi, Dausa and Kota-1.
37 Ajmer-1, Beawar, Bharatpur-1 and 2, Bhilwara-2, Jaipur-3, Jodpur-1, 3 and 4, Kankroli, Kota-1, Udaipur-1 and 3.
38 Bikaner-1 and 2, Dholpur and Ganganagar-2.

Further, section 10 (14) of ESI (General) Regulations, 1950 prescribes that RB shall make recommendations on extension of schemes to other categories or to new areas, improvement in benefits and adoption of special measures to meet peculiar conditions, measures and arrangements for the rehabilitation of permanently disabled IPs, etc. These recommendations were required to be put up before ESIC/State Government for approval.

Scrutiny of minutes of meetings revealed that important issues like repair and maintenance of buildings, filling up of vacant posts, establishment of Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH) units, non-availability of medicines and implementation of IT roll out etc., were discussed by RB in its meetings during 2014-19. However, the recommendations/decisions taken by the RB could not be implemented in absence of approval of ESIC/State Government and no reason was found on record for the same. Thus, the RB acted merely as a platform for discussion during the period 2014-2019.

(ii) Local Committees: As per section 10 A of ESI (General) Regulations, 1950, LC were to be constituted at local office level to discuss and resolve the local issues within the jurisdiction area of LC. Though LCs[39] were constituted as prescribed. However, against prescribed 426 meetings, only 65 meetings were actually held during 2014 to 2019. Further, the LC was to monitor functions of IMPs by carrying out surprise inspection but it was observed that no inspection of IMPs was carried out by LCs.

7.2.5.2 Functioning of Hospital Development Committees

In order to improve overall functioning of ESI hospitals, the ESIC in its 143rd meeting approved (July 2008) constitution of Hospital Development Committees[40] (HDC) for all State run ESI hospitals. Accordingly, Deputy Medical Commissioner, ESIC, New Delhi issued (July 2008) instructions for setting up of HDCs in the hospitals of State. The performance of hospital/attached dispensaries was to be reviewed by the HDC by holding its meeting at least once in every two months.

In compliance, HDCs were constituted (July 2008) hospital wise and 57 dispensaries[41] were attached with four ESIS hospital's HDCs and 17 dispensaries were attached with ESIC model hospital Jaipur.

Scrutiny of records revealed that as against prescribed 30 meetings required to be held by each HDC, only 16 (Bhilwara), 18 (Jodhpur), eight (Kota) and 19 (Pali) meetings were held by HDCs during 2014-19. Further, out of 21 test checked dispensaries, 13 dispensaries never participated in the meetings of HDC. The above facts shows that HDCs were not functioning as envisaged.

39 Number of LC during 2014-15: 30, 2015-16: 30, 2016-17: 30, 2017-18: 26 and 2018-19: 26.

40 HDC comprising of Medical Superintendent of hospital as Chairman, Deputy Medical Superintendent as Convener and representatives of employers, employees, staff, State Labour Department and local member from ESIC/RB.

41 21 dispensaries with ESI hospital Bhilwara, 14 dispensaries with ESI hospital Jodhpur, 18 dispensaries with ESI hospital Kota and four dispensaries with ESI hospital Pali.

GoR accepted the facts and stated (December 2020) that Chairman, HDC of all four hospitals had been instructed (September 2020) to organise the meetings of HDC as per norms and to ensure the attendance of all Medical Officer (In charge) in the meetings of HDC.

7.2.5.3 Non-formation of ESI Society

With a view to improving the services being rendered in the hospitals and dispensaries under ESI Scheme and also to bring about uniformity in the standard of services across different States, the ESIC in its 167th meeting decided to advise the State government to form Subsidiary Corporation/ Society at the State level under section 58 (5) [42] of the Act. Accordingly, the Director General, ESIC advised (January 2016) State Government to form a Society at the State level before 31st March 2016 and stated that to incentivise formation of such organization ESIC will bear full expenditure of establishing and running ESIS facilities, up to the ceiling for three years.

Scrutiny of records revealed that the State Government on the ground that a regional board has already been constituted in the State which may be granted more autonomy, expressed (June 2018) its unwillingness to set up the Society. ESIC, further, clarified (July 2018) that the RB was an advisory body while the proposed new society would be the empowered executive body and functions of both the bodies are legally different.

Audit observed that, the State Government did not constitute the Society as of December 2020. However, such societies had been constituted in 14 states. Further, an amount of ₹ 353.27 crore was incurred on implementation of ESI Scheme during 2016-17 to 2018-19. Of which, ₹ 44.16 crore (*i.e.*1/8th share) were borne by the State Government. Had the State Government formed the Society, this amount could have been saved.

Though, the State Government did not constitute the society as a RB was already in function, on the other hand it could not initiate any action on various recommendations of the RB. As a result, the progressive step towards management of the scheme effectively and efficiently could not be taken in the State.

Government of Rajasthan (GoR) accepted the facts and stated (December 2020) that policy decision regarding formation of ESI society is under consideration and is pending for want of approval by competent authority.

7.2.6 Conclusion

The Employees' State Insurance Scheme (ESIS) was started for protecting employees' against the impact of incidences of sickness, maternity, death or disablement due to employment injury and occupational disease and to provide medical care to Insured Persons (IPs) and their families. The basic data of dispensary/ area wise IPs were not available with the department after March 2015 for planning and management of scheme. Important reforms

42 This subsection was inserted with effect from 01.06.2010

under ESIC 2.0 for expansion of ESIS in the state to cover all the IPs and for providing better services to IPs were not implemented. The State Government did not utilise the unspent 60.63 *per cent* of maximum admissible expenditure as per prescribed ceiling for managing manpower and to provide required medical facilities to the IPs. Due to which ESI hospitals /dispensaries suffered from shortage of Medical Specialists/Officers and Para Medical staff and also lacked infrastructure and laboratory facilities. This resulted in decreasing trend in number of patients attending OPD/IPD and patients had to be referred to tie up/government hospitals for basic tests/investigations and specialist facilities. ESIC initiated IT project for hospital management could not be implemented completely.

Therefore, it is recommended that:

1. *GoR may take steps to ensure full utilisation of available financial resources under the scheme for improving the required infrastructure and laboratory facilities in hospitals/dispensaries and to improve the functioning of the ESIS.*
2. *GoR may take steps to maintain a robust and updated database of dispensary wise IPs so as to provide proper medical treatment to them.*
3. *GoR may take steps to fill up the vacant posts of Medical Specialists/Officers and Para Medical staff on priority.*
4. *Complete implementation of IT project may be ensured to improve Hospital/Dispensary management system and to provide better delivery of services to IPs.*

Medical Education Department

7.3 Avoidable excess payment on electricity bills

Failure of the department to apply for increase in sanctioned load led to avoidable payment of demand surcharges and irregular payment of electricity duty by Medical Colleges/Hospitals amounting to ₹ 1.40 crore.

The electricity supplied to any consumer by a distribution company (Discom) is chargeable as per the category wise prescribed rates in the tariff structure and subject to provisions of Tariff for supply of Electricity - 2017. Contract demand based tariffs are applicable to the consumers whose contract demand[43]/maximum demand is above 50 KVA or who wish to take supply on HT (supply at 11 KV) and opt for billing on demand basis.

Electricity supplied to the hospitals run by government/agencies of government are chargeable under category of mixed load/HT-4. Accordingly, fixed charges at the rate ₹165 per KVA of Billing Demand[44] per month plus

43 The sanctioned connected load of consumer shall be taken as the Contract Demand. Contract Demand based tariff is basically tariff for supply at 11 KV.

44 The Maximum Demand actually recorded during the month or 75 *per cent* of Contract Demand, whichever is higher.

energy charges at 700 paisa per unit were chargeable. As per clause IV(c) (iv) of Tariff for supply of Electricity of Ajmer Discom[45], the consumer shall not cause a demand more than his Contract demand. In case he causes a demand of more than 105 *per cent* of the Contract Demand in a particular month, apart from being disconnected, he shall be required to pay an extra charge equal to the same percentage of the Fixed and Energy Charges (excluding the Electricity Duty, and other Charges, if any) by which percentage the excess demand has actually been caused.

However, if a consumer desires to increase or decrease in his connected load and /or contract demand a notice shall be sent to the Discom in writing along with application form and payment of reasonable expenses as applicable in terms of clause 16 B of Terms & Conditions for Supply of Electricity 2004.

Scrutiny of records (July 2019 to February 2020) of four hospitals/medical colleges[46] revealed that these hospitals consumed electricity which was 106 *per cent* to 192 *per cent* of their contracted demands and they had to pay demand surcharges to the respective Discoms during the period of April 2017 to August 2019. Moreover, in SN Medical College, Jodhpur new equipment/heavy machineries were installed from time to time in previous years which had resultantly increased the installed load but the contract demand was not increased (January 2020) accordingly. Had the hospitals increased the contract demand in time after assessing their actual requirement the payment of ₹ 1.10 crore could have been avoided as detailed in **Table 7.8** below:

Table 7.8

(₹ in crore)

Sl. No.	Name of auditee unit	Contracted Demand	Demand actually consumed (in KVA)	Range of excess billing demand (*per cent*)	Demand surcharges paid
1.	MB Hospital, Udaipur	425	473 to 634	111-149	0.33
		450	492 to 565	109-126	0.09
		350	398 to 659	114-188	0.34
2	SN Medical College Jodhpur	583	616 to 812	106-139	0.11
		80	90 to 117	112-146	0.06
3	JLN Medical College Ajmer	125	176.28	141	0.09
4	MGH Jodhpur	80	153.76	192	0.08
				Total	**1.10**

Further, under clause 3(2) (d) (i) of Rajasthan State Electricity Duty Act, 1962, the electricity duty[47] shall not be levied on energy consumed by hospitals or dispensaries, which are not maintained for private gain. Audit, however, noticed that Maharana Bhupal (MB) Hospital, Udaipur despite being a government hospital had also paid electricity duty of ₹ 0.30 crore during the period from April 2015 to August 2019.

45 Tariff schedule for Jodhpur Vidyut Vitran Nigam Limited contains similar provisions.

46 Maharana Bhupal (MB) Government Hospital, Udaipur; Dr. Sampoornanand (SN) Medical College, Jodhpur; Jawahar Lal Nehru (JLN) Medical College, Ajmer; Mahatma Gandhi Hospital (MGH), Jodhpur

47 A duty on the consumption of electrical energy in Rajasthan.

On being pointed out (July 2019-January 2020), the Department (November 2020) stated that sanctioned load has been increased (September 2020) in Medical College Ajmer. The necessary charges for increasing the load were deposited (March 2020) by MB Hospital, Udaipur and the matter of exemption of electricity duty was also taken up with Ajmer Discom for adjustment. In SN Medical College, Jodhpur increasing of sanctioned load was said to be under progress (November 2020).

The fact, however, remains that the hospitals delayed in taking up this matter and made avoidable payment towards demand surcharges and electricity duty for more than two years.

Thus, failure on part of the hospital in properly scrutinising the electricity bills and availing the applicable exemptions resulted in avoidable payments of ₹ 1.40 crore.

The matter was brought to the notice of the State Government (October 2020), reply is awaited (March 2021).

7.4 Undue benefit to the private commercial establishment

Lack of action on part of the Department led to short receipt of concession fee *plus* penal interest for delay in payment, short-recovery of amount related to unutilised below poverty line quota and resultant extension of undue benefit to the concessionaire causing a loss of revenue of ₹ 5.09 crore to the State Government.

Government of Rajasthan (GoR) through Principal and Controller, Sawai Man Singh Medical College (SMSMC), Jaipur (Concessioning Authority) executed (December 2011) a concession agreement with M/s. Metro Institute of Medical Sciences Pvt. Ltd., Delhi (the Bidder) through its special purpose vehicle M/s. Metro MAS Hospital Pvt. Ltd., Delhi (the concessionaire) to operate the Metro Manas Arogya Sadan Hospital & Heart Institute (Metro Mas Hospital), Jaipur on Public Private Partnership basis. The Concessioning Authority granted approval (September 2012) to the Concessionaire for commencement of *"Partial Commercial Operations"* of Metro Mas Hospital, Jaipur with effect from 02 September 2012 as per the provisions of the concession agreement.

(i) As per condition No.11.1.1 to 11.1.3 of the concession agreement, the Concessionaire was to pay the concession fee @ 7.2 *per cent* of gross revenue within seven days of the close of each quarter to the Concessioning Authority. In case of delays upto four weeks in payment of the quarterly concession fee, the concessionaire was required to pay interest at the rate of 18 *per cent* per annum starting from and including the due date until the date of such payment. Any delay in payment of quarterly concession fee beyond such four weeks period would entitle the Concessioning Authority to terminate this agreement.

The Concessionaire was also required to provide a quarterly statement, on or before the expiry of seven days from the end of each relevant quarter, of gross revenue for the previous months to the Concessioning Authority.

Scrutiny of records (June 2019) of Directorate, Medical Education Department, Jaipur revealed that the Concessionaire generated gross revenue amounting to ₹ 145.27 crore[48] during 2014-18. Against the due amount of ₹ 10.46 crore as per the agreement (at the rate of 7.2 *per cent* of ₹ 145.27 crore), the Concessionaire paid only ₹ 8.12 crore[49] towards concession fee, resulting in short payment of concession fee amounting to ₹ 2.34 crore (***Appendix 7.2***).

It was also noticed that the Concessioning Authority did not recover the interest of ₹ 0.49 crore calculated on delayed payment ranging between 10 to 550 days as per concession agreement (***Appendix 7.3***).

(ii) Further, as per conditions (No. 2.1.4 & 2.1.8) of the agreement, the Concessionaire was to ensure that in-patients (IPD) belonging to the Below Poverty Line (BPL) category were provided treatment/diagnostics/bed/ consumables/medicines /implants /diet etc. free of cost. Further, the BPL out-patients were to be provided consultation and diagnostic services free of cost in OPDs. The Concessionaire was not entitled for any reimbursement for providing diagnostic services in OPD and cost of IPD treatment as long as the number of BPL patients in a financial year remained within 20 *per cent* of the total patients. In case, in a particular financial year, the number of the BPL in-patients/ diagnosis in OPD exceeded the prescribed limit of 20 *per cent*, the Concessioning Authority would pay the cost of treatment/diagnosis services provided to every BPL in-patient/out-patient exceeding the 20 *per cent* limit.

On the other hand, if the number of BPL patients treated remained below 20 *per cent*, the Concessionaire would make payment to the Concessioning Authority for the unutilised quota at the rate of 'annual average revenue'[50] and 'annual average diagnostic revenue'[51] per BPL in-patient and out- patient respectively.

Total 1.44 lakh patients (both IPD and OPD) were treated in Metro Mas Hospital, Jaipur during 2012-18. Of them, only 3,124 patients were from the BPL category, which constituted only 2.17 *per cent* of the total patients against the prescribed limit of 20 *per cent* (28,788). Further, the Steering Committee of the Hospital, while noticing the consistent fall in numbers of BPL patients, instructed (August 2018) the Concessionaire to make the

48 ₹ 145.27 crore: 2014-15: ₹ 17.82 crore; 2015-16: ₹ 27.25 crore; 2016-17: ₹ 42.44 crore and 2017-18: ₹ 57.76 crore.

49 ₹ 8.12 crore: 2014-15: ₹ 1.25 crore; 2015-16: ₹ 1.74 crore; 2016-17: ₹ 2.58 crore and 2017-18: ₹ 2.55 crore.

50 "Total Revenue that would have accrued in a financial year to Concessionaire for treating the BPL patients charged as per the approved rates and amendments thereafter" divided by "the number of BPL in-patients treated in that financial year".

51 "Total Revenue that would have accrued in a financial year to Concessionaire for providing diagnostic services to the BPL out-patients as per the rates prevailing in the SMS Hospital and amendments thereafter" divided by "the number of BPL out-patients availed diagnostic services in that financial year".

payment against the unutilised quota of BPL patients remaining less than 20 *per cent* and to display the information regarding free treatment to BPL patients on the Hospital's notice board.

Audit however, observed that the Concessionaire paid only ₹ 0.63 crore against the unutilised quota of BPL patients (25,664) instead of ₹ 2.89 crore payable as per agreement, resulting in short payment of ₹ 2.26 crore (***Appendix 7.4***). The Concessionaire also did not comply with the instructions of the standing committee (August 2018) as no such board regarding free treatment of BPL patients was found (February 2021) to be displayed in the Hospital during physical verification.

Thus, the Department not only failed to ensure timely submission of quarterly statement of gross revenue by Concessionaire but also to recover quarterly concession fee despite the provision of termination of contract in case of default. This caused a loss of ₹ 5.09 crore[52] to GoR and provided undue benefit to the concessionaire.

The matter was brought to the notice of the State Government (November 2020), reply is awaited (March 2021).

Medical and Health Department

7.5 Irregular expenditure on additional works

Irregular expenditure of ₹ 3.72 crore on the execution of additional works in contravention of Rajasthan Public Works Financial and Accounts Rules.

Rajasthan Public Works Financial and Accounts Rules (PWF&ARs) delegate[53] 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) and Additional Chief Engineer (ACE) of all the Departments engaged in construction works are authorized to sanction additional quantity upto 25 *per cent* and 10 *per cent* respectively over the original quantity of each item subject to 25 *per cent* and 10 *per cent* of the original contract amount. The Administrative Department could sanction additional quantities of more than 25 *per cent* and upto 50 *per cent* of original quantity of each item subject to 50 *per cent* of the contract amount. However, rule 73 of Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 prescribes that in any case the amount of work with additional quantities shall not exceed 50 *per cent* of the value of original contract.

52 ₹ 2.34 crore (concession fee) + ₹ 0.49 crore (interest) + ₹ 2.26 (unutilised quota) = ₹ 5.09 crore

53 vide Appendix XIII (item at serial No. 26)

Test check (October-November 2019) of records of Executive Engineer, Medical and Health (M&H), Division, Udaipur revealed that six work orders of total value ₹ 7.18 crore (ranging between ₹ 0.18 crore and ₹ 2.78 crore) were approved (December 2013 to May 2017) under National Rural Health Mission (NRHM) by the CE, M&H Department, Jaipur and EE, M&H Division, Udaipur and works were allotted to various contractors. The department, however, after exhausting the value of these work orders, continued to execute the additional works under these contracts, without inviting fresh tenders. The contractors executed works worth ₹ 10.90 crore against the original contract value of ₹ 7.18 crore.

Though, additional quantities (value ₹ 3.72 crore) exceeded those of the original contracts (by 31 to 94 *per cent)* in these cases but approval from administrative authority of the department was not obtained and instead approval of CE was obtained. Since CE was not empowered to sanction additional quantities above 25 *per cent* of the original contract, the payment of additional works valuing ₹ 3.72 crore was irregular as detailed in **Table 7.9** below:

Table 7.9

(₹ in crore)

Sl. 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*)**	**Irregular approved amount by CE (*per cent*)**
	A	**B**	**C**	**D (C-B)**	**E**
1.	Fire-fighting and detection work at Maternal Child Health Udaipur (11.12.2013)	0.18	0.35	0.17 (94)	0.20 (111)
2.	Internal electrification work at Maternal Child Health Udaipur (11.12.2013)	0.45	0.77	0.32 (71)	0.50 (111)
3.	Construction and strengthening (Remaining work) of 100 bedded Maternal Child Health unit at Medical College Hospital, Udaipur (26.06.2015)	2.78	4.56	1.78 (64)	2.44 (88)
4.	Construction work of PHC building at Aalpa, Sirohi(17.05.2016)	1.27	1.66	0.39 (31)	0.45 (35)
5.	Construction work of PHC building at Baant, Sirohi(17.05.2016)	1.34	1.84	0.50 (37)	0.53 (40)
6.	Construction work of PHC building at Jhadoli, Sirohi(23.05.2017)	1.16	1.72	0.56 (48)	0.61 (53)
	Total	**7.18**	**10.90**	**3.72**	**4.73**

Further, in three cases (S.No. 1 to 3 of the table above) the department on approval of CE allowed the contractors to execute the additional quantities 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. Thus, the department executed additional works of ₹ 2.27 crore beyond the maximum permissible limit of 50 *per cent* of the original contracts and total additional works of ₹ 3.72 crore on the approval of officer below the competent level.

The State Government stated (March 2021) that an order was approved (December 2010) by the Government, which empowers CE to sanction extra and excess items for NRHM works subject to condition that overall completion cost of work does not exceed the Administrative and Financial (A&F) sanction including management cost. Further, during execution, if work exceeds the A&F sanction by 10 *per cent* it may be sanctioned by CE and if by 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 RTPP Rules, 2013, issued by the Government to ensure greater transparency in the public procurements overrides all the existing provisions regarding public procurement. Thus a circular issued in 2010 delegating the power to an authority in contravention of the provisions of these rules, could not exist or prevail over statutory provisions. Therefore, the Government should withdraw the said order issued in December 2010 immediately.

Minority Affairs Department and WAQF Board

7.6 Non-recovery of loans

Failure to recover loan from beneficiaries and irregular utilization of funds for repayment to NMDFC resulted in avoidable penal interest of ₹ 3.17 crore.

National Minorities Development and Finance Corporation (NMDFC) provides loans under different schemes to individuals belonging to minority communities for economically and financially viable schemes and projects through the State Channelizing Agencies (SCAs). As per Lending Policy of NMDFC fund to SCAs is released at interest rate of 3.5 *per cent* per annum for disbursement as loans to beneficiaries within three months. The unutilized funds beyond the utilization period of three months attract penal interest[54], till the funds are utilized/refunded. SCA is required to submit the Utilisation Certification of the funds received from NMDFC, from time to time.

From the date of utilisation of funds, the interest rate of the respective scheme for which funds have been utilized becomes applicable. Further, the repayment by the beneficiaries is to be done on quarterly or monthly basis as decided by the SCA, whereas, the SCAs are required to make quarterly repayments to NMDFC. In case of default in repayment of dues to NMDFC, the SCA is liable to pay compound interest on principal and interest, at normal rate of interest, applicable under respective schemes, on quarterly basis.

NMDFC, issues quarterly demand notice to SCA which includes old dues with interest (compound and Liquidated Damage), amount due in current quarter on

54 6.5 *per cent* on funds remaining unutilized after three months and 8.5 *per cent* on portion of funds remaining unutilized after six months.

account of recovery of earlier disbursements with interest and interest payable on the unutilized amount at penal rate.

(i) Audit scrutiny (July 2020) of records of Rajasthan Minority Finance and Development Cooperative Cooperation Ltd. (RMFDCC), Jaipur (the SCA in Rajasthan) for the period of 2014-19, revealed that the funds received from NMDFC could not be utilized fully by RMFDCC within the prescribed time limit of three months and the unutilized amounts instead of being refunded to NMDFC, were retained by RMFDCC for disbursement in the following quarters. Test check of loan records in District Minority Welfare Officer, Jaipur also revealed various lapses in sanctioning the loans as instances of reciprocal guarantee by beneficiaries to each other's loans, non-availability of record of assets mortgaged for loan and payment of loan amount against quotation invoices without having TIN numbers. In some of the cases, the officers did not physically verify the assets of the beneficiaries after disbursement of 70 *per cent* of loan amount as prescribed in scheme.

On the other hand, timely recoveries from the beneficiaries could not be ensured and the rate of recovery has consistently reduced from 19 *per cent* in 2014-15 to 16 *per cent* in 2018-19. During 2014-19, against the dues of ₹ 80.14 crore (cumulative), RMFDCC could recover only an amount of ₹ 44.36 crore as detailed in given **Table 7.10** below:

Table 7.10

(₹ in crore)

Sl. No.	**Year**	**Loan amount to be recovered from beneficiaries**	**Amount actually recovered (in *per cent*)**	**Repayment to NMDFC**	**(Difference) Excess/Short repayment**
1.	2014-15	26.50	5.15 (*19%*)	07.89	(+) 2.74
2.	2015-16	38.80	6.71 (*17%*)	10.08	(+) 3.38
3.	2016-17	54.69	8.48 (*16%*)	13.02	(+) 4.53
4.	2017-18	68.27	11.50 (*17%*)	09.21	(-) 2.29
5	2018-19	80.14*	12.52 (*16%*)	13.63	(+) 1.10
	Total		**44.36**	**53.83**	**9.46**

*Cumulative figure

Though RMFDCC deposited ₹ 9.46 crore more than the amount actually recovered from the beneficiaries, this was in fact a part of the unutilized amount (earmarked for disbursement of loans) retained by it.

Thus, RMFDCC failed not only in utilizing the amount received from NMDFC within the prescribed time but also distributed the loans without verifying the genuineness/repayment capacity of the beneficiaries, which led to lesser recoveries of the dues from beneficiaries. This forced the RMDFCC to retain the unutilized amount beyond the prescribed period and they had to pay ₹ 2.20 crore on account of penal interest for delays ranging from 92 days to 644 days (***Appendix 7.5*).**

(ii) Further, NMDFC in its One Time Settlement (OTS) scheme gave (January 2020) RMFDCC the option to either repay the full outstanding amount of ₹ 24.90 crore in one go and avoid penal interest or repay ₹ 25.87 crore (₹ 24.90 crore *plus* ₹ 0.97 crore as penal interest) in 20 quarterly installments. RMFDCC opted for the second option and consequently agreed to settle the repayment with avoidable penal interest of ₹ 0.97 crore. RMFDCC stated (January 2021) that due to lesser recoveries it did not had enough funds and as assistance was not provided by the State Government, it had opted for second option which gave a time of five years to repay the outstanding amount in 20 installments.

Government while accepting the facts stated (January 2021) that it was not possible to select beneficiaries before sending the demand as NMDFC may not necessarily provide the funds as demanded due to their own procedure of distribution. Further, distribution targets of loans were also missed as meetings of district level loan selection committee[55] were not held timely due to heavy workload. Since, in most of cases the loans were distributed to those who are very poor, therefore, recoveries remained much less than the expected levels. However, District Minority Welfare Officers had been directed to increase the recoveries.

Reply is not tenable as number of beneficiaries consistently decreased[56] during the period, 2014-15 to 2018-19. However, during the same period, the outstanding loan amount to be recovered from beneficiaries increased[57] substantially. This clearly indicates poor performance of RMFDCC due to which RMFDCC not only failed to utilize the funds received from NMDFC thereby depriving the targeted beneficiaries but also failed to ensure recovery of the disbursed loans. Moreover, the lapses in verifying the genuineness of the beneficiaries, which led to lesser recoveries of the loans, exhibit the weakness of the internal control system of the loan sanctioning and recovery mechanism.

Thus, the failure of RMFDCC to recover loans from the beneficiaries has resulted in imposition of penal interest of ₹ 3.17 crore. The RMFDCC, therefore, needs to plug in the loopholes in the loan sanctioning mechanism and ensure an effective recovery mechanism that should include post disbursement follow-up with the beneficiaries, up to date computerized recovery records of all the beneficiaries and deployment of recovery staff on commission basis, as envisaged in the lending policy.

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55 A District level Loan Selection Committee headed by District Collector sanctions the loans to the beneficiaries.

56 Year-wise number of beneficiaries: 2014-15- 4,701; 2015-16 - 4,121; 2016-17- 2,284; 2017-18 - 1,475 and 2018-19 - 672.

57 Year-wise outstanding recoverable loan amount: 2014-15 - ₹ 21.35 crore; 2015-16 - ₹ 32.10 crore; 2016-17 - ₹ 46.20 crore; 2017-18 - ₹ 56.77 crore and 2018-19 - ₹ 67.62 crore.

Social Justice and Empowerment Department

7.7 Non-utilization of central grant and non-completion of Rehabilitation and Research Institute building

Imprudent decision to change construction site for Directorate building and non-completion of Rehabilitation and Research Institute building not only led to non-utilization of Central Grant of ₹ 3.27 crore and unfruitful expenditure of ₹ 5.47 crore but also deprived the beneficiaries from the intended benefits even after lapse of more than eight years.

The Government of Rajasthan (GoR) in its budget for 2011-12 provided for establishing (1) a separate Directorate of Specially Abled Persons, with a set-up having specialists to deal with all aspects of disability, (2) Rajasthan Rehabilitation and Research Institute (RRI) to develop a strong cadre of specially trained teachers to facilitate education and training to specially abled persons and (3) providing artificial limbs and equipment to persons suffering from various disabilities.

Accordingly, Social Justice and Empowerment Department (SJED) submitted (June 2011) a proposal with detailed project report of ₹ 47.84 crore[58] to Government of India (GoI) for central grant under One Time Additional Central Assistance (OTACA) scheme. GoI approved (March 2012) the Project for ₹ 40.48 crore[59] under OTACA. The cost of the project was to be shared between GoI and GoR in the ratio of 30:70. GoI released (March 2012)[60] ₹ 12.14 crore (Central share) to GoR.

The separate Directorate for Specially Abled Persons was established at Jaipur in 2011. GoR directed (November 2012) the Director, Specially Abled Persons to get the proposed building for the Directorate constructed through state public works department (PWD) on 14,500 square meter area in the 80 *bigha* land that was allotted to Social Justice and Empowerment Department in *Jamdoli* for operation of *Mahila Swayamsiddha Kendra*.

(i) Audit scrutiny of records (July 2020), revealed that the department after mentioning that the earmarked location was around 30 km[61] away from the main city which would be inconvenient for specially abled persons,

58 Establishment of Directorate of Specially Abled Persons (₹ 12.90 crore), Rajasthan Rehabilitation and Research Institute (₹ 14.79 crore) and for providing artificial limbs and equipment (₹ 20.15 crore).

59 Establishment of Directorate of Specially Abled Persons (₹ 10.91 crore), Rajasthan Rehabilitation and Research Institute (₹ 12.52 crore) and for providing artificial limbs and equipment (₹ 17.05 crore).

60 For establishment of Directorate of Specially Abled Persons (₹ 3.27 crore), Rajasthan Rehabilitation and Research Institute (₹ 3.75 crore) and for providing artificial limbs and equipment (₹ 5.12 crore)

61 However, the actual distance of construction site was only 12 -14 km from the main city.

proposed (October 2013) to get the building constructed in the existing premises of Mentally Challenged Teachers Training Institute (MCTTI) at Jhalana Doongri, Jaipur *i.e.* at the other site. The Directorate belatedly (September 2017) sought a report from PWD for feasibility of construction of two floors of proposed building above the existing MCTTI building. PWD intimated (November 2017) that it was not feasible to construct additional two floors on the existing structure as the building was approximately 40 years old. Subsequently, approval was given (August 2018) by Hon'ble Minister, SJED, to demolish the existing MCTTI building and construct the new building. However, the construction work of Directorate building had not commenced (July 2020) even after lapse of 23 months of finalization of site for building.

Thus, due to imprudent decision to change the construction site and inordinate delay (almost five years) in finalization of other site, the construction of proposed Directorate building could not be commenced despite availability of central assistance of ₹ 3.27 crore since March 2012.

On being pointed out (June 2020), the Department replied (July 2020) that work plan for demolishing the existing structure and construction of new building was being prepared.



Site of proposed Directorate to be constructed after demolishing the building at Jhalana Doongri, which is still existing & utilised by other Government offices as of February 2021

(ii) Further, in case of RRI building the drawing and designs of the proposed building were submitted by PWD in November 2013. However, certain changes were proposed by the Director (December 2013) and PWD was asked (January 2014) to provide revised drawings and designs with estimates. PWD submitted revised drawings and designs along with revised estimate of ₹ 8.56 crore in March 2016. Thereafter, with a delay of 22 months the administrative and financial (A&F) sanction (after Finance Department's approval in November 2017) for ₹ 8.56 crore was issued in January 2018. Work order for civil works was issued in July 2018 with stipulated date of completion as July 2019. An expenditure of ₹ 5.47 crore was incurred on construction of building (March 2020). A joint physical verification (September 2020) by audit along with Incharge RRI revealed that the civil work of three blocks except the outer area was complete while the sanitary

work in hostel block, electric fittings work, generator, transformer and other miscellaneous works were still incomplete.

Thus, due to inordinate delay in obtaining the revised drawings and designs from PWD (27 months) and in issuing the A&F sanction (22 months) and lapses in monitoring, the building could not be completed and put to use even after eight years of the receipt of central grant. This also defeated the purpose for establishment of Rajasthan Rehabilitation and Research Institute which was to provide training to teachers to facilitate education and training to specially abled persons.

On being pointed out (June 2020), the Directorate replied (July 2020) that delay was due to delay in submission of drawings & designs and estimates by PWD as well as delay in approval of estimate by Finance Department.

The reply is not tenable as Department did not make concerted efforts to obtain the revised drawings and designs from PWD in time and was also responsible for inordinate delay in according the A&F sanction. Further, lapses in monitoring also delayed the completion of the building beyond its stipulated completion date by another 14 months. Thus, laxity in approach of the Department delayed the completion of the projects announced in State budget 2011-12 to have a strong cadre of specially trained teachers to cater to the needs of mentally challenged people, despite availability of central assistance for the project.

The matter was brought to the notice of the State Government (September 2020), reply is awaited (March 2021).

7.8 Unfruitful expenditure on non-functional Solar Home Lighting Systems

Non-adherence to rules of procurement and poor monitoring resulted in unfruitful expenditure of ₹ 1.24 crore on non-functional Solar Home Lighting Systems.

Section 4 of the Rajasthan Transparency in Public Procurement (RTPP) Act, 2012 stipulates the fundamental principles of public procurement. Accordingly, in relation to a public procurement, the procuring entity shall have the responsibility and accountability to (a) ensure efficiency, economy and transparency; (b) provide fair and equitable treatment to bidders; (c) promote competition; and (d) put in place mechanisms to prevent corrupt practices. Further, every procuring entity shall carry out its procurement in accordance with the provisions of this Act and the Rules and guidelines made thereunder.

Government of Rajasthan in State Budget for 2015-16, proposed the installation of Solar Home Lighting Systems (SHLSs) in 200 Hostels and 17 Residential Schools operating under the Social Justice and Empowerment

Department (SJED) in coming years. In March 2017, Director and Special Secretary, SJED placed a work order for supply, installation, commissioning and comprehensive maintenance (five years) of 5,382 Solar Home Lighting Systems (SHLSs) in 133 hostels and eight residential schools to a contractor who already had a rate contract (valid up to March 2018) with the Rajasthan Renewable Energy Corporation Limited[62] (RRECL), for similar items. The unit cost of SHLS was ₹ 9,305 and total amount of the work order was ₹ 5.00 crore.

The work order included a clause that payment can be made on the pre-despatch inspection of material by the committee. However, as per the RRECL's rate contract, the payment to supplier was to be made after duly verifying (i) installation certificate (ii) two photographs of beneficiary with the installed system and (iii) copy of agreement with the beneficiary for maintenance.

In November 2017, Director and Special Secretary, SJED placed another work order worth ₹ 3.08 crore for supply, installation, commissioning and comprehensive maintenance (five years) of 3,319 SHLSs in 67 hostels and nine residential schools to the same contractor at the same unit cost. However, the Department executed (June 2018) an agreement with the contractor six months after issuing the work order. Against both the work orders, the contractor installed only 2,497[63] SHLSs (out of 3,694 SHLSs to be installed in schools) in 17 residential schools during March 2017-August 2018 while information regarding installation of SHLSs in 200 hostels was not made available to audit. The department made (September 2018) payment of ₹ 1.00 crore against final payment of ₹ 3.02 crore as demanded by the firm. Pre-dispatch inspections for both work orders were conducted in March 2017 and May 2018 by the committee constituted for the purpose.

Test check (May-June 2019 and July 2020) of records of Directorate, SJED, Jaipur, revealed that the Department placed direct work orders of ₹ 5.00 crore to a supplier without inviting open tenders[64] which was irregular. Further, without entering into a formal agreement, without deposit of performance security and without verifying installation of the systems the payment of whole amount of ₹ 5.00 crore was made (28 March 2017) to the contractor on the basis of pre-despatch inspection (24 March 2017), which was gross

62 As per provision of Rule 32 of RTPP Rules, 2013, a procuring entity may procure subject matter of procurement from the category of bidders as notified by the state Government, from time to time. However, the RRECL was not included in the list of such notified bidders.

63 Information about installation of remaining 1,197 SHLSs was not available with the Directorate, SJED. It has to collect and compile the information from various districts.

64 The provisions of RTPP Act, 2012 are applicable on all procurement of estimated value of more than one lakh. Further, section 29(1) of *ibid* prescribes that every procuring entity shall prefer the open competitive bidding as the most preferred method of procurement to be followed.

negligence on the part of the competent authority in observing the financial propriety and watching the interest of government money/assets.

Further, after installation of all the SHLSs and full payment for first work order and part payment for the second work order, SJED sent (November 2018) samples of eight SHLSs (four each from both supply orders) for testing to National Institute of Solar Energy (NISE), Gurugram. The test reports pointed (January 2019) out various deficiencies[65] in the SHLSs. The Department took up the matter (October 2019) with the supplier who agreed (December 2019) to rectify the deficiencies. However, the Department did not initiate further action on this assurance (December 2020). Audit noticed (December 2020) that out of the 2,497 SHLSs installed, only 1,164 (47 *per cent*) SHLSs were functioning and remaining 1,333 SHLSs (53 per *cent*) installed at a cost of ₹ 1.24 crore were non-functional for a period ranging from nine months to 32 months[66]. Not a single SHLS was functional in residential schools at *Atru, Baran* (178) and *Bhainswada, Jalore* (231) despite the fact that rates of SHLSs included the comprehensive maintenance for five years. Details are given in ***Appendix 7.6***.

Thus, due to non-adherence to procurement rules, non-entering into formal contract, payment before installation, payment on the basis of pre-despatch inspection only, non-deposit of performance security and absence of a proper monitoring system, the department could not rectify the 53 *per cent* SHLSs for a period of 9 to 32 months rendering the expenditure of ₹ 1.24 crore incurred on these lights unfruitful. The objective of illuminating 17 residential schools situated in remote areas of Rajasthan for benefit of poor students was also defeated. The department should fix the responsibility of the officers concerned for not safeguarding the interest of the Government money.

State Government accepted the facts (March 2021) and stated that out of 1,333 non-functional systems, 259 systems have been rectified by the firm and 1,074 systems are still non-functional. However, the figures mentioned by the department were not supported with the documents; explanation for the same was called for (March 2021).

7.9 Unfruitful expenditure on non-functioning Solar Water Heating System

Non-adherence to procurement rules relating to execution of contract and performance security resulted in unfruitful expenditure of ₹ 2.98 crore incurred on non-functioning 256 Solar Water Heating Systems.

The Rajasthan Transparency in Public Procurement (RTPP) Rules, 2013 were promulgated by the State Government to regulate public procurement with the

65 Over-charge cut-off not working, Luminaries not working and temperature compensation not working.

66 During the period from March 2018 to November 2020.

objectives of ensuring transparency, fair and equitable treatment of bidders, promoting competition, enhancing efficiency and economy and safeguarding integrity in the procurement process.

Rule 76 (2) of RTPP Rules, 2013, envisages that the successful bidder has to sign the procurement contract within fifteen days from the date of despatch of letter of acceptance or letter of intent. Further, as per Rule 75 (1) & (2), performance security is to be deposited by the successful bidder at 5 *per cent* of the amount of the supply order in case of procurement of goods and services and at 10 *per cent* of the amount of the work order in case of procurement of works. In addition, Section 26 (4) of RTPP Act, 2012 enjoins that in case the bidder fails to sign the written procurement contract or fails to provide performance security, the procuring entity may cancel the procurement process.

In December 2016, Social Justice and Empowerment Department (SJED), Jaipur, Rajasthan placed a work order for supplying, installing and commissioning of 372 Solar Water Heating Systems (SWHSs) in 17 residential schools[67] to a contractor who already had a rate contract (valid up to March 2017) with the Directorate General of Supplies and Disposals (DGS&D) for similar subject matter of procurement on the same terms and conditions. The unit cost[68] of SWHS was ₹ 77, 646 (inclusive of 5.5 *per cent* VAT) and total amount of the work order was ₹ 2.89 crore. As per terms and conditions of the rate contract, a prior inspection was to be undertaken by DGS&D/Ministry of New and Renewable Energy (MNRE) approved agency. Further, the SWHSs were warranted for three years from the date of installation and commissioning against any manufacturing and design defects. It was also obligatory on the part of the supplier to unconditionally rectify/repair or replace goods immediately and not later than seven days.

In March 2017, SJED placed another work order worth ₹ 1.44 crore to the same contractor for supply of all plumbing items and components, supply and fitting of cold water PVC storage tank with MS stand and related civil work required for fitting of these SWHSs. Initially, the stipulated date of completion of these works was 24th March 2017, which on the request of the Firm, was extended to 15th December 2017.

Test-check (May-June 2019 and July 2020) of records of Director, SJED, Jaipur revealed that SJED released (May 2017 and November 2017) payments of ₹ 2.75 crore and ₹ 0.70 crore against the work orders of ₹ 2.89 crore and ₹ 1.44 crore respectively without entering into a formal agreement with the contractor. Audit observed that SJED neither executed the formal contracts

67 17 Residential schools with number of SWHSs**:** Tonk-Wazirpura-13; Tonk-Yusufpura-14; Chan-SwaiMadhopur-28; Bagadi-Dausa-28; Kota-Hingi-28; Kota-Mandana-14; Dungarpur-Khedasupur-28; Kenpura-Pali-28; Khodan-Banswara-28; Jalore-Hariyali-22; Pawta-Nagaur-8; Mandore-Jhodhpur-28; Jalore-Bhainswara-28; Sagwara-14; Aatunu-Bhilwara-28; Atru-Baran-13;Dhanwara-Jhalawar-22

68 This included only the cost of equipment for Solar Water Heating Systems excluding the cost of site formation, cold water tank, supply line and related fittings.

nor obtained the performance securities amounting to ₹ 0.28 crore [69] for both the work orders. Even, the work orders placed by the Department did not contain the clauses of penalty for delayed completion of work, performance guarantee of the contract and termination of contract, in order to safeguard the interest of the public exchequer.

Further, based on information collected (July 2020) from the Department, out of the 370 SWHSs installed, 256 (69 *per cent*) SWHSs installed at a cost of ₹ 2.98 crore[70] were found non-functional for 5 to 38 months (as of July 2020). All the 78 SWHSs installed in four residential schools[71] were found non-functional for 15 to 38 months. (***Appendix 7.7***). Audit also noticed that there were certain complaints of non-functional SWHSs on account of damage/leakage from pipes and tanks, sand storms, non-maintenance etc. However, the Department did not have a mechanism to monitor and ensure maintenance of the SWHSs during the warranty period. Moreover, prior inspection was not undertaken before delivery/ installation of SWHSs as prescribed in work order.



Broken Solar water heater system at Residential School Atru, Baran



Broken Solar water heater system at Residential School Pawta, Nagaur

Department while admitting the facts (February 2021) stated that the prior inspection was not conducted by the officers concerned at that time. It stated that, continuous efforts were being made through frequent correspondence (August 2019 to January 2021) to get the non-functional SWHs repaired by the contractor. However, no action was initiated by the contractor to repair the SWHSs and the Department could not initiate further action in absence of a formal contract (February 2021).

Thus, due to absence of a formal agreement and performance security and proper watch and ward of the Department, 69 *per cent* of SWHSs installed at a cost of ₹ 2.98 crore could not be repaired / rectified. Moreover, the warranty period of 152 SWHSs installed during April - May 2017 has already

69 Total performance guarantee was of ₹ 0.28 crore (₹ 0.14 crore, which was 5 *per cent* of work order value of ₹ 2.89 crore and ₹ 0.14 crore, which was 10 *per cent* of work order value of ₹ 1.44 crore)

70 {Total work order value of ₹ 4.33 crore (₹ 2.89 crore + ₹ 1.44 crore) / total 372 SWHSs}x 256 non-functional SWHSs

71 Residential schools: Bhainswara (28), Aatun (28), Yusufpura (14) and Pawta (08)

elapsed. The department should initiate the appropriate action against the officers responsible for not safeguarding the interest of the public money/assets.

Water Resources Department

7.10 Incorrect calculation of land acquisition cost resulted in excess payment

The Water Resources Department, while making payment of compensation for acquisition of land falling under urban area, considered the incorrect multiplying factor of rural area which resulted in an excess payment of ₹ 1.65 crore.

The process of land acquisition for developmental work and compensation to the owners of land is regulated under the provisions of "The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act 2013" (Act). Section 30 (2) stipulates that the Collector shall issue individual awards detailing the particulars of compensation payable and details of payment of compensation as specified in first schedule. The first schedule specifies that the market value of rural land will be multiplied by a factor between one to two based on distance of the project from urban area as may be notified by State Government while in case of urban land market value to be multiplied by one. In case of rural land, the State Government notified (June 2016) the multiplying factor as 1.25 for the distance of 0 to 10 kms from the nearest urban areas and clarified that the area of all electoral wards of a municipal corporation will be treated as urban area of that municipal corporation.

Section 33 of the Act stipulates that the Collector may at any time, but not later than six months from the date of award, by order correct any clerical or arithmetical mistakes in either of the awards or errors arising therein either on his own motion or on the application of any person interest or local authority.

Water Resources Department (WRD), Rajasthan, Jaipur issued (May 2016) an Administrative and Financial (A&F) sanction of ₹ 150.72 crore for the work of Diversion Channel of Forest Nallah (RD 0 to 2.65 Km) under "Baran Flood Mitigation Scheme". For construction of this nallah total, 6.92 hectare land (5.79 hectare private land and 1.13 hectare land of various departments[72]) falling under revenue village Baran (0.23 hectare) and village Nalka (6.69 hectare) was to be acquired. Gazette notification under section 11 and 12 to initiate the process of acquisition of 6.92 hectare land was published in September 2016 and final award for the compensation of land was issued by the Land Acquisition Officer (LAO) in October 2017.

Test Check (March 2018) of records of the office of the Executive Engineer,

72 Nagarpalika Baran, PWD Baran and Krishi Upaj Mandi Baran

Water Resource Division-I Baran revealed that the acquired land of both the villages (Baran and Nalka) was situated in the limits of Municipal Corporation Baran and thus, market value of the land was to be multiplied by factor one (for urban land). LAO, however, awarded the compensation of ₹ 8.26 crore to the land owners of the village Baran and Nalka applying the multiplying factor of 1.25, which was not correct. The Division failed to identify the error in the award and deposited (March 2017-March 2018) the amount of award with the LAO for disbursement to the land owners, which resulted in excess payment of ₹ 1.65 crore (***Appendix 7.8***).

GoR stated (January 2020) that the payment for land acquisition was done as per the land acquisition award passed by the revenue authority (District Collector Baran) considering the land of Village Nalka as rural area and there exists a provision for appeal under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act 2013**.** However, no appeal was preferred by the department till January 2020, despite being pointed out by audit in March 2018 and further referred to the Government in August 2019.

Had the Department checked the correctness of multiplying factor prescribed for rural land applied by LAO for the land situated in urban area, an appeal for correction in award could have been preferred before LAO and excess payment to land owners of ₹ 1.65 crore for land acquisition could have been avoided. The department should fix the responsibility of concerned officers for not checking the correctness of multiplication factor and not preferring appeal in this regard.

7.11 Unauthorised execution of additional work

Unauthorised execution of additional works worth ₹ 1.55 crore in gross violation of Public Works Financial & Accounts Rule.

A works consists of four stages, namely, Administrative Approval, Financial Sanction, Technical sanction and Appropriation or Re-appropriation of Funds. Rule 286 of Public Works Financial & Accounts Rules (PWF&ARs) stipulates that when expenditure on a work exceeds, or is likely to exceed the amount administratively approved for it by more than 10 *per cent*, or where there are material deviation from the original proposals, even though the cost of the same may possibly be covered by savings on other works, revised A&F sanction must be obtained from the competent authority.

Further, Rule 289 of PWF&ARs categorically states that tenders for the work shall be invited only after issue of technical sanction of a detailed estimate duly prepared on the basis of reference benchmarks, detailed survey, investigations, working designs and drawings and a reference of this should be made in Notice Inviting Tenders (NIT) also. Rule 352 of PWF&ARs specifies

that the authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project 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.

Considering the dilapidated condition and uneven bed level of the North Ghaggar Canal (NGC) which mainly helps in cultivation of the rice during crop season (commences from July every year), Water Resources Department (WRD) decided (January 2015) to undertake reconstruction/relining work of the NGC with cement concrete. As the work was to be executed during January to June when demand of water remains low, the Superintending Engineer (SE), Suratgarh in anticipation of approval, issued (December 2014) NITs for four works[73] of reconstruction/re-lining of NGC. The detailed estimates for all the works were prepared by Division, Rawatsar and submitted (January 2015) for Technical Sanctions (TS) as well as Administrative & Financial (A&F) sanctions. The Chief Engineer, WRD (North), Hanumangarh issued (March 2015) TS of ₹ 8.53 crore and Government of Rajasthan issued (April 2015) Administrative and Financial (A&F) sanction of ₹ 10.59 crore for above four works. The work orders for above works were issued (May 2015) for ₹ 7.97 crore[74] to a contractor. These works were completed (August 2016) at a cost of ₹ 7.57 crore.

Test check (July 2018) of the records of WRD Division-I, Hanumangarh revealed that WRD invited tenders of above four works without obtaining TS and Administrative and Financial sanction which was in contravention to the provisions of PWF&ARs. Further, WRD irregularly executed certain additional works (not included in original estimates) like outlets, cattle ghats, reconstruction of bridges and cement concrete dowel valuing ₹ 1.55 crore from the savings under the A&F of the works.

Since, the additionally executed works valuing ₹ 1.55 crore were not included in original estimates submitted by the Division Rawatsar therefore, revised A&F sanction should have been obtained by the WRD as savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work, but the WRD did not do so. Thus, WRD executed the additional works unauthorisedly.

The State Government stated (July 2019) that the concerned SE invited (December 2014) tenders for the four works of reconstruction/relining of NGC in anticipation of A&F and the works left out in original tender being necessary for the security of the canal, were executed against sufficient

73 From RD 0 to 10, RD 10 to 20, RD 20 to 30 and RD 30 to 40.

74 RD 0 to 10: ₹ 2.31 crore; RD 10 to 20: ₹ 2.02 crore; RD 20 to 30: ₹ 1.89 crore and RD 30 to 40: ₹ 1.75 crore.

savings in original A&F sanction. The revised A&F sanction was not felt necessary as these works were integral part of the project.

The reply is not acceptable as the items of work left out in original tender, which were considered necessary by WRD for the security of the canal, should have been included in the original estimates. The execution of these items during the progress of the work shows that the estimates were not properly prepared. Further, execution of such works without obtaining revised A&F sanction was a serious violation of the rule as mentioned above.

Anadi Misra

JAIPUR,
The 7 JUN 2021

(ANADI MISRA)
Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The - 9 JUN 2021

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

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	Medical and Health Department		Secondary Education Department		Water Resources 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	186	20,849.67	58	164.08	34	2,124
2.	Recoveries pointed out by audit	524	88,167.65	0	0	458	22,283
3.	Violation of contractual obligation, undue favour to contractor	20	372.93	155	4,352.15	871	37,243
4	Avoidable/Excess Expenditure	304	78,815.42	101	29,083.82	240	32,596
5	Wasteful/infructuous expenditure	245	15,761.89	152	10,084.96	228	14,474
6	Regulatory issues	3,168	7,49,937.3	1,395	21,85,753.85	1,432	1,49,691
7	Idle investments/idle establishment/blockade of funds/diversion of funds	814	6,32,902.19	703	2,44,486.82	124	12,861
8	Idle/delay in commissioning of equipment.	19	145.71	0	0	59	3,052
9	Non-achievement of objectives	222	24,431.62	92	2,64,499.65	252	26,901
10	Miscellaneous	1,805	77,510.17	153	7,552.27	1,064	2,16,759
	Total	**7,307***	**16,88,894.55**	**2,809**	**27,45,977.60**	**4,762***	**5,17,957**

* Including sub Para

Appendix 7.1

(Refer paragraph 7.2.3.2)

Statement Showing Position of Specialist in ESI Hospitals

Name of Speciality	As per Norms	Kota										Jodhpur										Bhilwara										Pali									
		Sanctioned					Men in position					Sanctioned					Men in position					Sanctioned					Men in position					Sanctioned					Men in position				
		2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Anaesthesia	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	0	0	0	0	0
Chest	1	0	0	0	1	1	0	0	0	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0
Dental	1	0	0	0	1	1	0	0	0	0	1	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1	0	0	0	0	1	0	0	0	0	1	0	0	0	0	1
Dermatology	1	0	0	0	1	1	0	0	0	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1	0	0	0	1	1	0	0	0	1	1	0	1	0	0	0
ENT	1	0	0	0	1	1	0	0	0	1	1	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1	0	0	0	1	1	1	1	1	0	1	1	0	0	0	0
EYE	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	0	0	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1
Medicine	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	1	1	1	1	1	1	1	1	1	1
Obst. And Gynae	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	0	0
Orthopaedics	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	0	0	0	0	0
Paediatrics	1	0	0	0	1	1	0	0	0	1	1	0	0	0	1	1	0	0	0	0	1	0	0	0	1	1	0	0	0	1	1	1	1	1	1	1	0	0	1	1	0
Pathology	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0
Radiology	1	0	0	0	1	1	0	0	0	0	1	0	0	0	1	1	0	0	0	0	1	1	1	1	1	1	1	1	1	0	1	0	0	0	1	1	0	0	0	0	0
Surgery	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1
Total	**13**	**7**	**7**	**7**	**13**	**13**	**7**	**6**	**6**	**9**	**13**	**7**	**7**	**7**	**13**	**13**	**7**	**5**	**5**	**5**	**7**	**7**	**7**	**7**	**13**	**13**	**7**	**6**	**6**	**6**	**8**	**8**	**8**	**8**	**11**	**13**	**5**	**4**	**4**	**4**	**4**

Appendix 7.2

(Refer paragraph 7.4)

Statement showing short deposit of concession fee ₹ 2.34 crore from M/s Metro Mas Hospital Private Limited (MMHPL), Jaipur

S. No.	Period of Annual Accounts	Gross Income of M/s MMHPL as per Annual Accounts	State share (@7.2%) calculated on the Gross Income of MMHPL	Amount deposited by MMHPL in the account of SMS Medical College	Short deposition of concession fee by MMHPL
1.	2014-15	17,82,52,636.00	1,28,34,190.00	1,24,95,331.00	3,38,859.00
2.	2015-16	27,24,72,400.00	1,96,18,013.00	1,73,81,770.00	22,36,243.00
3.	2016-17	42,43,78,200.00	3,05,55,230.00	2,58,36,913.00	47,18,317.00
4.	2017-18	57,76,42,500.00	4,15,90,260.00	2,54,97,573.00	1,60,92,687.00
Total		**145,27,45,736.00**	**10,45,97,693.00**	**8,12,11,587.00**	**2,33,86,106.00**

Appendix 7.3

(Refer paragraph 7.4)

Statement showing interest amounting to ₹ 48.83 lakh recoverable from M/s Metro Manas Arogya Sadan Hospital & Heart Institute, Jaipur on delayed and short deposition of concession fee

Quarter	Due date of Deposition of State share	Actual date of Amount deposited by Hospital	Concession fee deposited delayed by MMASH & HI	Delay (Days)	Calculated amount of interest
April-June 2014	07.07.14	01.08.14	26,27,150.00	25	32,390.00
July-September 2014	07.10.14	17.10.14	30,70,604.00	10	15,142.00
October-December 2014	07.01.15	19.01.15	33,46,311.00	12	19,803.00
January- March 2015	07.04.15	12.06.15	34,51,266.00	66	1,12,332.00
April- June 2015	07.07.15	07.09.15	41,35,694.00	62	1,26,450.00
July-September. 2015	07.10.15	05.10.16	43,52,108.00	363	7,79,087.00
October-December 2015	07.01.16	05.10.16	38,44,774.00	271	5,13,830.00
January -March 16	07.04.16	05.10.16	50,49,195.00	181	4,50,693.00
April -June 2016	07.07.16	05.10.16	49,64,263.00	90	2,20,332.00
July-September 2016	07.10.16	20.12.16	67,08,335.00	74	2,44,808.00
October- December 2016	07.01.17	19.05.17	68,27,788.00	132	4,44,461.00
January-March 2017	07.04.17	14.06.17	73,36,527.00	68	2,46,025.00
April-June 2017	07.07.17	10.08.18	35,83,260.00	399	7,05,068.00
1-07-17 to 23-07-17 (Quarter July-September. 2017)	07.10.17	10.04.19	35,85,868.00	550	9,72,605.00
		Total	**6,28,83,143.00**		**48,83,026.00**

Appendix 7.4

(Refer paragraph 7.4)

Statement showing due amount for treatment of BPL patients of OPD & IPD

A- OPD Patients

S. No.	Financial Year	Total OPD Patients	20 *per cent* BPL patients of total OPD patients	BPL patients treated	Differential number of BPL patients (Col.4-Col.5)	Expenditure incurred on treatment of BPL Patients (*In* ₹)	Expenditure incurred on treatment of every BPL Patient (Col. 7/Col. 5) (*In* ₹)	Due amount (Col. 6*Col.8) (*In* ₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	2012-13	5,878	1,176	85	1,091	20,445.00	240.5294	2,62,418.00
2.	2013-14	18,570	3,714	139	3,575	48,182.00	346.6330	12,39,213.00
3.	2014-15	14,601	29,20.2	142	2,778.20	70,130.00	493.8732	13,72,079.00
4.	2015-16	19,165	3,833	166	3,667	94,145.00	567.1385	20,79,697.00
5.	2016-17	20,643	4,128.6	688	3,440.60	3,39,763.00	493.8415	16,99,111.00
6.	2017-18	23,209	4,641.80	1,530	3,111.80	3,23,598.00	211.5019	6,58,152.00
							TOTAL	**73,10,670.00**
							Amount deposited by MMHPL (-)	15,01,631.00
							Amount due (A)	***58,09,039.00***

B- IPD Patients

S.No.	Financial Year	Total IPD Patients	20 *per cent* BPL patients of total IPD patients	BPL patients treated	Differential number of BPL patients (Col.4-Col.5)	Expenditure incurred on treatment of BPL Patients (*In* ₹)	Expenditure incurred on treatment of every BPL Patient (Col. 7/Col. 5) (*In* ₹)	Due amount (Col. 6*Col.8) (*In* ₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	2012-13	737	147.4	21	126.4	1,63,439.00	7,782.809	9,83,747.00
2.	2013-14	3,164	632.80	57	575.8	30,754.00	539.5438	3,10,669.00
3.	2014-15	5,427	1,085.40	59	1,026.40	1,27,160.00	2,155.2542	22,12,153.00
4.	2015-16	7,850	1570	80	1,490	3,18,111.00	3,976.3875	59,24,817.00
5.	2016-17	10,709	2,141.80	58	2,083.80	1,38,385.00	2,385.9482	49,71,839.00
6.	2017-18	13,986	2,797.20	99	2,698.20	2,64,392.00	2,670.6262	72,05,884.00
							TOTAL	**2,16,09,109.00**
							Amount deposited by MMHPL (-)	**47,59,836.00**
							Amount due (B)	***1,68,49,273.00***
							Total Amount due (A+B)	***2,26,58,312.00***

Appendix 7.5

(Refer paragraph 7.6)

Statement Showing Details of interest on unutilized loan amount

Demand Notice Due Date	Loan Code	Disbursement Date	Unutilised Amount (₹)	Unutilised period till Demand Notice	Days adjusted in Current Quarter	Interest of current quarter (₹)	Total quarterly Interest (₹)
30-09-2015	2014090803	08-09-2014	25,00,000	388	92	53,561	9,37,869
	2015013002	30-01-2015	3,15,75,972	92	27	1,51,824	
					65	4,77,965	
	2015061001	10-06-2015	2,00,00,000	113	21	40,274	
					69	1,32,328	
					23	81,917	
31-12-2015	2014090803	08-09-2014	25,00,000	480	92	53,561	35,48,749
	2015013002	30-01-2015	2,25,12,089	31	31	1,62,518	
	2015013002	30-01-2015	2,12,78,089	61	61	3,02,265	
	2015061001	10-06-2015	2,00,00,000	205	67	2,38,629	
					25	1,16,438	
	2015072001	20-07-2015	6,00,00,000	165	73	4,19,999	
					17	97,808	
					75	8,01,369	
	2015072002	20-07-2015	2,00,00,000	165	73	1,40,000	
					17	32,602	
					75	2,67,123	
	2015093001	30-09-2015	10,00,00,000	93	1	9,589	
					89	8,53,424	
					3	53,424	
31-03-2016	2014090803	08-09-2014	25,00,000	571	91	52,979	37,29,111
	2015061001	10-06-2015	2,00,00,000	206	1	4,657	
			1,88,48,079	91	91	3,99,424	
	2015072001	20-07-2015	6,00,00,000	256	15	1,60,273	
					76	10,61,917	
	2015072002	20-07-2015	2,00,00,000	256	15	53,424	
					76	3,53,972	
	2015093001	30-09-2015	10,00,00,000	184	87	15,49,315	
					4	93,150	
30-06-2016	2015100104	01-10-2015	7,30,34,994	273	91	15,43,513	15,43,513
31-12-2016	2016050501	05-05-2016	3,15,900	241	92	6,768	4,46,559
	2016062803	28-06-2016	9,13,500	187	92	19,571	
	2016092804	28-09-2016	4,41,38,285	95	90	3,80,919	
					5	39,301	
31-03-2017	2016092804	28-09-2016	1,99,68,245	95	85	3,02,259	4,27,740
					5	23,251	
			1,85,18,040	126	31	1,02,230	

Demand Notice Due Date	Loan Code	Disbursement Date	Unutilised Amount	Unutilised period till Demand Notice	Days adjusted in Current Quarter	Interest of current quarter	Total quarterly Interest
30-06-2017	201703905	09-03-2017	6,78,01,600	114	90	5,85,137	8,74,919
					24	2,89,782	
31-03-2018	201703905	09-03-2017	52,97,000	388	90	1,11,019	1,11,019
30-06-2018	2017120401	04-12-2017	3,20,88,560	209	90	2,76,172	3,780,453
					90	5,12,891	
					29	2,16,116	
	2017120502	05-12-2017	5,00,00,000	208	90	4,30,328	
					90	7,99,180	
					28	3,25,137	
	2018010303	03-01-2018	5,00,00,000	179	90	4,30,328	
					89	7,90,301	
30-09-2018	2017120502	05-12-2017	2,57,40,490	300	92	5,49,974	16,12,816
	2018010303	03-01-2018	5,00,00,000	179	2	17,760	
					90	10,45,082	
31-12-2018	2017120502	05-12-2017	2,57,40,490	392	92	5,49,974	16,18,280
	2018010303	03-01-2018	5,00,00,000	363	92	10,68,306	
31-03-2019	2017120502	05-12-2017	92,41,578	482	90	1,93,164	13,25,808
	2017120502	05-12-2017	58,00,500	482	65	87,562	
	2018010303	03-01-2018	5,00,00,000	453	90	10,45,082	
30-06-2019	2017120502	05-12-2017	92,41,578	573	91	1,95,310	12,52,004
	2018010303	03-01-2018	5,00,00,000	544	91	10,56,694	
30-09-2019	2017120502	05-12-2017	28,54,580	590	17	11,271	7,89,348
	2017120502	05-12-2017	1,75,500	644	71	2,894	
	2017120502	05-12-2017	38,78,278	644	71	63,949	
	2017120502	05-12-2017	33,19,472	644	71	54,735	
	2017120502	05-12-2017	62,04,595	644	71	1,02,308	
	2017120502	05-12-2017	44,19,540	644	71	72,874	
	2018010303	03-01-2018	2,27,74,681	544	91	4,81,317	
						Total Interest Paid	**2,19,98,188**

Appendix 7.6

(Refer paragraph 7.8)

Statement Showing Position of Solar Home Lighting Systems as of November 2020

S. No.	Name of Residential school	No. of systems installed	No. of functional system	No. of non-functional systems	Date of installation	Date from which SHLSs became non-functional	Period for which SHLSs remained non-functional (In months)
1.	Bagdi (Dausa)	65	62	3	August 2018	January 2020	10
2.	Madana (Kota)	174	25	149	April 2017	October 2019	13
3.	KhedaAspur (Dungarpur)	66	21	45	August 2018	December 2019	11
4.	Hingi (Kota)	492	180	312	April 2017	December 2019	11
5.	Mandor (Jodhpur)	65	10	55	July 2018	January 2020	10
6.	**Atru (Baran)**	**178**	**0**	**178**	**April 2017**	**March 2018**	**32**
7.	Dhanwara (Jhalawar)	147	123	24	July 2018	August 2019	15
8.	Kenpura (Pali)	65	53	12	July 2018	January 2020	10
9.	Hariyali (Jalore)	65	43	22	July 2018	February 2020	09
10.	Khodan (Bansawara)	65	51	14	August 2018	December 2019	11
11.	Aatun (Bhilwara)	176	160	16	August 2018	August 2018	27
12.	Chhan (Sawai Madhopur)	263	216	47	June 2017	July 2019	16
13.	Saagwada (Dungarpur)	154	24	130	August 2017	November 2019	12
14.	Telikhera Suwana (Bhilwara)	67	67	0	July 2018	Presently lights are functional	-
15	Pawta (Nagaur)	65	60	5	March 2018	November 2019	12
16	**Bhainswada (Jalore)**	**231**	**0**	**231**	**March 2017**	**November 2019**	**12**
17	Vazirpura (Tonk)	159	69	90	December 2017	January 2020	10
	Total	**2,497**	**1,164**	**1,333**			

Appendix 7.7

(Refer paragraph 7.9)

Position of Solar Water Heater Systems as of July 2020

S. No.	Name of Residential school	No. of SWHSs installed	No. of functional SWHSs	No. of non-functional SWHSs	Date of installation	Date from which SWSHs became non-functional	Period for which non-functional
1.	Kenpura (Pali)	28	03	25	May 2017	July 2018	24 months
2.	Atru (Baran)	13	05	08	April 2017	March 2019	16 months
3.	Pawta (Nagaur)	08	**00**	08	March 2018	February 2019	15 months
4.	Vazirpua (Tonk)	13	06	07	December 2017	October 2019	9 months
5.	Dhanwara (Jhalawar)	22	17	05	December 2017	December 2019	7 months
6.	Chhan (Sawai Madhopur)	28	22	06	April 2017	June 2019	12 months
7.	Bagdi (Dausa)	28	01	27	August 2018	September 2019	10 months
8.	Khodan (Bansawara)	28	01	27	April 2017	September 2018	22 months
9.	Hariyali (Jalore)	20/22	06	14	March 2018	December 2019	7 months
10.	Kheda Aspur (Dungarpur)	28	02	26	September 2018	March 2019	16 months
11.	**Aatun (Bhilwara)**	28	**00**	28	April 2017	April 2018	27 months
12.	Saagwada (Dungarpur)	14	11	03	April 2018	January 2019	18 months
13.	**Yusufpura (Tonk)**	14	**00**	14	December 2017	January 2019	18 months
14.	**Bhainswara (Jalore)**	28	**00**	28	May 2017	May 2017	38 months
15.	Mandana (Kota)	14	10	04	April 2017	February 2020	5 months
16.	Hingi (Kota)	28	26	02	April 2017	February 2020	5 months
17.	Mandore (Jodhpur)	28	04	24	May 2017	February 2020	5 months
	Total	**370/372**	**114**	**256**			

Appendix 7.8

(Refer paragraph 7.10)

Statement showing the details of calculation of Land acquisition cost as per urban rates

Sl No. of Award List	Hectare	Bigha	Rate	Amount	Solatium	Total	Interest @ 12 *per cent* for 15.5 months	Total
Village Baran								
1	0.0800	0.4936	44,52,820	21,97,912	21,97,912	43,95,824	3,40,676	47,36,500
Village Nalka								
6	0.0300	0.1851	14,61,140	2,70,457	2,70,457	5,40,914	41,921	5,82,835
7	0.0500	0.3085	14,61,140	4,50,762	4,50,762	9,01,523	69,868	9,71,391
8	0.0900	0.5553	14,61,140	8,11,371	8,11,371	16,22,742	1,25,763	17,48,505
9	0.11245	0.6938	14,61,140	10,13,739	10,13,739	20,27,478	1,57,130	21,84,607
	0.02322	0.1433	14,61,140	2,09,381	2,09,381	4,18,763	32,454	4,51,217
	0.01885	0.1163	14,61,140	1,69,931	1,69,931	3,39,861	26,339	3,66,200
	0.03548	0.2189	14,61,140	3,19,844	3,19,844	6,39,687	49,576	6,89,263
10	0.13000	0.8021	14,61,140	11,71,980	11,71,980	23,43,961	1,81,657	25,25,618
12	0.63000	3.8871	6,40,100	24,88,133	24,88,133	49,76,265	3,85,661	53,61,926
13	0.11000	0.6787	6,40,100	4,34,436	4,34,436	8,68,872	67,338	9,36,209
14	0.04000	0.2468	6,40,100	1,57,977	1,57,977	3,15,953	24,486	3,40,440
15	0.03000	0.1851	6,40,100	1,18,483	1,18,483	2,36,965	18,365	2,55,330
16	0.34000	2.0978	6,74,970	14,15,952	14,15,952	28,31,904	2,19,473	30,51,377
17	0.45000	2.7765	6,74,970	18,74,054	18,74,054	37,48,108	2,90,478	40,38,587
18	0.17000	1.0489	6,40,100	6,71,401	6,71,401	13,42,802	1,04,067	14,46,869
19	0.07000	0.4319	9,74,060	4,20,697	4,20,697	8,41,393	65,208	9,06,601
20	0.33000	2.0361	9,74,060	19,83,284	19,83,284	39,66,567	3,07,409	42,73,976
23	0.04000	0.2468	9,74,060	2,40,398	2,40,398	4,80,796	37,262	5,18,058
24	0.25000	1.5425	9,74,060	15,02,488	15,02,488	30,04,975	2,32,886	32,37,861
25	0.92000	5.6764	6,74,970	38,31,400	38,31,400	76,62,799	5,93,867	82,56,666
26	0.70000	4.319	9,74,060	42,06,965	42,06,965	84,13,930	6,52,080	90,66,010
27	0.21000	1.2957	6,74,970	8,74,559	8,74,559	17,49,117	1,35,557	18,84,674
28	0.65000	4.0105	6,74,970	27,06,967	27,06,967	54,13,934	4,19,580	58,33,514
30	0.28000	1.7276	6,40,100	11,05,837	11,05,837	22,11,674	1,71,405	23,83,078
Total	**5.79**						**Payable**	**6,60,47,312**
							Paid	**8,25,59,140**
							Excess Payment	**1,65,11,828**

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